

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	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Charges for Services	29,576,138	27,106,532	26,228,775	30,325,742
Use of Money and Property	701,015	408,000	365,260	405,000
Other Revenues	61,775,918	70,693,750	69,820,183	73,714,878
Transfers In	0	0	3,000,000	275,189
Employee Contributions	15,849,457	17,195,000	15,904,878	20,831,000
Employer Contributions	516,560	575,200	533,120	586,400
Total Revenues	\$ (108,419,088)	\$ (115,978,482)	\$ (115,852,216)	\$ (126,138,209)
Personnel Services	3,621,085	4,225,667	5,517,681	5,644,358
Materials and Supplies	17,438,418	17,355,314	21,294,997	17,268,448
Capital Outlay	9,774	413,453	472,207	403,453
Grants and Subsidies	101,769	98,400	130,000	105,810
Inventory	14,300,883	13,303,707	13,490,163	14,541,936
Claims Incurred	74,256,611	79,670,000	75,444,574	85,721,000
Federal Tax	13,996	33,000	33,000	36,000
Transfers Out	594,000	3,900,000	3,900,000	0
Depreciation on Own Funds	0	96,100	0	96,100
Misc Expense	35,191	0	426,549	0
Total Expenditures	\$ 110,371,726	\$ 119,095,647	\$ 120,709,171	\$ 123,817,105
NET EXPENDITURES	\$ 1,952,638	\$ 3,117,159	\$ 4,856,955	\$ (2,321,104)

Authorized Complement

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Health Insurance Fund

HEALTH INSURANCE FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	\$ 482,619	\$ 315,000	\$ 261,570	\$ 315,000
Other Revenues	61,708,297	70,693,750	69,820,183	73,714,879
Transfers In	0	0	3,000,000	275,189
Employee Contributions	15,849,457	17,195,000	15,904,878	20,831,000
Total Revenues	\$ (78,040,373)	\$ (88,203,750)	\$ (88,986,631)	\$ (95,136,068)
Personnel Services	3,613,015	4,225,667	5,517,681	5,644,358
Materials and Supplies	4,024,328	4,043,041	7,068,372	3,819,900
Capital Outlay	9,774	19,000	12,207	9,000
Grants and Subsidies	101,769	98,400	130,000	105,810
Claims Incurred	74,072,694	79,470,000	75,315,574	85,521,000
Federal Tax	13,996	33,000	33,000	36,000
Transfers Out	294,000	0	0	0
Misc Expense	34,027	0	426,549	0
Total Expenditures	\$ 82,163,603	\$ 87,889,108	\$ 88,503,383	\$ 95,136,068
NET EXPENDITURES	\$ 4,123,230	\$ (314,642)	\$ (483,248)	\$ 0

Authorized Complement	10
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Increase/(Decrease) in Net Assets	(4,123,230)	(314,642)	483,248	0
Fund balance beginning of year	11,053,230	6,930,000	6,930,000	7,413,248
Fund balance end of year	6,930,000	7,244,642	7,413,248	7,413,248

Unemployment Compensation Fund

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Use of Money and Property	40,708	21,000	21,000	18,000
Other Revenues	66,470	0	0	0
Employer Contributions	516,560	575,200	533,120	586,400
Total Revenues	\$ (623,738)	\$ (596,200)	\$ (554,120)	\$ (604,400)
Materials and Supplies	75	0	0	0
Claims Incurred	183,917	200,000	129,000	200,000
Transfers Out	300,000	900,000	900,000	0
Total Expenditures	\$ 483,992	\$ 1,100,000	\$ 1,029,000	\$ 200,000
NET EXPENDITURES	\$ (139,746)	\$ 503,800	\$ 474,880	\$ (404,400)

Authorized Complement	0
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Increase/(Decrease) in Net Assets	139,746	(503,800)	(474,880)	404,400
Fund balance beginning of year	1,108,365	1,248,111	1,248,111	773,231
Fund balance end of year	1,248,111	744,311	773,231	1,177,631

Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Forecast	FY 2021 Adopted
Charges for Services	29,576,138	27,106,532	26,228,776	30,325,742
Use of Money and Property	177,688	72,000	82,690	72,000
Other Revenues	1,151	0	0	0
Total Revenues	\$ (29,754,977)	\$ (27,178,532)	\$ (26,311,465)	\$ (30,397,742)
Personnel Services	8,070	0	0	0
Materials and Supplies	13,414,015	13,312,273	14,226,625	13,448,548
Capital Outlay	0	394,453	460,000	394,453
Inventory	14,300,883	13,303,707	13,490,163	14,541,936
Transfers Out	0	3,000,000	3,000,000	0
Depreciation on Own Funds	0	96,100	0	96,100
Misc Expense	1,163	0	0	0
Total Expenditures	\$ 27,724,131	\$ 30,106,533	\$ 31,176,788	\$ 28,481,037
NET EXPENDITURES	\$ (2,030,846)	\$ 2,928,001	\$ 4,865,323	\$ (1,916,705)

Authorized Complement	0
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Increase/(Decrease) in Net Assets	2,030,846	(2,928,001)	(4,865,323)	1,916,705
Fund balance beginning of year	5,401,788	7,432,634	7,432,634	2,567,311
Fund balance end of year	7,432,634	4,504,633	2,567,311	4,484,016

