



INTERNAL SERVICE FUNDS





Vehicle Replacement Fund Summary - Fund 450

Fund Description / Budget Highlights

An Internal Service Fund (ISF) for vehicle replacement serves as a specialized accounting framework to systematically gather funds through charges imposed on user departments. This mechanism is designed to facilitate the acquisition of new fleet assets when existing vehicles need to be replaced. By operating as an internal business unit, the ISF effectively reduces the risk of substantial, unpredictable budgetary fluctuations associated with the purchase of high-cost equipment, thereby enhancing financial planning and ensuring stable fiscal management.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 279,650	\$ 442,650
Revenues				
Charges for Services	\$ 153,000	\$ 158,000	163,000	166,000
Interest Income	8,914	-	-	-
Miscellaneous Revenues	-	-	-	-
	161,914	158,000	163,000	166,000
Transfers In	-	-	-	-
	161,914	158,000	163,000	166,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	162,900	192,987	-	132,645
Debt Service	-	-	-	-
	162,900	192,987	-	132,645
Transfer Out	-	-	-	-
	162,900	192,987	-	132,645
Changes in restricted reserves				
Net Annual Activity	\$ (986)	(34,987)	163,000	33,355
Ending Available Fund Balance		279,650	\$ 442,650	\$ 476,005



Information Technology (IT) Operations Fund Summary - Fund 460

Fund Description / Budget Highlights

An Information Technology (IT) Internal Service Fund serves as a proprietary accounting entity to streamline, oversee, and bill back IT services to various departments on a cost-reimbursement basis. It functions like a business, providing essential services such as application development, security, and hardware procurement.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 780,553	\$ 441,408
Revenues				
Charges for Services	\$ 1,013,843	\$ 1,070,728	\$ 1,102,852	1,124,911
Interest Income	-	-	-	-
Miscellaneous Revenues	6,065	165,137	-	-
	<u>1,019,908</u>	<u>1,235,865</u>	<u>1,102,852</u>	<u>1,124,911</u>
Transfers In	-	-	-	-
	<u>1,019,908</u>	<u>1,235,865</u>	<u>1,102,852</u>	<u>1,124,911</u>
Expenditures				
Salary and Benefits	416,762	478,257	472,499	495,692
Contractual Services	2,708	1,068	100,524	120,925
Utilities	53,678	28,352	54,800	32,750
Maintenance and Subscriptions	406,899	473,321	447,800	543,020
Other Expenses	2,650	6,393	13,946	5,446
Cost Allocation	98,189	58,668	60,428	61,637
Capital Outlay	56,002	5,473	-	-
	<u>1,036,888</u>	<u>1,051,532</u>	<u>1,149,997</u>	<u>1,259,470</u>
Transfer Out	365,516	-	292,000	30,000
	<u>1,402,404</u>	<u>1,051,532</u>	<u>1,441,997</u>	<u>1,289,470</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ (382,496)</u>	184,333	(339,145)	(164,559)
Ending Available Fund Balance		<u>\$ 780,553</u>	<u>\$ 441,408</u>	<u>\$ 276,849</u>



Facility Maintenance

Fund Summary - Fund 470

Fund Description / Budget Highlights

A Facility Maintenance Internal Service Fund (ISF) serves as a dedicated financial mechanism to consolidate the costs associated with the maintenance, repair, and remodeling of city or county facilities. This fund operates on a cost-reimbursement model, in which other departments are charged usage-based fees to cover maintenance, utilities, and facility enhancements.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 573,344	\$ 419,285
Revenues				
Charges for Services	\$ 938,955	\$ 1,046,683	1,047,125	1,000,985
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	<u>938,955</u>	<u>1,046,683</u>	<u>1,047,125</u>	<u>1,000,985</u>
Transfers In	-	-	-	-
	<u>938,955</u>	<u>1,046,683</u>	<u>1,047,125</u>	<u>1,000,985</u>
Expenditures				
Salary and Benefits	247,854	307,085	362,965	323,777
Contractual Services	165,432	217,596	199,300	203,300
Utilities	461,122	397,190	289,700	295,500
Maintenance & Repairs	140,513	176,196	184,800	188,600
Other Expenses	25,063	32,200	29,000	34,200
Cost Allocation	144,264	131,474	135,419	138,128
	<u>1,184,248</u>	<u>1,261,741</u>	<u>1,201,184</u>	<u>1,183,505</u>
Transfer Out	261,696	-	-	-
	<u>1,445,944</u>	<u>1,261,741</u>	<u>1,201,184</u>	<u>1,183,505</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ (506,989)</u>	<u>(215,058)</u>	<u>(154,059)</u>	<u>(182,520)</u>
Ending Available Fund Balance		<u>\$ 573,344</u>	<u>\$ 419,285</u>	<u>236,765</u>



Information Technology (IT) Equipment Replacement

Fund Summary - Fund 480

Fund Description / Budget Highlights

An Information Technology (IT) internal service fund for equipment replacement centralizes funding for the management, maintenance, and replacement of essential technology infrastructure. By accumulating resources through internal billing, this approach stabilizes IT expenses and mitigates the risk of substantial, unforeseen financial impacts associated with technology lifecycle replacements.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 8,000	\$ 300,000
Revenues				
Charges for Services	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	200	-	-
	-	200	-	-
Transfers In	365,516	-	292,000	30,000
	365,516	200	292,000	30,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	30,000
Debt Service	-	-	-	-
	-	-	-	30,000
Transfer Out	-	-	-	-
	-	-	-	30,000
Changes in restricted reserves				
Net Annual Activity	\$ 365,516	200	292,000	-
Ending Available Fund Balance		\$ 8,000	\$ 300,000	\$ 300,000



Facilities Replacement Fund Summary - Fund 490

Fund Description / Budget Highlights

The Facility Replacement Internal Service Fund serves as a specialized accounting mechanism for accumulating funds for the future maintenance, repair, and replacement of infrastructure components. This fund collects resources through internal billing, enabling costs to be allocated to departments based on their usage. This strategy effectively reduces the likelihood of substantial, unanticipated increases in capital expenditures, thereby promoting more efficient financial planning and resource allocation.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 150,000	\$ 150,000
Revenues				
Charges for Services	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Transfers In	261,696	-	-	-
	<u>261,696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	14,027	-	-	-
Debt Service	-	-	-	-
Transfer Out	14,027	-	-	-
	<u>14,027</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ 247,669</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Available Fund Balance		<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>