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 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. <u>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).</u>

	FY 2017	FY 2018	FY 2019
	Actual	Estimated	Budget
Revenues:			
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
Total Revenues	16,163,498	18,108,113	19,283,210
Expenses:			
Fleet Operations	15,393,310	17,867,278	22,147,337
Contingency	0	0	398,000
Total Expenses	15,393,310	17,867,278	22,545,337
Other Financing Sources/(Uses):			
Appropriation from Fund Balance	0	0	3,262,127
Capital Contributions Received	198,874	0	0
Transfer to General Fund	(24,118)	0	0
Total Other Financing Sources/(Uses)	174,756	0	3,262,127
Net Assets:			
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)
Net Assets - Ending (Unrestricted)	30,810,602	31,051,437	27,789,310
Non Cash Assets	20,708,041	20,708,041	20,708,041
Cash	10,102,561	10,343,396	7,081,269
Assigned (Encumbered)	<u>(2,683,392)</u>	NA	<u>NA</u>
UNASSIGNED	7,419,169	<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. <u>GFOA RECOMMENDS A MINIMUM UNRESTRICTED</u> <u>BUDGETARY FUND BALANCE OF NO LESS THAN TWO MONTHS OF OPERATING EXPENSES (THIS REPRESENTS ABOUT \$4.1</u> <u>MILLION IN FY19).</u>

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	FY 2017	FY 2018	FY 2019
	Actual	Estimate	Budget
Revenues:			
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
Total Revenues	24,260,489	25,421,295	25,504,367
Expenditures:			
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
Total Expenditures	22,820,738	23,798,303	24,949,197
Other Financing Sources/(Uses):			
Transfers Out	(575,000)	(575,000)	(555,170)
Fotal Other Financing Sources/(Uses)	(575,000)	(575,000)	(555,170)
Fund Balance:			
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)
Ending Fund Balance (Unrestricted)	1,974,917	3,022,908	2,560,461
Assigned (Encumbered)	(462,379)	NA	N
JNASSIGNED	<u>1,512,538</u>	<u>2,560,529</u>	2,098,0

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 payfor 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).

Actual Estimated Budget Revenues:		FY 2017	FY 2018	FY 2019
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 Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: Claims Cost 7,340,000 1,580,000 Insurance Premiums 1,030,806 1,480,000 1,580,000 Other Operating Expenses 295,826 371,941 402,249 Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: 921,569 319,000 Contingency 0 0 319,000 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: 1,372,368		Actual	Estimated	Budget
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 Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: 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 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: 1,372,368 981,947 0 Genining Fund Balance (1,431,746) (59,378) 922,569 225,569 Change - Current Year Operations 1,372,368 981,947 0 0 Fund Balance - Ending (Unrestrieted) (59,378) 922,569 922,569	Revenues:			
Interest Income 49,291 14,000 20,000 Insurance Recoveries 216,420 280,000 225,061 Other Revenue 61,279 0 0 0 Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: Claims Cost 5,242,819 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 1 10,978,649 416,260 Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Expenditures 8,935,257 10,056,141 10,978,649 Change - Current Year Operations 1,372,368 981,947 0 1 Fund Balance Ending (Unrestrieted) (59,378) 922,569 922,569 225,569 Assigneto (Encountetret)	County Charges	9,411,505	10,058,238	10,068,898
Insurance Recoveries 216,420 280,000 225,061 Other Revenue 61,279 0 0 Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: 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 1 446,316 416,260 Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Expenditures 981,947 0 922,569 922,569 Assigned (Encumbered) (59,378) 922,569 922,569 922,569 922,569 Assigned (Encumbered) (59,378) 922,569 922,569 922,569 922,569	Affiliated Agencies Charges	569,130	685,850	664,690
Other Revenue 61,279 0 0 Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: Claims Cost Claims 6,242,819 6,917,470 7,340,000 Insurance Premiums 1,030,806 1,480,000 1,580,000 0 1,580,000 Other Operating Expenses 295,826 371,941 402,249 4dministrative Costs 1 Interfund Transfer to General Fund 458,019 446,316 416,260 0 0 319,000 Total Rependitures 8,935,257 10,056,141 10,978,649 446,316 416,260 0 319,000 1,372,368 981,947 0 319,000 1,372,368 981,947 0 319,000 1,372,368 981,947 0 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649 10,978,649	Interest Income	49,291	14,000	20,000
Total Revenues 10,307,625 11,038,088 10,978,649 Expenditures: Claims Cost Claims 6,242,819 6,917,470 7,340,000 Insurance Premiums 1,030,806 1,480,000 1,580,000 0 Other Operating Expenses 295,826 371,941 402,249 Administrative Costs 1 1 1 1 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 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Eginning Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance (159,378) 922,569 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance (Encumbered) (59,378) 922,569 922,569 Assenee (Encumbered)	Insurance Recoveries	216,420	280,000	225,061
Expenditures: 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 1 1 402,249 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 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: 1,372,368 981,947 0 Fund Balance - Ending (Unvestricted) (59,378) 922,569 922,569 Assigned (EncUMBERED) (25,734) NA NA	Other Revenue	61,279	0	0
Claims Cost 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 446,316 416,260 Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (ENCUMBERED) (25,734) NA NA	Total Revenues	10,307,625	11,038,088	10,978,649
Claims Cost 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 446,316 416,260 Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (ENCUMBERED) (25,734) NA NA				
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 446,316 416,260 Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: 2 2 Beginning Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Expenditures:			
Insurance Premiums 1,030,806 1,480,000 1,580,000 Other Operating Expenses 295,826 371,941 402,249 Administrative Costs 446,316 416,260 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 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Claims Cost			
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 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Claims	6,242,819	6,917,470	7,340,000
Administrative CostsInterfund Transfer to General Fund458,019446,316416,260Other Administrative Costs907,787840,414921,140Contingency00319,000Total Expenditures8,935,25710,056,14110,978,649Fund Balance:Beginning Fund Balance(1,431,746)(59,378)922,569Change - Current Year Operations1,372,368981,9470Fund Balance - Ending (Unrestricted)(59,378)922,569922,569Assigned (Encumbered)(25,734)NANA	Insurance Premiums	1,030,806	1,480,000	1,580,000
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 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: General Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Other Operating Expenses	295,826	371,941	402,249
Other Administrative Costs 907,787 840,414 921,140 Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 ASSIGNED (ENCUMBERED) (25,734) NA NA	Administrative Costs			
Contingency 0 0 319,000 Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance: (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Interfund Transfer to General Fund	458,019	446,316	416,260
Total Expenditures 8,935,257 10,056,141 10,978,649 Fund Balance:	Other Administrative Costs	907,787	840,414	921,140
Fund Balance: Beginning Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 ASSIGNED (ENCUMBERED) (25,734) NA NA	Contingency	0	0	319,000
Beginning Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 ASSIGNED (ENCUMBERED) (25,734) NA NA	Total Expenditures	8,935,257	10,056,141	10,978,649
Beginning Fund Balance (1,431,746) (59,378) 922,569 Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 ASSIGNED (ENCUMBERED) (25,734) NA NA				
Change - Current Year Operations 1,372,368 981,947 0 Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 ASSIGNED (ENCUMBERED) (25,734) NA NA	Fund Balance:			
Fund Balance - Ending (Unrestricted) (59,378) 922,569 922,569 Assigned (Encumbered) (25,734) NA NA	Beginning Fund Balance	(1,431,746)	(59,378)	922,569
Assigned (Encumbered) (25,734) NA NA	Change - Current Year Operations	1,372,368	981,947	0
	Fund Balance - Ending (Unrestricted)	(59,378)	922,569	922,569
<u>UNASSIGNED</u> (85,112) 896,835 896,835	Assigned (Encumbered)	(25,734)	NA	<u>NA</u>
	Unassigned	(85,112)	896,835	<u>896,835</u>