

## 298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Self-Insured Benefits Internal Service Fund (ISF) provides for salary continuance, dental benefits, Long Term Disability (LTD) Insurance premiums, administration of the Health Care and Dependent Care Reimbursement Accounts and the Wellness Program.

#### Strategic Goals:

- Fund 298 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

**Self-Insured Benefits** - The Self-Insured Benefits Internal Service Fund (ISF) provides for salary continuance, dental benefits, Long Term Disability (LTD) Insurance premiums, administration of the Wellness Program and Health Care and Dependent Care Reimbursement Accounts.

#### Ten Year Staffing Trend Highlights:

- This Internal Service Fund has no positions.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 298 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### At a Glance:

Total FY 2006-2007 Projected Expend + Encumb:	2,870,364
Total Recommended FY 2007-2008	11,788,644
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

Long Term Disability (LTD) funding for Fiscal Year 07-08 is higher than Fiscal Year 06-07 based on projected increases in premiums. The Wellness Program budget is being transferred from Fund 100, Agency 056 to Fund 298 - Self-Insured Benefits Internal Service Fund in the Recommended Base Budget. The Board approved this strategic priority to promote Countywide Wellness for all employees.

**Proposed Budget History:**

Sources and Uses	FY 2005-2006	FY 2006-2007	FY 2006-2007	FY 2007-2008	Change from FY 2006-2007	
	Actual	Budget As of 3/31/07	Projected <sup>(1)</sup> At 6/30/07	Recommended	Projected Amount	Projected Percent
Total Revenues	8,739,331	9,266,239	9,312,111	11,788,644	2,476,533	26.59
Total Requirements	3,071,247	9,266,239	2,870,364	11,788,644	8,918,280	310.70
Balance	5,668,084	0	6,441,747	0	(6,441,747)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Self-Insured Benefits Internal Service Fund in the Appendix on page A720

**Highlights of Key Trends:**

- Long Term Disability (LTD) funding for Fiscal Year 07-08 is higher than Fiscal Year 06-07 based on projected increases in premiums.



## 298 - Self-Insured Benefits Internal Service Fund

### Operation of Internal Service Fund 298 Operational Statement for the Fiscal Year 2007-2008

Operating Detail		FY 2005-2006	FY 2006-2007	FY 2007-2008	FY 2007-2008
(1)		Actual	Estimate	Proposed Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
<b>OPERATING INCOME</b>					
7370	Personnel Services	0	0	1,500,000	1,500,000
7710	Insurance Premiums	2,903,954	2,966,211	2,954,927	2,954,927
<b>Total Operating Income</b>		2,903,954	2,966,211	4,454,927	4,454,927
<b>OPERATING EXPENSES</b>					
Services & Supplies					
1801	Duplicating Services (RDMD/Reprographics)	0	0	162,000	162,000
1809	Minor Office Equipment to be Controlled	0	5,700	5,700	5,700
1900	Professional and Specialized Services	76,450	78,300	861,252	861,252
1911	CWCAP Charges	30,241	52,749	52,749	52,749
2400	Special Departmental Expense	0	0	675,000	675,000
<b>Total Services &amp; Supplies</b>		106,691	136,749	1,756,701	1,756,701
Other Charges					
3510	Other Charges - Operating	2,959,330	2,727,205	10,025,443	10,025,443
<b>Total Other Charges</b>		2,959,330	2,727,205	10,025,443	10,025,443
<b>Total Operating Expenses</b>		3,066,021	2,863,954	11,782,144	11,782,144
<b>Total Operating Income (Loss)</b>		(162,067)	102,257	(7,327,217)	(7,327,217)
<b>NON-OPERATING REVENUE</b>					
6610	Interest	230,198	312,991	310,000	310,000
7670	Miscellaneous Revenue	406,895	364,825	581,970	581,970
<b>Total Non-Operating Revenue</b>		637,093	677,816	891,970	891,970
<b>NON-OPERATING EXPENSES</b>					
1912	Investment Administrative Fees	5,227	6,410	6,500	6,500
5400	Loss or Gain on Disposition of Assets	0	0	0	0
<b>Total Non-Operating Expenses</b>		5,227	6,410	6,500	6,500
<b>Net Non-Operating Income (Loss)</b>		631,866	671,406	885,470	885,470
<b>Income (Loss) Before Contributions &amp; Transfers</b>		469,799	773,663	(6,441,747)	(6,441,747)
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					

**Operation of Internal Service Fund 298**  
**Operational Statement for the Fiscal Year 2007-2008**

Operating Detail (1)	FY 2005-2006	FY 2006-2007	FY 2007-2008	FY 2007-2008
	Actual (2)	Estimate (3)	Proposed Budget (4)	Final Budget (5)
Income (Loss) Before Contributions & Transfers	469,799	773,663	(6,441,747)	(6,441,747)
<b>Increase (Decrease) In Net Assets - Unrestricted</b>	469,799	773,663	(6,441,747)	(6,441,747)
<b>Net Assets - Unrestricted - Beginning of Year</b>	5,198,285	5,668,084	6,441,747	6,441,747
<b>Net Assets - Unrestricted - End of Year</b>	5,668,084	6,441,747	0	0