

# Fund 60000: County Insurance

## FUND STATEMENT

Category	FY 2021 Estimate	FY 2021 Actual	Increase (Decrease) (Col. 2-1)	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$94,135,746</b>	<b>\$94,135,746</b>	<b>\$0</b>	<b>\$87,973,023</b>	<b>\$103,328,679</b>	<b>\$15,355,656</b>
<b>Revenue:</b>						
Interest	\$1,750,000	\$278,278	(\$1,471,722)	\$510,000	\$510,000	\$0
Workers' Compensation	515,000	549,597	34,597	515,000	515,000	0
Other Insurance	105,859	102,117	(3,742)	105,859	105,859	0
<b>Total Revenue</b>	<b>\$2,370,859</b>	<b>\$929,992</b>	<b>(\$1,440,867)</b>	<b>\$1,130,859</b>	<b>\$1,130,859</b>	<b>\$0</b>
<b>Transfers In:</b>						
General Fund (10001)	\$24,302,085	\$24,302,085	\$0	\$24,308,191	\$24,318,961	\$10,770
Consolidated County and Schools Debt Service Fund (20000)	\$6,756,000	\$6,756,000	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$31,058,085</b>	<b>\$31,058,085</b>	<b>\$0</b>	<b>\$24,308,191</b>	<b>\$24,318,961</b>	<b>\$10,770</b>
<b>Total Available</b>	<b>\$127,564,690</b>	<b>\$126,123,823</b>	<b>(\$1,440,867)</b>	<b>\$113,412,073</b>	<b>\$128,778,499</b>	<b>\$15,366,426</b>
<b>Expenditures:</b>						
Administration	\$2,092,067	\$1,601,633	(\$490,434)	\$2,098,173	\$2,108,943	\$10,770
Workers' Compensation	16,860,871	15,776,356	(1,084,515)	19,032,500	19,032,500	0
Self-Insurance Losses	4,090,350	1,090,762	(2,999,588)	4,627,500	4,627,500	0
Tax Litigation Expenses	11,100,000	0	(11,100,000)	0	11,990,000	11,990,000
Commercial Insurance Premium	5,129,710	4,135,343	(994,367)	5,482,000	5,482,000	0
Automated External Defibrillator	318,669	191,050	(127,619)	325,000	325,000	0
<b>Total Expenditures</b>	<b>\$39,591,667</b>	<b>\$22,795,144</b>	<b>(\$16,796,523)</b>	<b>\$31,565,173</b>	<b>\$43,565,943</b>	<b>\$12,000,770</b>
Expense for Net Change in Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Disbursements</b>	<b>\$39,591,667</b>	<b>\$22,795,144</b>	<b>(\$16,796,523)</b>	<b>\$31,565,173</b>	<b>\$43,565,943</b>	<b>\$12,000,770</b>
<b>Ending Balance<sup>1</sup></b>	<b>\$87,973,023</b>	<b>\$103,328,679</b>	<b>\$15,355,656</b>	<b>\$81,846,900</b>	<b>\$85,212,556</b>	<b>\$3,365,656</b>
<b>Restricted Reserves:</b>						
Accrued Liability	\$68,354,000	\$68,354,000	\$0	\$68,354,000	\$68,354,000	\$0
Litigation Reserve	2,880,761	13,980,761	11,100,000	2,880,761	1,990,761	(890,000)
Reserve for Catastrophic Occurrences	16,738,262	20,993,918	4,255,656	10,612,139	14,867,795	4,255,656

<sup>1</sup> Fluctuations in the Ending Balance are primarily the result of variations in tax litigation expenses.