

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, 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.

Internal Service Funds Summary

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	0	0	6,395,416
Charges for Services	20,525,680	24,972,508	20,633,740	23,872,508
Use of Money and Property	145,663	583	101,121	583
Other Revenues	53,255,498	51,971,700	52,939,104	55,732,272
Employee Contributions	24,994,551	24,100,162	20,978,822	22,261,148
Employer Contributions	706,530	497,200	501,840	504,800
Total Revenues	\$ (99,627,924)	\$ (101,542,152)	\$ (95,154,632)	\$ (108,766,728)
Personnel Services	408,623	584,061	1,395,836	4,377,172
Materials and Supplies	13,928,186	14,256,573	12,459,334	15,698,246
Capital Outlay	0	2,900	0	0
Grants and Subsidies	158,687	96,676	97,149	98,000
Inventory	10,041,601	13,989,952	10,820,427	12,489,952
Claims Incurred	61,213,680	71,450,000	59,241,960	67,249,968
Federal Tax	32,706	21,483	334,635	52,051
Transfers Out	3,001,283	0	6,800,000	7,699,012
Depreciation on Own Funds	9,947	96,100	12,244	96,100
Contributed to Fund Balance	0	1,044,406	0	1,006,226
Total Expenditures	\$ 88,794,712	\$ 101,542,152	\$ 91,161,584	\$ 108,766,728
Net Expenditures	\$ (10,833,210)	\$ 0	\$ (3,993,048)	\$ 0

Authorized Complement

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Health Insurance Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	0	0	5,700,216
Use of Money and Property	123,223	0	81,077	0
Other Revenues	53,154,935	51,971,700	52,939,104	55,732,272
Employee Contributions	2,499,451	24,100,162	20,978,822	22,261,148
Total Revenues	\$ (78,272,709)	\$ (76,071,864)	\$ (73,999,008)	\$ (83,693,632)
Personnel Services	408,623	582,038	1,395,836	4,377,172
Materials and Supplies	4,043,994	3,371,558	3,366,969	5,417,433
Capital Outlay	0	2,900	0	0
Grants and Subsidies	158,687	96,676	97,149	98,000
Claims Incurred	60,857,104	71,100,000	59,053,960	67,049,968
Federal Tax	32,706	21,483	334,635	52,051
Transfers Out	3,001,283	0	6,800,000	6,699,012
Contributed to Fund Balance	0	897,206	0	0
Total Expenditures	\$ 68,502,400	\$ 76,071,864	\$ 71,048,552	\$ 83,693,632
Net Expenditures	\$ (9,770,309)	\$ 0	\$ (2,950,456)	\$ 0

Authorized Complement

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Unemployment Compensation Fund

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Contributed from Fund Balance	0	0	0	695,200
Use of Money and Property	7,778	0	4,547	0
Employer Contributions	706,530	497,200	501,840	504,800
Total Revenues	\$ (714,308)	\$ (497,200)	\$ (506,387)	\$ (1,200,000)
Claims Incurred	356,576	350,000	188,000	200,000
Transfers Out	0	0	0	1,000,000
Contributed to Fund Balance	0	147,200	0	0
Total Expenditures	\$ 356,576	\$ 497,200	\$ 188,000	\$ 1,200,000
Net Expenditures	\$ (357,732)	\$ 0	\$ (318,387)	\$ 0
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Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Forecast	FY 2018 Adopted
Charges for Services	20,525,680	24,972,508	20,633,740	23,872,508
Use of Money and Property	14,663	583	15,497	583
Other Revenues	100,563	0	0	0
Total Revenues	\$ (20,640,906)	\$ (24,973,090)	\$ (20,649,236)	\$ (23,873,090)
Personnel Services	0	2,023	0	0
Materials and Supplies	9,884,192	10,885,015	9,092,365	10,280,812
Inventory	10,041,601	13,989,952	10,820,427	12,489,952
Depreciation on Own Funds	9,947	96,100	12,244	96,100
Contributed to Fund Balance	0	0	0	1,006,226
Total Expenditures	\$ 19,935,740	\$ 24,973,090	\$ 19,925,036	\$ 23,873,090
Net Expenditures	\$ (705,166)	\$ 0	\$ (724,200)	\$ 0
Authorized Complement				0

Internal Service Funds • Authorized Complement

Position Title	Authorized Positions	Position Title	Authorized Positions
HEALTH INSURANCE FUND			
ANALYST BENEFITS	2		
ANALYST BENEFITS TECH	1		
COORD HR BUSINESS PARTNER	1		
COORD WELLNESS	1		
MGR HEALTHCARE PROGRAMS	1		
SPEC BENEFITS	1		
SPEC CUST SVC BENEFITS 180801 00001	1		
Total Health Insurance Fund	<u>8</u>		
		<u>TOTAL</u>	<u>8</u>