
Fringe Benefits ISF

This Internal Service Fund (ISF) is used to capture the costs of self-insuring medical coverage and other benefits for County employees. Fringe Benefits Internal Service Fund includes items such as medical, dental, vision, prescription, and life insurance coverage.

Sources of Funding	FY 17 Actual	FY 18 Budget	FY 19 Budget	Increase (Decrease)
General Fund	\$15,369,600	\$13,640,700	\$14,735,000	\$1,094,300
Grant Fund	851,366	686,292	949,000	262,708
Watershed Protection and Restoration Fund	199,934	191,100	235,700	44,600
Enterprise Funds	973,735	1,039,908	1,225,300	185,392
Retiree Medicare Part D	231,256	0	0	0
Interest and Gain/(Loss)	98,067	0	0	0
Total Sources of Funding	\$17,723,958	\$15,558,000	\$17,145,000	\$1,587,000

Note: In FY 18, the General Fund transfer to the Fringe Benefits budget was reduced by \$2.0M to rebalance the Internal Service Fund. In FY 19, the General Fund transfer to the Fringe Benefits budget was reduced by \$1.0M.

Uses of Funding				
Employee Fringe Benefits	\$15,644,504	\$15,558,000	\$17,145,000	\$1,587,000
Total Uses of Funding	\$15,644,504	\$15,558,000	\$17,145,000	\$1,587,000

Risk Management Auto Damage ISF

This Internal Service Fund (ISF) is used to account for the cost of repairing County-owned vehicles after they have been damaged as the result of an accident. In FY 19, a portion of fund balance from the Risk Management Liability ISF will be reallocated to align this ISF balance.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actual	Budget	Budget	(Decrease)
Insurance	112,271	0	0	0
Reallocated from Risk Management Liability ISF	0	0	200,000	200,000
Total Sources of Funding	\$112,271	\$0	\$200,000	\$200,000

Uses of Funding				
Vehicle Claims	\$82,236	\$0	\$0	\$0
Total Uses of Funding	\$82,236	\$0	\$0	\$0

Risk Management Insurance Deductible ISF

This Internal Service Fund (ISF) is used to account for deductibles paid by the County from property and liability claims. In FY 19, there is sufficient fund balance in this ISF so that no additional funding is required.

	FY 17	FY 18	FY 19	Increase
Sources of Funding	Actual	Budget	Budget	(Decrease)
General Fund	\$0	\$0	\$0	\$0
Total Sources of Funding	\$0	\$0	\$0	\$0

Uses of Funding				
Deductibles	\$5,811	\$0	\$0	\$0
Total Uses of Funding	\$5,811	\$0	\$0	\$0

Risk Management Liability ISF

This Internal Service Fund (ISF) is used to account for and finance the County's uninsured risk. This fund accounts for losses relating to property and liability claims filed against the County. In FY 19, a portion of fund balance in this ISF will be reallocated to align the Risk Management Auto Damage ISF balance.

Sources of Funding	FY 17 Actual	FY 18 Budget	FY 19 Budget	Increase (Decrease)
Insurance	\$8,274	\$0	\$0	\$0
Total Sources of Funding	\$8,274	\$0	\$0	\$0

Uses of Funding	FY 17 Actual	FY 18 Budget	FY 19 Budget	Increase (Decrease)
Claims	\$25,526	\$0	\$0	\$0
Reallocated to Auto Damage ISF	0	0	200,000	200,000
Total Uses of Funding	\$25,526	\$0	\$200,000	\$200,000

Risk Management Workers Compensation ISF

This Internal Service Fund (ISF) was established in FY 16 to account for the cost of the County's Workers Compensation claims. In FY 19, funding from other Risk Management ISFs is being allocated here to build up an appropriate fund balance.

Sources of Funding	FY 17	FY 18	FY 19	Increase
	Actuals	Budget	Budget	(Decrease)
General Fund	\$1,000,000	\$1,050,000	\$1,050,000	\$0
Grant Fund	56,316	0	0	0
BOU	38,055	0	0	0
Watershed Protection and Restoration Fund	20,167	0	0	0
Enterprise Funds	20,886	0	0	0
ISF Fund Transfer	196,114	0	0	0
Total Sources of Funding	\$1,331,538	\$1,050,000	\$1,050,000	\$0

Uses of Funding	FY 17	FY 18	FY 19	Increase
Claims	\$1,196,114	\$1,050,000	\$1,050,000	\$0
Total Uses of Funding	\$1,196,114	\$1,050,000	\$1,050,000	\$0