



Fiscal Year 2019 Adopted Budget

Internal Service Fund #531

Risk Management

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Fund #531 was established to account for the county's property and casualty insurance programs, payment of claims and legal fees, general safety and training programs, and risk management functions.

Grand Total FY2019 Adopted Budget Appropriations:

\$756,263.00



Internal Service Fund #531

Risk Management

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$91,517.98	\$126,875.48	\$172,691.45	\$130,362.00	\$182,855.00	\$161,001.35	\$183,173.00	\$183,321.00	\$183,321.00
20	Personnel Benefits	\$35,150.57	\$52,051.79	\$68,198.56	\$51,800.00	\$65,164.00	\$57,376.02	\$72,962.00	\$73,283.00	\$73,284.00
30	Supplies	\$11,875.41	\$8,035.68	\$5,842.90	\$8,584.00	\$11,500.00	\$4,074.27	\$11,500.00	\$11,500.00	\$11,500.00
40	Services	\$22,592.05	\$18,311.30	\$50,849.76	\$30,584.00	\$182,365.00	\$92,662.93	\$465,306.00	\$488,158.00	\$488,158.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	\$325,912.43	\$323,537.76	\$321,158.26	\$323,536.00	\$392,841.00	\$408,331.30			
60	Capital Outlays	-	\$2,664.00	\$10,587.19	\$4,417.00	-	\$10,628.36	-	-	-
Grand Total Expenditures		\$487,048.44	\$531,476.01	\$629,328.12	\$549,283.00	\$834,725.00	\$734,074.23	\$732,941.00	\$756,262.00	\$756,263.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Internal Service Fund #531
Risk Management

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE) rounded to the nearest dollar										FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations				
	Group	Grade	Step	Base Salary	Longevity	Total Salary	Number of Months at This Salary	TOTAL SALARY (ANNUAL)	FTE	Salary	Benefits	TOTAL Salary + Benefits	FTE	Salary	Benefits	TOTAL Salary + Benefits			
				(Monthly)	(Monthly)	(Monthly)				(Object 10)	(Object 20)			(Monthly)	(Object 10)		(Object 20)		
					percentage of base salary	base salary + longevity				\$	\$	% of salary		\$	\$	% of salary			
County Administrative Officer	Contract	-	-	\$8,403.00	-	-	\$8,403.00	x 12 =	\$100,836	0.54	\$54,451	\$14,587	26.8%	\$69,038	0.54	\$54,451	\$14,587	26.8%	\$69,038
Sr. Deputy Prosecutor	Mgmt	18	7	= \$6,760.00	-	-	\$6,760.00	x 4	\$83,048	0.75	\$62,286	\$25,538	41.0%	\$87,824	0.75	\$62,286	\$25,537	41.0%	\$87,823
		18	8	= \$7,001.00	-	-	\$7,001.00	x 8 =											
Clerk of the Board	Mgmt	14	8	= \$5,315.00	\$186.03	3.5%	\$5,501.03	x 12 =	\$66,013	0.15	\$9,902	\$4,640	46.9%	\$14,542	0.15	\$9,902	\$4,640	46.9%	\$14,542
Mgmt & Fiscal Analyst	Mgmt	14	8	= \$5,315.00	\$132.88	2.5%	\$5,447.88	x 12 =	\$65,375	0.04	\$2,615	\$820	31.4%	\$3,435	0.04	\$2,615	\$820	31.4%	\$3,435
Public Records Coord.	Mgmt	12	7	= \$4,474.00	-	-	\$4,474.00	x 6	\$54,630	0.90	\$49,167	\$25,950	52.8%	\$75,117	0.90	\$49,167	\$25,951	52.8%	\$75,118
		12	8	= \$4,631.00	-	-	\$4,631.00	x 6 =											
Confidential Secretary/ Assistant Risk Manager/ Deputy Clerk of the Board	Mgmt	10	8	= \$4,033.00	-	-	\$4,033.00	x 2	\$49,001	0.10	\$4,900	\$1,748	35.7%	\$6,648	0.10	\$4,900	\$1,749	35.7%	\$6,649
		10	8	= \$4,033.00	\$60.50	1.5%	\$4,093.50	x 10 =											
Total Personnel Expenditures (BARS #531.***5**.*.1* and #531.***5**.*.2*)										2.48	\$183,321	\$73,283	40.0%	\$256,604	2.48	\$183,321	\$73,284	40.0%	\$256,605

- General Administration staff may be apportioned between multiple funds:
 - General (Current Expense) Fund #001.301 – Board of County Commissioners
 - General (Current Expense) Fund #001.303 – Civil Service
 - General (Current Expense) Fund #001.34* – General Administration
 - Special Revenue Fund #105 – Veterans' Relief
 - Special Revenue Fund #106 – Tourism Development
 - Special Revenue Fund #179 – Homeless Housing and Assistance
 - Capital Improvements Fund #301 (125) – Capital Improvements
 - Internal Service Fund #531 – Risk Management

- The Sr. Deputy Prosecutor position apportioned between the following funds:
 - General (Current Expense) Fund #001.700 – County Prosecutor/Coroner
 - Internal Service Fund #531 – Risk Management



Internal Service Fund #531
Risk Management
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$3,607.39	\$697.56	\$672.82	\$1,659.00	\$3,500.00	\$648.75	\$3,500.00	\$2,000.00	\$2,000.00
35	Small Tools & Minor Equip.	\$29.87	\$609.74	\$2,435.20	\$1,025.00	\$500.00	\$2,630.57	\$500.00	\$2,500.00	\$2,500.00
36	Equipment Less Than \$5,000	\$8,238.15	\$6,728.38	\$2,734.88	\$5,900.00	\$7,500.00	\$794.95	\$7,500.00	\$7,000.00	\$7,000.00
Total Supplies (BARS #531.***5***.3*)		\$11,875.41	\$8,035.68	\$5,842.90	\$8,584.00	\$11,500.00	\$4,074.27	\$11,500.00	\$11,500.00	\$11,500.00

List of Fiscal Year 2019 Equipment Less Than \$5,000 (detail of subobject #36):

Miscellaneous equipment <\$5,000 (ergonomic chairs, etc.)	\$7,000.00	\$7,000.00
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Internal Service Fund #531
Risk Management
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$1,703.54	\$2,990.66	\$36,440.37	\$13,712.00	\$50,000.00	\$73,567.92	\$442,841.00	\$469,161.00	\$469,161.00
42	Communication	\$149.61	\$215.32	\$317.69	\$228.00	\$500.00	\$429.85	\$500.00	\$500.00	\$500.00
43	Travel	\$2,788.13	\$1,362.32	\$4,472.21	\$2,874.00	\$2,500.00	\$5,149.13	\$2,500.00	\$4,000.00	\$4,000.00
45	Operating Rentals & Leases	-	-	\$196.00	\$65.00	-	-	-	-	-
46	Insurance	\$4,141.00	\$965.00	\$997.00	\$2,034.00	\$965.00	\$997.00	\$965.00	\$997.00	\$997.00
48	Repairs & Maintenance	\$4,420.00	\$6,234.00	\$2,600.00	\$4,418.00	\$6,500.00	\$2,600.00	\$6,500.00	\$3,500.00	\$3,500.00
49	Miscellaneous Services	\$9,389.77	\$6,544.00	\$5,826.49	\$7,253.00	\$121,900.00	\$9,919.03	\$12,000.00	\$10,000.00	\$10,000.00
Total Services (BARS #531.***.5**.4*)		\$22,592.05	\$18,311.30	\$50,849.76	\$30,584.00	\$182,365.00	\$92,662.93	\$465,306.00	\$488,158.00	\$488,158.00



Internal Service Fund #531
Risk Management

Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
52	Intergovt Subsidies Fed. Funds	\$325,912.43	\$323,537.76	\$321,158.26	\$323,536.00	\$392,841.00	\$408,331.30			
Total Intergovernmental Services and Payments (BARS #531.***5***.5*)		\$325,912.43	\$323,537.76	\$321,158.26	\$323,536.00	\$392,841.00	\$408,331.30			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Internal Service Fund #531
Risk Management
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	\$2,664.00	\$10,587.19	\$4,417.00	-	\$10,628.36	-	-	-
Total Capital Outlays (BARS #531.***.594.**6*)		-	\$2,664.00	\$10,587.19	\$4,417.00	-	\$10,628.36	-	-	-



Internal Service Fund #531
Risk Management
Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
531.347.334.06.90	State Grant: SMARSH	-	-	-	-	\$9,900.00	-	-	-	-
531.347.341.47.00	Insurance Payments	\$492,450.00	\$549,946.36	\$596,140.14	\$546,178.83	\$584,441.00	\$561,877.72	\$650,000.00	\$694,912.00	\$694,912.00
531.347.361.11.00	Investment Interest	\$784.16	\$2,732.23	\$5,959.10	\$3,158.50	\$2,000.00	\$1,409.14	-	-	-
531.347.369.9*	Miscellaneous Revenue	\$711.80	\$332.11	\$2,160.74	\$1,068.22	-	\$4,460.48	-	\$3,500.00	\$3,500.00
531.347.397.00.00	Transfers-In	-	-	-	-	\$50,000.00	\$50,000.00	-	-	-
Grand Total Revenue (BARS #531.***.3**.*.**)		\$493,945.96	\$553,010.70	\$604,259.98	\$550,405.55	\$646,341.00	\$617,747.34	\$650,000.00	\$698,412.00	\$698,412.00



Internal Service Fund #531

Risk Management

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$333,364.82	\$340,262.34	\$361,797.03	\$345,141.00	\$336,728.89	\$336,728.89	\$220,402.00	\$220,402.00	\$220,402.00
Plus Revenue (BARS #531.***.3**)	\$493,945.96	\$553,010.70	\$604,259.98	\$550,405.55	\$646,341.00	\$617,747.34	\$650,000.00	\$698,412.00	\$698,412.00
Minus Expenditures (BARS #531.***.5**)	(\$487,048.44)	(\$531,476.01)	(\$629,328.12)	(\$549,283.00)	(\$834,725.00)	(\$734,074.23)	(\$732,941.00)	(\$756,262.00)	(\$756,263.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$340,262.34	\$361,797.03	\$336,728.89	\$346,263.55	\$148,344.89	\$220,402.00	\$137,461.00	\$162,552.00	\$162,551.00
Difference between beginning & ending equities:	2.1% \$6,897.52	6.3% \$21,534.69	-6.9% (\$25,068.14)	0.3% \$1,122.55	-55.9% (\$188,384.00)	-34.5% (\$116,326.89)	-37.6% (\$82,941.00)	-26.2% (\$57,850.00)	-26.2% (\$57,851.00)