

Internal Service Funds

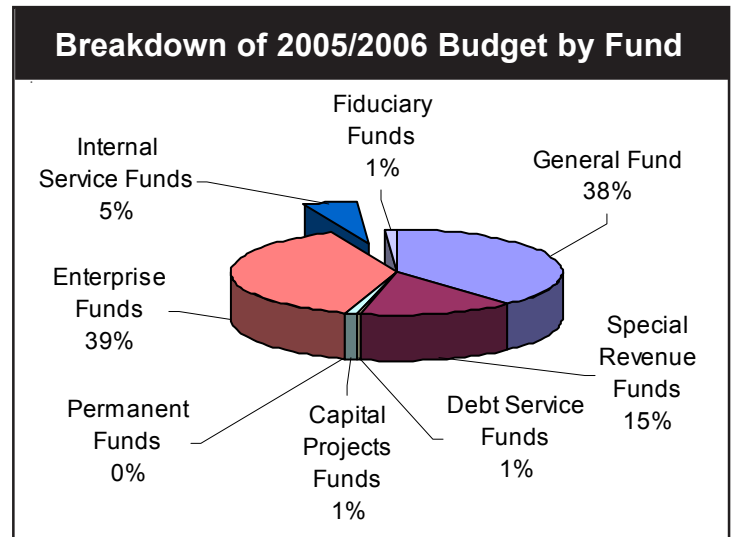
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Internal Service Funds

Internal Service Funds

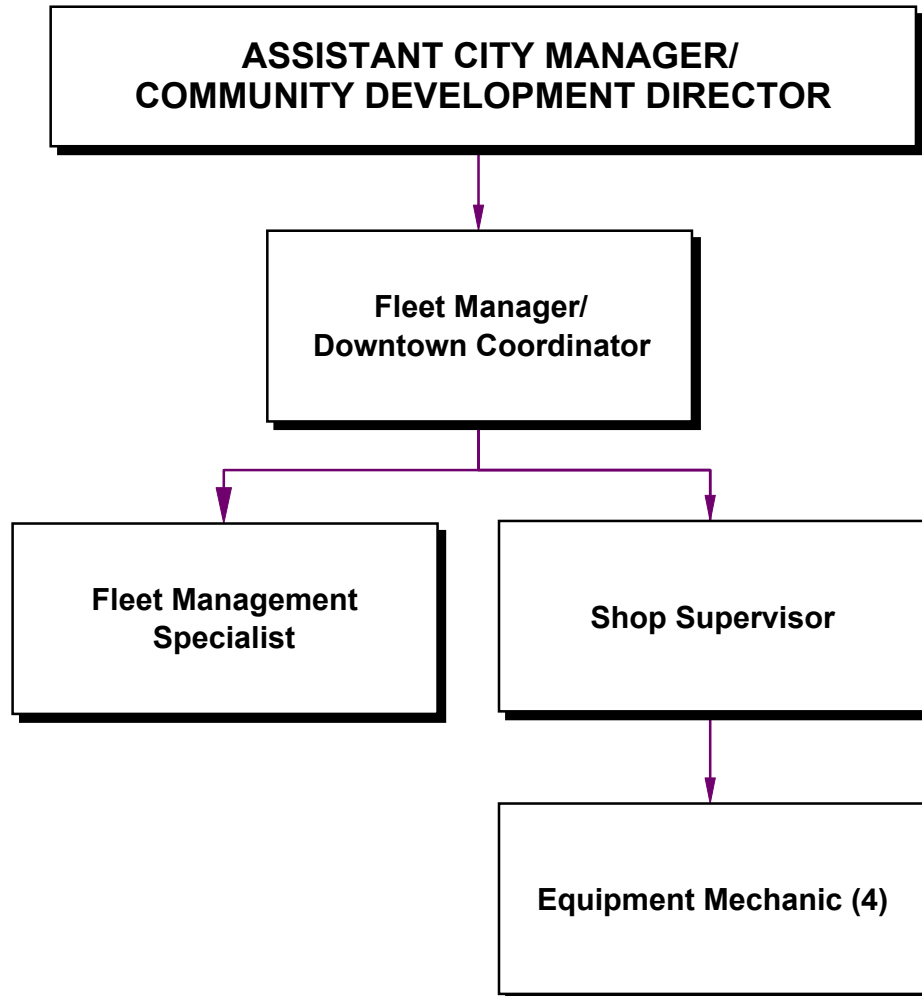
The City of Longview's Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies within the same government or to other governments on a cost-reimbursement basis.

- ◆ **The *Equipment Rental Fund* is responsible for the purchase, maintenance and operations for Longview's fleet.**
- ◆ **The *Insurance Reserve Fund* is used to fund and account for the City's risk management activities.**
- ◆ **The *Facility Maintenance Fund* receives funds interdepartmentally for the maintenance of City-owned buildings and structures. This department provides scheduled maintenance, repair and renovation of all City of Longview facilities to ensure they remain functional assets.**
- ◆ **The *Unemployment Compensation Fund* accounts for the expenditure of unemployment benefits for which the City is self-insured.**
- ◆ **The *Employee Benefits Reserve Fund* provides for the expenditure of accrued benefits for those vested City employees.**



Organizational Chart

Equipment Rental Operation



Internal Service Funds

Revenue Summary

FUND SUMMARY		Equipment Rental Operations Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Equipment Rental Operations	Bob Gregory	By Source	2003	2004	2005	Variance	2006	Variance	Budget
Beginning Fund Balance	\$0	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Revenue	\$2,287,520	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$0	Intergovernmental	\$20,412	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$2,287,520	Charges for Services	\$154,704	\$163,070	\$0	-100.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$2,287,520	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$1,010,042	\$1,023,250	\$1,131,020	10.5%	\$1,156,500	2.3%	\$2,287,520
Total 2005/2006 Expenditures	\$2,287,520	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$0	Other Financing Sources	\$18,166	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		TOTAL REVENUES	\$1,203,324	\$1,186,320	\$1,131,020	-4.7%	\$1,156,500	2.3%	\$2,287,520

Expenditure Summary

Equipment Rental Operations Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
By Object	2003	2004	2005	Variance	2006	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$363,771	\$377,610	\$359,520	-4.8%	\$369,690	2.8%	\$729,210
Personnel Benefits	\$109,657	\$120,540	\$109,840	-8.9%	\$119,650	8.9%	\$229,490
Supplies	\$386,767	\$337,190	\$396,730	17.7%	\$397,830	0.3%	\$794,560
Other Services & Charges	\$323,472	\$344,210	\$245,120	-28.8%	\$249,520	1.8%	\$494,640
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$10,764	\$6,770	\$19,810	192.6%	\$19,810	0.0%	\$39,620
TOTAL EXPENDITURES	\$1,194,431	\$1,186,320	\$1,131,020	-4.7%	\$1,156,500	2.3%	\$2,287,520

Program Descriptions - Initiatives - Performance Measures

Vehicle and Equipment Repairs and Fuel \$1,852,020

This program provides repairs performed at the City maintenance facility on City vehicles and equipment to correct component failures, wear and tear, and unplanned breakdowns. Repair activities include computer and physical diagnostics, component testing, replacement parts purchasing, and final road testing to ensure the problem or failure has been resolved. This program also provides for fuel purchasing for City vehicles and equipment. This area is the largest single supply expense for fleet operations.

Initiatives/Activities (The letter in the first column refers to its related performance measure below)

- A Perform inspection, diagnostics and troubleshooting
- B Perform component testing
- C Research and purchase replacement parts
- D Install parts and/or repair components
- E Road test equipment or vehicles
- F Fuel purchases

Vehicle and Equipment Repairs and Fuel - continued

	2003	2004	2005	2006
Performance Measures	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A-E Mechanic labor hours charged to repair work orders	5,250	5,100	4,500	4,400
A-E Percent of repair work order expense to total work order expense	82%	81%	75%	75%
A-E Total expenses charged to repair work orders	\$715,529	\$666,000	\$652,820	\$676,000
F Cost of fuel purchases			\$261,600	\$261,600

Preventive Maintenance \$351,530

This program provides preventive maintenance on city vehicles and equipment to ensure reliable and safe operating conditions. Preventive maintenance (PM) involves providing systematic inspection, detection, and correction of failures either before they occur or before they develop into major defects. Preventive maintenance activities include inspections, tests, measurements, lubrication and parts adjustment and/or replacement. These functions are performed specifically to prevent failures from occurring in order to reduce vehicle downtime.

Initiatives/Activities *(The letter in the first column refers to its related performance measure below)*

A Inspect, test, detect, and correct failures on a regular, scheduled basis; adjust or replace parts as necessary

	2003	2004	2005	2006
Performance Measures	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A Mechanic labor hours charged to P.M. work orders	1,720	1,750	1,250	1,400
A Percent of P.M. work order expense to total work order expense	18%	19%	20%	20%
A Total cost charged to P.M. work orders	\$154,422	\$161,250	\$172,682	\$178,845

New Vehicle Upfitting \$83,970

This program prepares new vehicles and fleet equipment for operational service. Examples would include light bars, push bumpers, prisoner screens and seats on law enforcement vehicles, and similar equipment on other new city vehicles and equipment. These costs are capitalized as part of the total acquisition cost of new vehicles and, as a result, are excluded from fleet operating cost expenditures. Program activities include meeting with user division operators and supervisors to determine functional equipment needs, parts purchasing, control and component placement, installation, component testing, and final road testing.

Initiatives/Activities *(The letter in the first column refers to its related performance measure below)*

- A Determine functional needs with operators and supervisors
- B Research and purchase necessary parts & components
- C Determine component placement on vehicle
- D Install and test components
- E Road test equipment or vehicles

	2003	2004	2005	2006
Performance Measures	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A-E Mechanic labor hours charged to capital work orders			200	190
A-E Percent of capital work order expense to total work order expense			5%	5%
A-E Total expenses charged to capital work orders			\$41,939	\$42,032

TOTAL FOR ALL PROGRAMS \$2,287,520

Internal Service Funds

Revenue Summary

FUND SUMMARY		Equipment Rental Reserve Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Equipment Rental Reserve	Bob Gregory	By Source	2003	2004	2005	Variance	2006	Variance	Budget
Beginning Fund Balance	\$2,150,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Revenue	\$1,415,350	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$489,180	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$1,904,530	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$1,904,530	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$663,230	\$672,220	\$656,300	-2.4%	\$656,300	0.0%	\$1,312,600
Total 2005/2006 Expenditures	\$1,904,530	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$1,660,820	Other Financing Sources	\$0	\$44,900	\$33,800	-24.7%	\$68,950	104.0%	\$102,750
		Beg Resources Req to Balance	\$0	\$0	\$354,330	0.0%	\$134,850	-61.9%	\$489,180
		TOTAL REVENUES	\$663,230	\$717,120	\$1,044,430	45.6%	\$860,100	-17.6%	\$1,904,530

Expenditure Summary

Equipment Rental Reserve Fund								
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006	
By Object	2003	2004	2005	Variance	2006	Variance	Budget	
Cont to End Fund Balance	\$0	\$170,570	\$0	-100.0%	\$0	0.0%	\$0	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
Personnel Benefits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
Other Services & Charges	\$10,857	\$3,500	\$12,580	259.4%	\$4,700	-62.6%	\$17,280	\$17,280
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
Capital Outlay	\$906,490	\$543,050	\$1,031,850	90.0%	\$855,400	-17.1%	\$1,887,250	\$1,887,250
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
Interfund Transfers	\$5,000	\$0	\$0	0.0%	\$0	0.0%	\$0	\$0
TOTAL EXPENDITURES	\$922,347	\$717,120	\$1,044,430	45.6%	\$860,100	-17.6%	\$1,904,530	

Revenue Summary

FUND SUMMARY		Insurance Reserve Fund							
Internal Service Fund Title Insurance Reserve	Department Head Responsible Bob Gregory	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Beginning Fund Balance	\$450,000	By Source	2003	2004	2005	Variance	2006	Variance	Budget
2005/2006 Expected Revenue	\$2,040,780	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$0	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$2,040,780	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$1,939,490	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$101,290	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Expenditures	\$2,040,780	Miscellaneous	\$1,000,754	\$1,083,640	\$995,020	-8.2%	\$1,037,260	4.2%	\$2,032,280
Estimated Ending Fund Balance	\$551,290	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Other Financing Sources	\$1,105	\$5,000	\$4,000	-20.0%	\$4,500	12.5%	\$8,500
		Beg Resources Req to Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		TOTAL REVENUES	\$1,001,859	\$1,088,640	\$999,020	-8.2%	\$1,041,760	4.3%	\$2,040,780

Expenditure Summary

Insurance Reserve Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
By Object	2003	2004	2005	Variance	2006	Variance	Budget
Cont to End Fund Balance	\$0	\$46,050	\$50,430	9.5%	\$50,860	0.9%	\$101,290
Salaries & Wages	\$75,208	\$78,820	\$72,110	-8.5%	\$73,560	2.0%	\$145,670
Personnel Benefits	\$191,580	\$221,490	\$201,080	-9.2%	\$211,340	5.1%	\$412,420
Supplies	\$743	\$3,020	\$2,600	-13.9%	\$2,600	0.0%	\$5,200
Other Services & Charges	\$650,551	\$739,260	\$672,800	-9.0%	\$703,400	4.5%	\$1,376,200
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$918,082	\$1,088,640	\$999,020	-8.2%	\$1,041,760	4.3%	\$2,040,780

Program Descriptions - Initiatives - Performance Measures

Safety and Risk Management \$2,040,780

Components of the Insurance Reserve fund are safety, risk management and worker's compensation. The safety component is responsible for providing a safe work environment through the management of the accident prevention program. This program includes the development of City policies and procedures that ensure compliance with federal, state and local regulatory bodies, safety compliance inspections, accident investigations, safety training, and provides safety consultation to all City employees. The risk management component is responsible for the mitigation of accidental business and personal losses through the management of the loss control program. This program includes the identification, measurement, investigation, and analyzation of the risk of accident loss, administration of property and liability insurance programs, review and coordination of insurance premiums, and coordination of loss claim processing. The worker's compensation component is responsible for the administration of occupational injury claims to include self insurance funds allocation, claim processing, claim investigation, third party administrator overview, and administration of excess worker's compensation insurance program.

Internal Service Funds

Safety and Risk Management - continued

Initiatives/Activities *(The letter in the first column refers to its related performance measure below)*

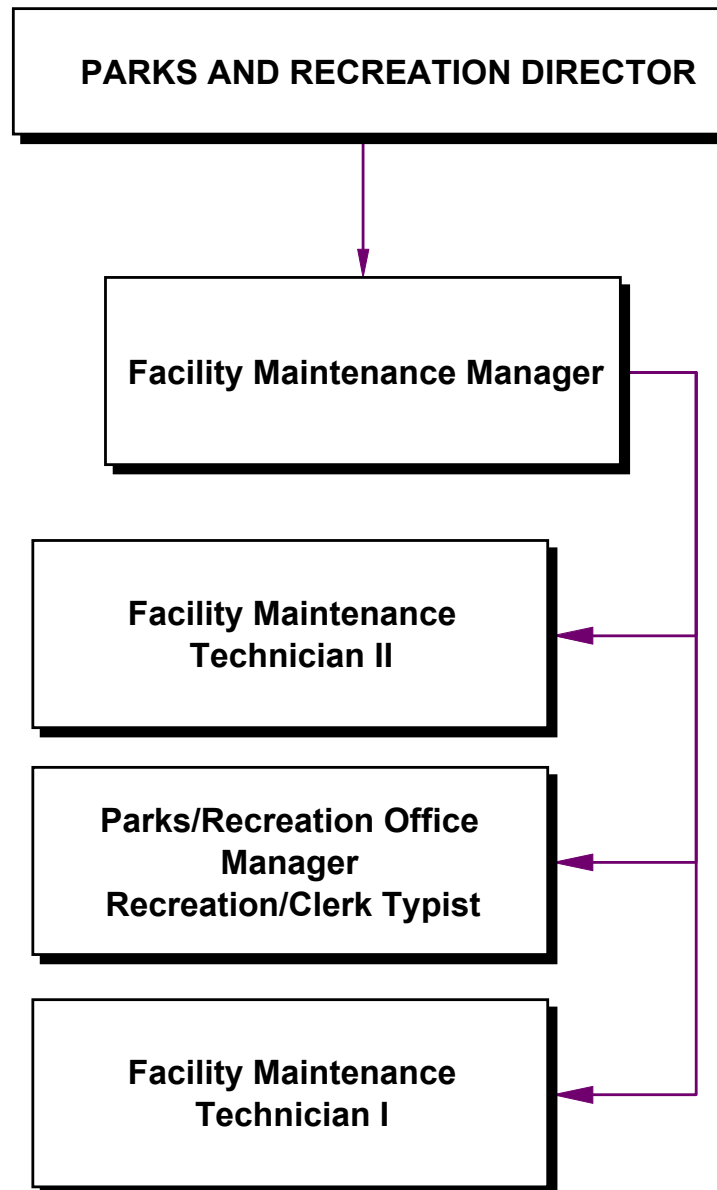
- A Conduct required safety training
- B Conduct employee Safety Committee meetings
- C Investigate and bring to final disposition all accident/incident reports
- D Comply with Washington Cities Insurance Authority annual COMPACT review
- E Identify and prioritize areas of accident loss and initiate strategic plan for remediation
- F Ensure City is adequately insured for property and liability risk
- G Ensure timely processing of loss claims within two days

Performance Measures	2003	2004	2005	2006
	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A Percent of All required safety training conducted	100%	100%	100%	100%
B Percent of required Safety Committee meetings completed	12	12	12	12
C Percent of accident/incident reports investigated and brought to final disposition		95%	100%	100%
100%				
D Compliance with WCIA annual COMPACT review achieved	100%	100%	100%	100%
E Areas for accidental loss identified, prioritized and strategically remediated	2	2	2	2
F Percent City insured for property and liability risk	100%	100%	100%	100%
G Percent claims processed within two days	95%	100%	100%	100%

TOTAL FOR ALL PROGRAMS \$2,040,780

Organizational Chart

Facility Maintenance



2005/2006 Budget _____
Internal Service Funds

Revenue Summary

FUND SUMMARY		Facility Maintenance Fund							
Internal Service Fund Title Facility Maintenance	Department Head Responsible Rich Bemm	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Beginning Fund Balance	\$0	By Source	2003	2004	2005	Variance	2006	Variance	Budget
2005/2006 Expected Revenue	\$1,011,130	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$0	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$1,011,130	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$1,011,130	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Expenditures	\$1,011,130	Miscellaneous	\$478,748	\$497,050	\$499,010	0.4%	\$512,120	2.6%	\$1,011,130
Estimated Ending Fund Balance	\$0	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		TOTAL REVENUES	\$478,748	\$497,050	\$499,010	0.4%	\$512,120	2.6%	\$1,011,130

Expenditure Summary

Facility Maintenance Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
By Object	2003	2004	2005	Variance	2006	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$147,901	\$195,650	\$189,340	-3.2%	\$197,220	4.2%	\$386,560
Personnel Benefits	\$46,423	\$59,870	\$54,050	-9.7%	\$58,260	7.8%	\$112,310
Supplies	\$31,330	\$40,370	\$40,270	-0.2%	\$40,390	0.3%	\$80,660
Other Services & Charges	\$190,048	\$197,040	\$207,330	5.2%	\$208,230	0.4%	\$415,560
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$4,178	\$0	\$0	0.0%	\$0	0.0%	\$0
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$4,120	\$8,020	94.7%	\$8,020	0.0%	\$16,040
TOTAL EXPENDITURES	\$419,880	\$497,050	\$499,010	0.4%	\$512,120	2.6%	\$1,011,130



*Longview City Hall
 1525 Broadway*

Program Descriptions - Initiatives - Performance Measures

Facility Maintenance \$1,011,130

This program is responsible for maintenance and repairs of all City buildings. Contracts cleaning services for the City as well as elevator service and supplies and labor needed to maintain all City buildings, including rental facilities and some City of Kelso buildings, which are also paid from this program.

Initiatives/Activities *(The letter in the first column refers to its related performance measure below)*

- A Service and repair HVAC units: change filters, belts and motors as needed
- B Service and/or repair circulating pumps on drinking water systems and air handlers
- C Repair doors, windows and locks on all buildings; re-key locks at City Hall
- D Paint and repair building interiors and exteriors
- E Service and/or repair exhaust fans, air intake fans and motors. Replace kitchen stove exhaust system at Station 81
- F Repair plumbing: flushometers, sinks, faucets, toilets, urinals and sewer lines in restrooms and lounges
- G Repair damaged carpet and other floor coverings
- H Repair chairs, tables and desks for individual departments upon request
- I Replace lights, ballasts, sensors, timers and entire fixtures as needed; replace overhead door sensors at Station 81
- J Repair roofs and gutters

Performance Measures	2003 Actual	2004 Target	2005 Target	2006 Target
A HVAC filter changes each year - per unit	4	5	5	5
D City building exteriors painted per year	3	2	2	2
ALL In-house capital repairs completed per year	4	5	3	3
J Roof repairs per year	6	4	3	3
I Lighting ballasts replaced per year (2 lamp and 4 lamp)	200	240	150	150
I Four-foot fluorescent tubes replaced per year	400	520	300	300
F Flushometers for toilets and urinals repaired per year	120	100	100	100
A Grease bearings: HVAC units, exhaust fans and pumps per month	2	3	3	3
C Doors, windows and locks repaired per year	90	60	50	50
ALL Vandalism repairs per year	4	3	0	0

TOTAL FOR ALL PROGRAMS \$1,011,130

Internal Service Funds

Revenue Summary

FUND SUMMARY		Unemployment Compensation Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Unemployment Compensation	Ed Ivey	By Source	2003	2004	2005	Variance	2006	Variance	Budget
Beginning Fund Balance	\$320,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Revenue	\$0	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$91,500	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$91,500	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$91,500	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$20,065	\$28,860	\$0	-100.0%	\$0	0.0%	\$0
Total 2005/2006 Expenditures	\$91,500	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$228,500	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$14,640	\$45,000	207.4%	\$46,500	3.3%	\$91,500
		TOTAL REVENUES	\$20,065	\$43,500	\$45,000	3.4%	\$46,500	3.3%	\$91,500

Expenditure Summary

Unemployment Compensation Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
By Object	2003	2004	2005	Variance	2006	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Personnel Benefits	\$31,702	\$43,500	\$45,000	3.4%	\$46,500	3.3%	\$91,500
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$31,702	\$43,500	\$45,000	3.4%	\$46,500	3.3%	\$91,500

Revenue Summary

FUND SUMMARY		Employee Benefits Reserve Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
Employee Benefits Reserve	Ed Ivey	By Source	2003	2004	2005	Variance	2006	Variance	Budget
Beginning Fund Balance	\$1,000,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Revenue	\$345,050	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$683,950	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2005/2006 Revenue	\$1,029,000	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2005/2006 Expected Expenditures	\$1,029,000	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$360,762	\$343,840	\$170,250	-50.5%	\$174,800	2.7%	\$345,050
Total 2005/2006 Expenditures	\$1,029,000	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$316,050	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$170,660	\$344,250	101.7%	\$339,700	-1.3%	\$683,950
		TOTAL REVENUES	\$360,762	\$514,500	\$514,500	0.0%	\$514,500	0.0%	\$1,029,000

Expenditure Summary

Employee Benefits Reserve Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2005-2006
By Object	2003	2004	2005	Variance	2006	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Personnel Benefits	\$147,488	\$437,000	\$437,000	0.0%	\$437,000	0.0%	\$874,000
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$152,763	\$77,500	\$77,500	0.0%	\$77,500	0.0%	\$155,000
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$300,251	\$514,500	\$514,500	0.0%	\$514,500	0.0%	\$1,029,000

