

# INTERNAL SERVICE FUNDS

# RISK MANAGEMENT

## DEPARTMENT MISSION

Provide effective safety training and services to all departments and encourage employees to work safely. Investigate and pay the Worker's Comp claims we owe and deny those we do not. In addition, review treatment, costs and manage return to work efforts.

## DEPARTMENT BUDGET HIGHLIGHTS

Worker's Comp costs continue to be well managed and contained which helps our budget. With increases in other insurance costs, it will affect all budgets as their allocations increase.

## STRATEGIC DIRECTION AND PRIORITY ISSUES

- Working closely with departments to provide training and engagement to reduce the number of and severity of injuries and improve work processes where possible.
- By working with all departments in the county, employees have a resource for safety, environmental and risk management concerns.

## TRENDS AND ISSUES ON THE HORIZON

- Cybersecurity risks and ransomware attacks have driven up the cost of insurance.
- Liability risks have increased for municipalities due to protests, police shootings.

## OPERATIONAL CHANGES IN 2021

- With vaccinations taking place, more in-person visits with departments and observation opportunities can be utilized to ensure safe work practices.

## OPERATIONAL CHANGES – WITH FISCAL IMPACT

- None.

## POSITION CHANGES IN 2022

- None.

## OPERATIONAL CHANGES – WITHOUT FISCAL IMPACT

- Continue to arrange/provide task specific safety training for high-risk departments (highway, parks and forest, airport).

## POTENTIAL RISKS

- Getting injured workers back to work as quickly as possible so they do not lose their motivation to return to work.
- With highway work that takes place on State roads and the bypass, it is critical that proper safety techniques are used in the work zones to prevent serious injuries or fatalities.

## Risk Management and Insurance

Manages insurance in accordance to risk tolerance. Activities include managing self-insurance and large deductible programs; minimize the number claims and cost of claims once submitted (losses), workers compensation, and safety.

OUTPUTS	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>YTD* 2021</u>
Number of contracts reviewed for appro. Language	1	1	1	0
Number of staff trained by Risk Management for safety programs	398	398	250	120
Number of vehicle accidents, property and liability claims processed	18	28	3	2
Number of Workers Compensation claims	73	88	34	25

*\*YTD indicates Jan-Jun Results*

OUTCOMES	Benchmark	2018	2019	2020	YTD* 2021
Mod rate for workers comp . maintain a mod rate of less than 1.00.	<1.00	0.77	0.88	0.88	0.88
Provide adequate funding of self-insurance of workers comp and liability programs. Measured at 80% to 85% reliability level as determined by actuary review	80%	New Metrics			85%
In depth system review of 4 programs per year.	4				3

*\*YTD indicates Jan-Jun Results*

## Risk Management

### Overview of Revenues and Expenditures

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$1,217,629	\$1,225,309	\$1,104,789	\$1,415,029	\$1,415,029	\$1,415,029	15%
09-Other Revenue	\$44,645	\$43,932	\$35,698	\$36,407	\$36,407	\$36,407	-17%
11-Fund Balance Applied	-	\$427,453	-	\$221,345	\$217,811	\$217,811	-49%
<b>Total Revenues:</b>	<b>\$1,262,274</b>	<b>\$1,696,694</b>	<b>\$1,140,487</b>	<b>\$1,672,781</b>	<b>\$1,669,247</b>	<b>\$1,669,247</b>	<b>-2%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	\$95,032	\$108,512	\$148,325	\$111,872	\$112,662	\$112,662	4%
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$46,565	\$49,747	\$51,200	\$54,777	\$50,453	\$50,453	1%
04-Contractual Services	\$6,169	\$40,000	\$36,500	\$37,750	\$37,750	\$37,750	-6%
05-Supplies & Expenses	\$3,901	\$8,760	\$5,220	\$8,460	\$8,460	\$8,460	-3%
07-Fixed Charges	\$586,319	\$625,575	\$611,637	\$723,420	\$723,420	\$723,420	16%
09-Equipment	-	\$100	\$200	\$1,502	\$1,502	\$1,502	1402%
10-Grants, Contributions, Other	\$588,054	\$864,000	\$550,000	\$735,000	\$735,000	\$735,000	-15%
<b>Total Expenditures:</b>	<b>\$1,326,040</b>	<b>\$1,696,694</b>	<b>\$1,403,082</b>	<b>\$1,672,781</b>	<b>\$1,669,247</b>	<b>\$1,669,247</b>	<b>-2%</b>

<b>Net Surplus/(Deficit)- Risk Management</b>	<b>(\$63,766)</b>	<b>\$0</b>	<b>(\$262,595)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	
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## Risk Management

### Overview of Revenues and Expenditures by Program Area

#### *Workers' Compensation*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$576,050	\$580,309	\$555,783	\$680,291	\$680,291	\$680,291	17%
09-Other Revenue	\$3	\$7	\$7	\$7	\$7	\$7	0%
11-Fund Balance Applied	-	\$427,453	-	\$91,091	\$91,091	\$91,091	-79%
<b>Total Revenues:</b>	<b>\$576,053</b>	<b>\$1,007,769</b>	<b>\$555,790</b>	<b>\$771,389</b>	<b>\$771,389</b>	<b>\$771,389</b>	<b>-23%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	\$1,721	\$31,000	\$30,000	\$32,000	\$32,000	\$32,000	3%
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$1,715	\$12,100	\$11,100	\$12,335	\$12,335	\$12,335	2%
04-Contractual Services	\$3,120	\$34,500	\$32,500	\$33,500	\$33,500	\$33,500	-3%
05-Supplies & Expenses	\$701	\$3,150	\$2,400	\$3,110	\$3,110	\$3,110	-1%
07-Fixed Charges	\$41,834	\$45,000	\$45,000	\$40,344	\$40,344	\$40,344	-10%
09-Equipment	-	\$100	\$100	\$100	\$100	\$100	0%
10-Grants, Contributions, Other	\$152,808	\$789,000	\$500,000	\$650,000	\$650,000	\$650,000	-18%
<b>Total Expenditures:</b>	<b>\$201,899</b>	<b>\$914,850</b>	<b>\$621,100</b>	<b>\$771,389</b>	<b>\$771,389</b>	<b>\$771,389</b>	<b>-16%</b>

<b>Net Surplus/(Deficit)- Workers' Compensation</b>	<b>\$374,154</b>	<b>\$92,919</b>	<b>(\$65,310)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Risk Management

### Overview of Revenues and Expenditures by Program Area

#### *Liability*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$641,579	\$645,000	\$549,006	\$734,738	\$734,738	\$734,738	14%
09-Other Revenue	\$21,848	\$21,925	\$13,691	\$13,900	\$13,900	\$13,900	-37%
11-Fund Balance Applied	-	-	-	\$19,138	\$19,138	\$19,138	
<b>Total Revenues:</b>	<b>\$663,427</b>	<b>\$666,925</b>	<b>\$562,697</b>	<b>\$767,776</b>	<b>\$767,776</b>	<b>\$767,776</b>	<b>15%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	\$487	-	-	-	-	-	
05-Supplies & Expenses	-	-	-	-	-	-	
07-Fixed Charges	\$543,901	\$580,275	\$566,137	\$682,776	\$682,776	\$682,776	18%
09-Equipment	-	-	-	-	-	-	
10-Grants, Contributions, Other	\$435,246	\$75,000	\$50,000	\$85,000	\$85,000	\$85,000	13%
<b>Total Expenditures:</b>	<b>\$979,634</b>	<b>\$655,275</b>	<b>\$616,137</b>	<b>\$767,776</b>	<b>\$767,776</b>	<b>\$767,776</b>	<b>17%</b>

<b>Net Surplus/(Deficit)- Liability</b>	<b>(\$316,207)</b>	<b>\$11,650</b>	<b>(\$53,440)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	
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## Risk Management

### Overview of Revenues and Expenditures by Program Area

#### *Risk Management*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	-	-	-	-	-	-	
09-Other Revenue	\$22,794	\$22,000	\$22,000	\$22,500	\$22,500	\$22,500	2%
11-Fund Balance Applied	-	-	-	\$111,116	\$107,582	\$107,582	
<b>Total Revenues:</b>	\$22,794	\$22,000	\$22,000	\$133,616	\$130,082	\$130,082	491%

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	\$93,311	\$77,512	\$118,325	\$79,872	\$80,662	\$80,662	4%
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$44,850	\$37,647	\$40,100	\$42,442	\$38,118	\$38,118	1%
04-Contractual Services	\$2,562	\$5,500	\$4,000	\$4,250	\$4,250	\$4,250	-23%
05-Supplies & Expenses	\$3,200	\$5,610	\$2,820	\$5,350	\$5,350	\$5,350	-5%
07-Fixed Charges	\$584	\$300	\$500	\$300	\$300	\$300	0%
09-Equipment	-	-	\$100	\$1,402	\$1,402	\$1,402	
10-Grants, Contributions, Other	-	-	-	-	-	-	
<b>Total Expenditures:</b>	\$144,507	\$126,569	\$165,845	\$133,616	\$130,082	\$130,082	3%

<b>Net Surplus/(Deficit)- Risk Management</b>	(\$121,713)	(\$104,569)	(\$143,845)	\$0	\$0	\$0	
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## Risk Management

### Program Summary

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Workers' Compensation	\$576,053	\$1,007,769	\$555,790	\$771,389	\$771,389	\$771,389	-23%
Liability	\$663,427	\$666,925	\$562,697	\$767,776	\$767,776	\$767,776	15%
Risk Management	\$22,794	\$22,000	\$22,000	\$133,616	\$130,082	\$130,082	491%
<b>Total Revenues:</b>	<b>\$1,262,274</b>	<b>\$1,696,694</b>	<b>\$1,140,487</b>	<b>\$1,672,781</b>	<b>\$1,669,247</b>	<b>\$1,669,247</b>	<b>-2%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Workers' Compensation	\$201,899	\$914,850	\$621,100	\$771,389	\$771,389	\$771,389	-16%
Liability	\$979,634	\$655,275	\$616,137	\$767,776	\$767,776	\$767,776	17%
Risk Management	\$144,507	\$126,569	\$165,845	\$133,616	\$130,082	\$130,082	3%
<b>Total Expenditures:</b>	<b>\$1,326,040</b>	<b>\$1,696,694</b>	<b>\$1,403,082</b>	<b>\$1,672,781</b>	<b>\$1,669,247</b>	<b>\$1,669,247</b>	<b>-2%</b>

Net	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Workers' Compensation	\$374,154	\$92,919	(\$65,310)	-	-	-	-100%
Liability	(\$316,207)	\$11,650	(\$53,440)	(\$0)	(\$0)	(\$0)	-100%
Risk Management	(\$121,713)	(\$104,569)	(\$143,845)	-	-	-	-100%
<b>Total Net</b>	<b>(\$63,766)</b>	<b>\$0</b>	<b>(\$262,595)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	

## Health Insurance Fund

### Overview of Revenues and Expenditures

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$8,746,166	\$8,401,000	\$9,057,533	\$11,882,140	\$10,244,036	\$10,244,036	22%
11-Fund Balance Applied	-	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
<b>Total Revenues:</b>	<b>\$8,746,166</b>	<b>\$8,407,187</b>	<b>\$9,057,533</b>	<b>\$11,888,327</b>	<b>\$10,250,223</b>	<b>\$10,250,223</b>	<b>22%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	\$14,196	\$14,337	\$14,337	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$34	-	-	\$9,761	\$8,681	\$8,681	
04-Contractual Services	\$376,073	-	\$329,555	\$387,015	\$160,089	\$160,089	
05-Supplies & Expenses	\$415	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
10-Grants, Contributions, Other	\$7,939,952	\$8,401,000	\$8,450,724	\$11,471,168	\$10,060,929	\$10,060,929	20%
<b>Total Expenditures:</b>	<b>\$8,316,474</b>	<b>\$8,407,187</b>	<b>\$8,780,279</b>	<b>\$11,888,327</b>	<b>\$10,250,223</b>	<b>\$10,250,223</b>	<b>22%</b>

<b>Net Surplus/(Deficit)- Health Insurance Fund</b>	\$429,692	\$0	\$277,254	\$0	\$0	\$0	
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## Health Insurance Fund

### Overview of Revenues and Expenditures by Program Area

#### *Benefit Administration*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$86,413	-	\$114,292	\$155,972	\$155,987	\$155,987	
11-Fund Balance Applied	-	-	-	-	-	-	
<b>Total Revenues:</b>	<b>\$86,413</b>	<b>\$0</b>	<b>\$114,292</b>	<b>\$155,972</b>	<b>\$155,987</b>	<b>\$155,987</b>	

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	\$14,196	\$14,337	\$14,337	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	\$9,761	\$8,681	\$8,681	
04-Contractual Services	\$119,777	-	\$73,864	\$132,015	\$132,969	\$132,969	
05-Supplies & Expenses	-	-	-	-	-	-	
10-Grants, Contributions, Other	-	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$119,777</b>	<b>\$0</b>	<b>\$73,864</b>	<b>\$155,972</b>	<b>\$155,987</b>	<b>\$155,987</b>	

<b>Net Surplus/(Deficit)- Benefit Administration</b>	<b>(\$33,364)</b>	<b>\$0</b>	<b>\$40,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Health Insurance Fund

### Overview of Revenues and Expenditures by Program Area

#### *Self-Funded Claims*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$766,628	-	\$1,741,880	\$1,706,374	\$1,310,549	\$1,310,549	
11-Fund Balance Applied	-	-	-	-	-	-	
<b>Total Revenues:</b>	\$766,628	\$0	\$1,741,880	\$1,706,374	\$1,310,549	\$1,310,549	

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	\$256,296	-	\$255,691	\$255,000	\$27,120	\$27,120	
05-Supplies & Expenses	-	-	-	-	-	-	
10-Grants, Contributions, Other	\$913,307	-	\$1,000,000	\$1,451,374	\$1,283,429	\$1,283,429	
<b>Total Expenditures:</b>	\$1,169,604	\$0	\$1,255,691	\$1,706,374	\$1,310,549	\$1,310,549	

<b>Net Surplus/(Deficit)- Self-Funded Claims</b>	(\$402,975)	\$0	\$486,189	\$0	\$0	\$0	
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## Health Insurance Fund

### Overview of Revenues and Expenditures by Program Area

#### *Health Insurance Premiums/HSA*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$7,893,124	\$8,401,000	\$7,201,361	\$10,019,794	\$8,777,500	\$8,777,500	4%
11-Fund Balance Applied	-	-	-	-	-	-	
<b>Total Revenues:</b>	<b>\$7,893,124</b>	<b>\$8,401,000</b>	<b>\$7,201,361</b>	<b>\$10,019,794</b>	<b>\$8,777,500</b>	<b>\$8,777,500</b>	<b>4%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$16	-	-	-	-	-	
04-Contractual Services	-	-	-	-	-	-	
05-Supplies & Expenses	-	-	-	-	-	-	
10-Grants, Contributions, Other	\$7,026,644	\$8,401,000	\$7,450,724	\$10,019,794	\$8,777,500	\$8,777,500	4%
<b>Total Expenditures:</b>	<b>\$7,026,660</b>	<b>\$8,401,000</b>	<b>\$7,450,724</b>	<b>\$10,019,794</b>	<b>\$8,777,500</b>	<b>\$8,777,500</b>	<b>4%</b>

<b>Net Surplus/(Deficit)- Health Insurance Premiums/HSA</b>	<b>\$866,465</b>	<b>\$0</b>	<b>(\$249,363)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Health Insurance Fund

### Overview of Revenues and Expenditures by Program Area

#### *Wellness Grant*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	-	-	-	-	-	-	
11-Fund Balance Applied	-	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$6,187</b>	<b>\$0</b>	<b>\$6,187</b>	<b>\$6,187</b>	<b>\$6,187</b>	<b>0%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	\$19	-	-	-	-	-	
04-Contractual Services	-	-	-	-	-	-	
05-Supplies & Expenses	\$415	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
10-Grants, Contributions, Other	-	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$434</b>	<b>\$6,187</b>	<b>\$0</b>	<b>\$6,187</b>	<b>\$6,187</b>	<b>\$6,187</b>	<b>0%</b>

<b>Net Surplus/(Deficit)- Wellness Grant</b>	<b>(\$434)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Health Insurance Fund

### Program Summary

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Benefit Administration	\$86,413	-	\$114,292	\$155,972	\$155,987	\$155,987	
Self-Funded Claims	\$766,628	-	\$1,741,880	\$1,706,374	\$1,310,549	\$1,310,549	
Health Insurance Premiums/HSA	\$7,893,124	\$8,401,000	\$7,201,361	\$10,019,794	\$8,777,500	\$8,777,500	4%
Wellness Grant	-	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
<b>Total Revenues:</b>	<b>\$8,746,166</b>	<b>\$8,407,187</b>	<b>\$9,057,533</b>	<b>\$11,888,327</b>	<b>\$10,250,223</b>	<b>\$10,250,223</b>	<b>22%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Benefit Administration	\$119,777	-	\$73,864	\$155,972	\$155,987	\$155,987	
Self-Funded Claims	\$1,169,604	-	\$1,255,691	\$1,706,374	\$1,310,549	\$1,310,549	
Health Insurance Premiums/HSA	\$7,026,660	\$8,401,000	\$7,450,724	\$10,019,794	\$8,777,500	\$8,777,500	4%
Wellness Grant	\$434	\$6,187	-	\$6,187	\$6,187	\$6,187	0%
<b>Total Expenditures:</b>	<b>\$8,316,474</b>	<b>\$8,407,187</b>	<b>\$8,780,279</b>	<b>\$11,888,327</b>	<b>\$10,250,223</b>	<b>\$10,250,223</b>	<b>22%</b>

Net	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Benefit Administration	(\$33,364)	-	\$40,428	-	-	-	
Self-Funded Claims	(\$402,975)	-	\$486,189	-	-	-	
Health Insurance Premiums/HSA	\$866,465	-	(\$249,363)	-	-	-	
Wellness Grant	(\$434)	-	-	-	-	-	
<b>Total Net</b>	<b>\$463,056</b>	<b>\$0</b>	<b>\$277,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Shared Services Fund

### Overview of Revenues and Expenditures

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$219,469	\$474,805	\$492,161	\$466,260	\$466,260	\$466,260	-2%
11-Fund Balance Applied	-	\$309,791	-	\$152,308	\$152,308	\$152,308	-51%
<b>Total Revenues:</b>	<b>\$219,469</b>	<b>\$784,596</b>	<b>\$492,161</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>-21%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	\$164,283	\$178,448	\$162,636	\$176,565	\$176,565	\$176,565	-1%
05-Supplies & Expenses	\$8,433	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0%
09-Equipment	\$31,335	\$591,148	\$579,848	\$427,003	\$427,003	\$427,003	-28%
12-Fund Transfers	\$205,787	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$409,838</b>	<b>\$784,596</b>	<b>\$757,484</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>-21%</b>

<b>Net Surplus/(Deficit)- Shared Services Fund</b>	<b>(\$190,369)</b>	<b>\$0</b>	<b>(\$265,323)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Shared Services Fund

### Overview of Revenues and Expenditures by Program Area

#### *Communications*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$169,653	\$152,448	\$168,013	\$168,700	\$168,700	\$168,700	11%
11-Fund Balance Applied	-	\$333,958	-	\$120,265	\$120,265	\$120,265	-64%
<b>Total Revenues:</b>	<b>\$169,653</b>	<b>\$486,406</b>	<b>\$168,013</b>	<b>\$288,965</b>	<b>\$288,965</b>	<b>\$288,965</b>	<b>-41%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	\$153,505	\$152,448	\$136,636	\$149,965	\$149,965	\$149,965	-2%
05-Supplies & Expenses	-	-	-	-	-	-	
09-Equipment	\$31,335	\$293,958	\$293,958	\$139,000	\$139,000	\$139,000	-53%
12-Fund Transfers	\$205,787	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$390,627</b>	<b>\$446,406</b>	<b>\$430,594</b>	<b>\$288,965</b>	<b>\$288,965</b>	<b>\$288,965</b>	<b>-35%</b>

<b>Net Surplus/(Deficit)-Communications</b>	<b>(\$220,975)</b>	<b>\$40,000</b>	<b>(\$262,581)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Shared Services Fund

### Overview of Revenues and Expenditures by Program Area

#### *Copiers*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	\$49,817	\$41,000	\$42,792	\$43,000	\$43,000	\$43,000	5%
11-Fund Balance Applied	-	-	-	\$38,600	\$38,600	\$38,600	
<b>Total Revenues:</b>	<b>\$49,817</b>	<b>\$41,000</b>	<b>\$42,792</b>	<b>\$81,600</b>	<b>\$81,600</b>	<b>\$81,600</b>	<b>99%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	\$10,778	\$26,000	\$26,000	\$26,600	\$26,600	\$26,600	2%
05-Supplies & Expenses	\$8,433	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0%
09-Equipment	-	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	0%
12-Fund Transfers	-	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$19,211</b>	<b>\$81,000</b>	<b>\$81,000</b>	<b>\$81,600</b>	<b>\$81,600</b>	<b>\$81,600</b>	<b>1%</b>

<b>Net Surplus/(Deficit)- Copiers</b>	<b>\$30,606</b>	<b>(\$40,000)</b>	<b>(\$38,208)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Shared Services Fund

### Overview of Revenues and Expenditures by Program Area

#### *IT Equipment Replacement*

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
05-Intergovernmental Charges for Services	-	\$281,357	\$281,356	\$254,560	\$254,560	\$254,560	-10%
11-Fund Balance Applied	-	(\$24,167)	-	(\$6,557)	(\$6,557)	(\$6,557)	-73%
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$257,190</b>	<b>\$281,356</b>	<b>\$248,003</b>	<b>\$248,003</b>	<b>\$248,003</b>	<b>-4%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	-	-	-	-	-	-	
02-OT Wages	-	-	-	-	-	-	
03-Payroll Benefits	-	-	-	-	-	-	
04-Contractual Services	-	-	-	-	-	-	
05-Supplies & Expenses	-	-	-	-	-	-	
09-Equipment	-	\$257,190	\$245,890	\$248,003	\$248,003	\$248,003	-4%
12-Fund Transfers	-	-	-	-	-	-	
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$257,190</b>	<b>\$245,890</b>	<b>\$248,003</b>	<b>\$248,003</b>	<b>\$248,003</b>	<b>-4%</b>

<b>Net Surplus/(Deficit)- IT Equipment Replacement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,466</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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## Shared Services Fund

### Program Summary

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Communications	\$169,653	\$486,406	\$168,013	\$288,965	\$288,965	\$288,965	-41%
Copiers	\$49,817	\$41,000	\$42,792	\$81,600	\$81,600	\$81,600	99%
IT Equipment Replacement	-	\$257,190	\$281,356	\$248,003	\$248,003	\$248,003	-4%
<b>Total Revenues:</b>	<b>\$219,469</b>	<b>\$784,596</b>	<b>\$492,161</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>-21%</b>

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Communications	\$390,627	\$446,406	\$430,594	\$288,965	\$288,965	\$288,965	-35%
Copiers	\$19,211	\$81,000	\$81,000	\$81,600	\$81,600	\$81,600	1%
IT Equipment Replacement	-	\$257,190	\$245,890	\$248,003	\$248,003	\$248,003	-4%
<b>Total Expenditures:</b>	<b>\$409,838</b>	<b>\$784,596</b>	<b>\$757,484</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>\$618,568</b>	<b>-21%</b>

Net	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
Communications	(\$220,975)	\$40,000	(\$262,581)	-	-	-	-100%
Copiers	\$30,606	(\$40,000)	(\$38,208)	-	-	-	-100%
IT Equipment Replacement	-	-	\$35,466	-	-	-	
<b>Total Net</b>	<b>(\$190,369)</b>	<b>\$0</b>	<b>(\$265,323)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	