

---

# Fringe Benefits ISF

The Fringe Benefits Internal Service Fund is a fund that 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 and life insurance coverage.

| Sources of Funding              | FY 07<br>Budget     | FY 08<br>Budget     | FY 09<br>Recomm     | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|------------------------|
| Transfer from General Fund      | \$11,216,900        | \$12,345,690        | \$13,358,835        | \$1,013,145            |
| Transfer from Grant Fund        | \$387,000           | \$296,460           | \$481,400           | \$184,940              |
| Transfer from Enterprise Fund   | \$665,000           | \$666,360           | \$752,200           | \$85,840               |
| <b>Total Sources of Funding</b> | <b>\$12,268,900</b> | <b>\$13,308,510</b> | <b>\$14,592,435</b> | <b>\$1,283,925</b>     |

| Uses of Funding                            | FY 07<br>Budget     | FY 08<br>Budget     | FY 09<br>Recomm     | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|------------------------|
| Employee Fringe Benefits                   | \$10,305,800        | \$11,342,310        | \$12,476,635        | \$1,134,325            |
| Transfer to Other Post Employment Benefits | 1,963,100           | 1,966,200           | 2,115,800           | 149,600                |
| <b>Total Uses of Funding</b>               | <b>\$12,268,900</b> | <b>\$13,308,510</b> | <b>\$14,592,435</b> | <b>\$1,283,925</b>     |

---

# Risk Management Safety ISF

This Internal Service Fund is used to account for and finance the County's uninsured risk. This fund accounts for small losses relating to property and liability claims filed against the County.

| Sources of Funding              | FY 07<br>Budget | FY 08<br>Budget | FY 09<br>Recomm  | Increase<br>(Decrease) |
|---------------------------------|-----------------|-----------------|------------------|------------------------|
| Transfer from General Fund      | \$52,500        | \$92,500        | \$115,000        | \$22,500               |
| <b>Total Sources of Funding</b> | <b>\$52,500</b> | <b>\$92,500</b> | <b>\$115,000</b> | <b>\$22,500</b>        |

| Uses of Funding              | FY 07<br>Budget | FY 08<br>Budget | FY 09<br>Recomm  | Increase<br>(Decrease) |
|------------------------------|-----------------|-----------------|------------------|------------------------|
| Accidents/Repairs            | \$52,500        | \$92,500        | \$115,000        | \$22,500               |
| <b>Total Uses of Funding</b> | <b>\$52,500</b> | <b>\$92,500</b> | <b>\$115,000</b> | <b>\$22,500</b>        |

---

# Risk Management Auto Damage ISF

This Internal Service Fund is used to account for the cost of repairing county owned vehicles after they have been damaged as the result of an accident.

| Sources of Funding              | FY 07<br>Budget | FY 08<br>Budget  | FY 09<br>Recomm  | Increase<br>(Decrease) |
|---------------------------------|-----------------|------------------|------------------|------------------------|
| Transfer from General Fund      | \$80,000        | \$110,000        | \$115,000        | \$5,000                |
| <b>Total Sources of Funding</b> | <b>\$80,000</b> | <b>\$110,000</b> | <b>\$115,000</b> | <b>\$5,000</b>         |

| Uses of Funding              | FY 07<br>Budget | FY 08<br>Budget  | FY 09<br>Recomm  | Increase<br>(Decrease) |
|------------------------------|-----------------|------------------|------------------|------------------------|
| Vehicle Repairs              | \$80,000        | \$110,000        | \$115,000        | \$5,000                |
| <b>Total Uses of Funding</b> | <b>\$80,000</b> | <b>\$110,000</b> | <b>\$115,000</b> | <b>\$5,000</b>         |

---

# Risk Management Insurance Deductible ISF

This Insurance Deductible Internal Service Fund is used to account for deductibles paid by the County from property and liability claims.

| Sources of Funding              | FY 07<br>Budget | FY 08<br>Budget | FY 09<br>Recomm | Increase<br>(Decrease) |
|---------------------------------|-----------------|-----------------|-----------------|------------------------|
| Transfer from General Fund      | \$35,000        | \$35,000        | \$40,000        | \$5,000                |
| <b>Total Sources of Funding</b> | <b>\$35,000</b> | <b>\$35,000</b> | <b>\$40,000</b> | <b>\$5,000</b>         |

| Uses of Funding                                    | FY 07<br>Budget | FY 08<br>Budget | FY 09<br>Recomm | Increase<br>(Decrease) |
|--|-----------------|-----------------|-----------------|------------------------|
| Public Official, Police and General Comp Liability | \$35,000        | \$35,000        | \$40,000        | \$5,000                |
| <b>Total Uses of Funding</b>                       | <b>\$35,000</b> | <b>\$35,000</b> | <b>\$40,000</b> | <b>\$5,000</b>         |