

# FUND STATEMENT

## Fund 60000, County Insurance Fund

	FY 2015 Estimate	FY 2015 Actual	Increase (Decrease) (Col. 2-1)	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	\$89,680,217	\$89,680,217	\$0	\$103,845,396	\$115,928,811	\$12,083,415
Revenue:						
Interest	\$75,000	\$102,288	\$27,288	\$275,000	\$100,000	(\$175,000)
Workers' Compensation	515,000	513,592	(1,408)	515,000	515,000	0
Other Insurance	105,859	96,863	(8,996)	105,859	105,859	0
<b>Total Revenue</b>	\$695,859	\$712,743	\$16,884	\$895,859	\$720,859	(\$175,000)
Transfers In:						
General Fund (10001)	\$40,267,550	\$40,267,550	\$0	\$23,278,826	\$23,278,826	\$0
Debt Service (20000)	8,000,000	8,000,000	0	0	0	0
General Construction and Contributions (30010)	5,700,000	5,700,000	0	0	0	0
Public Safety Construction (30070)	2,300,000	2,300,000	0	0	0	0
Federal/State Grants (50000)	700,000	700,000	0	0	0	0
<b>Total Transfers In</b>	\$56,967,550	\$56,967,550	\$0	\$23,278,826	\$23,278,826	\$0
<b>Total Available</b>	\$147,343,626	\$147,360,510	\$16,884	\$128,020,081	\$139,928,496	\$11,908,415
Expenditures:						
Administration	\$1,689,066	\$1,687,410	(\$1,656)	\$1,886,782	\$1,886,782	\$0
Workers' Compensation	15,695,000	15,071,319	(623,681)	14,445,000	14,445,000	0
Self Insurance Losses	5,561,950	4,045,287	(1,516,663)	4,176,000	5,176,000	1,000,000
Tax Litigation Expenses	16,611,545	6,300,000	(10,311,545)	0	33,000,000	33,000,000
Commercial Insurance Premium	3,682,000	4,177,278	495,278	4,178,000	4,178,000	0
Automated External Defibrillator	258,669	150,405	(108,264)	258,669	258,669	0
<b>Total Expenditures</b>	\$43,498,230	\$31,431,699	(\$12,066,531)	\$24,944,451	\$58,944,451	\$34,000,000
Expense for Net Change in Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Disbursements</b>	\$43,498,230	\$31,431,699	(\$12,066,531)	\$24,944,451	\$58,944,451	\$34,000,000
<b>Ending Balance <sup>1</sup></b>	\$103,845,396	\$115,928,811	\$12,083,415	\$103,075,630	\$80,984,045	(\$22,091,585)
Restricted Reserves:						
Accrued Liability	\$48,073,000	\$48,073,000	\$0	\$48,073,000	\$48,073,000	\$0
AED Replacement Reserve	745,283	853,547	108,264	630,412	738,676	108,264
Litigation Reserve	45,000,000	55,311,545	10,311,545	45,000,000	22,311,545	(22,688,455)
PC Replacement Reserve	0	0	0	0	0	0
Reserve for Catastrophic Occurrences	10,027,113	11,690,719	1,663,606	9,372,218	9,860,824	488,606

<sup>1</sup> Fluctuations in the Ending Balance are primarily the result of changes in transfers in based on reserve requirements and the appropriation of funds from the Litigation Reserve for tax litigation expenses.