

Presented by Tami Ogden, Deputy County Administrator/Finance

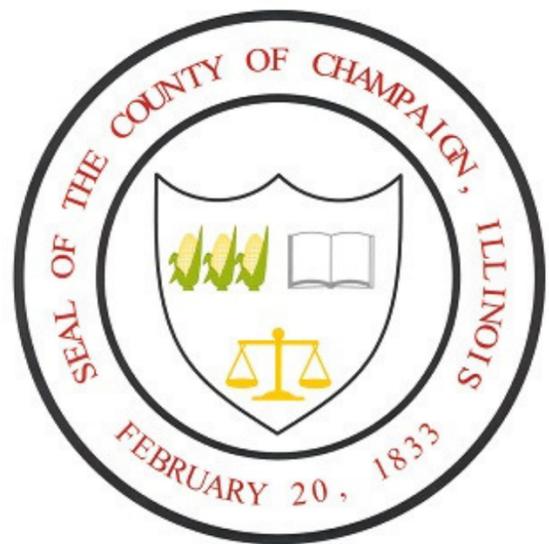
# Champaign County Board Legislative Budget Hearings

**AUGUST 27**

SPECIAL REVENUE FUNDS

**AUGUST 28**

GENERAL FUND &  
OTHER SPECIAL REVENUE FUNDS



# COUNTY HIGHWAY

County Engineer Jeff Blue

083 - 060

FTEs: 20

## Budgeted Revenue

FY2018 \$3,744,058

FY2019 \$3,217,869

Decrease in state reimbursement and other miscellaneous revenue

## Budgeted Expenditure

FY2018 \$3,743,437

FY2019 \$3,217,869

No major road improvements budgeted

## Budget Highlights

- Budget includes an additional \$76,704 in property tax revenue and road improvement expenditure in the event of a favorable ruling in the hospital property tax case
- Equipment purchases scheduled are a tandem dump truck and front-end loader
- Transfer of \$104,000 to Highway Building Capital in FY2019

Fund Balance \$1,848,723



# COUNTY BUILDING CAPITAL

**0 8 3 - 0 6 2**

**FTEs: 0**

**Budgeted Revenue**

FY2018 \$100,000

FY2019 \$104,000

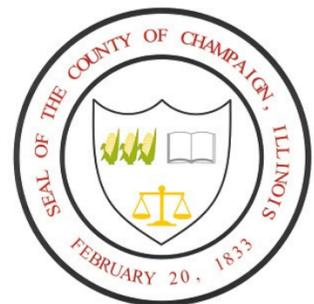
**Budgeted Expenditure**

FY2018 \$100,000

FY2019 \$15,000

## Budget Highlights

- Budget created in FY2018 for highway facility capital projects
- No major capital projects scheduled
- Projected FY2019 Capital Balance is \$174,000



# COUNTY BRIDGE

084 - 060

FTEs: 0

## Budgeted Revenue

FY2018 \$1,299,145

FY2019 \$1,360,069

Revenue is property taxes and interest income

## Budgeted Expenditure

FY2018 \$2,151,000

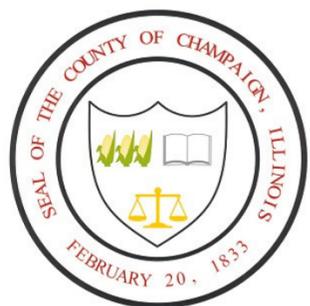
FY2019 \$1,360,000

2 Major Bridges and 8 Minor Projects in 2019

## Budget Highlights

- Budget includes an additional \$38,414 in property tax revenue and bridges and culvert expenditure in the event of a favorable ruling in the hospital property tax case
- We are losing ground with our structural adequacy on the county and township systems
- Many bridges built 50-60 Years ago were built with inferior materials

Fund Balance \$1,698,006



**C O U N T Y M O T O R F U E L T A X**

**0 8 5 - 0 6 0**

**FTEs: 1**

**Budgeted Revenue**

FY2018 \$2,501,619

FY2019 \$2,503,660

MFT rate has not been increased since 1990

**Budgeted Expenditure**

FY2018 \$1,849,191

FY2019 \$4,694,872

County Road 9 Reconstruction and Countywide  
Guardrail Installation

**Budget Highlights**

- County Road 9 from Ludlow to County Road 32 will be funded 100% with MFT revenue (\$3.2M)
- Countywide Guardrail Installation will be funded 90% Federal Safety Funds (\$2M) and 10% MFT funds (\$220,000)

**Fund Balance \$1,959,880**



# HIGHWAY FEDERAL AID MATCH

103 - 060

FTEs: 0

## Budgeted Revenue

FY2018 \$102,887

FY2019 \$109,193

Revenue is property taxes and interest income

## Budgeted Expenditure

FY2018 \$350,000

FY2019 \$0

## Budget Highlights

- Budget includes an additional \$3,058 in property tax revenue in the event of a favorable ruling in the hospital property tax case
- The fund balance will grow until sufficient funds are accumulated to match a federal-aid project

Fund Balance \$202,598



**A N I M A L   C O N T R O L**

**0 9 1 - 0 4 7**

**FTEs: 2**

**A D M I N .** Director Stephanie Joos

**Budget Highlights**

**Budgeted Revenue**

FY2018 \$270,000

FY2019 \$272,000

Fees paid for dog and cat registration

**Budgeted Expenditure**

FY2018 \$187,319

FY2019 \$195,937

Increased personnel and services expenditures

- New vaccination programs will be implemented in FY2019 to help increase vaccination and registration compliance - clinics for low income residents to assist with tags and rabies vaccines
- Software replacement solutions for the AS/400 will be explored in FY2019 for FY2020

**Fund Balance \$230,520**



# ANIMAL WARDEN SERVICES

**0 9 1 - 2 4 7**

**FTEs: 3**

## Budgeted Revenue

FY2018 \$135,811

FY2019 \$140,920

Intergovernmental agreements with cities and villages will increase 2.1% (CPI)

## Budgeted Expenditure

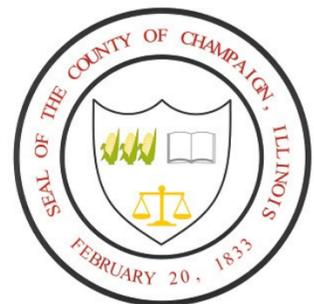
FY2018 \$187,589

FY2019 \$242,435

Van purchase budgeted at \$46,000

## Budget Highlights

- Fisher, Mahomet, Savoy and St. Joseph do not have animal services contracts with the County
- Budget includes the planned replacement of a van with 300,000 miles



# ANIMAL IMPOUND

091 - 248

FTEs: 3

## Budgeted Revenue

FY2018 \$176,996

FY2019 \$187,090

Intergovernmental agreements will increase 2.1% (CPI)

## Budgeted Expenditure

FY2018 \$180,767

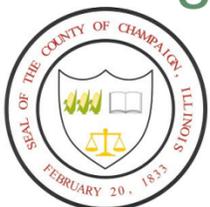
FY2019 \$202,284

Increased expenditure partially attributed to the cost of an agreement with University of Illinois College of Veterinary Medicine for surgical fees

# SERVICES

## Budget Highlights

- Mahomet and St. Joseph do not have impound contracts with the County



**CHILDREN'S ADVOCACY** Executive Director Kari May  
**CENTER**

**679 - 179**

**FTEs: 3.8**

**Budgeted Revenue**

FY2018 \$322,930

FY2019 \$313,617

**Budgeted Expenditure**

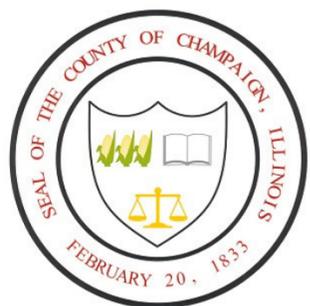
FY2018 \$322,924

FY2019 \$313,083

**Budget Highlights**

- National Children's Alliance grant was eliminated in FY2018 - CAC of Illinois now receives funding and provides free training to CACs within the state
- Champaign County Mental Health Board and Victims of Crime Assistance (VOCA) Grant revenue increase in FY2019
- Increased Professional Services expenditures for counseling due to an increase in the number of clients served

**Fund Balance \$41,571**



**B O A R D O F H E A L T H**

**Dr. John Peterson**  
Board of Health Member

**0 8 9 - 0 4 9**

**FTEs: 0**

**Budgeted Revenue**

FY2018 \$1,005,775

FY2019 \$978,640

**Budgeted Expenditure**

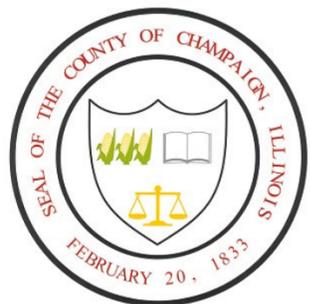
FY2018 \$990,515

FY2019 \$993,407

**Budget Highlights**

- Budget includes an additional \$36,456 in property tax revenue and professional services expenditure in the event of a favorable ruling in the hospital property tax case
- Budget includes \$15,151 for expanded dental care services for Champaign County Medicaid/MCO eligible children and teens and \$9,849 for Teen Pregnancy and STD Prevention Education in local schools
- \$15,000 is appropriated for services outside the scope of the CUPHD contract

**Fund Balance \$507,571**



**GIS CONSORTIUM  
OPERATIONS & ADMIN.**

**850-111**

**FTEs: 6**

**Director Leanne Riley**

**Budgeted Revenue**

FY2018 \$549,189

FY2019 \$553,109

Member contributions increase 2.5%

**Budgeted Expenditure**

FY2018 \$574,185

FY2019 \$552,631

Transfer to Capital budget decreases \$23,500

**Budget Highlights**

- The GIS Policy Committee approved its budget at its July 20, 2018 meeting
- Small member contribution increases are needed to cover increases in annual personnel costs (salaries, healthcare) and non-personnel costs (software licensing)

**Fund Balance \$322,787**



# GIS CONSORTIUM - CAPITAL/TECHNOLOGY

**850 - 112**

FTEs: 0

## Budgeted Revenue

FY2018 \$84,500

FY2019 \$61,000

The FY2018 transfer included \$25,000 of FY2017 revenue less expenditures to cover future costs related to a cloud-based back-up and recovery system

## Budgeted Expenditure

FY2018 \$84,500

FY2019 \$79,025

## Budget Highlights

- All purchases in this department are based on a 5-year Capital and Technology Plan; some years the revenues will exceed expenditures and others the expenditures will exceed revenues
- Expenditures will exceed revenues in FY2019 based on purchases outlined in the Capital and Technology Plan



# GIS CONSORTIUM - AERIAL PHOTOGRAPHY

850 - 672

FTEs: 0

## Budgeted Revenue

FY2018 \$31,750

FY2019 \$31,750

Contributions have stayed stable for 5 budget cycles because acquisition costs have remained stable

## Budgeted Expenditure

FY2018 \$0

FY2019 \$0

## Budget Highlights

- Member agencies make an annual contribution equal to 1/3 of their share of the total cost, and the full expenditure is budgeted in the third year
- Aerial Photography acquisition is scheduled for FY2020



# GIS FUND

107 - 010

FTEs: 0

## Budgeted Revenue

FY2018 \$330,400

FY2019 \$332,500

## Budgeted Expenditure

FY2018 \$304,114

FY2019 \$319,861

\$10,000 is budgeted for the potential opportunity to update the County's Light Detection and Ranging (LIDAR) data in conjunction with FEMA

## Budget Highlights

- Revenue is from fees for documents filed and recorded
- Expenditures include the County's membership in the GIS Consortium, ortho-photography contribution, and mapping software licenses for County departments
- The FY2019 membership fee increase is 2.5%

Fund Balance \$343,974



**M E N T A L H E A L T H B O A R D**

**Executive Director  
Lynn Canfield**

**0 9 0 - 0 5 3**

**FTEs: 6**

**Budgeted Revenue**

FY2018 \$5,158,555

FY2019 \$5,404,493

Budget includes an additional \$142,532 in property tax revenue and contributions and grants expenditure in the event of a favorable ruling in the hospital property tax case

**Budgeted Expenditure**

FY2018 \$5,158,555

FY2019 \$5,404,493

Most administrative costs are shared with CCDDDB through an intergovernmental agreement

**Budget Highlights**

- Supports agencies providing services to people with behavioral health conditions or Intellectual/Developmental Disabilities and funds peer support networks
- Transfer to CILA, \$50,000
- Efforts to focus on resource information and coordination, evaluation of program outcomes, and decreasing stigma in FY2019
- Community needs assessment in FY2018 will inform Strategic Plan for 2019-2021

**Fund Balance \$3,016,727**

**DEVELOPMENTAL  
BOARD**

**108 - 050**

**FTEs: 0**

**Budgeted Revenue**

FY2018 \$4,010,910

FY2019 \$4,197,033

Budget includes an additional \$118,919 in property tax revenue and contributions and grants expenditure in the event of a favorable ruling in the hospital property tax case

**Budgeted Expenditure**

FY2018 \$4,010,910

FY2019 \$4,197,033

Most administrative costs are shared with CCMHB through an intergovernmental agreement

**DISABILITY**

**Budget Highlights**

- Supports agencies providing services to people with Intellectual/Developmental Disabilities, parent support networks and self-advocacy groups
- Transfer to CILA, \$50,000
- Efforts to focus on resource information and coordination, community awareness and collaboration, and promoting inclusion in FY2019
- Community needs assessment in FY2018 will inform Strategic Plan for 2019-2021

**Fund Balance \$1,900,998**

# MHB / DDB CILA FACILITIES

101-054

FTEs: 0

**CILA - Community Integrated Living Arrangement**

## Budgeted Revenue

FY2018 \$118,100

FY2019 \$123,300

## Budgeted Expenditure

FY2018 \$94,194

FY2019 \$123,300

Increase in appropriation for appliance/facility repairs if necessary

## Budget Highlights

- Revenue is from rent, interest income, and transfers from MHB/DDB budgets
- Expenditure is for mortgage principal and interest payments
- Allows 7-8 individuals with I/DD to live independently in their home community
- Houses are accessible and in safe neighborhoods

**Fund Balance \$182,073**



Chief Executive Officer Dalitso Sulamoyo

# REGIONAL PLANNING COMMISSION TOTAL AGENCY BUDGET

FTEs: 277

## Budgeted Revenue

FY2018 \$26,233,674

FY2019 \$27,496,786

## Budgeted Expenditure

FY2018 \$26,254,958

FY2019 \$27,355,524

## Budget Highlights

- Agency budget accommodates five funds.
- Includes 100 grants and eight program areas.
- Federal and State grants = 86% of budget.
- Staffing levels projected to increase in all divisions.
- High degree of uncertainty at Federal and State levels may impact budget estimates.



REGIONAL PLANNING COMMISSION

075-000

FTEs: 73

**Budgeted Revenue**

FY2018 \$13,999,124

FY2019 \$14,239,305

**Budgeted Expenditure**

FY2018 \$13,908,283

FY2019 \$14,165,240

**Budget Highlights**

- Sustained growth potential in FY2019.
- Anticipates receipt of additional \$1.2 M for new transportation planning initiatives.
- Staffing levels projected to increase.
- Administrative costs less than 7.5% of agency budget.

**Fund Balance \$766,019**



# EARLY CHILDHOOD FUND

104 - 000

FTEs: 136

## Budgeted Revenue

FY2018 \$8,790,425

FY2019 \$9,054,356

## Budgeted Expenditure

FY2018 \$8,750,550

FY2019 \$9,033,809

## Budget Highlights

- Fund blends multiple Federal and State funding streams to provide comprehensive full-day child development services to over 576 families.
- Includes additional classroom support staff.
- Modest growth for Head Start/Early Head Start in FY2019.

Fund Balance \$2,036,346



# WORKFORCE DEVELOPMENT

**110 - 000**

**FTEs: 69**

**Budgeted Revenue**

FY2018 \$3,124,125

FY2019 \$3,879,125

**Budgeted Expenditure**

FY2018 \$3,124,125

FY2019 \$3,865,475

## Budget Highlights

- Includes 39 month \$1.5M Department of Labor Young Adult Reentry Project grant.
- Increased staffing to support DOL grant.
- Responsive to Federal focus on experiential training and business engagement.
- Supports comprehensive 4-county laborshed study.

**Fund Balance \$18,622**



# ECONOMIC DEVELOPMENT

475 - 000

FTEs: 0

## Budgeted Revenue

FY2018 \$110,000

FY2019 \$114,000

## Budgeted Expenditure

FY2018 \$262,000

FY2019 \$261,000

## Budget Highlights

- Accommodates restricted revolving loan portfolio with proportionate job creation.
- Improving economic conditions expected to generate increased loan demand and associated business development in FY2019.
- Anticipate disbursement of over \$250,000 in new commercial lending in FY2019.

Fund Balance \$7,296,580



# USDA LOAN FUND

474 - 000

FTEs: 0

## Budgeted Revenue

FY2018 \$210,000

FY2019 \$210,000

## Budgeted Expenditure

FY2018 \$210,000

FY2019 \$55,000

## Budget Highlights

- Intermediary Revolving Loan Program (IRP) provides low-interest loans in rural areas with a population less than 25,000.
- The IRP promotes economic development activity and job creation.
- Includes estimated disbursement of over \$200,000 in new loan activity in FY2019.

Fund Balance \$1,053,244



# SOLID WASTE

676 - 011

FTEs: 0

## Budgeted Revenue

FY2018 \$44,107

FY2019 \$27,769

The costs to participating local agencies to hold REC events are reduced from costs in 2018

## Budgeted Expenditure

FY2018 \$51,350

FY2019 \$43,543

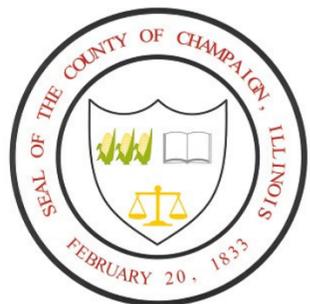
The revenue to expenditure deficit represents the County's contribution to collection events

# MGT.

## Budget Highlights

- In 2019 two Residential Electronics Collection events are planned to be held at the Parkland College host site
- 2019 will be the first year under the new Illinois Consumer Recycling Act whereby participating counties or municipal joint action agencies can opt to participate in the revamped manufacturers' e-waste program
- Budget includes appropriation for proposed Municipal Joint Action Agency (MJAA) for disposal of household hazardous waste, unwanted pharmaceuticals, and consumer electronics including televisions
- The proposed model includes all seven RPC member agencies with membership options for other municipalities

Fund Balance \$27,447



# COURTS CONSTRUCTION

303 - 010

FTEs: 0

## Budgeted Revenue

FY2018 \$250

FY2019 \$2,000

Revenue is interest

## Budgeted Expenditure

FY2018 \$220,000

FY2019 \$220,000

## Budget Highlights

- This is a capital projects fund for the Courthouse and Courthouse Addition
- FY2018 - installation of power protection and backup for sound equipment in the courtrooms - replace wooden handicap accessible ramp with composite material - minimize columns bases inside the courthouse (trip hazards)
- FY2019 - no specific projects planned at this time

Fund Balance \$36,866



# COURTHOUSE MUSEUM

629 - 010

FTEs: 0

## Budgeted Revenue

FY2018 \$12

FY2019 \$60

Revenue is interest

## Budgeted Expenditure

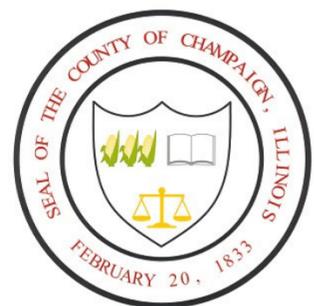
FY2018 \$0

FY2019 \$0

## Budget Highlights

- This fund was established to maintain a museum area - with a focus on Abraham Lincoln - in the Champaign County Courthouse
- Decisions regarding projects to be funded out of the Courthouse Museum Fund are made by the Lincoln Legacy Committee
- FY2019 - no specific expenditures planned or budgeted

Fund Balance \$8,721



PUBLIC SAFETY

SALES TAX

FUND SUMMARY

Fund 106

**Budgeted Revenue**

FY2018 \$4,674,440

FY2019 \$4,942,750

**Budgeted Expenditure**

FY2018 \$4,759,440

FY2019 \$4,900,115

Budget Highlights

- In July 2018 the 2% collection fee on this tax was reduced to 1.5% - YTD this fee has cost the County \$101,666

Revenue History

- FY2014 +2.0%
- FY2015 -0.2%
- FY2016 -0.5%
- FY2017 +1.2%
- FY2018 Projected +2.5%
- FY2019 Budgeted +1.5%



Fund Balance \$2,430,006

**PUBLIC SAFETY SALES TAX**

**DEBT SERVICE  
106-013**

**Budgeted Revenue**

FY2018 \$2,307,960

FY2019 \$2,321,562

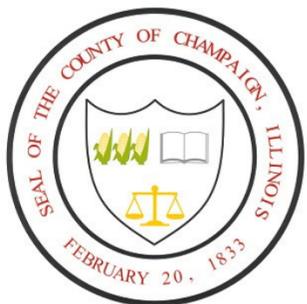
**Budgeted Expenditure**

FY2018 \$2,307,960

FY2019 \$2,321,562

**Budget Highlights**

- Budget for the principal and semi-annual interest payments on the bonds issued for the construction/remodeling/masonry renovation of the Courthouse and construction of the Juvenile Detention Center
- 47% of Public Safety Sales Tax revenue is budgeted for debt service
- In FY2019 there are three outstanding Issues



**PUBLIC SAFETY**

**SALES TAX**

**COUNTY BOARD**

**106-010**

**Budgeted Revenue**

FY2018 \$2,366,480

FY2019 \$2,621,188

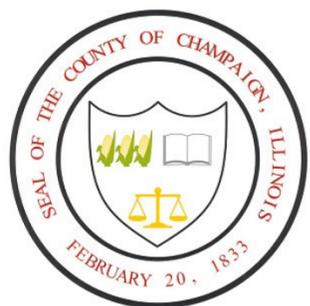
**Budgeted Expenditure**

FY2018 \$2,098,480

FY2019 \$2,306,053

**Budget Highlights**

- Re-Entry Program \$100,000 (Contract commits \$50,000 through June 30, 2019 - Remaining \$50,000 is appropriated for either contract extension or as otherwise directed by the Board)
- Transfer to CARF \$658,761 for Criminal Justice System Technology and Equipment (Reserve funding for items scheduled for replacement in future fiscal years)
- Transfer to General Fund \$1.48M for utilities and minor maintenance costs of public safety buildings, salary and health insurance costs for Jail Classification System Lieutenant, and to offset METCAD costs (allows for \$1.12 in Facilities funding in FY2019 per the County's 10-Year Capital Plan)
- Transfer to Specialty Courts Fund for salary and health insurance costs for the Specialty Courts Coordinator



**PUBLIC SAFETY SALES TAX**

**JUSTICE SYSTEMS TECH.  
106-010**

**Budgeted Revenue**

FY2018 \$0

FY2019 \$0

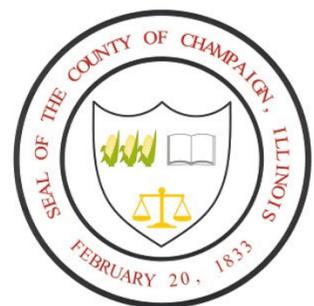
**Budgeted Expenditure**

FY2018 \$101,400

FY2019 \$30,000

**Budget Highlights**

- Annual maintenance for Justice System Technology (JANO) is paid from this budget and from Courts Automation Fund
- Reduction in expenditure in FY2019 is due to software maintenance costs for jail management software being moved the CARF with the implementation of the planned Jail Management SaaS (these costs are part of the \$658,761 transfer to CARF)



**PUBLIC SAFETY SALES TAX**

**DELINQUENCY PREVENTION GRANTS**

**106-237**

**Budgeted Revenue**

FY2018 \$0

FY2019 \$0

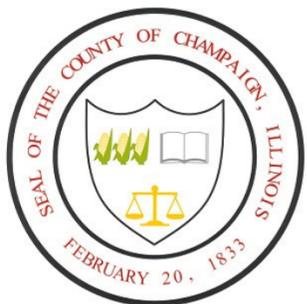
**Budgeted Expenditure**

FY2018 \$251,600

FY2019 \$242,500

**Budget Highlights**

- Budget is to provide funding for the Youth Assessment Center managed by RPC
- FY2019 contribution is based on 5% of projected FY2018 revenues
- FY2018 budget included an additional \$15,000 for assisting with YAC with relocation expenses



**CAPITAL ASSET  
FUND SUMMARY**

**Fund 105**

**Budgeted Revenue**

FY2018 \$1,825,860

FY2019 \$2,644,992

**Budgeted Expenditure**

FY2018 \$2,446,079

FY2019 \$3,311,048

**Fund Balance \$835,917**

**REPLACEMENT**

**Budget Highlights**

- Fund to receive revenue and appropriate expenditures for long-term capital planning for technology, vehicles, equipment and facilities
- FY2019 Budget Process Resolution directed the CARF be prepared to utilizing all available General Fund and Public Safety Sales Tax Fund revenues to prioritize the County's technology and facility needs
- FY2019 Budget includes reserve funding for items scheduled for future replacement



# CAPITAL ASSET REPLACEMENT FUND SOFTWARE

## FY2019 Software Funding

Real Estate Cycle system software to replace current in-house system on the AS/400

Jail Management SaaS - County is 1 of only 3 clients using the current system for which support will end in the near future

Law Enforcement Civil Processing/Business Office SaaS

Re-appropriation of funds budgeted in FY2018 for replacing the County's Financial and HR system with a SaaS

Implementation of a 24/7 Information Security Operations Center to enhance perimeter security

Expanded utilization of Microsoft Azure cloud services

Unified messaging solution to replace the County's obsolete voicemail and phone answering system

Microsoft Office licensing and specialized software for General Fund Departments

\$50,000 as directed by the County Board for RJTF recommendations - Open Data Portal Software

# CAPITAL ASSET REPLACEMENT FUND FACILITIES

## FY2019 Facilities Funding

The County Board approved the 10-Year Capital Facilities Plan in May 2018

Plan calls for \$1.12M in FY2019

FY2018 appropriation of \$261,331 will be re-appropriated in FY2019 as the County Facilities Committee resumes discussions regarding the County's Plan for the Downtown Sheriff's Facilities

## Facilities Funding required per 10-Year Capital Plan

Excludes CCNH, Sheriff's Downtown Facilities & Interior improvements

(in millions)

FY2020	\$2.23
FY2021	\$2.19
FY2022	\$2.14
FY2023	\$2.11
FY2024	\$2.34
FY2025	\$2.27
FY2026	\$2.28
FY2027	\$2.20
FY2028	\$1.94
FY2029	\$2.10

# ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

## Fund 088

### Budgeted Revenue

FY2018 \$4,611,518

FY2019 \$3,799,026

### Budgeted Expenditure

FY2018 \$4,611,518

FY2019 \$3,351,454

**Fund Balance \$1,102,825**

## Budget Highlights

- Due to strong return on investments FY2019 IMRF rates will decrease allowing for the additional appropriation authority for the IMRF levy to be reallocated to the General Fund and Liability Fund levies
- The planned sale of the Nursing Home leaves the outstanding IMRF obligations for FY2018 (estimated \$447,572) un-reimbursed in this fund - Historically a Tax Anticipation Warrant is issued against the Nursing Home Operating Levy
- The FY2019 IMRF levy includes \$447,572 that has been reallocated from the Nursing Home Operating Levy for the outstanding FY2018 IMRF obligations of the home



# SOCIAL SECURITY FUND (FICA)

## Fund 188

### Budgeted Revenue

FY2018 \$3,222,112

FY2019 \$3,128,706

### Budgeted Expenditure

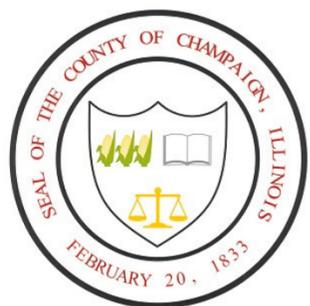
FY2018 \$3,222,112

FY2019 \$2,693,181

## Budget Highlights

- The planned sale of the Nursing Home leaves the outstanding Social Security obligations for FY2018 (estimated \$435,525) un-reimbursed in this fund - Historically a Tax Anticipation Warrant is issued against the Nursing Home Operating Levy
- The FY2019 Social Security levy includes \$435,525 that has been reallocated from the Nursing Home Operating Levy for the outstanding FY2018 Social Security obligations of the home

**Fund Balance \$689,757**



# TORT IMMUNITY

## Fund 076

### Budgeted Revenue

FY2018 \$1,670,884

FY2019 \$2,494,546

### Budgeted Expenditure

FY2018 \$1,390,150

FY2019 \$2,260,610

**Fund Balance -\$1,007,543**

Negative Fund Balance is offset by the Self-Funded Insurance Fund Balance and will improve as levy growth allows for revenues to exceed expenditures

# TAX

## Budget Highlights

- Budget includes an additional \$88,938 in property tax revenue in the event of a favorable ruling in the hospital property tax case
- Appropriation authority not required for the IMRF levy is reallocated to the Liability Fund levy to improve the negative fund balance position
- The FY2019 Liability levy includes \$439,285 that has been reallocated from the Nursing Home Operating Levy for outstanding obligations of the home described below - a Transfer to Self-Funded Insurance is budgeted in an equal amount
- As of June 30, 2018, the Nursing Home Fund owed the Self-Funded Insurance Fund \$691,167 for worker's compensation costs, property insurance premium payments, outside attorney fees and Interfund liability billings



# SELF-FUNDED INSURANCE

## Fund 476

### Budgeted Revenue

FY2018 \$2,529,890

FY2019 \$3,099,654

### Budgeted Expenditure

FY2018 \$2,526,890

FY2019 \$3,123,011

**Fund Balance \$4,372,463**

When combined with Tort Immunity Fund  
Combined Fund Balance is \$3,364,920

## Budget Highlights

- Fund for the County's auto liability, property, general liability, unemployment and worker's compensation claims payments and stop-loss insurance premiums
- An biennial Actuarial Study is conducted to provide an estimate of unpaid claim liabilities and projected amounts required to fund retained exposures
- Increased expenditure in FY2018 and FY2019 results from the anticipated payment of claims incurred by the Nursing Home

