



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:

\$949,847.00



Internal Service Fund #531

Risk Management

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	\$126,875.48	\$172,691.45	\$161,001.35	\$153,522.76	\$183,321.00	\$146,434.80	\$189,359.00	\$220,889.80	\$239,957.00
20	Personnel Benefits	\$52,051.79	\$68,198.56	\$57,376.02	\$59,208.79	\$79,582.00	\$63,959.46	\$84,461.00	\$92,671.20	\$100,041.00
30	Supplies for Consumption and Resale	\$8,035.68	\$5,842.90	\$4,074.27	\$5,984.28	\$11,500.00	\$2,290.66	\$11,541.00	\$11,541.00	\$11,500.00
40	Services and Pass-Through Payments	\$341,849.06	\$372,008.02	\$500,994.23	\$404,950.44	\$501,158.00	\$442,563.16	\$498,119.00	\$498,119.00	\$598,349.00
60	Capital Outlays	\$2,664.00	\$10,587.19	\$10,628.36	\$7,959.85	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures (BARS #531.347.5**.**.**)		\$531,476.01	\$629,328.12	\$734,074.23	\$631,626.12	\$775,561.00	\$655,248.08	\$783,480.00	\$823,221.00	\$949,847.00



Internal Service Fund #531 Risk Management

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

Position	Fiscal Year 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2020 Departmental Expenditure Request				FY2020 Adopted Budget Appropriations					
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL)	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits		
											percentage of base salary	base salary + longevity				\$	% of salary		\$	% of salary
County Administrative Officer	SEA	CAO	6	=	\$9,264.00	-	-	\$9,264.00 x 12 =		\$111,168	0.54	\$54,451	\$15,676	28.79%	\$70,127	0.54	\$60,031	\$17,259	28.75%	\$77,290
Chief Deputy Prosecutor	Mgmt	20	8	=	\$8,435.00	-	-	\$8,435.00 x 12 =		\$101,220	0.75	\$67,464	\$27,831	41.25%	\$95,295	0.75	\$75,915	\$30,632	40.35%	\$106,547
Management & Fiscal Analyst	Mgmt	16	8	=	\$6,404.00	\$160.10	2.50%	\$6,564.10 x 12 =		\$78,770	0.04	\$3,001	\$1,001	33.36%	\$4,002	0.04	\$3,151	\$1,072	34.03%	\$4,223
Clerk of the Board of County Commissioners	Mgmt	14	8	=	\$5,581.00	\$195.34	3.50%	\$5,776.34 x 12 =		\$69,317	0.15	\$9,902	\$4,836	48.84%	\$14,738	0.15	\$10,398	\$5,127	49.31%	\$15,525
Senior Public Records Coordinator	Mgmt	12	8	=	\$4,863.00	-	-	\$4,863.00 x 12 =		\$58,356	0.90	\$50,015	\$27,100	54.18%	\$77,115	0.90	\$52,520	\$28,702	54.65%	\$81,222
Public Records Coordinator	Mgmt	10	1	=	\$3,330.00	-	-	\$3,330.00 x 6 =		\$40,980	0.80	\$31,145	\$14,379	46.17%	\$45,524	0.80	\$32,784	\$15,136	46.17%	\$47,920
		10	2	=	\$3,500.00	-	-	\$3,500.00 x 6 =												
Confidential Secretary/ Assistant Risk Manager/ Deputy Clerk of the Board	Mgmt	10	8	=	\$4,235.00	\$63.53	1.50%	\$4,298.53 x 12 =		\$51,583	0.10	\$4,912	\$1,848	37.62%	\$6,760	0.10	\$5,158	\$2,113	40.97%	\$7,271
Total Personnel Expenditures (BARS #531.347.519.00.1* and #531.347.519.00.2*)										3.28	\$220,890	\$92,671	41.95%	\$313,561	3.28	\$239,957	\$100,041	41.69%	\$339,998	

Notes Regarding FY2020 Adopted Budget Appropriations:

- 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 Chief Deputy Prosecutor position may be apportioned between multiple funds:
 - General (Current Expense) Fund #001.700 – County Prosecutor/Coroner
 - Internal Service Fund #531 – Risk Management
- Effective January 1, 2020: regrade the salary of the Chief Deputy Prosecutor position from Management Grade 19 to 20
- Effective January 1, 2020: regrade the salary of the Management & Fiscal Analyst position from Grade 14 to Grade 16
 - The purpose is to make the salary grade of the Management & Fiscal Analyst position equal to the salary grade of the other two countywide financial management positions, which are: Chief Treasury/Investment Officer in the Treasurer's Office and Chief Accountant in the Auditor's Office (both positions are paid at Management Grade 16)
- FY2020 funding approved for a Public Records Coordinator position (Management; Grade 10) at 0.80 FTE; this is a new position for FY2020



Internal Service Fund #531

Risk Management

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	\$697.56	\$672.82	\$648.75	\$673.04	\$2,000.00	\$318.55	\$2,041.00	\$2,041.00	\$1,500.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$7,338.12	\$5,170.08	\$3,425.52	\$5,311.24	\$9,500.00	\$1,972.11	\$9,500.00	\$9,500.00	\$10,000.00
Total <i>(BARS #531.347.519.00.3*)</i>		\$8,035.68	\$5,842.90	\$4,074.27	\$5,984.28	\$11,500.00	\$2,290.66	\$11,541.00	\$11,541.00	\$11,500.00



Internal Service Fund #531

Risk Management

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$326,528.42	\$357,598.63	\$481,899.22	\$388,675.42	\$482,161.00	\$424,514.22	\$478,732.00	\$478,732.00	\$573,858.00
42	Communication	\$215.32	\$317.69	\$429.85	\$320.95	\$500.00	\$131.80	\$511.00	\$511.00	\$500.00
43	Travel	\$1,362.32	\$4,472.21	\$5,149.13	\$3,661.22	\$4,000.00	\$2,585.66	\$4,082.00	\$4,082.00	\$6,000.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	\$196.00	-	\$65.33	-	-	-	-	-
46	Insurance	\$965.00	\$997.00	\$997.00	\$986.33	\$997.00	\$2,625.00	\$1,018.00	\$1,018.00	\$1,041.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	\$6,234.00	\$2,600.00	\$2,600.00	\$3,811.33	\$3,500.00	\$3,200.00	\$3,572.00	\$3,572.00	\$4,950.00
49	Other	\$6,544.00	\$5,826.49	\$9,919.03	\$7,429.84	\$10,000.00	\$9,506.48	\$10,204.00	\$10,204.00	\$12,000.00
Total <i>(BARS #531.347.519.00.4*)</i>		\$341,849.06	\$372,008.02	\$500,994.23	\$404,950.44	\$501,158.00	\$442,563.16	\$498,119.00	\$498,119.00	\$598,349.00



Internal Service Fund #531

Risk Management

Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	\$2,664.00	\$10,587.19	\$10,628.36	\$7,959.85	-		-	-	-
Total <i>(BARS #531.347.594.**.6*)</i>		\$2,664.00	\$10,587.19	\$10,628.36	\$7,959.85	-	-	-	-	-



Internal Service Fund #531 Risk Management

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
531.347.334.06.90	State Grant: SMARSH	-	-	-	-	-	\$9,663.90	-	-	-
531.347.341.47.00	Insurance Payments	\$549,946.36	\$596,140.14	\$561,877.72	\$569,321.41	\$694,912.00	\$716,024.45	\$682,680.00	\$682,680.00	\$946,347.00
531.347.341.81.00	Charges for Providing Copies of Public Records	-	-	-	-	-	\$505.14	-	-	-
531.347.361.11.00	Investment Interest	\$2,732.23	\$5,959.10	\$1,409.14	\$3,366.82	-	-	-	-	-
531.347.369.9*	Miscellaneous Revenue	\$332.11	\$2,160.74	\$4,460.48	\$2,317.78	\$16,500.00	\$1,831.76	\$16,500.00	\$3,500.00	\$3,500.00
531.347.397.00.00	Transfers-In	-	-	\$50,000.00	\$16,666.67	\$6,298.00	-	-	-	-
Grand Total Revenue <i>(BARS #531.347.3**,**,**)</i>		\$553,010.70	\$604,259.98	\$617,747.34	\$591,672.67	\$717,710.00	\$728,025.25	\$699,180.00	\$686,180.00	\$949,847.00



Internal Service Fund #531
Risk Management
Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actuals Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$340,262.34	\$361,797.03	\$336,728.89	\$346,263.00	\$220,402.00	\$220,402.00	\$270,000.00	\$270,000.00	\$270,000.00
Plus Revenue (BARS #531.***.3**)	\$553,010.70	\$604,259.98	\$617,747.34	\$591,672.67	\$717,710.00	\$728,025.25	\$699,180.00	\$686,180.00	\$949,847.00
Minus Expenditures (BARS #531.***.5**)	(\$531,476.01)	(\$629,328.12)	(\$734,074.23)	(\$631,626.12)	(\$775,561.00)	(\$655,248.08)	(\$783,480.00)	(\$823,221.00)	(\$949,847.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$361,797.03	\$336,728.89	\$220,402.00	\$306,309.55	\$162,551.00	\$293,179.17	\$185,700.00	\$132,959.00	\$270,000.00
Difference between beginning & ending equities:	6.3% \$21,534.69	-6.9% (\$25,068.14)	-34.5% (\$116,326.89)	-11.5% (\$39,953.45)	-26.2% (\$57,851.00)	33.0% \$72,777.17	-31.2% (\$84,300.00)	-50.8% (\$137,041.00)	0.0% -