

## INTERNAL SERVICE FUNDS

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Internal service funds account for the self insurance workers compensation funds.

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**Worker's Compensation** - This a self-insured fund established in 1991 to directly pay for on-the-job or job related sickness and injuries. The plan was implemented as a cost containment measure in lieu of using the State of Missouri fund or private insurance. Target reserve funding is \$1 million has been accumulated over the past several years from payroll based contributions by all City operations.

## 2008-2009 Budget Summary - Workers Comp

|                               | Prior Year Results |                    |                    | Adopted Budget     |                               |              |               |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|--------------|---------------|
|                               | 05-2006<br>Amount  | 06-2007<br>Amount  | 07-2008<br>Budget  | 08-2009<br>Amount  | Increase (Decrease)<br>Amount |              |               |
| <b>Revenues by Source</b>     |                    |                    |                    |                    |                               |              |               |
| Charges for Services          | \$0                | \$0                | \$0                | \$0                | 0                             | 0.0%         | 0.0%          |
| Investment Income             | \$65,944           | \$66,902           | \$42,880           | \$42,880           | 0                             | 0.0%         | 9.8%          |
| Miscellaneous Revenue         | \$0                | \$0                | \$0                | \$0                | 0                             | 0.0%         | 0.0%          |
| Premiums                      | \$448,869          | \$392,728          | \$397,020          | \$394,080          | (2,940)                       | -0.7%        | 90.2%         |
| <b>Total Revenue</b>          | <b>\$514,813</b>   | <b>\$459,630</b>   | <b>\$439,900</b>   | <b>\$436,960</b>   | <b>-\$2,940</b>               | <b>-0.7%</b> | <b>100.0%</b> |
| <b>Expenditures by Type</b>   |                    |                    |                    |                    |                               |              |               |
| <b>Operating Expenditures</b> |                    |                    |                    |                    |                               |              |               |
| Claims Expense                | \$420,510          | \$213,795          | \$286,000          | \$302,040          | 16,040                        | 5.6%         | 69.1%         |
| Materials & Supplies          | \$219              | \$82               | \$500              | \$500              | 0                             | 0.0%         | 0.1%          |
| Contractual Services          | \$122,580          | \$125,027          | \$153,400          | \$134,420          | (18,980)                      | -12.4%       | 30.8%         |
| Repairs & Maintenance         | \$0                | \$0                | \$0                | \$0                | 0                             | 0.0%         | 0.0%          |
| Utilities/Other               | \$0                | \$0                | \$0                | \$0                | 0                             | 0.0%         | 0.0%          |
| Capital Purchases             | \$0                | \$0                | \$0                | \$0                | 0                             | 0.0%         | 0.0%          |
| <b>Total by Type</b>          | <b>\$543,309</b>   | <b>\$338,904</b>   | <b>\$439,900</b>   | <b>\$436,960</b>   | <b>(\$2,940)</b>              | <b>-0.7%</b> | <b>100.0%</b> |
| <b>Fund Balance</b>           |                    |                    |                    |                    |                               |              |               |
| Net Increase (Decrease)       | (28,496)           | 120,726            | 0                  | 0                  |                               |              |               |
| Add: Beginning Fund Balance   | \$1,054,989        | \$1,026,493        | \$1,147,219        | \$1,147,219        |                               |              |               |
| <b>Fund Balance</b>           | <b>\$1,026,493</b> | <b>\$1,147,219</b> | <b>\$1,147,219</b> | <b>\$1,147,219</b> | <b>262.5%</b>                 |              |               |

|                            |   |
|----------------------------|---|
| <b>Self Insurance Fund</b> | This internal service fund was established in 1991 to directly pay for on-the-job or job related injuries and sickness as a cost containment measure in lieu of using the State of Missouri fund or private insurance. Fund Balance as of FY 2007 is above its target reserve level of \$1 million. |
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| DESCRIPTION                  | 2006<br>REVENUE | 2007<br>REVENUE | 2008<br>BUDGET | Curr YTD<br>REVENUE | 2009<br>APPROVED |
|------------------------------|-----------------|-----------------|----------------|---------------------|------------------|
| Charges for Services         |                 |                 |                |                     |                  |
| 0343 0000 Insurance Payments | 448,869         | 392,728         | 397,020        | 363,000             | 394,080          |
|                              | 448,869         | 392,728         | 397,020        | 363,000             | 394,080          |
| Interest Income              |                 |                 |                |                     |                  |
| 0349 0010 Interest           | 58,664          | 60,203          | 42,880         | 49,848              | 42,880           |
| 0360 0051 Unrealized Gains/L | 7,280           | 6,899           | 0              | 0                   | 0                |
|                              | 65,944          | 66,902          | 42,880         | 49,848              | 42,880           |
| Other Operating Revenues     |                 |                 |                |                     |                  |
| 0360 0070 Miscellaneous      | 0               | 0               | 0              | 0                   | 0                |
| 0360 0077 Insurance Claims   | 0               | 0               | 0              | 74,250              | 0                |
|                              | 0               | 0               | 0              | 74,250              | 0                |
| Operating Transfers In       |                 |                 |                |                     |                  |
| 0800 8510 Operating Transfer | 0               | 0               | 0              | 0                   | 0                |
|                              | 0               | 0               | 0              | 0                   | 0                |
| Carry Over Surplus           |                 |                 |                |                     |                  |
| 0995 9999 Transfer From(To)  | 0               | 0               | 0              | 0                   | 0                |
|                              | 0               | 0               | 0              | 0                   | 0                |
| *** DEPARTMENT TOTALS ***    | 514,813         | 459,630         | 439,900        | 487,098             | 436,960          |
| * FUND REVENUE TOTALS *      | 514,813         | 459,630         | 439,900        | 487,098             | 436,960          |

EXPENSE ADOPTED ANNUAL BUDGET

DEPARTMENT: 7200 Self Insured Work Comp

| DESCRIPTION                     | 2006<br>EXPENSE | 2007<br>EXPENSE | 2008<br>BUDGET | Curr YTD<br>EXPENSE | 2009<br>APPROVED |
|---------------------------------|-----------------|-----------------|----------------|---------------------|------------------|
| <b>Materials &amp; Supplies</b> |                 |                 |                |                     |                  |
| 1510 0100 Postage               | 133             | 82              | 200            | 48                  | 200              |
| 1590 0000 Office Supplies       | 86              | 0               | 200            | 30                  | 200              |
| 1395 0010 Copies                | 0               | 0               | 100            | 0                   | 100              |
| 1615 0000 Photographic Suppl    | 0               | 0               | 0              | 0                   | 0                |
|                                 | 219             | 82              | 500            | 78                  | 500              |
| <b>Contractual Services</b>     |                 |                 |                |                     |                  |
| 1900 0000 Special Events        | 4,032           | 5,304           | 5,500          | 5,393               | 5,370            |
| 1920 0000 Dues and Publicati    | 150             | 150             | 500            | 755                 | 470              |
| 1920 0010 State Assessmt/Tax    | 17,366          | 21,419          | 27,000         | 20,375              | 25,000           |
| 1925 0010 Re-Insurance Premi    | 42,913          | 48,564          | 48,800         | 53,032              | 49,820           |
| 1940 0010 Audit                 | 400             | 333             | 520            | 520                 | 340              |
| 1940 0020 Professional Servi    | 18,337          | 18,150          | 19,000         | 18,075              | 19,000           |
| 1940 0040 Legal Services        | 0               | 0               | 1,000          | 777                 | 1,000            |
| 1945 0000 Admin Charges in      | 39,680          | 30,400          | 49,230         | 41,067              | 33,420           |
| 1963 0000 Medical Claims/Ser    | 232,642         | 184,474         | 185,000        | 178,571             | 185,000          |
| 1963 0020 Claims-Indem/Settl    | 61,883          | 105,225         | 100,000        | 44,382              | 100,000          |
| 1963 0030 Claims-Expense        | 4,976           | 16,239          | 1,000          | 15,558              | 17,040           |
| 1963 0040 Prov for Unsettled    | 121,010         | 92,204          | 0              | 0                   | 0                |
| 1965 0000 Training and Educa    | 703             | 708             | 1,800          | 585                 | 0                |
|                                 | 543,092         | 338,822         | 439,400        | 379,090             | 436,460          |
| <b>Utilities</b>                |                 |                 |                |                     |                  |
| 1810 0000 Telephone             | 0               | 0               | 0              | 0                   | 0                |
|                                 | 0               | 0               | 0              | 0                   | 0                |
| <b>Capital Purchases</b>        |                 |                 |                |                     |                  |
| 7000 0020 Purchase of Equipm    | 0               | 0               | 0              | 0                   | 0                |
|                                 | 0               | 0               | 0              | 0                   | 0                |
| <b>Operating Transfers Out</b>  |                 |                 |                |                     |                  |
| 8000 1000 Sub/Transf to Gen.    | 0               | 0               | 0              | 0                   | 0                |
| 8000 8510 Transf to Emp. Ben    | 0               | 0               | 0              | 0                   | 0                |
|                                 | 0               | 0               | 0              | 0                   | 0                |
|                                 | 543,311         | 338,904         | 439,900        | 379,168             | 436,960          |
| *** DEPARTMENT TOTALS ***       | 543,311         | 338,904         | 439,900        | 379,168             | 436,960          |
| * FUND EXPENSE TOTALS *         | 543,311         | 338,904         | 439,900        | 379,168             | 436,960          |
| **** FUND NET DIFFERENCE ****   | 28,499-         | 120,726         | 0              | 107,930             | 0                |