

## **Internal Service Funds**

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INTERNAL SERVICE FUNDS are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis.

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THE STANDARDIZED EMERGENCY MANAGEMENT SYSTEMS FUNDS (SEMS) accounts for expenditures needed to operate a communications network that will provide an effective response to emergencies. It is funded by transfers from various funds.

THE GARAGE FUND accounts for the costs of operating and maintaining city vehicles and equipment. This fund derives its revenues from charges to using departments.

THE LIABILITY INSURANCE FUND accounts for the cost of the City's self-insured liability and fire insurance program. Costs are funded by charges to departments based upon a combination of number of full-time employees and annual premiums and retrospective adjustments of the CSJVRMA.

THE WORKER'S COMPENSATION FUND accounts for the cost of the City's self-insured worker's compensation program. Costs are funded by charges to departments based upon standard worker's compensation rates and annual premiums and retrospective adjustments of the CSJVRMA.

THE CITY INFORMATION SYSTEM accounts for the cost of operating and maintaining computer hardware and software. Rates charged to USER departments include operating costs, hardware depreciation and software amortization.