2025 Recommended Budget Detail – Table of Contents

Internal Service Funds

2025 Recommended Budget - Internal Service Funds

5510-110100 Liability Self Insurance

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 2,339,788	$ 2,460,315	$ 3,594,122	$ 4,293,429
Use of Money & Property	-23	3,376	1,000	3,000
(441110) Interest Income	-23	3,376	1,000	3,000
Charges for Services	1,922,158	2,344,052	3,593,122	4,290,429
(472311) Refunds/Reimbursements	541	3,052	0	0
(479405) Liability Insurance Svcs-Cty	1,921,617	2,341,000	3,593,122	4,290,429
Miscellaneous Revenue	417,653	112,887	0	0
(483111) Misc Income-Reimbursements	360,047	80,589	0	0
(483455) Settlement Payments	57,606	32,299	0	0
Expenses	2,347,288	2,408,185	3,593,122	4,643,429
Services and Supplies	2,347,288	2,186,662	3,130,497	4,031,950
(521150) Expendable Equipment	602	0	0	0
(521620) Insurance-Excess Premium	1,165,869	1,534,621	2,158,000	2,800,000
(521628) Insurance-Deductible	75,127	59,722	150,000	70,000
(521635) Insurance-Cyber Liability	13,098	17,983	29,700	28,000
(521641) Insurance-Primary Premium	16,233	9,461	0	0
(521660) Insurance-Surety	22,089	19,331	22,300	23,000
(521670) Insurance-Watercraft Premium	1,480	1,961	2,200	0
(521680) Insurance-Pollution	11,271	11,271	19,000	0

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(521695) Insurance-Property	282,500	263,713	335,000	570,000
(521696) Insurance-Airport	3,747	4,122	4,800	0
(523210) Dues & Memberships	0	-150	0	700
(526123) PS&S-County Counsel	18,095	50,120	35,000	60,000
(526124) PS&S-Auditor-Controller	182	130	250	250
(526128) PS&S-Human Resources	51,346	76,084	69,247	125,000
(528000) SDE Special Department Expense	678,520	136,212	300,000	350,000
(529116) Training-Travel	7,130	2,082	5,000	5,000
▼ Other Financing Uses	0	11,120	0	0
(532465) Interest-Internal Borrowing	0	11,120	0	0
▼ Allocations	0	210,403	462,625	611,479
(681110) A-87 Allocation	0	210,403	462,625	611,479
Revenues Less Expenses	$ -7,500	$ 52,130	$ 1,000	$ -350,000

Data filtered by Types, Liability Self Insurance, Other General and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5520-110700 Unemployment Insurance

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 157,505	$ 89,853	$ 13,791	$ 23,806
Use of Money & Property	6,005	13,353	5,000	15,000
(441110) Interest Income	6,005	13,353	5,000	15,000
Charges for Services	151,500	76,500	8,791	8,806
(479520) Unemployment Fees-Cty	150,000	75,000	7,291	7,306
(479521) Unemployment Fees-NonCty	1,500	1,500	1,500	1,500
Expenses	84,811	69,584	75,735	78,737
Services and Supplies	84,811	69,584	75,735	77,071
(521640) Insurance-Unemployment	84,422	66,066	75,000	75,000
(526124) PS&S-Auditor-Controller	11	3,014	35	35
(526162) PS&S-Claims Administration	378	504	700	700
(526480) PS&S Photocopy Lease	0	0	0	1,336
Allocations	0	0	0	1,666
(681110) A-87 Allocation	0	0	0	1,666
Revenues Less Expenses	$ 72,694	$ 20,269	$ -61,944	$ -54,931

Data filtered by Types, Unemployment Insurance, Other General and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5530-106100 Telecommunications

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 309,983	$ 312,241	$ 437,170	$ 419,905
Use of Money & Property	5,462	11,208	5,000	0
(441110) Interest Income	5,462	11,208	5,000	0
Charges for Services	304,521	301,033	432,170	419,905
(479447) Telecom Depr-Cty	303,169	299,234	427,762	415,294
(479448) Telecom Fees-NonCty	1,352	1,799	4,408	4,611
Expenses	435,819	313,092	437,988	425,851
Services and Supplies	277,623	310,329	436,313	419,905
(521150) Expendable Equipment	-27	21,409	3,500	5,000
(521155) Expendable Equip-Computer	4,578	6,435	0	0
(521310) Communications	63,646	65,096	67,884	74,038
(521320) Communications-Other	562	312	4,408	360
(522120) Maint-Internal Vehicles	554	1,401	4,000	4,000
(522130) Maint-Equip Vehicles	24	0	500	500
(522146) Maint-Equip Mandated Software	532	532	585	0
(522147) Maint-Equip Dept Software	0	47,358	68,000	52,500
(522235) Maint-Alarms	0	-3,201	0	0
(525110) Office Expense	546	318	1,000	500
(525155) Office-Purchasing Dept	0	300	300	0

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(526110) PS&S-Professional Services	180,941	161,655	273,386	270,807
(526124) PS&S-Auditor-Controller	133	154	150	0
(529110) Travel & Trans-Fuel	1,334	1,323	2,100	2,100
(529112) Travel & Trans-Priv Auto	0	0	500	100
(529116) Training-Travel	24,800	7,238	10,000	10,000
Fixed Assets	152,720	0	0	0
(559200) Depreciation Expense	152,720	0	0	0
Allocations	5,476	2,762	1,675	5,946
(681110) A-87 Allocation	5,476	2,762	1,675	5,946
Revenues Less Expenses	$ -125,835	$ -850	$ -818	$ -5,946

Data filtered by Types, Telecommunications, Communications and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5540-110200 Workers Compensation Self Insurance

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 3,257,422	$ 4,228,139	$ 3,927,951	$ 3,840,187
Use of Money & Property	122,267	278,333	15,000	400,000
(441110) Interest Income	122,267	278,333	15,000	400,000
Charges for Services	3,135,155	3,949,805	3,912,951	3,440,187
(472311) Refunds/Reimbursements	35,912	373,805	0	0
(479415) Workers Comp Svcs-Cty	3,099,243	3,576,000	3,912,951	3,440,187
Expenses	3,082,693	2,118,589	3,841,116	3,840,187
Salaries and Benefits	535,404	264,263	500,000	301,919
(512320) Post Retirement Medical	645	0	0	0
(512330) Workers Comp Insurance	0	0	0	1,919
(512335) Workers Comp Sheriff 4850	534,758	264,263	500,000	300,000
Services and Supplies	2,547,289	1,557,478	2,905,860	2,980,675
(521620) Insurance-Excess Premium	315,024	374,966	514,020	600,000
(521641) Insurance-Primary Premium	1,422,626	937,711	2,000,000	2,000,000
(521699) Insurance-Liability Adjustment	513,000	0	0	0
(523210) Dues & Memberships	150	0	200	0
(526124) PS&S-Auditor-Controller	53	46	75	75
(526128) PS&S-Human Resources	51,346	32,760	68,771	56,500
(526129) PS&S-Insurance Service	0	0	3,794	0

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(526161) PS&S-Administration Fee	159,356	160,100	165,000	170,000
(528000) SDE Special Department Expense	85,409	48,406	150,000	150,000
(528197) SDE-Safety Incentive Program	0	3,193	1,500	1,600
(529116) Training-Travel	325	296	2,500	2,500
▾ Allocations	0	296,849	435,256	557,593
(681110) A-87 Allocation	0	296,849	435,256	557,593
Revenues Less Expenses	$ 174,729	$ 2,109,550	$ 86,835	$ 0

Data filtered by Types, Workers Compensation, General Government and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5550-102500 Purchasing and Special Services

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 549,925	$ 634,265	$ 1,059,551	$ 747,295
Use of Money & Property	3,199	2,950	0	0
(441110) Interest Income	3,199	2,950	0	0
Charges for Services	546,726	631,300	1,059,551	747,295
(479121) Photocopy Fees-County	230,912	252,571	336,000	0
(479123) Postage Fees-County	107,887	107,147	175,000	175,000
(479124) Postage Fees-Non-County	7,849	10,074	0	0
(479440) Purchasing Services	200,078	261,507	548,551	572,295
Other Finance Sources	0	15	0	0
Expenses	604,749	777,992	1,060,320	747,295
Salaries and Benefits	117,172	191,672	236,793	257,470
(511110) Salaries	70,069	117,495	139,658	149,994
(511118) Fed COVID-19 Leave Salaries	1,726	0	0	0
(511150) Cash Outs-Leave	171	2,319	5,906	5,923
(512115) FICA	5,820	10,582	10,684	11,475
(512120) Unemployment Insurance	97	802	20	20
(512125) Disability Insurance	370	472	463	501
(512205) Retirement-PERS Fixed	8,719	17,187	24,787	35,892
(512210) Retirement-PERS Percentage	6,526	15,394	14,501	15,496

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(512220) Deferred Compensation	0	4,981	7,959	8,625
(512305) Employees Group Insurance	13,387	26,654	32,628	25,800
(512320) Post Retirement Medical	0	672	0	684
(512325) Life Insurance	60	234	294	323
(512330) Workers Comp Insurance	626	1,634	-1,307	1,537
(512415) Cell Phone Stipend	299	367	1,200	1,200
(512505) Employee Physicals	192	0	0	0
(513999) Change in Employee Leave	9,111	-7,120	0	0
▾ Services and Supplies	484,934	542,182	550,086	244,251
(521150) Expendable Equipment	0	0	0	25,000
(521155) Expendable Equip-Computer	4,055	0	0	0
(521157) Mandated Computer Replacements	0	0	0	3,317
(522146) Maint-Equip Mandated Software	422	422	464	474
(522147) Maint-Equip Dept Software	0	50,738	750	0
(522148) Maint-Ent Infrastructure Solut	0	0	3,259	1,911
(523223) Licenses-Enterprise Technology	3,189	5,782	5,291	7,256
(525110) Office Expense	3,598	7,992	5,500	4,000
(525126) Personnel Advertising	187	0	200	0
(525132) Office-Copy Paper	26,636	28,959	36,000	21,107
(525140) Office-Photocopy	306,807	324,461	300,000	0
(525150) Office-Postage	125,410	102,089	175,000	175,000
(525200) Publications & Legal Notices	0	0	168	0
(526124) PS&S-Auditor-Controller	2,583	642	420	0

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(526129) PS&S-Insurance Service	249	914	1,426	0
(526480) PS&S Photocopy Lease	0	0	0	1,336
(527215) Rents-Postage	11,149	11,167	11,200	0
(527220) Rents-Phone	334	319	908	850
(529110) Travel & Trans-Fuel	0	0	500	0
(529116) Training-Travel	315	45	9,000	4,000
(529215) Utilities-Garbage	0	8,652	0	0
▼ Fixed Assets	1,083	0	0	0
(544150) Software	64,988	0	0	0
(559000) Fixed Asset Contra Account	-64,988	0	0	0
(559200) Depreciation Expense	1,083	0	0	0
▼ Allocations	1,560	44,138	273,441	245,574
(681110) A-87 Allocation	1,560	44,138	273,441	245,574
Revenues Less Expenses	$ -54,824	$ -143,727	$ -769	$ 0

Data filtered by Types, Purchasing and Special Srvcs, Finance and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5560-110400 Employee Group Insurance

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 11,092,549	$ 12,458,546	$ 14,313,835	$ 14,535,899
Use of Money & Property	0	1,184	0	0
(441110) Interest Income	0	1,184	0	0
Charges for Services	10,959,527	12,457,362	14,313,835	14,535,899
(478610) Insurance-Retirees Cobra	431,252	814,493	1,100,000	1,100,000
(478620) Insurance-Post Retiree	602,095	783,118	655,000	720,000
(478630) Insurance-Liberty Insurance	10,619	8,668	80,000	10,000
(479420) Employee Group Ins-Cty	9,915,561	10,851,083	12,478,835	12,705,899
Miscellaneous Revenue	133,022	0	0	0
(483455) Settlement Payments	133,022	0	0	0
Expenses	11,092,549	12,474,886	11,771,845	14,544,500
Services and Supplies	11,091,006	12,474,562	11,771,845	14,544,500
(521611) Insurance-PERS Health	9,644,283	11,106,554	10,657,261	13,000,000
(521614) Insurance-Vision Service Plan	49,886	48,092	91,213	142,000
(521616) Insurance-Myers-Stevens Safety	51,745	44,351	55,000	55,000
(521618) Insurance-Med Eye Admin Cost	9,341	9,966	860	0
(521621) Insurance-Delta Dental Claims	768,454	677,018	502,499	710,000
(521622) Insurance-Sun Life	106,118	102,831	0	115,000
(521623) Insurance-Med Eye Svcs Claims	68,593	54,584	2,000	0

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
(521626) Insurance-Sun STD/LTD	302,152	309,999	315,512	350,000
(521631) Insurance-Sun Voluntary Life	62,924	82,512	115,000	100,000
(521632) Insurance-Voluntary	0	13,648	0	50,000
(521633) Insurance-Liberty Mutual	11,900	8,576	15,000	2,000
(526124) PS&S-Auditor-Controller	399	249	500	500
(528000) SDE Special Department Expense	15,213	16,184	17,000	20,000
▾ Other Financing Uses	1,543	324	0	0
(532465) Interest-Internal Borrowing	1,543	324	0	0
Revenues Less Expenses	$ 0	$ -16,340	$ 2,541,990	$ -8,601

Data filtered by Types, Employee Group Insurance, General Government and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5570-110300 Employee Leave Liability

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 2,015,365	$ 2,052,397	$ 2,015,000	$ 2,300,000
Use of Money & Property	15,365	52,287	15,000	50,000
(441110) Interest Income	15,365	52,287	15,000	50,000
Charges for Services	2,000,000	2,000,110	2,000,000	2,250,000
(479400) Interfund-Term & Cashout	2,000,000	2,000,110	2,000,000	2,250,000
Expenses	2,172,430	4,407,008	1,900,000	2,249,818
Salaries and Benefits	2,172,430	4,407,008	1,900,000	2,249,818
(511140) Salaries-Termination	684,494	544,109	900,000	1,000,000
(511145) Cash Outs-Vacation	971,590	1,438,910	1,000,000	1,248,510
(512330) Workers Comp Insurance	0	0	0	1,308
(513999) Change in Employee Leave	516,346	2,423,988	0	0
Revenues Less Expenses	$ -157,066	$ -2,354,611	$ 115,000	$ 50,182

Data filtered by Types, Employee Leave Liability, General Government and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5580-110800 Post Retirement Insurance Fund

Collapse All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 1,217,154	$ 1,195,282	$ 652,266	$ 1,309,989
Use of Money & Property	88,766	193,752	50,000	150,000
(441110) Interest Income	88,766	193,752	50,000	150,000
Charges for Services	1,128,388	1,000,000	602,266	1,159,989
(478620) Insurance-Post Retiree	1,128,388	1,000,000	602,266	1,159,989
Miscellaneous Revenue	0	1,531	0	0
Expenses	758,259	1,611,737	2,716,200	1,706,200
Services and Supplies	758,259	1,611,737	2,716,200	1,706,200
(521610) Insurance	602,095	610,593	700,000	690,000
(521698) Insurance-Post Retirement	141,139	1,144	1,200	1,200
(526110) PS&S-Professional Services	15,022	0	15,000	15,000
(526124) PS&S-Auditor-Controller	4	0	0	0
(526510) PS&S-PERS Additional Payment	0	1,000,000	1,000,000	500,000
(526515) PS&S-Section 115 Payment	0	0	1,000,000	500,000
Revenues Less Expenses	$ 458,894	$ -416,455	$ -2,063,934	$ -396,211

Data filtered by Types, Post Retirement Insurance, General Government and exported on June 17, 2024. Created with OpenGov

2025 Recommended Budget - Internal Service Funds

5595-110505 Information Technology Services ISF

Expand All	2021-22 Actual	2022-23 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues	$ 0	$ 760,642	$ 1,829,872	$ 1,252,173
Use of Money & Property	0	10,642	0	0
(441110) Interest Income	0	10,642	0	0
Charges for Services	0	0	1,829,872	1,252,173
(472622) Fees-Alarms	0	0	80,417	157,576
(472740) Computer Replacement Fee	0	0	529,455	394,597
(472745) Enterprise Infrastructure Fee	0	0	1,220,000	700,000
Transfers In	0	750,000	0	0
(499001) Transfer In-General Fund	0	750,000	0	0
Expenses	0	0	1,288,872	2,151,858
Services and Supplies	0	0	1,288,872	2,151,858
(521155) Expendable Equip-Computer	0	0	529,455	394,597
(522235) Maint-Alarms	0	0	80,417	157,576
(526480) PS&S Photocopy Lease	0	0	0	299,685
(528705) SDE-Enterprise Infrastructure	0	0	679,000	1,300,000
Revenues Less Expenses	$ 0	$ 760,642	$ 541,000	$ -899,685

Data filtered by Types, Information Technology Services, Information Technology ISF and exported on June 17, 2024. Created with OpenGov