

Internal Service Funds

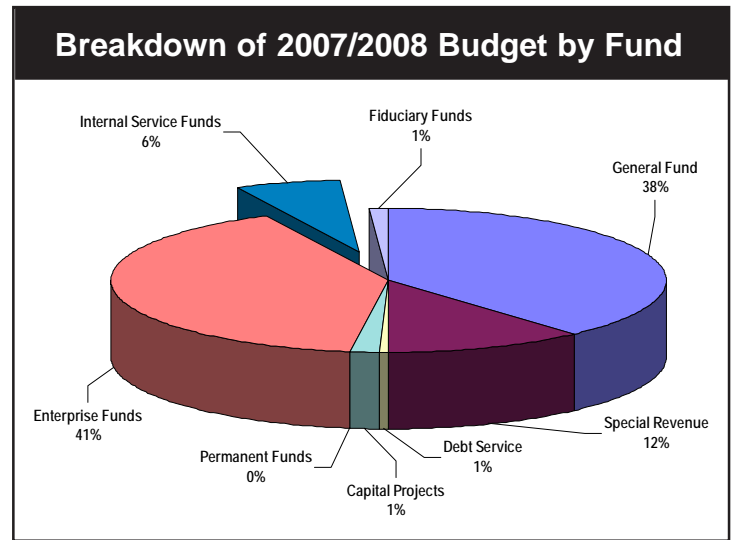
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Internal Service Funds

Internal Service Funds

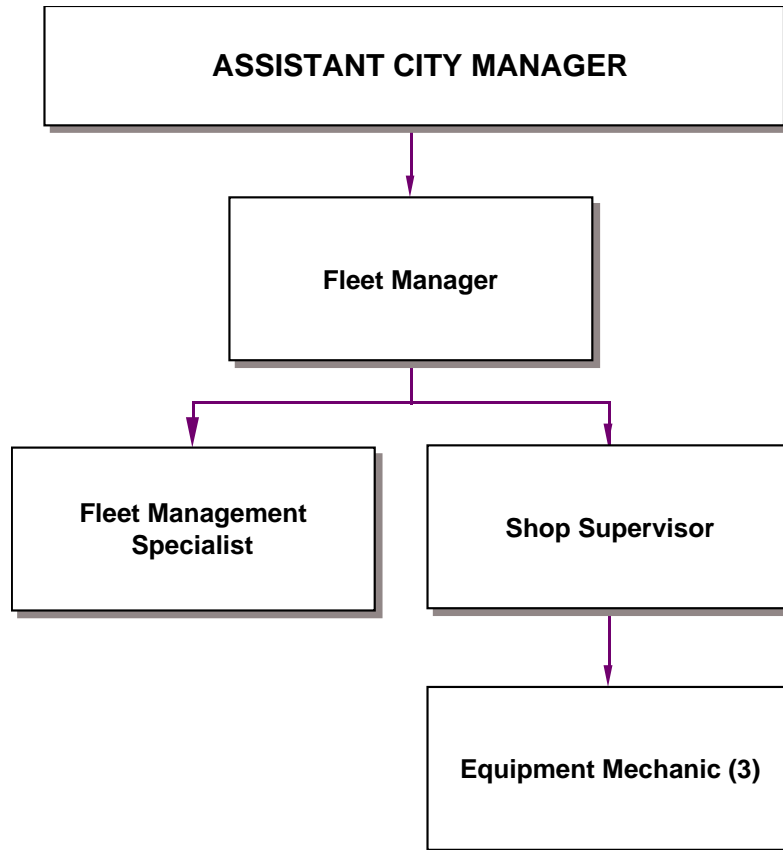
The City of Longview's Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies within the same government or to other governments on a cost-reimbursement basis. Internal Service Funds include:

- ◆ Equipment Rental Fund
- ◆ Insurance Reserve Fund
- ◆ Facility Maintenance Fund
- ◆ Unemployment Compensation Fund
- ◆ Employee Benefits Reserve Fund



Organizational Chart

Equipment Rental Operation



Internal Service Funds

Revenue Summary

FUND SUMMARY		Equipment Rental Operations Fund							
Internal Service Fund Title Equipment Rental Operations	Department Head Responsible Bob Gregory	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
Beginning Fund Balance	\$0	By Source	2005	2006	2007	Variance	2008	Variance	Budget
2007/2008 Expected Revenue	\$2,860,720	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 2007/2008 Revenue	\$2,860,720	Intergovernmental	\$3,580	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Expenditures	\$2,860,720	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 2007/2008 Expenditures	\$2,860,720	Miscellaneous	\$1,106,384	\$1,158,750	\$1,364,710	17.8%	\$1,496,010	9.6%	\$2,860,720
Estimated Ending Fund Balance	\$0	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Other Financing Sources	\$122,131	(\$2,250)	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		TOTAL REVENUES	\$1,232,095	\$1,156,500	\$1,364,710	18.0%	\$1,496,010	9.6%	\$2,860,720

Expenditure Summary

Equipment Rental Operations Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Object	2005	2006	2007	Variance	2008	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$340,205	\$369,690	\$321,630	-13.0%	\$342,820	6.6%	\$664,450
Personnel Benefits	\$99,686	\$119,650	\$109,170	-8.8%	\$121,130	11.0%	\$230,300
Supplies	\$535,418	\$397,830	\$649,250	63.2%	\$723,560	11.4%	\$1,372,810
Other Services & Charges	\$256,680	\$249,520	\$254,460	2.0%	\$280,100	10.1%	\$534,560
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	\$19,812	\$19,810	\$30,200	52.4%	\$28,400	-6.0%	\$58,600
TOTAL EXPENDITURES	\$1,251,801	\$1,156,500	\$1,364,710	18.0%	\$1,496,010	9.6%	\$2,860,720

Program Descriptions - Initiatives - Performance Measures

The **Equipment Rental Fund** is responsible for the purchase, maintenance and operations for Longview's fleet.

Vehicle and Equipment Repairs **\$1,449,057**

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.

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

continued

Vehicle and Equipment Repairs - continued

- D Install parts and/or repair components
- E Road test equipment or vehicles

Performance Measures	2005	2006	2007	2008
	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A-E Mechanic labor hours charged to repair work orders	4,312	4,400	3,820	3,870
A-E Percent of repair work order expense to total work order expense	75%	75%	74%	75%
A-E Total expenses charged to repair work orders	\$545,000	\$686,000	\$691,000	\$758,000

Vehicle Fuel \$1,013,920

This program provides for fuel purchasing for City vehicles and equipment. This area is the largest single supply expense for fleet operations. Fuel is categorized as a separate expense and is difficult to attribute to a particular program, so it is presented as a stand-alone program.

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

- A Purchase fuel
- B Maintain adequate inventory at all times
- C Dispense as needed on a continuous basis
- D Charge direct to customer with a small markup for administrative handling

Performance Measures	2005	2006	2007	2008
	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A-E Cost of fuel purchases		\$262,000	\$480,000	\$534,000

Preventive Maintenance \$309,002

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 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

Performance Measures	2005	2006	2007	2008
	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A Mechanic labor hours charged to PM work orders	1,125	1,400	1,080	1,030
A Percent of PM work order expense to total work order expense	16%	20%	21%	20%
A Total cost charged to PM work orders	\$110,000	\$182,000	\$150,000	\$159,000

New Vehicle Upfitting \$88,741

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.

continued

Internal Service Funds

New Vehicle Upfitting - continued

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 and components
- C Determine component placement on vehicle
- D Install and test components
- E Road test equipment or vehicles

Performance Measures	2005	2006	2007	2008
	<u>Actual</u>	<u>Target</u>	<u>Target</u>	<u>Target</u>
A-E Mechanic labor hours charged to capital work orders	311	190	260	260
A-E Percent of capital work order expense to total work order expense	9%	5%	5%	5%
A-E Total expenses charged to capital work orders	\$68,000	\$42,000	\$43,000	\$45,000

TOTAL FOR ALL PROGRAMS \$2,860,720

Revenue Summary

FUND SUMMARY		Equipment Rental Reserve Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
Equipment Rental Reserve	Bob Gregory	By Source	2005	2006	2007	Variance	2008	Variance	Budget
Beginning Fund Balance	\$2,450,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Revenue	\$1,760,340	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$531,310	Intergovernmental	\$20,934	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2007/2008 Revenue	\$2,291,650	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Expenditures	\$2,291,650	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$709,009	\$656,300	\$793,790	20.9%	\$804,250	1.3%	\$1,598,040
Total 2007/2008 Expenditures	\$2,291,650	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$1,918,690	Other Financing Sources	\$43,449	\$68,950	\$137,250	99.1%	\$25,050	-81.7%	\$162,300
		Beg Resources Req to Balance	\$0	\$134,850	\$531,310	294.0%	\$0	-100.0%	\$531,310
		TOTAL REVENUES	\$773,392	\$860,100	\$1,462,350	70.0%	\$829,300	-43.3%	\$2,291,650

Expenditure Summary

Equipment Rental Reserve Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Object	2005	2006	2007	Variance	2008	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	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$87,407	\$4,700	\$2,000	-57.4%	\$2,000	0.0%	\$4,000
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Capital Outlay	\$422,097	\$855,400	\$1,460,350	70.7%	\$827,300	-43.3%	\$2,287,650
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Interfund Transfers	\$136,186	\$0	\$0	0.0%	\$0	0.0%	\$0
TOTAL EXPENDITURES	\$645,690	\$860,100	\$1,462,350	70.0%	\$829,300	-43.3%	\$2,291,650

Internal Service Funds

Organizational Chart

Insurance Reserve Fund



Internal Service Funds

Revenue Summary

FUND SUMMARY		Insurance Reserve Fund							
Internal Service Fund Title	Department Head Responsible	Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
Insurance Reserve	Bob Gregory	By Source	2005	2006	2007	Variance	2008	Variance	Budget
Beginning Fund Balance	\$575,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Revenue	\$2,123,740	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$35,970	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2007/2008 Revenue	\$2,159,710	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Expenditures	\$2,159,710	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$1,001,911	\$1,038,740	\$1,020,840	-1.7%	\$1,090,400	6.8%	\$2,111,240
Total 2007/2008 Expenditures	\$2,159,710	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$539,030	Other Financing Sources	\$14,705	\$4,500	\$5,000	11.1%	\$7,500	50.0%	\$12,500
		Beg Resources Req to Balance	\$0	\$0	\$16,460	0.0%	\$19,510	18.5%	\$35,970
		TOTAL REVENUES	\$1,016,616	\$1,043,240	\$1,042,300	-0.1%	\$1,117,410	7.2%	\$2,159,710

Expenditure Summary

Insurance Reserve Fund								
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008	
By Object	2005	2006	2007	Variance	2008	Variance	Budget	
Cont to End Fund Balance	\$0	\$50,860	\$0	-100.0%	\$0	0.0%	\$0	
Salaries & Wages	\$72,118	\$73,560	\$96,050	30.6%	\$103,930	8.2%	\$199,980	
Personnel Benefits	\$208,842	\$212,820	\$268,740	26.3%	\$285,380	6.2%	\$554,120	
Supplies	\$2,648	\$2,600	\$2,750	5.8%	\$2,840	3.3%	\$5,590	
Other Services & Charges	\$668,767	\$703,400	\$674,760	-4.1%	\$725,260	7.5%	\$1,400,020	
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	\$952,375	\$1,043,240	\$1,042,300	-0.1%	\$1,117,410	7.2%	\$2,159,710	

Program Descriptions - Initiatives - Performance Measures

The **Insurance Reserve Fund** is used to fund and account for the City's risk management activities.

Safety and Risk Management \$1,637,138

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, and safety training as well as providing 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 analyzing of the risk of accident loss, administration of property and liability insurance programs, review and coordination of insurance

Safety and Risk Management - continued

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.

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 final disposition to 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
- H Ensure effectiveness of safety training and safety consultation

Performance Measures	2005 Actual	2006 Target	2007 Target	2008 Target
A Percent of time all required safety training is conducted	100%	100%	100%	100%
B Number of completed required Safety Committee meetings	12	12	12	12
C Percent of accident/incident reports investigated and brought to final disposition	100%	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	100%	100%	100%	100%
H Overall employee satisfaction of safety training/consultation			95%	95%

Worker’s Compensation Program \$472,500

Worker’s Compensation Program to include Industrial Compensation Payments, Medical Claims, Department of Labor & Industries Quarterly Payments.

Wellness Health Promotion Program \$50,072

This program provides for implementation of a wellness health promotion program for the City of Longview. The program will follow the recommendations of the Association of Washington Cities (AWC) “Wellness Works” program using the latest strategies and techniques in health promotion to assist the City in controlling healthcare expenditures.

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

- A Develop, implement, and monitor Wellness Health Promotion Program
- B Ensure effectiveness of Wellness Health Promotion Program

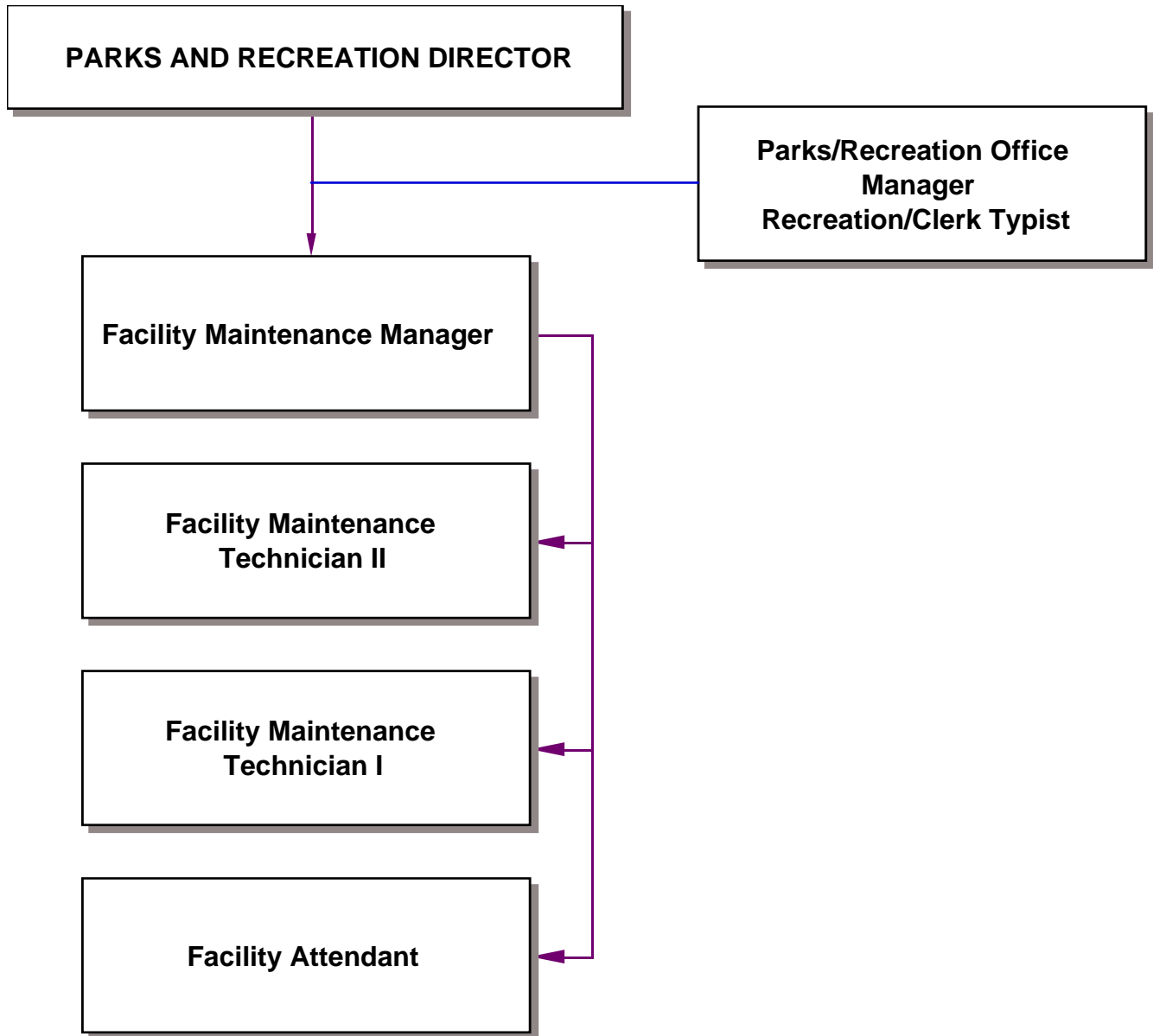
Performance Measures	2005 Actual	2006 Target	2007 Target	2008 Target
A Percent of increase in employee/family participation in Wellness Health Promotion Program over previous year			20%	10%
B Overall employee satisfaction of Wellness Health Promotion Program			95%	95%

TOTAL FOR ALL PROGRAMS \$2,159,710

Internal Service Funds

Organizational Chart

Facility Maintenance



20057/2008 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	2007-2008
Beginning Fund Balance	\$97,750	By Source	2005	2006	2007	Variance	2008	Variance	Budget
2007/2008 Expected Revenue	\$1,152,080	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 2007/2008 Revenue	\$1,152,080	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Expenditures	\$1,152,080	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 2007/2008 Expenditures	\$1,152,080	Miscellaneous	\$506,925	\$516,440	\$563,210	9.1%	\$588,870	4.6%	\$1,152,080
Estimated Ending Fund Balance	\$97,750	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	\$506,925	\$516,440	\$563,210	9.1%	\$588,870	4.6%	\$1,152,080

Expenditure Summary

Facility Maintenance Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Object	2005	2006	2007	Variance	2008	Variance	Budget
Cont to End Fund Balance	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Salaries & Wages	\$183,315	\$197,220	\$208,400	5.7%	\$218,730	5.0%	\$427,130
Personnel Benefits	\$48,281	\$62,580	\$76,800	22.7%	\$84,940	10.6%	\$161,740
Supplies	\$32,882	\$40,390	\$40,410	0.0%	\$41,560	2.8%	\$81,970
Other Services & Charges	\$211,373	\$208,230	\$224,800	8.0%	\$233,290	3.8%	\$458,090
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	\$8,016	\$8,020	\$12,800	59.6%	\$10,350	-19.1%	\$23,150
TOTAL EXPENDITURES	\$483,867	\$516,440	\$563,210	9.1%	\$588,870	4.6%	\$1,152,080



Program Descriptions - Initiatives - Performance Measures

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.

Facility Maintenance \$1,152,080

This program is responsible for maintenance and repairs of all City buildings. Contracts cleaning services, elevator service and supplies and labor needed to maintain all City buildings, including rental facilities Columbia Theatre basement and City of Kelso Catlin Hall, 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

- A HVAC filter changes each year - per unit
- A Grease bearings serviced and repaired per month: HVAC units, exhaust fans and pumps
- ALL In-house capital repairs completed per year
- ALL Vandalism repairs per year
- C Doors, windows and locks repaired per year
- D City building exteriors painted per year
- F Flushometers for toilets and urinals repaired per year
- I Lighting ballasts replaced per year (2 lamp and 4 lamp)
- I Four-foot florescent tubes replaced per year
- J Roof repairs per year

	2005 Actual	2006 Target	2007 Target	2008 Target
A	4	5	4	4
A	1	3	30	30
ALL	3	3	2	2
ALL	14	10	0	0
C	35	50	40	40
D	1	2	2	2
F	40	100	50	50
I	80	150	60	60
I	240	300	200	200
J	5	3	4	3

TOTAL FOR ALL PROGRAMS \$1,152,080

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	2007-2008
Unemployment Compensation	Bob Gregory	By Source	2005	2006	2007	Variance	2008	Variance	Budget
Beginning Fund Balance	\$335,000	Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Revenue	\$55,750	Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Beginning Cash Required for Operations	\$38,500	Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Total 2007/2008 Revenue	\$94,250	Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
2007/2008 Expected Expenditures	\$94,250	Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Contribution to Ending Fund Balance	\$0	Miscellaneous	\$11,696	\$0	\$27,500	0.0%	\$28,250	2.7%	\$55,750
Total 2007/2008 Expenditures	\$94,250	Non-Revenues	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Estimated Ending Fund Balance	\$296,500	Other Financing Sources	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
		Beg Resources Req to Balance	\$0	\$46,500	\$19,000	-59.1%	\$19,500	2.6%	\$38,500
		TOTAL REVENUES	\$11,696	\$46,500	\$46,500	0.0%	\$47,750	2.7%	\$94,250

Expenditure Summary

Unemployment Compensation Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Object	2005	2006	2007	Variance	2008	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	\$16,583	\$46,500	\$46,500	0.0%	\$47,750	2.7%	\$94,250
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	\$16,583	\$46,500	\$46,500	0.0%	\$47,750	2.7%	\$94,250

Program Descriptions - Initiatives - Performance Measures

The **Unemployment Compensation Fund** accounts for the expenditure of unemployment benefits for which the City is self-insured.

TOTAL FOR ALL PROGRAMS \$94,250

Internal Service Funds

Revenue Summary

Employee Benefits Reserve Fund							
Total Revenues	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Source	2005	2006	2007	Variance	2008	Variance	Budget
Taxes	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Licenses & Permits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Intergovernmental	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Charges for Services	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Fines & Forfeits	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Miscellaneous	\$217,656	\$174,800	\$398,530	128.0%	\$408,140	2.4%	\$806,670
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	\$339,700	\$128,970	-62.0%	\$134,360	0.0%	\$263,330
TOTAL REVENUES	\$217,656	\$514,500	\$527,500	2.5%	\$542,500	2.8%	\$1,070,000

Expenditure Summary

Employee Benefits Reserve Fund							
Total Expenditures	Actual	Budget	Budget	Percent	Budget	Percent	2007-2008
By Object	2005	2006	2007	Variance	2008	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	\$302,666	\$437,000	\$425,000	-2.7%	\$435,000	2.4%	\$860,000
Supplies	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0
Other Services & Charges	\$28,655	\$77,500	\$102,500	32.3%	\$107,500	4.9%	\$210,000
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	\$331,321	\$514,500	\$527,500	2.5%	\$542,500	2.8%	\$1,070,000

Program Descriptions - Initiatives - Performance Measures

The **Employee Benefits Reserve Fund** provides for the expenditure of accrued benefits for those vested City employees.

TOTAL FOR ALL PROGRAMS \$1,070,000