

INTERNAL SERVICE FUNDS

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. The impact of rising health care across the nation has contributed to the rise of health care benefits locally. Costs for the Health Insurance Service Center traditionally increase because of rise in national health care costs.

Unemployment

This fund accounts for unemployment compensation accounts for the City's self insurance unemployment benefits, which may be 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. Vehicle Maintenance continues to be cost effective while providing maintenance and repairs.

Internal Service Funds • Summary

Category	FY17 Actual	FY18 Adopted	FY18 Forecast	FY19 Budget
REVENUES				
Health Premium Revenues	\$22,574,787	\$22,765,948	\$18,511,440	\$18,474,243
Charges for Services	\$21,272,963	\$23,872,507	\$22,444,310	\$27,344,231
Use of Money	\$171,246	\$583	\$146,601	—
Other Revenue	\$54,540,938	\$55,732,271	\$56,312,330	\$63,772,084
Total Revenues	\$98,559,934	\$102,371,309	\$97,414,681	\$109,590,558
EXPENSES				
Personnel	\$847,188	\$4,377,172	\$2,852,308	\$5,046,815
Material & Supplies	\$13,518,302	\$15,698,245	\$15,517,656	\$17,277,203
Capital Outlay	\$44,091	—	—	\$463,453
Federal Tax	\$393,907	\$52,051	—	\$35,000
Claims Incurred	\$61,960,390	\$67,249,967	\$64,424,111	\$74,172,000
Grants & Subsidies	\$97,603	\$98,000	\$97,251	\$98,400
Inventory	\$10,826,380	\$12,489,952	\$11,574,683	\$14,204,925
Depreciation on own funds	\$3,620	\$96,100	\$33,202	\$96,100
Transfer Out	\$6,800,000	\$7,699,012	\$7,699,012	\$4,175,749
Net Audit Adjustments	(\$30,131)	—	—	—
Total Expenses	\$94,461,349	\$107,760,499	\$102,198,223	\$115,569,645
Increase (Decrease) in Net Assets	\$4,098,593	(\$5,389,190)	(\$4,783,542)	(\$5,979,087)

Authorized Complement

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Health Insurance Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Use of Money and Property	143,267	0	114,380	0
Other Revenues	54,541,124	55,732,272	56,312,332	63,772,084
Employee Contributions	21,568,788	22,261,148	18,007,280	17,907,682
Total Revenues	\$ 76,253,184	\$ 77,993,342	\$ 74,319,612	\$ 81,679,766
Personnel Services	847,188	4,377,173	2,852,308	5,046,816
Materials and Supplies	3,857,416	5,417,434	5,628,618	4,628,450
Capital Outlay	0	0	0	69,000
Grants and Subsidies	402,867	150,051	97,251	98,400
Claims Incurred	61,692,564	67,049,968	64,292,788	73,972,000
Federal Tax	88,642	0	0	35,000
Transfers Out	6,800,000	6,699,012	6,699,012	3,875,749
Net Audit Adjustments	(626,338)	0	0	0
Total Expenditures	\$ 73,062,339	\$ 83,693,632	\$ 79,569,976	\$ 87,725,416
NET EXPENDITURES	\$ 3,190,845	\$ (5,700,216)	\$ (5,135,988)	\$ (6,045,647)

Authorized Complement	8
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NET INCOME (REVENUE - EXPENSE)	\$3,190,845	(\$5,700,216)	(\$5,135,988)	(6,045,647)
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Fund balance beginning of year	\$13,938,696	\$17,129,541	\$17,129,541	\$11,993,553
Fund balance end of year	\$17,129,541	\$11,429,325	\$11,993,553	5,947,906

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Unemployment Compensation Fund

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Use of Money and Property	9,195	0	15,415	0
Employer Contributions	1,006,000	504,800	504,160	566,560
Total Revenues	\$ 1,015,195	\$ 504,800	\$ 519,575	\$ 566,560
Claims Incurred	267,825	200,000	131,321	200,000
Transfers Out	0	1,000,000	1,000,000	300,000
Net Audit Adjustments	505,035	0	0	0
Total Expenditures	\$ 772,860	\$ 1,200,000	\$ 1,131,321	\$ 500,000
NET EXPENDITURES	\$ 242,335	\$ (695,200)	\$ (611,746)	\$ 66,560
Authorized Complement				0
NET INCOME (REVENUE - EXPENSE)	\$242,335	(\$695,200)	(\$611,746)	\$66,560
Fund balance beginning of year	\$1,506,785	\$1,749,120	\$1,749,120	\$1,137,374
Fund balance end of year	\$1,749,120	\$1,053,920	\$1,137,374	\$1,203,934

* Revenues do not reflect contribution from Fund Balance.

* Expenditures do not include contribution to Fund Balance

Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Forecast	FY 2019 Adopted
Charges for Services	\$ 21,272,964	\$ 23,872,506	\$ 22,444,310	\$ 27,344,232
Use of Money and Property	18,784	583	16,806	0
Other Revenues	(190)	0	0	0
Total Revenues	\$ 21,291,558	\$ 23,873,090	\$ 22,461,116	\$ 27,344,232
Materials and Supplies	9,660,887	10,280,813	9,889,039	12,648,753
Capital Outlay	44,091	0	0	394,453
Inventory	10,826,380	12,489,952	11,574,683	14,204,925
Depreciation on Own Funds	3,620	96,100	33,202	96,100
Net Audit Adjustments	91,172	0	0	0
Total Expenditures	\$ 20,626,150	\$ 22,866,865	\$ 21,496,924	\$ 27,344,230
NET EXPENDITURES	\$ 665,408	\$ 1,006,225	\$ 964,192	\$ (2)

Authorized Complement	0
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NET INCOME (REVENUE - EXPENSE)	\$665,408	\$1,006,225	\$964,192	\$0
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Fund balance beginning of year	\$3,560,152	\$4,225,560	\$4,225,560	\$5,189,752
Fund balance end of year	\$4,225,560	\$5,231,785	\$5,189,752	\$5,189,752

* Revenues do not reflect contribution from Fund Balance.
 * Expenditures do not include contribution to Fund Balance

Internal Service Funds • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
HEALTH INSURANCE FUND			
ANALYST BENEFITS	3		
COORD WELLNESS	1		
MGR BENEFITS	1		
MGR WORKPLACE WELLNESS AND SAFETY SR	1		
OFFICER TOTAL REWARDS	1		
SPEC CUST SVC BENEFITS	1		
Total Health Insurance Fund	<u>8</u>		
	<u>TOTAL</u>		<u>8</u>