

# INTERNAL SERVICE FUNDS

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Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other divisions for the city on a cost reimbursement basis. Included in the Internal Service Funds are:

## **Health Insurance**

This fund accounts for the city's self-insurance for health benefits for city employees and their dependents.

## **Unemployment**

This fund accounts for unemployment compensation for the City's self insurance unemployment benefits, due to city employees.

## **Fleet Management**

This fund accounts for the maintenance and repair of all city vehicles and equipment, except fire services and public works heavy equipment.

## Internal Service Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Charges for Services	22,818,006	27,344,232	28,420,039	27,106,532
Use of Money and Property	385,642	0	547,564	408,000
Other Revenues	55,282,284	63,772,084	61,956,458	70,693,750
Employee Contributions	18,358,974	17,907,682	15,804,174	17,195,000
Employer Contributions	504,160	566,560	516,560	575,200
<b>Total Revenues</b>	<b>\$ (97,349,063)</b>	<b>\$ (109,590,558)</b>	<b>\$ (107,244,795)</b>	<b>\$ (115,978,482)</b>
Personnel Services	3,206,483	5,046,816	3,852,144	4,225,667
Materials and Supplies	15,467,206	17,277,202	16,824,590	17,355,314
Capital Outlay	0	463,453	403,628	413,453
Grants and Subsidies	82,295	98,400	98,400	98,400
Inventory	12,042,959	14,204,925	15,217,837	13,303,707
Claims Incurred	64,359,032	74,172,000	72,753,096	79,670,000
Federal Tax	31,548	35,000	35,000	33,000
Transfers Out	7,699,012	4,175,749	4,469,749	3,900,000
Depreciation on Own Funds	702	96,100	0	96,100
Misc Expense	670	0	32,651	0
<b>Total Expenses</b>	<b>\$ 102,889,905</b>	<b>\$ 115,569,648</b>	<b>\$ 113,687,095</b>	<b>\$ 119,095,641</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 5,540,842</b>	<b>\$ 5,979,087</b>	<b>\$ 6,442,300</b>	<b>\$ 3,117,159</b>

Authorized Complement

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# Health Insurance Fund

HEALTH INSURANCE FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Use of Money and Property	318,334	0	379,630	315,000
Other Revenues	55,282,284	63,772,084	61,889,988	70,693,744
Employee Contributions	18,358,974	17,907,682	15,804,174	17,195,000
<b>Total Revenues</b>	<b>\$ (73,959,592)</b>	<b>\$ (81,679,766)</b>	<b>\$ (78,073,792)</b>	<b>\$ (88,203,744)</b>
Personnel Services	3,206,483	5,046,816	3,852,138	4,225,661
Materials and Supplies	5,820,432	4,628,450	3,881,926	4,043,041
Capital Outlay	0	69,000	9,775	19,000
Grants and Subsidies	82,295	98,400	98,400	98,400
Claims Incurred	64,195,464	73,972,000	72,568,096	79,470,000
Federal Tax	31,548	35,000	35,000	33,000
Transfers Out	6,699,012	3,875,749	4,169,749	0
Misc Expense	670	0	32,151	0
<b>Total Expenses</b>	<b>\$ 80,035,904</b>	<b>\$ 87,725,415</b>	<b>\$ 84,647,235</b>	<b>\$ 87,889,102</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 6,076,312</b>	<b>\$ 6,045,649</b>	<b>\$ 6,573,443</b>	<b>\$ (314,642)</b>

<b>Authorized Complement</b>	<b>10</b>
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<b>Increase/(Decrease) in Fund Balance</b>	<b>(6,076,312)</b>	<b>(6,045,647)</b>	<b>(6,573,443)</b>	<b>314,642</b>
<b>Fund balance beginning of year</b>	<b>17,129,541</b>	<b>11,053,229</b>	<b>11,053,229</b>	<b>4,479,786</b>
<b>Fund balance end of year</b>	<b>11,053,229</b>	<b>5,007,580</b>	<b>4,479,786</b>	<b>4,794,428</b>

## Unemployment Compensation Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Use of Money and Property	18,651	0	33,113	21,000
Other Revenues	0	0	66,470	0
Employer Contributions	504,160	566,560	516,560	575,200
<b>Total Revenues</b>	<b>\$ (522,811)</b>	<b>\$ (566,560)</b>	<b>\$ (616,143)</b>	<b>\$ (596,200)</b>
Claims Incurred	163,566	200,000	185,002	200,000
Transfers Out	1,000,000	300,000	300,000	900,000
<b>Total Expenses</b>	<b>\$ 1,163,566</b>	<b>\$ 500,000</b>	<b>\$ 485,002</b>	<b>\$ 1,100,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 640,754</b>	<b>\$ (66,560)</b>	<b>\$ (131,141)</b>	<b>\$ 503,800</b>

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<b>Increase/(Decrease) in Fund Balance</b>	<b>(640,754)</b>	<b>66,560</b>	<b>131,141</b>	<b>(503,800)</b>
<b>Fund balance beginning of year</b>	<b>1,749,119</b>	<b>1,108,365</b>	<b>1,108,365</b>	<b>1,239,506</b>
<b>Fund balance end of year</b>	<b>1,108,365</b>	<b>1,174,925</b>	<b>1,239,506</b>	<b>735,706</b>

# Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Charges for Services	22,818,006	27,344,232	28,420,038	27,106,532
Use of Money and Property	48,655	0	134,819	72,000
<b>Total Revenues</b>	<b>\$ (22,866,662)</b>	<b>\$ (27,344,232)</b>	<b>\$ (28,554,858)</b>	<b>\$ (27,178,532)</b>
Materials and Supplies	9,646,774	12,648,754	12,942,668	13,312,273
Capital Outlay	0	394,453	393,853	394,453
Inventory	12,042,959	14,204,925	15,217,837	13,303,707
Transfers Out	0	0	0	3,000,000
Depreciation on Own Funds	702	96,100	0	96,100
Misc Expense	0	0	500	0
<b>Total Expenses</b>	<b>\$ 21,690,434</b>	<b>\$ 27,344,232</b>	<b>\$ 28,554,858</b>	<b>\$ 30,106,533</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,176,228)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,928,001</b>

<b>Authorized Complement</b>	<b>0</b>
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<b>Increase/(Decrease) in Fund Balance</b>	<b>1,176,228</b>	<b>0</b>	<b>0</b>	<b>(2,928,001)</b>
<b>Fund balance beginning of year</b>	<b>4,225,560</b>	<b>5,401,788</b>	<b>5,401,788</b>	<b>5,401,788</b>
<b>Fund balance end of year</b>	<b>5,401,788</b>	<b>5,401,788</b>	<b>5,401,788</b>	<b>2,473,787</b>

Personnel costs are in the General Fund and expensed.

