

# 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 of the City on a cost reimbursement basis.

## 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 former 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

<i>Category:</i>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Charges for Services	\$28,624,905	\$30,325,742	\$26,594,055	\$29,322,771
Use of Money and Property	371,176	405,000	10,205	390,000
Other Revenues	68,369,199	73,714,878	69,860,525	71,630,000
Transfers In	3,000,000	275,189	813,447	1,000,000
Employee Contributions	16,005,421	20,831,000	17,536,004	18,787,000
Employer Contributions	533,120	586,400	543,360	596,160
<b>Total Revenues</b>	<b>\$116,903,821</b>	<b>\$126,138,209</b>	<b>\$115,357,596</b>	<b>\$121,725,931</b>
<b>Expenses</b>				
Personnel Services	\$5,030,580	\$5,644,358	\$4,956,905	\$4,580,975
Materials and Supplies	19,460,422	17,268,447	19,234,174	20,272,357
Capital Outlay	650,070	403,453	551,986	403,453
Grants and Subsidies	151,587	105,810	200,000	105,810
Inventory	12,923,736	14,541,936	12,247,846	14,541,936
Claims Incurred	74,796,564	85,721,000	77,492,124	79,586,000
Federal Tax	0	36,000	36,000	40,000
Transfers Out	3,900,000	0	0	0
Depreciation on Own Funds	8,554	96,100	8,554	96,100
Misc Expense	428,820	0	114,244	0
<b>Total Expenses</b>	<b>\$117,350,333</b>	<b>\$123,817,104</b>	<b>\$114,841,833</b>	<b>\$119,626,631</b>
<b>Surplus (Deficit)</b>	<b>\$446,512</b>	<b>\$2,321,105</b>	<b>\$515,763</b>	<b>\$2,099,300</b>
<b>Authorized Complement</b>				<b>10</b>

Health Insurance Fund

<i>Category:</i>	FY20	FY21	FY21	FY22
	Actual	Adopted	Forecast	Adopted
<b>Revenues</b>				
Use of Money and Property	\$270,416	\$315,000	\$5,986	\$315,000
Other Revenues	68,369,199	73,714,878	69,774,987	71,630,000
Transfers In	3,000,000	275,189	813,447	1,000,000
Employee Contributions	16,005,421	20,831,000	17,536,004	18,787,000
<b>Total Revenues</b>	<b>\$87,645,036</b>	<b>\$95,136,067</b>	<b>\$88,130,424</b>	<b>\$91,732,000</b>
<b>Expenses</b>				
Personnel Services	\$5,027,123	\$5,644,357	\$4,956,905	\$4,580,975
Materials and Supplies	4,878,981	3,819,900	5,459,644	6,212,616
Capital Outlay	12,207	9,000	9,000	9,000
Grants and Subsidies	151,587	105,810	200,000	105,810
Claims Incurred	74,355,655	85,521,000	77,192,124	79,386,000
Federal Tax	0	36,000	36,000	40,000
Misc Expense	428,820	0	48,665	0
<b>Total Expenses</b>	<b>\$84,854,373</b>	<b>\$95,136,067</b>	<b>\$87,902,338</b>	<b>\$90,334,401</b>
<b>Surplus (Deficit)</b>	<b>\$2,790,663</b>	<b>\$0</b>	<b>\$228,086</b>	<b>\$1,397,599</b>
<b>Authorized Complement</b>				<b>10</b>

Increase/(Decrease) in Net Assets	\$2,790,663	\$0	\$228,086	\$1,397,599
Fund Balance Beginning of Year	\$6,930,000	\$9,720,663	\$9,720,663	\$9,948,749
Fund Balance End of Year	\$9,720,663	\$9,720,663	\$9,948,749	\$11,346,348

## Unemployment Compensation Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Proposed</b>
<b>Revenues</b>				
Use of Money and Property	\$21,438	\$18,000	\$3,000	\$3,000
Employer Contributions	533,120	586,400	543,360	596,160
<b>Total Revenues</b>	<b>\$554,558</b>	<b>\$604,400</b>	<b>\$546,360</b>	<b>\$599,160</b>
<b>Expenses</b>				
Claims Incurred	\$440,909	\$200,000	\$300,000	\$200,000
Transfers Out	900,000	0	0	0
<b>Total Expenses</b>	<b>\$1,340,909</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$200,000</b>
<b>Surplus (Deficit)</b>	<b>(\$786,351)</b>	<b>\$404,400</b>	<b>\$246,360</b>	<b>\$399,160</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$786,351)	\$404,400	\$246,360	\$399,160
Fund Balance Beginning of Year	\$1,248,111	\$461,760	\$461,760	\$708,120
Fund Balance End of Year	\$461,760	\$866,160	\$708,120	\$1,107,280

Fleet Management Fund

<b>Category:</b>	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>FY22</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Forecast</b>	<b>Adopted</b>
<b>Revenues</b>				
Charges for Services	\$28,624,905	\$30,325,742	\$26,594,055	\$29,322,771
Use of Money and Property	79,322	72,000	1,219	72,000
Other Revenues	0	0	85,538	0
<b>Total Revenues</b>	<b>\$28,704,227</b>	<b>\$30,397,742</b>	<b>\$26,680,812</b>	<b>\$29,394,771</b>
<b>Expenses</b>				
Personnel Services	\$3,457	\$0	\$0	\$0
Materials and Supplies	14,581,441	13,448,548	13,774,530	14,059,741
Capital Outlay	637,863	394,453	542,986	394,453
Inventory	12,923,736	14,541,936	12,247,846	14,541,936
Transfers Out	3,000,000	0	0	0
Depreciation on Own Funds	8,554	96,100	8,554	96,100
Misc Expense	0	0	65,579	0
<b>Total Expenses</b>	<b>\$31,155,051</b>	<b>\$28,481,037</b>	<b>\$26,639,495</b>	<b>\$29,092,230</b>
<b>Surplus (Deficit)</b>	<b>(\$2,450,824)</b>	<b>\$1,916,705</b>	<b>\$41,317</b>	<b>\$302,541</b>
<b>Authorized Complement</b>				<b>0</b>

Increase/(Decrease) in Net Assets	(\$2,450,824)	\$1,916,705	\$41,317	\$302,541
Fund Balance Beginning of Year	\$7,432,634	\$4,981,810	\$4,981,810	\$5,023,127
Fund Balance End of Year	\$4,981,810	\$6,898,515	\$5,023,127	\$5,325,668

