

**NONGENERAL FUNDS  
INTERNAL SERVICE  
FUNDS**



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## Mission Statement

Help employees thrive by creating and offering a comprehensive portfolio of benefits options that provides value to the unique and changing needs of our workforce and supports health, well-being, and financial security for employees through their career life cycle.

## Fund Overview

- Recruit, retain, and support employees through a comprehensive portfolio of benefits designed to protect their health and well-being
- Provide group insurance coverages, including medical, prescription drug, life, dental, and disability
- Offer benefits plans which provide income protection against unexpected health, life, and disability risks
- Manage health care costs through employee cost-sharing
- Mitigate health care costs and improve employee health through wellness initiatives that promote health and engage employees

## Budget Overview

	FY 2020 Actual	FY 2021 <sup>1</sup> Actual	FY 2022 Budget	FY 2023 Adopted	Percent Change FY 2022 FY 2023
<b>Revenues</b>					
Operating Revenues	\$123,138,154	\$111,923,039	\$117,753,130	\$127,956,261	8.7%
Fund Balance	-	\$17,058,251	\$9,521,500	\$14,858,220	56.0%
<b>Total Revenues</b>	<b>\$123,138,154</b>	<b>\$128,981,290</b>	<b>\$127,274,630</b>	<b>\$142,814,481</b>	<b>12.2%</b>
<b>Expenditures</b>					
Operating Expenditures	\$115,073,124	\$128,981,290	\$127,274,630	\$142,814,481	12.2%
Reserved for Future Years	\$8,065,030	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$123,138,154</b>	<b>\$128,981,290</b>	<b>\$127,274,630</b>	<b>\$142,814,481</b>	<b>12.2%</b>

<sup>1</sup>FY 2021 includes the correction of \$5 million of FY 2020 expenditures that had been erroneously charged to the city's OPEB fund.

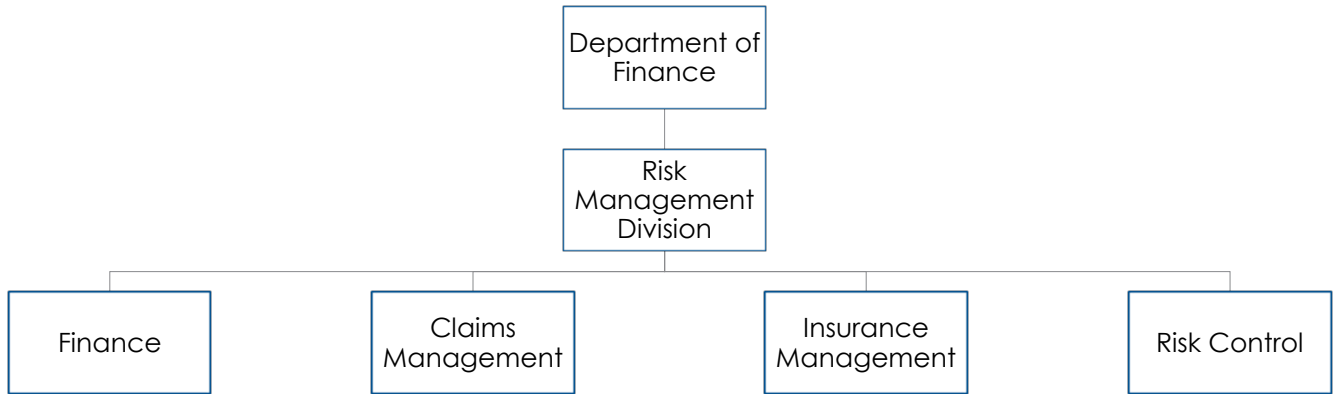
## Mission Statement

To provide a safe environment for our employees and residents ensure the protection of financial assets by identifying, analyzing, and implementing risk prevention programs and developing effective channels of communication through excellent customer service.

## Fund Overview

- Identify and evaluate the risk and loss exposure for the City of Charlotte, Mecklenburg County, Charlotte-Mecklenburg School System, Charlotte Regional Visitors Authority, MEDIC, and the Public Library
- Provide risk control and consulting to all customers
- Process property and casualty claims from external and internal customers

## Organizational Chart



## Budget Overview

	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Adopted</b>	<b>Percent Change FY 2022 FY 2023</b>
<b>Revenues</b>					
Operating Revenues	\$26,392,814	\$26,176,814	\$28,566,512	\$31,659,675	10.8 %
Fund Balance	\$618,466	\$5,896,613	\$3,247,000	\$6,938,066	113.7 %
<b>Total Revenues</b>	<b>\$27,011,280</b>	<b>\$32,073,427</b>	<b>\$31,813,512</b>	<b>\$38,597,741</b>	<b>21.3 %</b>
<b>Expenditures</b>					
Operating Expenditures	\$27,011,280	\$32,073,427	\$31,813,512	\$38,597,741	21.3 %
<b>Total Expenditures</b>	<b>\$27,011,280</b>	<b>\$32,073,427</b>	<b>\$31,813,512</b>	<b>\$38,597,741</b>	<b>21.3 %</b>

## FY 2023 Adjustments

<b>Budget Action</b>	<b>FTE</b>	<b>Amount</b>
<p><b>Provide funds for a citywide compensation increase</b></p> <p>Support compensation increase for employees in FY 2023 which includes: An eight percent increase hourly general employees (four percent increase in both July and January); a four percent merit pool for salaried employees; and a three percent market adjustment (1.5 percent increase in both July and January) plus a step increase of 2.5 to five percent for all eligible public safety pay plan employees.</p>	-	\$39,456
<p><b>Transfer Customer/Revenue Service Assistant from Finance</b></p> <p>Transfer a Customer/Revenue Service Assistant position from a General Fund division of Finance to the Risk Management division of Finance which is in an internal service fund. The position was reclassified to Claims Assistant to reflect new roles and responsibilities as a result of the transfer. There is a corresponding entry in Finance.</p>	1.00	\$65,402
<p><b>Adjust funding for cost increases in insurance and projected loss claims</b></p> <p>Provide funds for increases in insurance premiums charged to the city by third-party insurance carriers, self-insured losses as projected by the city's actuary, and other administrative costs.</p>	-	\$6,202,390
<p><b>Adjust funding for Enterprise Resource Planning</b></p> <p>Technical adjustment to funding to provide contribution toward replacing the city's current Enterprise Resource Planning (ERP) solutions.</p>	-	\$87,729
<p><b>Update costs for General Fund services</b></p> <p>Technical adjustment to update the reimbursement for central support services provided by the General Fund.</p>	-	\$314,103
<p><b>Update Personnel Expenditures</b></p> <p>Technical adjustment to update department costs for personnel services. The update includes the full annual cost of salary actions approved in FY 2022. The update also includes an increase in the employer rate to the North Carolina Local Governmental Employees' Retirement System of 0.75 percent for general employees and 1.0 percent for Law Enforcement Officers.</p>	-	\$66,430
<p><b>Update healthcare expenditures</b></p> <p>Increase employer contribution to the city's Employee Life and Health Fund by ten percent in FY 2023. This action will not impact the cost of health insurance for employees.</p>	-	\$24,031

## FY 2023 Adjustments (continued)

Budget Action	FTE	Amount
<b>Update Allocations for Internal Service Providers (ISPs)</b>	-	-\$15,312
<p>Technical adjustment to update funds needed to support ISPs based on anticipated cost of services. ISPs provide services to other city departments, and includes: fleet management; building maintenance; rent; landscape management; radio services; insurance liabilities; insurance premiums; and risk administration.</p>		
<b>Net Change</b>	<b>1.00</b>	<b>\$6,784,229</b>

## Full-Time Equivalent (FTE) Position Summary

<b>Position Title</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 Adopted</b>	<b>Change FY 2022 to FY 2023</b>
Accounting Technician	1.00	1.00	1.00	1.00	-
Administrative Officer I	1.00	1.00	1.00	1.00	-
Chief Risk Manager	1.00	1.00	1.00	1.00	-
Claims Assistant	4.00	4.00	4.00	5.00	1.00
Claims Manager	1.00	1.00	1.00	1.00	-
Claims Representative Senior	4.00	4.00	4.00	4.00	-
Contracts Admin Specialist	1.00	1.00	1.00	1.00	-
Insurance & Risk Coordinator	2.00	2.00	2.00	2.00	-
Risk Management Financial Coordinator	1.00	1.00	1.00	1.00	-
Safety Coordinator	1.00	1.00	1.00	1.00	-
Safety Coordinator Senior	4.00	1.00	1.00	1.00	-
Safety Supervisor	1.00	4.00	4.00	4.00	-
Workers' Compensation Claim Manager	1.00	1.00	1.00	1.00	-
<b>Department Total FTE</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>1.00</b>