

INTERNAL SERVICE FUNDS

These funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the government and its component units on a cost reimbursement basis. The City has established internal service funds for its fleet maintenance operations, liability insurance coverage and health and dental insurance coverages. User departments are charged fees for the purpose of recovering the full cost of providing these goods or services.

2015 BUDGET SUMMARY - REVENUE/EXPENDITURE BY CATEGORY

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ESTIMATE	2015 ADOPTED	CHANGE	PERCENT CHANGE
REVENUES:								
INTERGOVT AIDS/GRANT	\$0	(\$534)	\$0	\$0	\$0	\$0	\$0	0.00%
DEPARTMENTAL EARNINGS	(\$12,008,446)	(\$11,380,007)	(\$11,805,201)	(\$12,156,224)	(\$11,724,018)	(\$11,950,730)	\$205,494	-1.69%
OTHER REVENUES	(\$118,890)	(\$181,927)	(\$141,023)	(\$135,790)	(\$136,040)	(\$141,579)	(\$5,789)	4.26%
OTHER FINANCING SRCE	(\$270,000)	\$0	\$0	\$0	\$0	(\$16,360)	(\$16,360)	100.00%
TOTAL	(\$12,397,336)	(\$11,562,468)	(\$11,946,224)	(\$12,292,014)	(\$11,860,058)	(\$12,108,669)	\$183,345	-1.49%
EXPENDITURES:								
MUNICIPALITIES MUTUAL INSUR	\$1,726,604	\$1,175,675	\$1,520,911	\$1,522,180	\$1,672,417	\$1,536,182	\$14,002	0.92%
HEALTH AND DENTAL PLAN	\$10,338,898	\$8,652,122	\$8,370,854	\$9,313,079	\$8,379,026	\$9,107,010	(\$206,069)	-2.21%
FLEET MAINTENANCE	\$1,286,303	\$1,453,573	\$1,400,278	\$1,456,755	\$1,420,206	\$1,465,477	\$8,722	0.60%
TOTAL	\$13,351,805	\$11,281,370	\$11,292,043	\$12,292,014	\$11,471,649	\$12,108,669	(\$183,345)	-1.49%

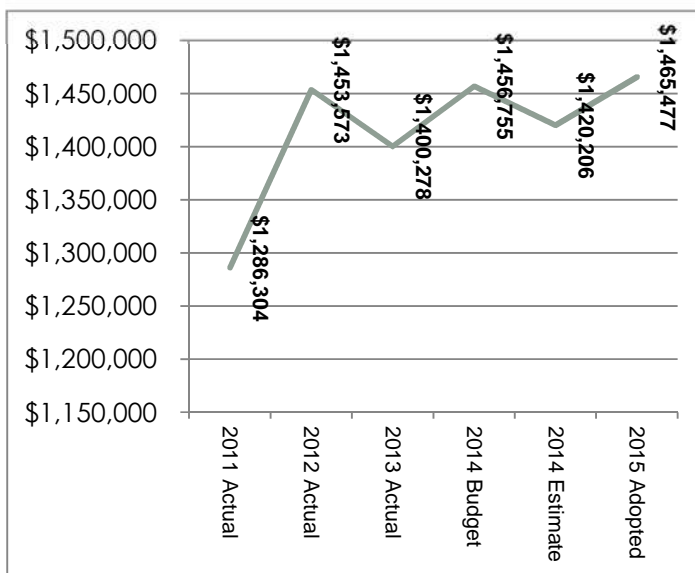
DEPARTMENT OF PUBLIC WORKS

2015 CITY OF БЕЛОIT OPERATING BUDGET

Internal Service Fund –

Fleet Maintenance Description:

The Equipment Operation and Maintenance Fund provide comprehensive and routine operation and maintenance service to various City Departments. The Fund recovers its costs through charges to the various departments of the City. Charges are based on historical experience of equipment maintenance and operational costs and rates are determined each year to provide for anticipated costs. The Fleet's goal is to establish efficient and effective delivery of Public Works fleet services by providing customer agencies with safe, reliable, economical and environmentally sound transportation and related support services. These services are responsive to the needs of the various departments, conserving vehicle and equipment investments.



11707269 FLEET OPERATIONS

ACCOUNTS FOR:			2011	2012	2013	2014	2014	2015	AMOUNT	PCT
FLEET OPERATIONS			ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	ADOPTED	CHANGE	CHANGE
FUNDCONT										
11	436002	OPERATING GRANTS - FED	\$0	(\$534)	\$0	\$0	\$0	\$0	\$0	0.00%
DEPARTMEN	4999	FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	11707269	4505 OP. INCOME	(\$1,392,062)	(\$1,274,743)	(\$1,447,277)	(\$1,456,755)	(\$1,419,956)	(\$1,465,477)	(\$8,722)	0.60%
OTHER INCOME										
	4699	OTHER INCOME	\$0	\$0	(\$1,779)	\$0	(\$250)	\$0	\$0	0.00%
TOTAL REVENUES			(\$1,392,062)	(\$1,275,277)	(\$1,449,056)	(\$1,456,755)	(\$1,420,206)	(\$1,465,477)	(\$8,722)	0.60%
PERSONNEL SERVICES										
11707269	5110	REG PERSNL	\$284,576	\$283,993	\$303,787	\$317,045	\$317,045	\$322,994	\$5,949	1.88%
11707269	511022	WAGE ADJUSTMENT	\$0	\$0	\$0	\$700	\$0	\$4,400	\$3,700	528.57%
11707269	5150	OVERTIME	\$6,800	\$10,672	\$5,291	\$8,050	\$8,000	\$4,620	(\$3,430)	-42.61%
11707269	5173	TOOL ALLOW	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0.00%
11707269	5191	WIS RETIRE	\$31,639	\$18,517	\$21,152	\$22,507	\$8,733	\$22,277	(\$230)	-1.02%
11707269	5192	WORK COMP	\$12,972	\$11,544	\$12,120	\$13,394	\$13,394	\$14,517	\$1,123	8.38%
11707269	519301	SOC SEC	\$17,797	\$19,202	\$18,968	\$19,662	\$19,662	\$20,127	\$465	2.36%
11707269	519302	MEDICARE	\$4,274	\$4,491	\$4,436	\$4,599	\$4,599	\$4,706	\$107	2.33%
11707269	5194	HOSP INS	\$94,153	\$108,903	\$106,775	\$113,589	\$113,589	\$113,589	\$0	0.00%
11707269	519401	VEBA	\$1,400	\$0	\$1,407	\$0	\$0	\$0	\$0	0.00%
11707269	5195	LIFE INS	\$800	\$849	\$941	\$1,087	\$1,087	\$1,209	\$122	11.22%
CONTRACTUAL SERVICE										
11707269	5211	VEH. OPER	\$6,504	\$9,808	\$10,118	\$9,687	\$4,700	\$8,254	(\$1,433)	-14.79%
11707269	5215	COMP/OFF M	\$2,791	\$2,928	\$3,135	\$4,313	\$4,313	\$3,842	(\$471)	-10.92%
11707269	5223	SCHOOL/SEM	\$126	\$1,251	\$1,644	\$4,080	\$1,500	\$4,080	\$0	0.00%
11707269	5225	PROF DUES	\$129	\$213	\$157	\$180	\$180	\$180	\$0	0.00%
11707269	5232	DUPL/DRAFT	\$130	\$740	\$35	\$318	\$300	\$320	\$2	0.63%
11707269	5241	CONT-LABOR	\$3,780	\$2,284	\$3,222	\$3,600	\$3,600	\$3,600	\$0	0.00%
11707269	5244	OTHER FEES	\$500	\$670	\$620	\$120	\$120	\$120	\$0	0.00%
11707269	5254	LEGAL	\$1,650	\$781	\$0	\$0	\$0	\$0	\$0	0.00%
11707269	5255	PHYSICAL EXAMS	\$65	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11707269	5256	LAUNDRY	\$3,594	\$3,443	\$3,790	\$2,940	\$3,700	\$3,700	\$760	25.85%
11707269	5285	INS-FLEET	\$596	\$662	\$598	\$487	\$487	\$474	(\$13)	-2.67%
11707269	5286	INS-LIAB	\$6,816	\$7,752	\$8,508	\$8,268	\$8,268	\$6,820	(\$1,448)	-17.51%
11707269	5289	INS-OTHER	\$596	\$543	\$687	\$792	\$792	\$840	\$48	6.06%
MATERIALS & SUPPLIES										
11707269	5331	POSTAGE	\$168	\$38	\$133	\$120	\$120	\$120	\$0	0.00%
11707269	5332	OFFICE/COM	\$763	\$557	\$554	\$480	\$480	\$480	\$0	0.00%
11707269	5343	GENL COMM	\$17,717	\$12,640	\$18,953	\$18,000	\$18,000	\$18,040	\$40	0.22%
11707269	5345	MAINT MATL	\$339,936	\$365,540	\$423,258	\$384,238	\$385,000	\$387,564	\$3,326	0.87%
11707269	534504	MAINT-SHOP	\$25,973	\$23,109	\$29,367	\$26,000	\$26,000	\$26,000	\$0	0.00%
11707269	5346	MOTOR FUEL	\$400,709	\$535,881	\$402,178	\$457,152	\$457,152	\$457,256	\$104	0.02%
11707269	534606	FUELSHOP	\$378	\$94	\$262	\$147	\$185	\$148	\$1	0.68%
11707269	5347	UNIFORMS	\$2,335	\$1,405	\$808	\$1,000	\$1,000	\$1,000	\$0	0.00%
CAPITAL OUTLAY										
11707269	5533	OTHER>1000	\$2,500	\$10,927	\$3,237	\$23,000	\$7,000	\$23,000	\$0	0.00%
DEPRECIATION										
11707269	5730	RES-VEHIC	\$9,996	\$9,996	\$9,996	\$10,000	\$10,000	\$10,000	\$0	0.00%
11707269	5732	DEPR-EQUIP	\$2,940	\$2,940	\$2,940	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENDITURES			\$1,286,304	\$1,453,573	\$1,400,278	\$1,456,755	\$1,420,206	\$1,465,477	\$8,722	0.60%
NET TOTAL			(\$105,758)	\$178,296	(\$48,778)	\$0	\$0	\$0	\$0	0.00%

BUDGET MODIFICATIONS: Unleaded gas is projected at \$3.38 per gallon. Diesel is projected at \$3.78 per gallon.
A 1% COLA has been adopted for 2015 for non-represented personnel.

PERCENTAGE OF POSITION ALLOCATED TO FUNDS				
Department/Division	2015 FTE Equivalent	Position Status	Budgeted Fund	Percentage Allocated
FLEET MANAGER	1.00	FT	Internal Service Fund - Fleet Operations & Maintenance	100%
MECHANIC	4.00	FT	Internal Service Fund - Fleet Operations & Maintenance	100%
FLEET OP/MAINT TOTAL	5.00			

PERFORMANCE MEASURES THAT ILLUSTRATE PROGRESS & 2014 STRATEGIC GOAL ACCOMPLISHMENTS

PROGRAM STRIVES TO OBTAIN COUNCIL STRATEGIC OBJECTIVE:

1. As an eco-municipality, focus on the sustainable stewardship of City resources, services and infrastructure; to protect both our built and natural environment and enhance the quality of life for current and future generations.

	<u>PROGRAM</u>	<u>PERFORMANCE</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	<u>OBJECTIVES:</u>	<u>INDICATORS:</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Target</u>	<u>Target</u>
<u>Workload:</u>	1. Utilize MUNIS Work Order Module to record and track maintenance and operating costs/activities for each piece of equipment.	# of vehicles	203	207	214	214	215
<u>Efficiency & Effectiveness:</u>	1. Utilize MUNIS Work Order Module to record and track maintenance and operating costs/activities for each piece of equipment.	% of repeat work orders.	1.88%	1.04%	1.58%	2%	2%
		% of maintenance inspections performed	50%	50%	50%	50%	50%
	2. Calculate fleet rates via MUNIS documentation.	Overhead rate established	\$84.03	\$82.01	\$82.86	\$85.79	\$86.00
<u>2014 Strategic Goal(s) Report:</u>		Monitor and maintain the equipment replacement scoring model to reflect optimum replacement of each vehicle	On Going	On Going	On Going	On Going	On Going

CITY OF BELOIT

2015 STRATEGIC PLAN

Department of Public Works

City of Beloit Strategic Goal: 1

Program: Operations / Fleet

Objective:

Establish efficient and cost effective delivery of fleet services by providing departments with safe, reliable, economical and environmentally sound transportation and related support services that are responsive to the needs of customer departments and that conserve vehicle and equipment investments.

Action Steps:

1. Track equipment work orders and post work orders monthly.
2. Research additional sustainable projects applicable to fleet including alternative fueling systems.
3. Monitor and maintain the equipment replacement scoring model to reflect optimum replacement of each vehicle.
4. Review and make recommendations for the equipment reserve account, annually with Division Directors and Finance.

Mission Statement:

The Department of Public Works exists to serve the public need through cost effective operations and quality service, while providing for enhanced public safety and quality of life for today and tomorrow.

DEPARTMENT OF FINANCE & ADMINISTRATION

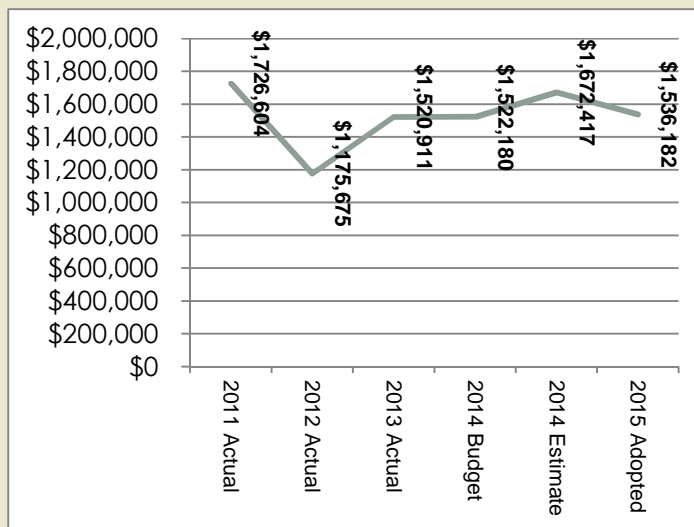
2015 CITY OF БЕЛОIT OPERATING BUDGET

Internal Service Fund – Insurance Description:

The Liability Insurance Fund accounts for claims filed against, and paid by the City under the City’s self-insured program. Claims are administered by the Risk Manager and the Cities and Villages Mutual Insurance Company (CVMIC). CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the Wisconsin Municipal Insurance Commission. CVMIC is self-insured to \$2,000,000 for each insurance risk and has an outside insurance policy for losses from \$2,000,000 to \$10,000,000. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The City’s share of such losses is approximately 3.72%.

The City was an original member of CVMIC and issued \$1,575,475 of debt to capitalize our share of the fund. Debt service is paid but principle and interest payments have been offset by premium refunds each year since the beginning. The debt was paid off in full on April 1, 2007.

The City pays an annual premium to the mutual for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the city’s retained liability. The city’s retained liability is limited to \$50,000 per occurrence and an annual aggregate limit of \$200,000. The Fund recovers its costs through premiums charged to the various departments of the City.



14612035 MUNICIPAL INSURANCE

ACCOUNTS FOR: MUNICIPAL INSURANCE			2011	2012	2013	2014	2014	2015	AMOUNT	PCT
			ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	ADOPTED	CHANGE	CHANGE
DEPARTMENTAL EARNINGS										
14612035	4505	OP. INCOME	(\$1,160,671)	(\$1,144,311)	(\$1,204,067)	(\$1,386,390)	(\$1,386,390)	(\$1,394,603)	(\$8,213)	0.59%
OTHER INCOME										
14612035	4699	OTHER INC	(\$118,890)	(\$181,927)	(\$139,244)	(\$135,790)	(\$135,790)	(\$141,579)	(\$5,789)	4.26%
OTHER FUNDING SRCE										
	4901	OP.TRANSFERS IN	(\$270,000)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES			(\$1,549,561)	(\$1,326,238)	(\$1,343,311)	(\$1,522,180)	(\$1,522,180)	(\$1,536,182)	(\$14,002)	0.92%
PERSONNEL SERVICES										
14612035	5110	REG PERSNL	\$53,467	\$56,550	\$58,087	\$58,553	\$58,553	\$58,760	\$207	0.35%
14612035	511022	WAGE ADJUST	\$0	\$0	\$0	\$150	\$150	\$850	\$700	100.00%
14612035	5174	VEHICLE ALL	\$4,675	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14612035	5191	WIS RETIRE	\$5,066	\$3,346	\$3,868	\$4,052	\$4,052	\$3,996	(\$56)	-1.38%
14612035	5192	WORK COMP	\$677,420	\$638,956	\$669,569	\$806,741	\$806,741	\$852,528	\$45,787	5.68%
14612035	519301	SOC SEC	\$3,315	\$3,506	\$3,601	\$3,589	\$3,589	\$3,643	\$54	1.50%
14612035	519302	MEDICARE	\$775	\$820	\$842	\$839	\$839	\$852	\$13	1.55%
14612035	5194	HOSP INS	\$16,654	\$19,236	\$16,952	\$19,928	\$19,928	\$8,050	(\$11,878)	-59.60%
14612035	5195	LIFE INS	\$322	\$319	\$350	\$402	\$402	\$414	\$12	2.99%
CONTRACTUAL SERVICE										
14612035	5223	SCHOOL/SEM	\$515	\$544	\$499	\$2,000	\$2,500	\$2,500	\$500	25.00%
14612035	5225	PROF DUES	\$875	\$810	\$925	\$915	\$900	\$900	(\$15)	-1.64%
14612035	5232	DUPL/DRAFT	\$139	\$182	\$185	\$300	\$150	\$250	(\$50)	-16.67%
14612035	5240	CONTRACTED SERV-PR	\$0	\$19,500	\$0	\$0	\$0	\$0	\$0	0.00%
14612035	5245	BAD DEBT	\$1,248	\$591	\$177	\$250	\$0	\$250	\$0	0.00%
14612035	5251	AUTO/TRAVL	\$0	\$1,109	\$875	\$1,440	\$800	\$1,000	(\$440)	-30.56%
14612035	5254	LEGAL SERV	\$225,010	\$124,196	\$241,193	\$75,000	\$110,000	\$125,000	\$50,000	66.67%
14612035	5271	TEL-LOCAL	\$999	\$972	\$1,311	\$1,200	\$1,000	\$1,320	\$120	10.00%
14612035	5284	INS-FIRE	\$92,846	\$98,775	\$134,595	\$162,000	\$164,560	\$165,945	\$3,945	2.44%
14612035	5285	INS-FLEET	\$72,853	\$75,003	\$53,438	\$59,761	\$58,422	\$62,410	\$2,649	4.43%
14612035	5286	INS-LIAB	\$232,625	\$28,787	\$291,253	\$155,234	\$155,234	\$155,234	\$0	0.00%
14612035	5287	INSURCLAIM	\$313,593	\$70,571	\$8,095	\$50,000	\$255,825	\$50,000	\$0	0.00%
14612035	5289	INS-OTHER	\$23,791	\$31,463	\$34,683	\$36,836	\$28,447	\$39,605	\$2,769	7.52%
MATERIALS & SUPPLIES										
14612035	5331	POSTAGE	\$215	\$194	\$216	\$200	\$225	\$250	\$50	25.00%
14612035	5332	OFFICE/COM	\$201	\$245	\$197	\$200	\$100	\$200	\$0	0.00%
	5899	FUNDCONT	\$0	\$0	\$0	\$82,590	\$0	\$2,225	(\$80,365)	-97.31%
TOTAL EXPENDITURES			\$1,726,604	\$1,175,675	\$1,520,911	\$1,522,180	\$1,672,417	\$1,536,182	\$14,002	0.92%
NET TOTAL			\$177,043	(\$150,563)	\$177,600	\$0	\$150,237	\$0	\$0	0.00%

BUDGET MODIFICATIONS:

Worker's Compensation experience modification factor decreased from 1.20 to 1.18

Increased budget for legal services based on actuals.

A 1% COLA has been adopted for 2015 for non-represented personnel.

PERCENTAGE OF POSITION ALLOCATED TO FUNDS				
Department/Division	2015 FTE Equivalent	Position Status	Budgeted Fund	Percentage Allocated
DIRECTOR OF GENERAL SERVICES/RISK MANAGER	1.00	FT	General Fund - City Hall	15%
			Maintenance Internal Service Fund - Municipal Mutual Insurance	85%
MUN MUT INSUR TOTAL	1.00			

PERFORMANCE MEASURES THAT ILLUSTRATE PROGRESS & 2014 STRATEGIC GOAL ACCOMPLISHMENTS

PROGRAM STRIVES TO OBTAIN COUNCIL STRATEGIC OBJECTIVE:

3. Proactively partner with individuals and businesses to promote a safe and healthy community, minimize personal injury, prevent loss of life and protect property and natural resources.

	<u>PROGRAM OBJECTIVES:</u>	<u>PERFORMANCE INDICATORS:</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Target</u>	<u>Target</u>
<u>Workload:</u>	1. Reduce the number of claims by hazard identification and education.	# of policies reviewed.	10	10	10	11	11
		# of insurance claims	30	22	21	25	20
<u>Efficiency & Effectiveness:</u>	2. Research and resolve claims timely.	% of policies reviewed within 60 days of renewal.	100	100	100	100	100
		Number of claims resolved within 20 days of receipt.	24	21	18	22	18
	3. Lower risk factors in workers' compensation.	Keep workers' compensation rating factor at .85 or lower.	1.05	.98	1.09	1.20	1.18

	<u>PROGRAM</u>	<u>PERFORMANCE</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	<u>OBJECTIVES:</u>	<u>INDICATORS:</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Target</u>	<u>Target</u>
<u>2014 Strategic Goal(s) Report:</u>	Reduce the risk of personal injury and property loss to the City of Beloit employees, citizens and visitors.	City Property Inspections & Sidewalk Inspection Program	X	X	X	X	X
	Minimize exposure of City workers and operations to risk resulting from claims of damage, injury and liability.	# of Safety Trainings	30	33	35- excluding Police & Fire which Track their own.	30	30

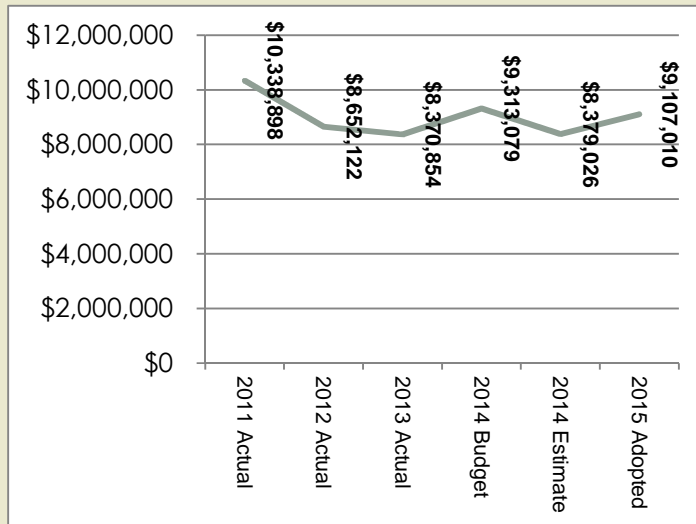
2015 CITY OF БЕЛОIT OPERATING BUDGET

Internal Service Fund –

Health Insurance Description:

The Health Insurance Fund is an Internal Service Fund that is used to account for all claims filed against, and paid by the City under the City’s self-insured program. Costs paid include dental claims, medical claims, prescription drugs, administration costs, and a stop loss policy. The City pays all of the premium costs for its regular full time and some part-time departmental employees as well as retirees of the police and fire departments. The rates are driven by experience or claims and the maintenance of a positive balance in the fund.

As far as employee health benefits, the City’s claims experience has improved over the past years, after careful analysis our consultant is recommending no premium increase for 2015. There are also no changes to the plan schedule of benefits which will remain at 2014 levels.



15 & 16 HEALTH AND DENTAL INSURANCE

	2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 BUDGET	2014 ESTIMATE	2015 ADOPTED	AMOUNT CHANGE	PCT CHANGE
DEPARTMENTAL EARNINGS								
450505 INSURANCE REIMBURSEMENTS	(\$1,727,243)	(\$801,519)	(\$286,755)	(\$250,000)	(\$275,000)	(\$275,000)	(\$25,000)	10.00%
450506 DEPARTMENTAL CHARGES	(\$7,659,259)	(\$8,077,225)	(\$8,807,650)	(\$8,984,879)	(8,567,672)	(\$8,740,650)	\$244,229	-2.72%
450507 OPERATING INC - SELF-PAYS	(\$69,211)	(\$82,210)	(\$59,452)	(\$78,200)	(75,000)	(\$75,000)	\$3,200	-4.09%
OTHER FUNDING SRCE								
4999 FUNDBALAPP	\$0	\$0	\$0	\$0	\$0	(\$16,360)	(\$16,360)	100.00%
TOTAL REVENUES	(\$9,455,713)	(\$8,960,953)	(\$9,153,857)	(\$9,313,079)	(\$8,917,672)	(\$9,107,010)	\$206,069	-2.21%
PERSONNEL SERVICES								
5110 REG PERSNL	\$0	\$0	\$0	\$0	\$0	\$55,000	\$55,000	100.00%
5191 WIS RETIRE	\$0	\$0	\$0	\$0	\$0	\$3,740	\$3,740	100.00%
519301 SOC SEC	\$0	\$0	\$0	\$0	\$0	\$3,410	\$3,410	100.00%
519302 MEDICARE	\$0	\$0	\$0	\$0	\$0	\$797	\$797	100.00%
5194 HOSP INS	\$0	\$0	\$0	\$0	\$0	\$23,444	\$23,444	100.00%
5195 LIFE INS	\$0	\$0	\$0	\$0	\$0	\$150	\$150	100.00%
CONTRACTUAL SERVICE								
5215 COMP/OFF M	\$464	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
5240 CONT-LABOR	\$36,101	\$26,661	\$10,509	\$30,000	\$30,000	\$30,000	\$0	0.00%
5282 INSURANCE-HOSP,SURGICAL,DENTAL	\$234,711	\$0	(\$375,699)	\$0	\$0	\$0	\$0	0.00%
528201 HEALTH INS - CLAIMS	\$9,000,989	\$7,031,798	\$7,132,495	\$7,155,381	\$6,690,050	\$7,234,471	\$79,090	1.11%
528202 HEALTH INS - STOP LOSS	\$805,543	\$1,222,766	\$1,272,798	\$1,510,619	\$1,215,909	\$1,164,028	(\$346,591)	-22.94%
528203 HEALTH INS - ADMIN-1ST CHOICE	\$137,215	\$209,236	\$167,879	\$281,515	\$281,515	\$279,229	(\$2,286)	-0.81%
528204 HEALTH INS - MANAGED CARE	\$34,717	\$17,402	\$16,466	\$16,497	\$16,324	\$16,458	(\$39)	-0.24%
528205 HEALTH INS - MEDICARE REIMB	\$89,158	\$144,259	\$146,406	\$144,728	\$144,728	\$144,728	\$0	0.00%
5899 RESERVE	\$0	\$0	\$0	\$173,839	\$0	\$151,055	(\$22,784)	-13.11%
TOTAL EXPENDITURES	\$10,338,898	\$8,652,122	\$8,370,854	\$9,313,079	\$8,379,026	\$9,107,010	(\$206,069)	-2.21%
NET TOTAL	\$883,185	(\$308,831)	(\$783,003)	\$0	(\$538,646)	\$0	\$0	0.00%

BUDGET MODIFICATIONS: The 2015 rate schedule for PPO plan members. Single \$790/mo - \$9,470/yr & Family \$1,954/mo - \$23,444/yr
The Benefits Coordinator position has been budgeted in the Health Insurance budget for \$86,541.