

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.

Other Post Employment Benefits

This fund accounts for the activity regarding retirees post-retirement major medical benefits.

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.

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.

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Operating Revenue	75,151,502	81,060,844	82,517,783	85,858,299
Personnel Services	570,337	641,705	516,737	644,989
Materials & Supplies	4,025,812	4,231,069	4,229,120	4,180,987
Capital Outlay	22,197	3,250	5,000	5,000
Grants & subsidies	521,721	450,000	101,194	102,000
Claims incurred	70,364,398	68,459,239	67,623,817	73,484,484
Transfer out	1,725,467	5,019,499	6,318,762	5,224,781
Total Operating Expense	77,229,932	78,804,762	78,794,630	83,642,241
Operating Net Income (Loss)	(2,078,430)	2,256,082	3,723,153	2,216,058

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	260	466	296.5	Advance
Respond to 90% of medical plan participants inquiries within 2 business days	N/A	N/A	100%	Advance

HUMAN RESOURCES

AUTHORIZED COMPLEMENT

Position Title	Authorized Positions	Position Title	Authorized Positions
<i>Health Fund</i>			
ANALYST BENEFITS TECH	1		
ANALYST BENEFITS	3		
COORD EMPLOYEE SPEC SVCS	1		
COORD PENSION	1		
COORD WELLNESS	1		
MGR BENEFITS OPERATIONS	1		
OFFICER BENEFITS	1		
SPEC BENEFITS SUPPORT SVCS	1		
SPEC BENEFITS	4		
Total Health Fund	14		



HUMAN RESOURCES

OTHER POST EMPLOYMENT BENEFITS

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Operating Revenue	34,103,645	48,259,473	53,934,352	60,879,453
Personnel Services	303,487	339,960	225,953	347,302
Materials & Supplies	1,525,407	2,278,270	2,260,744	2,556,342
Capital Outlay	0	1,750	0	0
Grants & subsidies	0	0	237,260	238,000
Claims incurred	45,026,529	45,639,493	50,942,616	57,737,809
Investment Fees	3,023	0	0	0
Total Operating Expense	46,858,446	48,259,473	53,666,573	60,879,453
Operating Net Income (Loss)	(12,754,801)	0	267,779	0

Key Performance Indicators

Performance Metric	FY2013 Actual	FY2014 Actual	FY2015 Target	Priority Area
Increase employee participation in Health Risk Assessments (HRAs) by 18%	260	466	296.5	Advance
Respond to 90% of medical plan participants inquiries within 2 business days	N/A	N/A	100%	Advance



HUMAN RESOURCES**UNEMPLOYMENT FUND**

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Claims Incurred	468,577	650,000	640,894	800,000
Total Expenditures	468,577	650,000	640,894	800,000
Program Revenues	(1,736,412)	(1,062,414)	(1,062,995)	(1,408,131)
Net Expenditures	(1,267,836)	(412,414)	(422,101)	(608,131)
Authorized Complement				0



■ Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,407,878	9,827,464	0	0
Materials and Supplies	2,411,289	3,415,525	10,386,813	11,691,279
Capital Outlay	10,689	14,000	14,000	14,000
Inventory	16,655,287	19,502,833	17,293,246	19,140,033
Depreciation on Own Funds	65,208	96,100	43,851	96,100
Total Expenditures	26,550,352	32,855,922	27,737,910	30,941,412
Program Revenues	(26,875,861)	(32,578,100)	(34,983,204)	(31,905,994)
Net Expenditures	(325,509)	277,822	7,245,294	(964,582)
Authorized Complement				0

For FY2014 and FY2015, personnel and their related benefit cost are now captured and charged in the General Services Division of the General Fund. Personnel costs that are directly related to the Fleet Management Fund are charged to that fund as a professional services expense resulting in a budget netural in the General Fund.

■ charges for services

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Outside Revenue	(197,950)	(541,000)	(541,000)	(541,000)
V.M. Fuel Revenue Inside	(13,892,198)	(16,011,000)	(17,985,000)	(16,718,987)
V.M. Inventory/Store Sales	(113,989)	(236,000)	(236,000)	(236,000)
V.M. Shop Charges	(12,671,723)	(15,790,100)	(16,221,204)	(14,410,007)
Total Charges for Services	(26,875,861)	(32,578,100)	(34,983,204)	(31,905,994)

Other services provided by General Services can be found under the following tabs:

General Services - General Fund

MLK Park Improvement Fund - Special Revenue Funds

Operating Budget

Category	FY 2013 Actual	FY 2014 Adopted	FY 2014 Forecast	FY 2015 Adopted
Personnel Services	7,407,878	9,827,464	0	0
Materials and Supplies	2,411,289	3,415,525	10,386,813	11,691,279
Capital Outlay	10,689	14,000	14,000	14,000
Inventory	16,655,287	19,502,833	17,293,246	19,140,033
Depreciation on Own Funds	65,208	96,100	43,851	96,100
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Authorized Complement				0