

ADJUSTMENTS

DESCRIPTION

Resources to support the Central Automotive Maintenance operation, the Technology Replacement functions, and the Healthcare Fund in the Internal Service Funds, come via transfers from other operating departments in the form of interdepartmental billings and transfers from the operating Funds, as required. To avoid a duplication of those anticipated expenditures, the amount of funds budgeted for Internal Service Fund activities are deducted from total budget requests.

OBJECTIVES

- To be sure that any anticipated expenditure in the Internal Service Fund is recognized and offset by a negative entry of like amount to avoid duplication of anticipated expenditures to be billed to other departments.

BUDGET HIGHLIGHTS

The amount to be funded through interdepartmental billings is determined by the level of service required by the user departments. Service levels for those departments can be found within their individual operating budgets.

Beginning in FY97, only the Central Automotive Maintenance operation was accounted for in the Internal Service Fund. Prior to FY97, all County Information Technology operations were also in the Internal Service Fund. The Department of Information Technology was moved and is accounted for in the General Fund where its activities can more properly be reported at year-end. The Technology Replacement Fund was also funded by interdepartmental billings from FY01 to FY12. Since FY13, funding has been provided by a transfer from the General Fund and retained earnings. Effective January 1, 2008, the County's healthcare program transitioned to a self-insurance program. The Healthcare Fund has been designated as an Internal Service Fund as the majority of its funding is budgeted in departmental budgets. The healthcare costs that are budgeted within departmental budgets are included in the adjustment, while revenues from outside sources are not included in the adjustment.

ANNUAL FISCAL PLAN SUMMARY

Description	FY25 Actual	FY26 Original	FY27 Approved	% Change
Total	<u>-\$143,842,674</u>	<u>-\$146,551,583</u>	<u>-\$166,692,774</u>	<u>13.7%</u>