



INTERNAL SERVICE FUNDS

FUND #450: Risk Management

Sub-Obj.	Operating Detail	Actual 2006-2007	Actual 2007-2008	Department Requested 2008-2009	Adopted by BOS 2008-2009
Revenues from Operations					
1760	Program Services	30,115,260	32,076,357	32,187,043	32,187,043
1941	Miscellaneous Refund	0	15,340	0	0
1942	Miscellaneous Reimbursement	630,448	865,699	50,000	50,000
	Total Revenues from Operations	30,745,758	32,957,397	32,237,043	32,237,043
Less Operating Expenses					
3000	Permanent Employees / Elected Officials	452,949	431,212	463,109	463,106
3001	Temporary Employees	1,575	0	0	0
3002	Overtime	118	2,799	0	0
3004	Other Compensation	315	63,852	0	0
3020	Employer Share - Employee Retirement	87,140	79,204	88,466	88,466
3022	Employer Share - Medi Care	4,845	6,455	5,945	5,945
3040	Employer Share - Health Insurance	98,184	78,198	50,443	50,443
3041	Employer Share - Unemployment Insurance	1,471	1,340	3,509	3,509
3042	Employer Share - Long Term Disab Insurance	1,667	2,023	1,668	1,668
3043	Employer Share - Deferred Compensation	3,382	1,052	5,486	5,486
3046	Retiree Health: Defined Contributions	10,942	11,870	21,623	21,623
3060	Employer Share - Workers' Compensation	21,258	2,679	6,597	6,597
3080	Flexible Benefits	<u>9,578</u>	<u>19,452</u>	<u>44,700</u>	<u>44,700</u>
	Salaries & Employee Benefits	693,424	700,136	691,545	691,543
4041	Cnty Pass thru Telephone Chrges to Depts	200	177	600	600
4080	Household Expenses	18	0	0	0
4100	Insurance - Premium	4,489	12,014	16,662	16,662
4101	Insurance - Premium Additional Liability	7,816,416	8,573,623	9,098,080	8,083,080
4104	Insurance - Current Year (CY) Claims	16,494,639	17,665,028	19,457,706	18,412,706
4140	Maintenance - Equipment	0	0	750	750
4220	Memberships	640	150	2,150	2,150
4221	Memberships - Legislative Advocacy	23,686	24,282	30,000	30,000
4260	Office Expense	5,067	3,282	3,250	3,250
4261	Postage	2,895	3,493	3,000	3,000
4262	Software	0	0	0	0
4263	Subscription / Newspaper / Journal	3,069	1,560	2,000	2,000
4264	Books / Manuals	532	754	0	0
4266	Printing / Duplicating Services	1,472	0	0	0
4300	Professional and Specialized Services	153,629	147,312	260,649	260,649
4304	Agency Administrative Fee	36,341	59,975	60,000	60,000
4315	Contract: Legal Attorney	452,311	453,678	0	0
4323	Psychiatric Medical Services	0	1,050	0	0
4324	Med, Dental, Lab & Ambulance Services	6,385	15,227	35,000	35,000
4338	Third Party Administrator - Risk Management	1,127,524	1,189,881	1,233,720	1,233,720
4420	Rents and Leases - Equipment	2,951	2,728	3,500	3,500
4461	Minor Equipment	3,075	336	1,250	1,250
4502	Educational Materials	91	518	0	0
4503	Staff Development	8,110	1,619	2,250	2,250
4529	Software License	1,430	1,539	1,311	1,311
4540	Staff Development	367	0	0	0
4600	Transportation and Travel	4,007	88	750	750
4602	Employee - Private Auto Mileage	1,251	425	650	650
4606	Fuel Purchases	79	0	0	0

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Sub-Obj.	Operating Detail	Actual 2006-2007	Actual 2007-2008	Department Requested 2008-2009	Adopted by BOS 2008-2009
4620	Utilities	47	0	0	0
	Services & Supplies	26,150,595	28,158,739	30,213,278	28,153,278
5200	Depreciation	1,690	4,497	0	0
	Other Charges	1,690	4,497	0	0
5300	Interfund Expenditures	40,538	160,044	184,477	184,477
5301	Intrfnd Exp: Telephone Equipment and Support	2,865	3,010	3,400	3,400
5304	Intrfnd Exp: Mail Service	920	1,413	1,638	1,638
5305	Intrfnd Exp: Stores Support	805	538	726	726
5306	Intrfnd Exp: Central Duplicating	3,460	3,804	5,500	5,500
5308	Intrfnd Exp: Internal Data Processing	8,131	8,123	8,159	8,159
5310	Intrfnd Exp: County Counsel	38,937	70,115	47,500	47,500
5314	Intrfnd Exp: PC Support	540	300	1,000	1,000
5315	Intrfnd Exp: IS Software Training	0	0	500	500
5316	Intrfnd Exp: IS Programming Support	18,105	13,635	25,000	25,000
5318	Intrfnd Exp: Maintenance Building	70	0	0	0
5320	Intrfnd Exp: Network Support	6,889	7,982	8,816	8,816
5321	Intrfnd Exp: Collections	1,165	712	0	0
	Interfund Expenses	122,426	269,676	286,716	286,716
7250	Intrafund Transfers	0	1,889,172	1,595,438	2,228,537
	Intrafund Transfers	0	1,889,172	1,595,438	2,228,537
7380	Intrafund Abatement: Not Genral Fund	0	(1,889,172)	(1,595,437)	(2,228,536)
	Intrafund Abatements	0	(1,889,172)	(1,595,437)	(2,228,536)
	Total Operating Expenses	26,968,135	29,133,049	31,191,540	29,131,538
	Net Income (Loss) from Operations	3,777,623	3,824,348	1,045,503	3,105,505
	Non-Operating Revenue (Expenses)				
0001	Retained Earnings	10,756,406	16,473,996	(2,895,503)	1,308,938
0400	Interest	1,697,876	1,409,111	1,850,000	650,000
1943	Miscellaneous Donation	50	0	0	0
7700	Appropriation for Contingency	0	0	0	(142,443)
7804	Designation for Retiree Health Prefunding	0	0	0	(4,922,000)
	Total Non-Operating Revenue (Expenses)	12,454,332	17,883,107	(1,045,503)	(3,105,505)
	Total Net Gain (Loss)	16,231,905	21,707,455	0	0

FUND #460: Fleet Management

Sub-Obj.	Operating Details	Actual 2006-2007	Actual 2007-2008	Department Requested 2008-2009	Adopted by BOS 2008-2009
Revenue from Operations					
1740	Charges for Services	2,114,220	1,906,370	2,322,137	2,467,437
1921	Sale of Fleet Fuel	<u>455,497</u>	<u>151,894</u>	<u>469,000</u>	<u>469,000</u>
Total Revenue from Operations		2,569,717	2,058,264	2,791,137	2,936,437
Less Operating Expenses					
3000	Permanent Employees / Elected Officials	194,040	245,356	275,469	275,469
3001	Temporary Employees	44,548	23,046	36,300	36,719
3002	Overtime	3,024	2,028	5,000	5,000
3004	Other Compensation	600	600	1,250	1,250
3020	Employer Share - Employee Retirement	41,471	44,888	51,984	51,984
3022	Employer Share - Medi Care	3,400	3,751	3,994	3,994
3040	Employer Share - Health Insurance	49,176	57,233	61,958	61,958
3041	Employer Share - Unemployment Insurance	1,254	1,400	2,066	2,066
3042	Employer Share - Long Term Disability Insurance	1,009	955	992	992
3046	Retiree Health: Defined Contributions	12,874	12,746	20,317	20,317
3060	Employer Share - Workers' Compensation	<u>20,744</u>	<u>47,724</u>	<u>15,642</u>	<u>15,642</u>
Salaries & Benefits		372,140	439,727	474,971	475,390
4020	Clothing & Personal Supplies	43	0	0	0
4040	Telephone Company Vendor Payments	482	442	870	870
4041	Cnty Pass thru Telephone Charges to Depts	158	155	77	77
4080	Household Expense	454	176	400	400
4083	Household Expense - Laundry	2,781	2,723	3,000	3,000
4085	Household Expense - Refuse Disposal	0	0	150	150
4086	Household Expense - Janitorial / Custodial Services	2,304	2,520	2,520	2,520
4100	Insurance - Premium	1,805	4,020	3,319	3,319
4104	Insurance - Current Year (CY) Claims	75,026	125,713	152,894	152,894
4140	Maintenance - Equipment	6,998	674	7,980	7,980
4141	Maintenance - Office Equipment	0	0	159	159
4143	Maintenance - Service Contract	2,549	2,754	3,004	3,004
4160	Maintenance Vehicles - Service Contract	232,873	172,349	251,620	251,620
4161	Maintenance Vehicles - Parts/Direct Chrg	286	32,614	17,500	17,500
4162	Maintenance Vehicles - Supplies	7,780	9,930	8,800	8,800
4163	Maintenance Vehicles - Inventory	29,426	51,757	83,000	83,000
4164	Maintenance Vehicles - Tires and Tubes	119,546	119,797	131,430	131,430
4165	Maintenance Vehicles - Oil and Grease	12,446	13,185	15,000	15,000
4180	Maintenance - Building and Improvements	300	0	2,200	2,200
4197	Maintenance - Building Supplies	33	0	0	0
4220	Memberships	435	0	1,180	1,180
4240	Miscellaneous Expense	49	200	0	0
4260	Office Expense	3,288	2,617	4,278	4,278
4261	Postage	49	36	125	125
4263	Subscription / Newspaper / Journal	846	879	630	630
4300	Professional and Specialized Services	1,853	3,758	4,967	4,967
4322	Medical & Sobriety Examinations	285	37	350	350
4324	Medical, Dental & Lab Services	0	240	0	0
4420	Rents and Leases - Equipment	3,333	3,475	3,448	3,448
4460	Small Tools and Instruments	3,203	3,222	3,100	3,100
4461	Minor Equipment	815	3,688	3,500	3,500
4462	Minor Computer Equipment	3,006	36	5,250	5,250

FUND #460: Fleet Management

Sub-Obj.	Operating Details	Actual 2006-2007	Actual 2007-2008	Department Requested 2008-2009	Adopted by BOS 2008-2009
4463	Minor Telephone and Radio Equipment	0	38	0	0
4500	Special Departmental Expense	789	72	624	624
4503	Staff Development	345	225	2,055	2,055
4515	Fleet Fuel Purchases	397,198	223,887	450,000	450,000
4600	Transportation and Travel	0	0	1,960	1,960
4605	Vehicle - Rent or Lease	(4,022)	29,155	30,383	30,383
4606	Fuel Purchases	10,073	8,989	21,250	21,250
4620	Utilities	6,000	5,840	9,500	9,500
	Services & Supplies	922,836	825,203	1,226,523	1,226,523
5200	Depreciation	933,362	944,665	1,160,734	1,160,734
	Other Charges	933,362	944,665	1,160,734	1,160,734
5300	Interfund Expenditures	132,325	85,764	209,527	354,827
5301	Intrfnd Exp: Telephone Equip & Support	4,832	2,380	7,241	7,241
5304	Intrfnd Exp: Mail Service	1,539	1,384	1,137	1,137
5305	Intrfnd Exp: Stores Support	1,752	1,854	1,954	1,954
5306	Intrfnd Exp: Central Duplicating	129	77	224	224
5308	Intrfnd Exp: Internal Data Processing	16,285	12,811	13,856	13,856
5314	Intrfnd Exp: PC Support	750	285	0	0
5316	Intrfnd Exp: IS Programming Support	7,872	1,980	10,000	10,000
5318	Intrfnd Exp: Maint Bldg & Imprv	3,960	19	0	0
5320	Intrfnd Exp: Network Support	4,392	1,995	7,526	7,526
5322	Intrfnd Exp: Privacy/Compliance Program	0	0	419	0
	Interfund Expenses	173,837	108,548	251,884	396,765
7250	Intrafund Transfers	0	0	469,879	615,179
	Intrafund Transfers	0	0	469,879	615,179
7380	Intrafund Abatement: Not Genral Fund	0	0	(448,293)	(593,593)
	Intrafund Abatements	0	0	(448,293)	(593,593)
	Total Operating Expenses	2,402,176	2,318,143	3,135,698	3,280,998
	Net Gain (Loss) from Operations	167,541	(259,879)	(344,561)	(344,561)
	Non-Operating Revenue (Expenses)				
0001	Retained Earnings	2,036,318	0	0	0
0400	Interest	133,024	101,723	63,590	63,590
1800	Interfund Revenues	34,112	22,975	8,000	8,000
1940	Miscellaneous Revenue	190	0	0	0
1942	Miscellaneous Reimbursement	32,821	11,511	30,021	30,021
1949	Auto Physical Damage	81,584	198,539	238,260	238,260
2000	Sale of Fixed Assets	(79,181)	(334)	73,743	73,743
2022	Operating Transfers In: Fleet	517,150	97,285	150,025	150,025
7700	Contingency	0	0	(69,053)	(69,053)
	Total Non-Operating Revenue (Expenses)	2,756,018	431,699	494,586	494,586
	Total Net Gain (Loss)	2,923,559	171,821	150,025	150,025

FUND #460: Fleet Management

Sub-Obj.	Operating Details	Actual 2006-2007	Actual 2007-2008	Department Requested 2008-2009	Adopted by BOS 2008-2009
6040	Fixed Assets - Equipment	0	6,657	7,063	7,063
6042	Fixed Assets - Computer Equipment	1,925	3,109	0	0
6045	Fixed Assets - Vehicles	1,775,983	1,299,544	1,655,525	1,655,525
6101	Capitalized Fixed Assets - Equipment	<u>(1,775,983)</u>	<u>(1,299,544)</u>	<u>(1,512,563)</u>	<u>(1,512,563)</u>
	Fixed Assets	1,925	9,766	150,025	150,025