

GENERAL FUND BUDGET

APPENDIX

INTERNAL SERVICE FUND

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The City, by Ordinance, established an Internal Service Fund to account for self-insured health benefit activities of the City, Board of Education and all other departments. Governmental Accounting Standards allow for the use of Internal Service Funds for risk financing activities. The Internal Service Fund is a proprietary type fund, which utilizes the accrual basis of accounting. The use of a separate fund, an Internal Service Fund for self insured benefit activities, can help smooth the impact of severe claims fluctuations which can now occur in the General Fund. Funding will be provided through the annual General Fund Budget which will separately identify the City, BOE and Nutrition portions. The amount budgeted will be the amount transferred to the Internal Service Fund. Contributions will be also be made by the WPCA and Grants. Employee contributions will be made directly to the Internal Service Fund. Interest and investment income earned by the fund will be used to pay expenses of the fund. Investment of available funds will be made by the City Finance Director and Treasurer in accordance with Connecticut General Statutes.

ORG	ACCOUNT DESCRIPTION	OBJECT LINE DESCRIPTION	FY 2012	FY 2013
'62074000	'GRANT HEALTH BENEFITS	'44383 'INTERFUND CONTRIBUTION	-899,519	-637,938
'62074000	'GRANT HEALTH BENEFITS	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-211,281	-173,662
'62075000	'HEALTH BENEFIT ADMINISTRATION	'44382 'MEDICARE PART D REIMBURSEMENT	0	-500,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'44383 'INTERFUND CONTRIBUTION	-44,034,424	-44,476,223
'62075000	'HEALTH BENEFIT ADMINISTRATION	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-3,373,286	-5,395,311
'62075000	'HEALTH BENEFIT ADMINISTRATION	'44385 'RETIREE CONTRIBUTIONS	-600,000	-940,666
'62400000	'WPCA INTERNAL HEALTH SERVICE	'44383 'INTERFUND CONTRIBUTION	-102,007	-68,497
'62400000	'WPCA INTERNAL HEALTH SERVICE	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-34,003	-34,003
'62850000	'BOE INTERNAL HEALTH SERVICE	'44383 'INTERFUND CONTRIBUTION	-44,172,448	-44,396,775
'62850000	'BOE INTERNAL HEALTH SERVICE	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-4,382,862	-6,143,925
'62850000	'BOE INTERNAL HEALTH SERVICE	'44385 'RETIREE CONTRIBUTIONS	-3,200,000	-3,200,000
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'44383 'INTERFUND CONTRIBUTION	-5,024,540	-5,902,650
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-691,780	-1,967,550
'62900000	'BOE FOOD SERVICES	'44383 'INTERFUND CONTRIBUTION	-1,707,696	-1,784,250
'62900000	'BOE FOOD SERVICES	'44384 'ACTIVE EMPLOYEE CONTRIBUTION	-234,609	-594,750
<b>GROSS REVENUE AND INTERFUND</b>			<b>-108,668,455</b>	<b>-116,216,200</b>
<b>FROM EMPLOYEES</b>				
	'GRANT HEALTH BENEFITS	'ACTIVE EMPLOYEE CONTRIBUTION	211,281	173,662
	CITY ACTIVE HEALTH BENEFIT	'MEDICARE PART D REIMBURSEMENT	0	500,000
	CITY ACTIVE HEALTH BENEFIT	'ACTIVE EMPLOYEE CONTRIBUTION	3,373,286	5,395,311
	CITY RETIREE HEALTH BENEFIT	'ACTIVE EMPLOYEE CONTRIBUTION	600,000	940,666
		<b>TOTAL CITY CONTRIBUTIONS</b>	<b>3,973,286</b>	<b>6,835,977</b>
	WPCA HEALTH BENEFIT	'ACTIVE EMPLOYEE CONTRIBUTION	34,003	34,003
	BOE ACTIVE HEALTH BENEFIT	'ACTIVE EMPLOYEE CONTRIBUTION	4,382,862	6,143,925
	BOE RETIREE HEALTH BENEFIT	'RETIREE CONTRIBUTIONS	3,200,000	3,200,000
		<b>TOTAL BOE CONTRIBUTIONS</b>	<b>7,582,862</b>	<b>9,343,925</b>
	BOE GRANTS HEALTH BENEFIT	'ACTIVE EMPLOYEE CONTRIBUTION	691,780	1,967,550
	'BOE FOOD SERVICES	'ACTIVE EMPLOYEE CONTRIBUTION	234,609	594,750
		<b>TOTAL FROM EMPLOYEES</b>	<b>12,727,821</b>	<b>18,949,867</b>
<b>FROM CITY ENTITY</b>				
	'GRANT HEALTH BENEFITS	'INTERFUND CONTRIBUTION	899,519	637,938
	CITY HEALTH BENEFIT	'INTERFUND CONTRIBUTION	44,034,424	44,476,223
	WPCA HEALTH BENEFIT	'INTERFUND CONTRIBUTION	102,007	68,497
	BOE HEALTH BENEFIT	'INTERFUND CONTRIBUTION	44,172,448	44,396,775
	BOE GRANTS HEALTH BENEFIT	'INTERFUND CONTRIBUTION	5,024,540	5,902,650
	'BOE FOOD SERVICES	'INTERFUND CONTRIBUTION	1,707,696	1,784,250
		<b>NET NEED FROM CITY</b>	<b>95,940,634</b>	<b>97,266,333</b>
		<b>TOTALS</b>	<b>108,668,455</b>	<b>116,216,200</b>

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ACCOUNT				
CODE	Dept	Description	FY-12 Budget	FY-13 Budget
<b>CITY GRANT ACCOUNT</b>				
58001	City Grants	Claims	628,500	678,900
58002	City Grants	Fees & Claims	376,200	69,300
58003	City Grants	Dental Claims	72,600	27,500
58004	City Grants	Claims & Fees	10,500	4,000
58301	City Grants	ASO Fees	17,600	24,200
58302	City Grants	Dental PPO Fee	1,500	1,900
58305	City Grants	Dental HMO	3,900	5,800
	<b>City Grants</b>	<b>TOTAL</b>	<b>1,110,800</b>	<b>811,600</b>
<b>CITY GENERAL FUND ACCOUNT</b>				
52154	City Active	Premium	137,300	140,800
52155	Grants	Premium	3,200	5,600
52156	Disabled	Premium	66,000	58,000
52202	Unaffiliated	STD Prem	20,600	20,800
52203	Teamsters	STD Prem	1,200	1,200
52204	Unaffiliated	LTD Prem	22,300	22,200
52205	Teamsters	LTD Prem	1,200	1,200
58001	City ISF	Claims	13,255,700	19,852,600
58002	City Active	Fees & Claims	2,578,700	2,642,100
58003	City Active	Dental Claims	824,500	845,900
58004	City Actives	Claims & Fees	91,400	102,000
58101	City Retirees	Claims	9,767,000	6,614,800
58102	City Retirees & COBRA	Fees & Claims	2,445,500	2,156,600
58103	City/COBRA/Retirees*	Dental Claims	40,500	57,900
58104	City Ret/COBRA	Claims & Fees	7,900	5,300
58201	City	H&H Indemnity	1,500,000	1,434,900
58202	City	H&H Medical	2,100,000	2,741,500
58203	City	WC Indemnity	2,597,000	2,280,500
58204	City	WC Medical	3,695,500	4,167,800
58258	City Wide	Annual Assmnt	302,000	265,100
58260	City Wide	Qtrly Assessment	251,700	265,100
58262	City Wide	ASO Fee	430,000	445,200
58301	City Active	ASO Fees	501,800	321,800
58302	City Active	Dental PPO Fee	39,300	40,200
58303	City Retirees	ASO Fees	277,300	297,100
58304	City COBRA/Ret*	Dental PPO Fee	3,200	2,700
58305	City Active	Dental HMO	157,130	171,900
58306	City Ret/COBRA	Dental HMO	5,180	4,300
58400	Police & Fire	Medicare-B Reimb	1,029,400	1,061,500
58401	City Medicare		5,719,300	5,285,600
	<b>CITY GENERAL FUND</b>	<b>TOTAL</b>	<b>47,871,810</b>	<b>51,312,200</b>
<b>WPCA ACCOUNT</b>				
58001	WPCA	Claims	110,100	75,000
58002	WPCA	Fees & Claims	7,800	10,400
58003	WPCA	Dental Claims	3,200	4,400
58004	WPCA	Claims & Fees	700	1,000
58203	WPCA	WC Indemnity	5,000	4,800
58204	WPCA	WC Medical	5,000	1,900
58301	WPCA	ASO Fees	2,900	3,500
58302	WPCA	Dental PPO Fee	200	300
58305	WPCA	Dental HMO	1,110	1,200
	<b>WPCA</b>	<b>TOTAL</b>	<b>136,010</b>	<b>102,500</b>

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ACCOUNT				
CODE	Dept	Description	FY-12 Budget	FY-13 Budget
<b>BOE ACTIVE ACCOUNT</b>				
58001	BOE Active	Claims	24,598,700	30,156,400
58002	BOE Genl Fund	Fees & Claims	4,801,700	4,358,400
58003	BOE Actives	Dental Claims	1,958,200	1,798,000
58004	Noncertified	Claims & Fees	56,400	47,300
58101	BOE Retirees	Claims	8,838,900	5,018,700
58102	BOE Retirees	Fees & Claims	1,980,300	1,647,100
58103	BOE COBRA/Retirees	Dental Claims	738,000	703,700
58104	BOE Ret/COBRA	Claims & Fees	300	1,600
58203	BOE	WC Indemnity	785,000	1,038,700
58204	BOE	WC Medical	1,430,000	1,844,200
58301	BOE Active	ASO Fees	871,800	902,200
58302	BOE Genl Fund	Dental PPO Fee	81,400	81,900
58303	BOE Retirees	ASO Fees	240,100	266,200
58304	BOE COBRA/Ret	Dental PPO Fee	33,100	35,300
58305	BOE Genl Fund	Dental HMO	61,830	66,500
58306	BOE Ret/COBRA	Dental HMO	2,880	3,000
58401	BOE Medicare		5,276,700	5,771,500
	<b>BOE ACTIVE</b>	<b>TOTAL</b>	<b>51,755,310</b>	<b>53,740,700</b>
<b>BOE GRANT ACCOUNT</b>				
58001	BOE Grants	Claims	4,678,900	6,750,800
58002	BOE Grants	Fees & Claims	491,600	506,200
58003	BOE Grants	Dental Claims	314,600	370,600
58004	BOE Grants	Claims & Fees	12,900	22,400
58301	BOE Grants	ASO Fees	185,400	189,500
58302	BOE Grants	Dental PPO Fee	16,500	16,100
58305	BOE Grants	Dental HMO	16,420	14,600
	<b>BOE GRANTS</b>	<b>TOTAL</b>	<b>5,716,320</b>	<b>7,870,200</b>
<b>NUTRITION CENTER</b>				
58001	Nutrition	Claims	1,430,000	1,903,400
58002	Nutrition	Fees & Claims	293,300	251,600
58003	Nutrition	Dental Claims	84,800	79,700
58004	Nutrition	Claims & Fees	9,600	9,600
58203	NUT	WC Indemnity	25,000	24,600
58204	NUT	WC Medical	40,000	47,600
58301	Nutrition	ASO Fees	51,900	56,400
58302	Nutrition	Dental PPO Fee	4,800	4,900
58305	Nutrition	Dental HMO	1,480	1,200
58400	Nutrition	Medicare-B Reimb	1,425	0
	<b>NUTRITION CENTER</b>	<b>TOTAL</b>	<b>1,942,305</b>	<b>2,379,000</b>
<b>GRAND TOTAL</b>			<b>108,532,555</b>	<b>116,216,200</b>

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