

**Pima County FY 2005/06 Recommended Budget**

**Risk Management – Internal Service Fund**

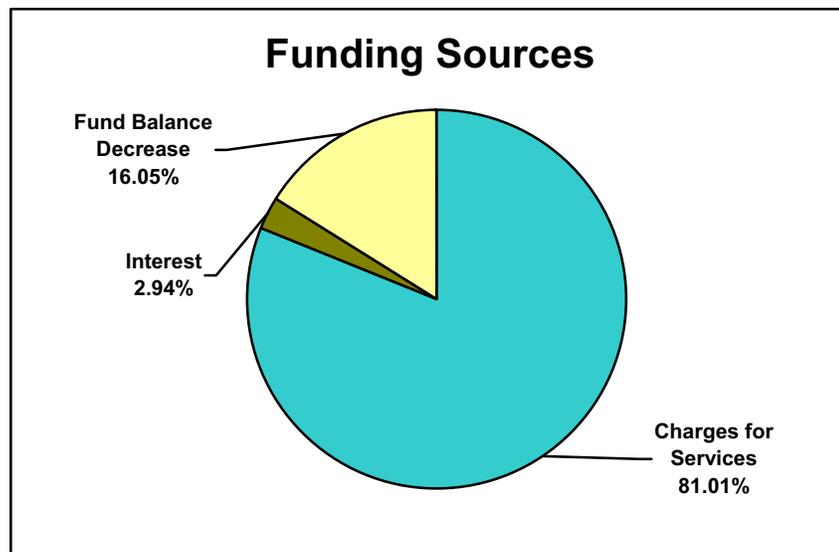
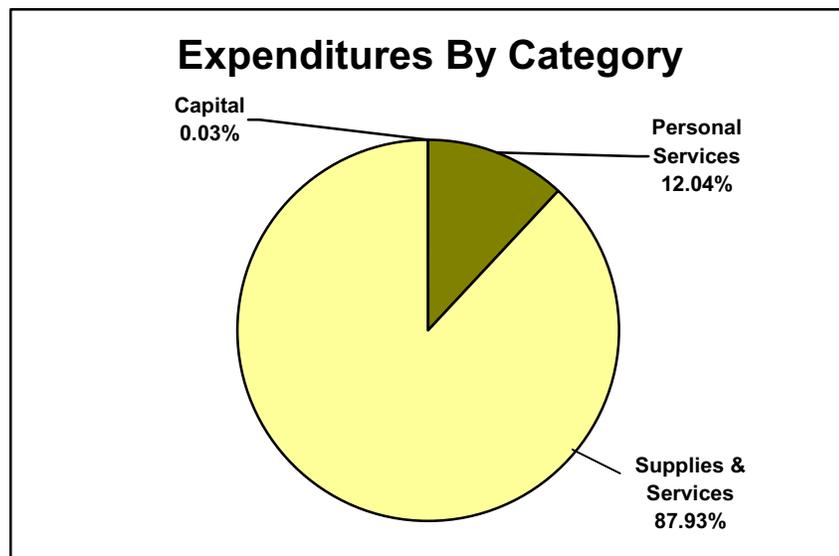
Revenue \$ 14,299,503

Expenditures 17,033,332

Fund Impact \$( 2,733,829)

FTEs 18.0

Function Statement: Manage the Pima County Risk Management program in such a way as to protect and conserve Pima County’s human, financial, and physical assets while providing continuity of mandated services and fiscal integrity. Invest in long term risk reduction through a comprehensive program designed to lessen the County’s exposure to loss. Provide, through appropriate risk financing techniques, the funding to pay for losses incurred without disrupting the County budget. Minimize the total net cost of the program to the County budget, by application of risk control and risk financing techniques.



**Recommended Budget Summary - Internal Service Fund**

	<b>Total Expenditures</b>	<b>Total Revenues</b>	<b>Operating Transfers</b>	<b>Net Fund Impact</b>
<b>FY 2004/05 Adopted</b>	18,573,192	16,053,493	0	(2,519,699)
Former Kino Employee	41,486			(41,486)
Miscellaneous Personal Services Adjustments	75,473			(75,473)
Supplies and Services Adjustments	43,955			(43,955)
Capital Adjustments	4,999			(4,999)
Decrease in SIR Costs and Required Revenues	(1,705,773)	(1,753,990)		(48,217)
<b>Supplemental Requests</b>				
None Submitted				0
<b>Total Recommended Budget</b>	<u>17,033,332</u>	<u>14,299,503</u>	0	<u>(2,733,829)</u>
<b>Full Time Equivalents (FTEs)</b>	<u>18.0</u>			

**Comments/Issues**

Many of the loss issues causing self-insurance cost increases in prior years have been resolved at this time. This has enabled a significant decrease, on the order of ten percent, in anticipated expenditures and SIR charges to other departments for FY 2005/06.

Pima County insurance premiums are allocated to the appropriate departments based on loss history, and revenue is collected from the corresponding department.

Recommended revenue sources:

SIR Premiums	13,799,503
Interest	500,000
	<u>14,299,503</u>

Recommended capital expenditures:

Replacement Server	4,999
Synergen Fixed Asset Management System	100,000
Copy Machine	10,500
Fax Machine	5,500
MSDS Scanning and Database Software	15,000
	<u>135,999</u>

Note: Due to accounting rules for internal service funds, Risk Management's recommended budget reflects only annual depreciation costs of capital items that cost \$5,000 or more. The Department Requested column, on the Summary by Account Department Report, shows all requested capital purchases for informational purposes only. The total expense in this column will be different from the total expense on other tables, by the amount of requested capital items that cost \$5,000 or more.

The department submitted no requests for supplemental funding.

**Five Year History of Expenditures and Revenues - Internal Service Fund**

	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Projected	FY 2005/06 Recommended
<b>Expenditures</b>	14,070,579	14,314,122	14,972,461	18,573,192	17,033,332
<b>Revenues</b>	13,049,709	15,079,973	16,277,616	16,053,493	14,299,503

**Funding Summary By Department - Internal Service Fund**

	FY 2004/05 Adopted	FY 2005/06 Department Base Request	FY 2005/06 Department Supplementals	FY 2005/06 Department Total Request	FY 2005/06 Administrator Recommended
<b>Expenditures</b>					
Personal Services	1,934,400	2,051,359	0	2,051,359	2,051,359
Supplies and Services	16,638,792	14,976,974	0	14,976,974	14,976,974
Capital	0	135,999	0	135,999	4,999
<b>Total Expenditures</b>	18,573,192	17,164,332	0	17,164,332	17,033,332
<b>Revenues</b>					
Charges For Services	15,553,493	13,799,503	0	13,799,503	13,799,503
Interest	500,000	500,000	0	500,000	500,000
<b>Total Revenues</b>	16,053,493	14,299,503	0	14,299,503	14,299,503
Fund Balance Decr/(Incr)	2,519,699	2,864,829	0	2,864,829	2,733,829
<b>Total Funding</b>	18,573,192	17,164,332	0	17,164,332	17,033,332

### SUMMARY BY ACCOUNT

Department Name: RISK MANAGEMENT

ACCOUNT NAME	2003/04	2004/05		2005/06	
	ACTUAL	ADOPTED	YTD THRU FEB 28, 2005	DEPARTMENT REQUESTED	RECOMMENDED
<b>EXPENDITURE ACCOUNTS -</b>					
SALARIES & WAGES	929,326	841,306	703,082	801,308	801,308
OVERTIME	792	0	1,349	0	0
ON-CALL PAY	1,574	0	1,031	0	0
TEMPORARY HELP	2,005	0	0	0	0
HOLIDAY PAY	0	0	49	0	0
SPECIAL ASSIGNMENT PAY	23,430	0	11,896	0	0
BUDGETED BENEFITS	220,961	223,788	179,803	229,719	229,719
SALARY REDUCTION	(4,341)	0	0	5,000	5,000
INTERDEPARTMENTAL SALARIES	428,028	770,909	185,632	881,828	881,828
INTERDEPARTMENTAL OVERHEAD	0	98,397	0	133,504	133,504
<b>** OBJECT TOTALS FOR:</b>					
PERSONAL SERVICES	1,601,775	1,934,400	1,082,842	2,051,359	2,051,359
OFFICE SUPPLIES	8,995	5,950	4,641	7,275	7,275
BOOKS/SUBSCRIPTIONS/VIDEO	21,555	9,220	16,700	46,500	46,500
SOFTWARE / SOFTWARE LICENSES <\$1,000	10,096	600	0	0	0
FOOD SUPPLIES	187	100	71	300	300
MEDICAL & LAB SUPPLIES	1,047	0	76	7,950	7,950
CHEMICALS	9	0	0	0	0
CLOTHING/UNIFORMS/SAFETY	94,360	84,000	47,814	84,000	84,000
FILM, MAPS, BLUEPRINTS	2	0	0	300	300
OTHER OPERATING SUPPLIES	102,328	2,000	396	750	750
REPAIR & MAINTENANCE SUPPLIES	1,920	0	249	250	250
SMALL TOOLS & OFFICE EQUIP < \$1,000	14,722	4,300	8,383	2,800	2,800
NON MEDICAL PROFESSIONAL SERVICES	289,464	306,089	204,769	238,500	238,500
MEDICAL PROFESSIONAL SERVICES	152,119	200,000	101,870	200,000	200,000
LAB & X-RAY SERVICES	14,215	0	3,262	0	0
TELEPHONE/VOICE/DATA TELECOMMUNICATION	27,831	38,645	17,660	27,958	27,958
POSTAGE & FREIGHT	5,239	5,350	3,448	5,400	5,400
MILEAGE REIMBURSEMENT	981	0	448	200	200
IN-STATE TRAVEL	344	1,040	301	1,150	1,150
IN-STATE TRAINING	16,900	17,915	11,865	17,900	17,900
OUT-OF-STATE TRAVEL/TRAINING	15,143	20,439	5,517	23,200	23,200
MOTOR POOL	11,121	9,700	7,555	11,000	11,000
ADVERTISING	7,073	100	0	100	100
PRINTING AND MICROFILMING	12,096	9,750	7,481	20,500	20,500
PROPERTY DAMAGE INS. PREMIUM	990,482	998,930	1,215,441	985,001	985,001
MALPRACTICE INSURANCE PREMIUM	1,427,766	1,403,285	1,176,167	1,104,593	1,104,593
CLAIMS SERVICE FEES	9,370	117,270	13,330	129,343	129,343
CURRENT PAID LOSSES	7,467,782	10,547,923	5,964,087	9,200,001	9,200,001

### SUMMARY BY ACCOUNT

Department Name: RISK MANAGEMENT

ACCOUNT NAME	2003/04	2004/05		2005/06	
	ACTUAL	ADOPTED	YTD THRU FEB 28, 2005	DEPARTMENT REQUESTED	RECOMMENDED
OTHER INSURANCE	1,972,906	2,168,680	1,711,513	2,193,642	2,193,642
LEASES & RENTALS	63,564	83,338	37,618	83,338	83,338
INTERDEPT. SUPPLIES & SERVICES	47,559	0	44,198	0	0
R&M MACHINERY & EQUIPMENT	19,406	6,060	17,375	2,000	2,000
R&M RENEWAL SOFTWARE AGREEMENTS	0	0	0	35,000	35,000
R&M BUILDINGS & GROUNDS	62,545	0	2,498	5,000	5,000
INVESTIGATIVE EXPENSES	3,798	0	3,289	5,000	5,000
DUES AND MEMBERSHIPS	2,965	4,030	2,395	4,250	4,250
ADMINISTRATIVE OVERHEAD	392,520	379,228	252,819	412,146	412,146
OTHER MISCELLANEOUS CHARGES	88	200,000	677	105,000	105,000
DEPRECIATION EXPENSE	14,847	14,850	0	16,627	16,627
<b>** OBJECT TOTALS FOR:</b>					
SUPPLIES & SERVICES	13,283,345	16,638,792	10,883,913	14,976,974	14,976,974
OFF MACH/COMPUTER \$1,000 - \$4,999	30,466	0	3,903	4,999	4,999
MEDICAL & LAB EQUIP \$1,000 - \$4,999	47,842	0	0	0	0
OTHER MACH/EQUIP (\$1,000 - \$4,999)	9,033	0	0	0	0
SOFTWARE/OFF MACH (\$5,000 OR MORE)	0	0	0	131,000	0
<b>** OBJECT TOTALS FOR:</b>					
CAPITAL OUTLAY	87,341	0	3,903	135,999	4,999
<b>*** TOTAL: EXPENDITURE ACCOUNTS -</b>	<b>14,972,461</b>	<b>18,573,192</b>	<b>11,970,658</b>	<b>17,164,332</b>	<b>17,033,332</b>
<b>REVENUE</b>					
S.I.R. PREMIUMS	14,103,534	15,553,493	8,673,929	13,799,503	13,799,503
EMPLOYEE HEALTH PREMIUMS	907,964	0	566,192	0	0
EMPLOYER HEALTH PREMIUMS	311,250	0	185,927	0	0
<b>** OBJECT TOTALS FOR:</b>					
CHARGES FOR SERVICES	15,322,748	15,553,493	9,426,048	13,799,503	13,799,503
INTEREST	503,540	500,000	343,383	500,000	500,000
<b>** OBJECT TOTALS FOR:</b>					
INTEREST	503,540	500,000	343,383	500,000	500,000
MISCELLANEOUS COLLECTIONS	717	0	204	0	0
OTHER MISCELLANEOUS REVENUE	450,611	0	54,878	0	0
<b>** OBJECT TOTALS FOR:</b>					
MISCELLANEOUS	451,328	0	55,082	0	0
<b>*** TOTAL: REVENUE</b>	<b>16,277,616</b>	<b>16,053,493</b>	<b>9,824,513</b>	<b>14,299,503</b>	<b>14,299,503</b>

### SUMMARY BY ACCOUNT

Department Name: MOUNT LEMMON FIRE

ACCOUNT NAME	2003/04	2004/05	YTD THRU	2005/06	
	ACTUAL	ADOPTED	FEB 28, 2005	DEPARTMENT REQUESTED	RECOMMENDED
<b>EXPENDITURE ACCOUNTS -</b>					
SALARIES & WAGES	4,483	0	0	0	0
TEMPORARY HELP	6,464	0	0	0	0
BUDGETED BENEFITS	1,907	0	0	0	0
INTERDEPARTMENTAL SALARIES	4,341	0	0	0	0
<b>** OBJECT TOTALS FOR:</b>					
PERSONAL SERVICES	17,195	0	0	0	0
CLOTHING/UNIFORMS/SAFETY	663	0	0	0	0
NON MEDICAL PROFESSIONAL SERVICES	226,286	0	0	0	0
MILEAGE REIMBURSEMENT	5	0	0	0	0
PRINTING AND MICROFILMING	2,206	0	0	0	0
<b>** OBJECT TOTALS FOR:</b>					
SUPPLIES & SERVICES	229,160	0	0	0	0
<b>*** TOTAL: EXPENDITURE ACCOUNTS -</b>					
	246,355	0	0	0	0
<b>REVENUE</b>					
FEDERAL REVENUE	150,000	0	0	0	0
<b>** OBJECT TOTALS FOR:</b>					
INTERGOVERNMENTAL	150,000	0	0	0	0
<b>*** TOTAL: REVENUE</b>					
	150,000	0	0	0	0