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2023 Recommended Budget - Internal Service Funds

5510-110100 Liability Self Insurance

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 1,577,411	\$ 1,581,427	\$ 2,022,617	\$ 2,271,409	\$ 2,342,000
▼ Use of Money & Property	3,129	1,321	1,000	1,000	1,000
(441110) Interest Income	3,129	1,321	1,000	1,000	1,000
▼ Charges for Services	1,630,803	1,552,289	2,021,617	2,021,617	2,341,000
(472311) Refunds/Reimbursements	331,265	-12,399	100,000	100,000	0
(479405) Liability Insurance Svcs-Cty	1,299,538	1,564,689	1,921,617	1,921,617	2,341,000
▼ Miscellaneous Revenue	-56,521	27,817	0	248,792	0
(483111) Misc Income-Reimbursements	0	0	0	247,988	0
(483450) Refunds-Insurance Premiums	133	1,947	0	0	0
(483455) Settlement Payments	-56,654	25,870	0	804	0
▼ Expenses	1,508,085	1,608,050	2,101,825	2,101,825	2,806,300
▼ Services and Supplies	1,351,083	1,433,305	2,101,825	2,101,825	2,595,897
(521155) Expendable Equip-Computer	3,695	1,339	0	0	0
(521620) Insurance-Excess Premium	813,213	1,000,317	1,170,000	1,170,000	1,563,000
(521628) Insurance-Deductible	246,486	43,630	250,000	229,778	250,000
(521635) Insurance-Cyber Liability	1,647	3,627	14,896	14,896	23,000
(521641) Insurance-Primary Premium	1,858	1,858	2,700	16,233	15,500
(521660) Insurance-Surety	10,743	12,767	15,400	22,089	26,600
(521670) Insurance-Watercraft Premium	1,729	1,763	2,300	2,300	1,700
(521680) Insurance-Pollution	12,932	12,370	12,370	12,370	15,500
(521695) Insurance-Property	125,634	215,428	299,663	299,663	301,000
(521696) Insurance-Airport	3,103	3,568	4,200	4,200	4,400

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
(523210) Dues & Memberships	650	650	700	700	700
(526123) PS&S-County Counsel	16,625	28,017	20,000	20,000	30,000
(526124) PS&S-Auditor-Controller	224	203	250	250	250
(526128) PS&S-Human Resources	0	28,940	51,346	51,346	56,247
(528000) SDE Special Department Expense	110,613	74,783	250,000	250,000	300,000
(529116) Training-Travel	1,932	4,044	8,000	8,000	8,000
▼ Fixed Assets	21,234	33,953	0	0	0
(543000) Vehicles	21,234	33,953	0	0	0
▼ Other Financing Uses	0	2,432	0	0	0
(532465) Interest-Internal Borrowing	0	2,432	0	0	0
▼ Allocations	135,768	138,360	0	0	210,403
(681110) A-87 Allocation	135,768	138,360	0	0	210,403
Revenues Less Expenses	\$ 69,326	\$ -26,623	\$ -79,208	\$ 169,584	\$ -464,300

Data filtered by Types, Liability Self Insurance, Other General and exported on June 9, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5520-110700 Unemployment Insurance

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 335,720	\$ 405,346	\$ 152,000	\$ 154,330	\$ 78,500
▼ Use of Money & Property	2,319	4,605	1,000	3,205	2,000
(441110) Interest Income	2,319	4,605	1,000	3,205	2,000
▼ Charges for Services	333,401	400,741	151,000	151,125	76,500
(472311) Refunds/Reimbursements	131,747	0	0	0	0
(479520) Unemployment Fees-Cty	199,259	399,241	150,000	150,000	75,000
(479521) Unemployment Fees-NonCty	2,395	1,500	1,000	1,125	1,500
▼ Expenses	258,282	103,773	250,530	250,530	101,261
▼ Services and Supplies	241,828	88,776	250,530	250,530	101,261
(521640) Insurance-Unemployment	241,314	88,261	250,000	250,000	100,000
(522146) Maint-Equip Mandated Software	0	0	0	0	531
(526124) PS&S-Auditor-Controller	11	11	30	30	30
(526162) PS&S-Claims Administration	504	504	500	500	700
▼ Allocations	16,454	14,997	0	0	0
(681110) A-87 Allocation	16,454	14,997	0	0	0
Revenues Less Expenses	\$ 77,437	\$ 301,574	\$ -98,530	\$ -96,200	\$ -22,761

Data filtered by Types, Unemployment Insurance, Other General and exported on June 9, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5530-106100 Telecommunications

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 431,374	\$ 334,874	\$ 309,909	\$ 309,909	\$ 305,759
▼ Use of Money & Property	10,731	6,382	5,000	5,000	5,000
(441110) Interest Income	10,731	6,382	5,000	5,000	5,000
▼ Charges for Services	420,643	298,919	304,909	304,909	300,759
(479447) Telecom Depr-Cty	419,447	294,508	303,169	303,169	299,232
(479448) Telecom Fees-NonCty	1,196	4,411	1,740	1,740	1,527
▼ Other Finance Sources	0	29,573	0	0	0
(493100) Contributed Capital	0	29,573	0	0	0
▼ Expenses	392,374	535,689	311,443	311,443	310,327
▼ Services and Supplies	372,162	379,129	305,967	305,967	304,803
(521150) Expendable Equipment	2,826	889	3,500	3,500	3,500
(521155) Expendable Equip-Computer	4,006	15,992	5,000	5,000	5,000
(521310) Communications	49,911	66,880	66,324	66,324	66,960
(521320) Communications-Other	9,874	37,775	1,740	1,740	1,527
(522120) Maint-Internal Vehicles	1,096	4,625	4,000	4,000	4,000
(522130) Maint-Equip Vehicles	0	15	500	500	500
(522145) Maint-Equip Hardware	25,000	0	30,000	30,000	0
(522146) Maint-Equip Mandated Software	323	307	532	532	531
(522147) Maint-Equip Dept Software	37,135	0	0	0	47,400
(525110) Office Expense	1,474	850	1,500	1,500	1,000
(525155) Office-Purchasing Dept	0	300	300	300	300
(526110) PS&S-Professional Services	228,895	178,872	180,941	180,941	161,655

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
(526124) PS&S-Auditor-Controller	315	130	130	130	130
(527220) Rents-Phone	4,596	0	0	0	0
(528000) SDE Special Department Expense	0	72,004	0	0	0
(529110) Travel & Trans-Fuel	867	489	1,000	1,000	1,800
(529112) Travel & Trans-Priv Auto	0	0	500	500	500
(529116) Training-Travel	5,845	0	10,000	10,000	10,000
▼ Fixed Assets	20,212	149,306	0	0	0
(544500) Communication Equipment	117,483	29,573	0	0	0
(559000) Fixed Asset Contra Account	-117,493	-29,573	0	0	0
(559200) Depreciation Expense	20,222	149,306	0	0	0
▼ Allocations	0	7,255	5,476	5,476	5,524
(681110) A-87 Allocation	0	7,255	5,476	5,476	5,524
Revenues Less Expenses	\$ 39,001	\$ -200,815	\$ -1,534	\$ -1,534	\$ -4,568

Data filtered by Types, Telecommunications, Communications and exported on June 17, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5540-110200 Workers Compensation Self Insurance

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 3,306,523	\$ 3,306,298	\$ 3,274,243	\$ 3,274,243	\$ 3,751,000
▼ Use of Money & Property	169,839	121,819	150,000	150,000	150,000
(441110) Interest Income	169,839	121,819	150,000	150,000	150,000
▼ Charges for Services	3,136,683	3,184,478	3,124,243	3,124,243	3,601,000
(472311) Refunds/Reimbursements	338,404	144,920	25,000	25,000	25,000
(479415) Workers Comp Svcs-Cty	2,798,279	3,039,558	3,099,243	3,099,243	3,576,000
▼ Expenses	3,486,134	2,627,113	3,024,817	3,024,817	3,550,871
▼ Salaries and Benefits	220,678	382,410	350,646	350,646	500,000
(512320) Post Retirement Medical	0	0	646	646	0
(512335) Workers Comp Sheriff 4850	220,678	382,410	350,000	350,000	500,000
▼ Services and Supplies	3,195,185	2,195,870	2,674,171	2,674,171	2,754,022
(521155) Expendable Equip-Computer	3,398	1,339	0	0	0
(521620) Insurance-Excess Premium	272,510	247,262	313,000	313,000	385,000
(521641) Insurance-Primary Premium	1,958,263	1,705,719	2,000,000	2,000,000	2,000,000
(521699) Insurance-Liability Adjustment	741,000	0	0	0	0
(523210) Dues & Memberships	150	200	150	150	200
(526124) PS&S-Auditor-Controller	53	67	75	75	75
(526128) PS&S-Human Resources	0	28,940	51,346	51,346	56,247
(526161) PS&S-Administration Fee	151,100	154,100	157,100	157,100	160,000
(528000) SDE Special Department Expense	64,213	57,969	150,000	150,000	150,000
(528197) SDE-Safety Incentive Program	3,277	0	0	0	0
(529116) Training-Travel	1,222	275	2,500	2,500	2,500

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Allocations	70,271	48,833	0	0	296,849
(681110) A-87 Allocation	70,271	48,833	0	0	296,849
Revenues Less Expenses	\$ -179,611	\$ 679,184	\$ 249,426	\$ 249,426	\$ 200,129

Data filtered by Types, Workers Compensation, General Government and exported on June 9, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5550-102500 Purchasing and Special Services

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 778,261	\$ 670,880	\$ 602,079	\$ 607,366	\$ 749,601
▼ Use of Money & Property	2,493	2,746	2,000	2,000	0
(441110) Interest Income	2,493	2,746	2,000	2,000	0
▼ Charges for Services	775,768	668,134	600,079	605,366	749,601
(479121) Photocopy Fees-County	280,532	245,964	275,000	275,000	340,000
(479123) Postage Fees-County	121,281	108,446	125,000	125,000	150,000
(479124) Postage Fees-Non-County	1,115	10,724	0	5,287	0
(479440) Purchasing Services	372,840	303,000	200,079	200,079	259,601
▼ Expenses	755,392	519,159	766,928	766,928	850,577
▼ Salaries and Benefits	83,335	47,150	163,008	163,408	189,802
(511110) Salaries	66,716	29,446	106,672	105,809	116,267
(511118) Fed COVID-19 Leave Salaries	0	144	0	0	0
(511119) OSHA Leave	0	0	0	863	0
(511147) Salaries-Emergency Admin	1,473	0	0	0	0
(511150) Cash Outs-Leave	3,835	3,960	171	171	2,319
(512115) FICA	5,918	2,380	8,177	8,177	9,308
(512120) Unemployment Insurance	161	652	97	97	802
(512125) Disability Insurance	0	0	342	342	364
(512205) Retirement-PERS Fixed	9,389	15,354	8,719	8,719	17,187
(512210) Retirement-PERS Percentage	5,792	2,691	9,696	9,696	10,162
(512220) Deferred Compensation	0	0	0	0	5,480
(512305) Employees Group Insurance	14,850	1,575	28,116	28,116	24,948

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
(512320) Post Retirement Medical	1,341	1,305	0	0	672
(512325) Life Insurance	204	100	171	171	100
(512330) Workers Comp Insurance	890	1,230	626	626	1,634
(512415) Cell Phone Stipend	353	0	220	220	360
(512505) Employee Physicals	0	0	0	400	200
(513140) S&B Reimburse-COVID Leaves	-1,586	0	0	0	0
(513150) Salary & Benefit Reimbursement	-13,390	-10,066	0	0	0
(513999) Change in Employee Leave	-12,611	-1,621	0	0	0
▼ Services and Supplies	544,992	472,009	522,360	532,960	566,149
(521155) Expendable Equip-Computer	505	0	2,700	4,056	0
(521310) Communications	6	0	0	0	0
(522120) Maint-Internal Vehicles	1,490	0	0	0	0
(522146) Maint-Equip Mandated Software	646	307	422	422	421
(522147) Maint-Equip Dept Software	0	0	0	0	50,488
(523223) Licenses-Enterprise Technology	2,796	3,937	2,655	3,189	5,782
(525110) Office Expense	4,608	3,972	6,000	5,600	5,000
(525126) Personnel Advertising	0	0	0	187	200
(525132) Office-Copy Paper	29,727	26,539	40,000	40,000	40,000
(525140) Office-Photocopy	307,868	307,488	300,000	300,000	300,000
(525150) Office-Postage	184,231	101,830	150,000	150,000	150,000
(525200) Publications & Legal Notices	0	209	0	0	150
(526124) PS&S-Auditor-Controller	7,924	15,628	15,000	15,000	375
(526129) PS&S-Insurance Service	314	511	249	249	914
(527215) Rents-Postage	2,811	11,233	0	11,500	10,000
(527220) Rents-Phone	766	354	334	334	319
(529110) Travel & Trans-Fuel	1,303	0	0	0	500

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
(529116) Training-Travel	0	0	5,000	2,423	2,000
▼ Fixed Assets	0	0	80,000	69,000	50,488
(544150) Software	0	0	80,000	69,000	50,488
▼ Allocations	127,065	0	1,560	1,560	44,138
(681110) A-87 Allocation	127,065	0	1,560	1,560	44,138
Revenues Less Expenses	\$ 22,869	\$ 151,721	\$ -164,849	\$ -159,562	\$ -100,976

Data filtered by Types, Purchasing and Special Srvcs, Finance and exported on June 9, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5560-110400 Employee Group Insurance

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 9,718,437	\$ 9,592,692	\$ 10,047,500	\$ 10,047,500	\$ 11,373,500
▼ Use of Money & Property	902	0	0	0	0
(441110) Interest Income	902	0	0	0	0
▼ Charges for Services	9,630,121	9,471,253	10,047,500	10,047,500	11,373,500
(478610) Insurance-Retirees Cobra	160,239	184,051	180,000	180,000	160,000
(478620) Insurance-Post Retiree	606,905	597,965	650,000	650,000	0
(478630) Insurance-Liberty Insurance	69,024	69,024	70,000	70,000	64,000
(479420) Employee Group Ins-Cty	8,793,953	8,620,214	9,147,500	9,147,500	11,149,500
▼ Miscellaneous Revenue	87,414	121,439	0	0	0
(483455) Settlement Payments	87,414	121,439	0	0	0
▼ Expenses	9,679,802	9,583,370	10,047,500	10,047,500	11,368,500
▼ Services and Supplies	9,679,802	9,583,306	10,047,500	10,047,500	11,368,500
(521611) Insurance-PERS Health	8,378,753	8,397,983	8,700,000	8,700,000	9,881,000
(521614) Insurance-Vision Service Plan	46,695	48,237	55,000	55,000	55,000
(521616) Insurance-Myers-Stevens Safety	54,607	47,930	55,000	55,000	55,000
(521618) Insurance-Med Eye Admin Cost	10,820	10,655	12,000	12,000	12,000
(521621) Insurance-Delta Dental Claims	641,977	530,155	650,000	650,000	780,000
(521622) Insurance-Sun Life	100,107	99,950	100,000	100,000	110,000
(521623) Insurance-Med Eye Svcs Claims	55,221	65,442	70,000	70,000	70,000
(521626) Insurance-Sun STD/LTD	295,120	293,944	300,000	300,000	305,000
(521631) Insurance-Sun Voluntary Life	70,367	63,641	70,000	70,000	70,000
(521633) Insurance-Liberty Mutual	14,354	12,284	20,000	20,000	15,000

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
(526124) PS&S-Auditor-Controller	497	522	500	500	500
(528000) SDE Special Department Expense	11,286	12,563	15,000	15,000	15,000
▼ Other Financing Uses	0	64	0	0	0
(532465) Interest-Internal Borrowing	0	64	0	0	0
Revenues Less Expenses	\$ 38,635	\$ 9,322	\$ 0	\$ 0	\$ 5,000

Data filtered by Types, Employee Group Insurance, General Government and exported on June 9, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5570-110300 Employee Leave Liability

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 1,596,109	\$ 2,012,420	\$ 2,015,000	\$ 2,015,000	\$ 2,012,000
▼ Use of Money & Property	29,103	12,420	15,000	15,000	12,000
(441110) Interest Income	29,103	12,420	15,000	15,000	12,000
▼ Charges for Services	1,567,006	2,000,000	2,000,000	2,000,000	2,000,000
(479400) Interfund-Term & Cashout	1,567,006	2,000,000	2,000,000	2,000,000	2,000,000
▼ Expenses	2,569,507	1,963,252	1,800,000	1,800,000	1,800,000
▼ Salaries and Benefits	2,569,507	1,963,252	1,800,000	1,800,000	1,800,000
(511140) Salaries-Termination	1,672,267	619,823	900,000	900,000	800,000
(511145) Cash Outs-Vacation	820,122	1,212,198	900,000	900,000	1,000,000
(512515) Early Retirement Incentive	151,000	0	0	0	0
(513999) Change in Employee Leave	-73,882	131,230	0	0	0
Revenues Less Expenses	\$ -973,398	\$ 49,168	\$ 215,000	\$ 215,000	\$ 212,000

Data filtered by Types, Employee Leave Liability, General Government and exported on June 17, 2022. Created with OpenGov

2023 Recommended Budget - Internal Service Funds

5580-110800 Post Retirement Insurance Fund

Collapse All	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	2023 Recommended Budget
▼ Revenues	\$ 1,282,127	\$ 1,147,337	\$ 1,228,386	\$ 1,228,386	\$ 1,100,000
▼ Use of Money & Property	132,128	91,060	100,000	100,000	100,000
(441110) Interest Income	132,128	91,060	100,000	100,000	100,000
▼ Charges for Services	1,150,000	1,056,277	1,128,386	1,128,386	1,000,000
(478620) Insurance-Post Retiree	1,150,000	1,056,277	1,128,386	1,128,386	1,000,000
▼ Expenses	863,535	884,145	930,050	930,050	781,357
▼ Services and Supplies	863,535	884,145	930,050	930,050	781,357
(521610) Insurance	606,905	596,695	650,000	650,000	765,107
(521698) Insurance-Post Retirement	251,796	271,515	270,000	270,000	1,200
(526110) PS&S-Professional Services	4,830	15,925	10,000	10,000	15,000
(526124) PS&S-Auditor-Controller	4	11	50	50	50
Revenues Less Expenses	\$ 418,592	\$ 263,192	\$ 298,336	\$ 298,336	\$ 318,643

Data filtered by Types, Post Retirement Insurance, General Government and exported on June 9, 2022. Created with OpenGov