

## ■ Operating Budget

**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, their dependents and retirees. 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.

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### Description

*To provide high-quality and cost-effective benefit programs that are responsive to the needs of the employees, retirees, and City and to make those programs effectively.*

<b>Category</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Forecast</b>	<b>FY 2017 Adopted</b>
Personnel Services	437,704	545,129	440,117	582,038
Materials and Supplies	3,378,660	3,035,936	3,234,537	3,371,558
Capital Outlay	0	0	0	2,900
Grants and Subsidies	97,394	97,200	110,753	96,676
Claims Incurred	65,766,460	71,286,341	62,571,793	71,100,000
Federal Tax	37,950	360,931	32,706	21,483
Transfers Out	5,224,781	3,001,283	3,001,283	0
Contributed to Fund Balance	0	5,335	0	897,206
<b>Total Expenditures</b>	<b>74,942,948</b>	<b>78,332,155</b>	<b>69,391,189</b>	<b>76,071,861</b>
<b>Program Revenues</b>	<b>(78,062,445)</b>	<b>(78,332,155)</b>	<b>(77,718,479)</b>	<b>(76,071,861)</b>
<b>Net Expenditures</b>	<b>(3,119,497)</b>	<b>0</b>	<b>(8,327,290)</b>	<b>0</b>
Authorized Complement				13

**INTERNAL SERVICE FUNDS**

*AUTHORIZED COMPLEMENT*

Position Title	Authorized Positions	Position Title	Authorized Positions
<u>Health Care Fund</u>			
ANALYST BENEFITS	2		
ANALYST BENEFITS TECH	1		
COORD PENSION	1		
COORD RETIREMENT PLANS	1		
COORD WELLNESS	1		
MGR HEALTH CARE PROGRAMS	1		
MGR RETIREMENT PROGRAMS	1		
SPEC BENEFITS	4		
SPEC BENEFITS SUPPORT SVCS	1		
<b>Total Health Insurance Fund</b>	<b><u>13</u></b>		
<b><u>TOTAL HEALTH CARE FUND</u></b>	<b><u>13</u></b>		



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<b>Category</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Forecast</b>	<b>FY 2017 Adopted</b>
Claims Incurred	316,926	650,000	309,952	350,000
Contributed to Fund Balance	0	758,131	0	147,200
Total Expenditures	316,926	1,408,131	309,952	497,200
Program Revenues	(980,810)	(1,408,131)	(707,549)	(497,200)
Net Expenditures	(663,883)	0	(397,597)	0
Authorized Complement				0

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Category	FY 2015 Actual	FY 2016 Adopted	FY 2016 Forecast	FY 2017 Adopted
Personnel Services	0	0	161,064	2,023
Materials and Supplies	10,057,942	10,740,150	6,445,405	10,885,015
Capital Outlay	2,607	14,000	0	0
Inventory	14,109,310	16,428,756	14,518,595	13,989,952
Depreciation on Own Funds	16,457	96,100	11,716	96,100
Contributed to Fund Balance	0	250,000	0	0
Total Expenditures	24,186,315	27,529,006	21,136,780	24,973,090
Program Revenues	(25,068,673)	(27,529,006)	(21,136,780)	(24,973,090)
Net Expenditures	(882,358)	0	0	0
Authorized Complement				0

