

**Amendment 21 to Council Bill No. 25-2018**

**BY: Chairperson at the request  
of the County Executive**

**Legislative Day No. 6  
Date: May 31, 2018**

**Amendment No. 21**

*(This amendment adds a note to the following pages show a minimum fund balance target and to show the estimated unassigned fund balance, as requested by the County Auditor:*

- 1. Fleet Operations Fund;*
- 2. Technology and Communications Fund; and*
- 3. Risk Management Fund.)*

1 In the operating budget, attached to the Bill as prefiled:

2

3 On pages 152, 153 and 154, make the revisions shown in the attached revised pages 152, 153 and  
4 154.

# Proprietary Funds

## Fleet Operations Fund

### Description

The Central Fleet Operations Division is responsible for the purchase, operation and maintenance of all county vehicles. Revenue to operate Fleet Operations is generated from charges to the users. Included are the salaries of the mechanics who maintain county vehicles, the cost of supplies and depreciation on all vehicles maintained by the bureau. GFOA RECOMMENDS A MINIMUM UNRESTRICTED BUDGETARY FUND BALANCE OF NO LESS THAN TWO MONTHS OF OPERATING EXPENSES (THIS REPRESENTS ABOUT \$3.7 MILLION IN FY19).

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
<b>Revenues:</b>			
Fleet Operations Charges (Internal Agencies)	15,162,639	17,235,772	18,333,210
Fleet Operations Charges (External Agencies)	763,652	612,341	750,000
Sale of Capital Asset	208,762	260,000	200,000
Other Revenue	28,445	0	0
<b>Total Revenues</b>	<b>16,163,498</b>	<b>18,108,113</b>	<b>19,283,210</b>
<b>Expenses:</b>			
Fleet Operations	15,393,310	17,867,278	22,147,337
Contingency	0	0	398,000
<b>Total Expenses</b>	<b>15,393,310</b>	<b>17,867,278</b>	<b>22,545,337</b>
<b>Other Financing Sources/(Uses):</b>			
Appropriation from Fund Balance	0	0	3,262,127
Capital Contributions Received	198,874	0	0
Transfer to General Fund	(24,118)	0	0
<b>Total Other Financing Sources/(Uses)</b>	<b>174,756</b>	<b>0</b>	<b>3,262,127</b>
<b>Net Assets:</b>			
Beginning Net Assets	29,865,658	30,810,602	31,051,437
Net Change from Current Year Operations	944,944	240,835	0
Less Appropriation from Fund Balance	0	0	(3,262,127)
<b>Net Assets - Ending (Unrestricted)</b>	<b>30,810,602</b>	<b>31,051,437</b>	<b>27,789,310</b>
Non Cash Assets	20,708,041	20,708,041	20,708,041
Cash	10,102,561	10,343,396	7,081,269
<u>ASSIGNED (ENCUMBERED)</u>	<u>(2,683,392)</u>	<u>NA</u>	<u>NA</u>
<u>UNASSIGNED</u>	<u>7,419,169</u>	<u>7,660,004</u>	<u>4,397,877</u>

## Proprietary Funds

### Technology & Communication Fund

#### Description

This fund charges the cost of central data processing operations, geographical information, records management services, radio maintenance and telephone services to county agencies. These costs are charged to county agencies utilizing the system/services through charge backs paid to this fund. Effective July 1, 2008, the Radio Maintenance Fund and Technology & Communication Fund were combined. GFOA RECOMMENDS A MINIMUM UNRESTRICTED BUDGETARY FUND BALANCE OF NO LESS THAN TWO MONTHS OF OPERATING EXPENSES (THIS REPRESENTS ABOUT \$4.1 MILLION IN FY19).

	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget
<b>Revenues:</b>			
Data Processing Chargeback	15,661,167	17,605,703	17,379,762
GIS Chargeback	1,037,895	1,048,649	898,954
Records Management Chargeback	893,243	929,164	921,292
Radio Maintenance Chargebacks	2,017,177	1,329,451	1,175,397
Telephone Services Chargebacks	2,883,603	2,502,990	2,610,442
Copier Rentals	417,615	495,522	515,435
Tower Rentals	1,349,789	1,509,816	1,540,638
Appropriation from Fund Balance	0	0	462,447
<b>Total Revenues</b>	<b>24,260,489</b>	<b>25,421,295</b>	<b>25,504,367</b>
<b>Expenditures:</b>			
Information System Services	15,777,238	16,955,349	17,203,484
GIS Operations	847,792	1,014,177	900,193
Radio Maintenance	3,006,699	2,509,448	2,715,644
Telephone Services	2,379,656	2,420,710	2,609,277
Records Management	809,354	898,619	920,599
Contingency	0	0	600,000
<b>Total Expenditures</b>	<b>22,820,738</b>	<b>23,798,303</b>	<b>24,949,197</b>
<b>Other Financing Sources/(Uses):</b>			
Transfers Out	(575,000)	(575,000)	(555,170)
<b>Total Other Financing Sources/(Uses)</b>	<b>(575,000)</b>	<b>(575,000)</b>	<b>(555,170)</b>
<b>Fund Balance:</b>			
Beginning Fund Balance	1,110,166	1,974,917	3,022,908
Net Change from Current Year Operations	864,751	1,047,992	(462,447)
<b>Ending Fund Balance (Unrestricted)</b>	<b>1,974,917</b>	<b>3,022,908</b>	<b>2,560,461</b>
ASSIGNED (ENCUMBERED)	<u>(462,379)</u>	NA	NA
UNASSIGNED	<u>1,512,538</u>	<u>2,560,529</u>	<u>2,098,082</u>

# Proprietary Funds

## Risk Management Fund

### Description

This fund combines county government risk management activities including: Workers' Compensation, General, Auto, Property, and Environmental Liability and Risk Management Administration. The County insures these exposures with an appropriate combination of self-insurance and purchased excess insurance. The County Library System, Community College, Economic Development Authority ~~AND~~, Housing Commission and Mental Health Authority participate in the Risk Management Fund. ~~The claims reserve of this fund is necessary to assure that adequate funds are available to pay for outstanding and future claims presented against the County. AT THE END OF FY2017, THE FUND HAS A CASH BALANCE OF \$14.9 MILLION AVAILABLE TO PAY \$15.0 MILLION IN ACTUARY REPORTED INCURRED CLAIMS. GFOA RECOMMENDS A MINIMUM UNRESTRICTED BUDGETARY FUND BALANCE OF NO LESS THAN TWO MONTHS OF OPERATING EXPENSES (THIS REPRESENTS ABOUT \$1.8 MILLION IN FY19).~~

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
<b>Revenues:</b>			
County Charges	9,411,505	10,058,238	10,068,898
Affiliated Agencies Charges	569,130	685,850	664,690
Interest Income	49,291	14,000	20,000
Insurance Recoveries	216,420	280,000	225,061
Other Revenue	61,279	0	0
<b>Total Revenues</b>	<b>10,307,625</b>	<b>11,038,088</b>	<b>10,978,649</b>
<b>Expenditures:</b>			
Claims Cost			
Claims	6,242,819	6,917,470	7,340,000
Insurance Premiums	1,030,806	1,480,000	1,580,000
Other Operating Expenses	295,826	371,941	402,249
Administrative Costs			
Interfund Transfer to General Fund	458,019	446,316	416,260
Other Administrative Costs	907,787	840,414	921,140
Contingency	0	0	319,000
<b>Total Expenditures</b>	<b>8,935,257</b>	<b>10,056,141</b>	<b>10,978,649</b>
<b>Fund Balance:</b>			
Beginning Fund Balance	(1,431,746)	(59,378)	922,569
Change - Current Year Operations	1,372,368	981,947	0
<b>Fund Balance - Ending (Unrestricted)</b>	<b>(59,378)</b>	<b>922,569</b>	<b>922,569</b>
<u>ASSIGNED (ENCUMBERED)</u>	<u>(25,734)</u>	<u>NA</u>	<u>NA</u>
<u>UNASSIGNED</u>	<u>(85,112)</u>	<u>896,835</u>	<u>896,835</u>