

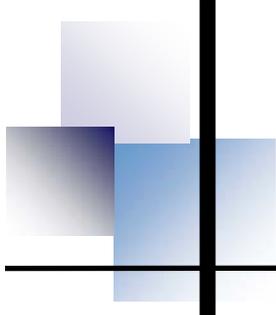
**Internal Service Funds**

**Health and Employee Benefits..... 352**

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DIRECTORY





**Health/Employee Benefits**

INTERNAL SERVICE FUND

	<u>2005 ACTUAL</u>	<u>2006 BUDGET</u>	<u>2006 ESTIMATED</u>	<u>2007 APPROVED</u>	<u>2007 PERCENT OF TOTAL</u>
BEGINNING FUND BALANCE	(474,620)	(474,619)	(831,179)	(482,573)	100%
<b>REVENUES</b>					
Charges for Services	6,524,068	7,567,264	7,662,106	8,069,573	94%
Interest	4,289	-	6,500	-	0%
Transfer In	-	-	-	500,000	6%
<b>TOTAL REVENUES</b>	6,528,357	7,567,264	7,668,606	8,569,573	100%
<b>EXPENDITURES</b>					
Claims	6,103,692	6,300,000	6,300,000	7,000,000	87%
Administrative	781,224	1,000,000	1,020,000	1,087,000	13%
<b>TOTAL EXPENDITURES</b>	6,884,916	7,300,000	7,320,000	8,087,000	100%
<b>ENDING FUND BALANCE</b>	(831,179)	(207,355)	(482,573)	-	0%

**TRENDS FOR THE YEAR ENDED December 31, 2007**

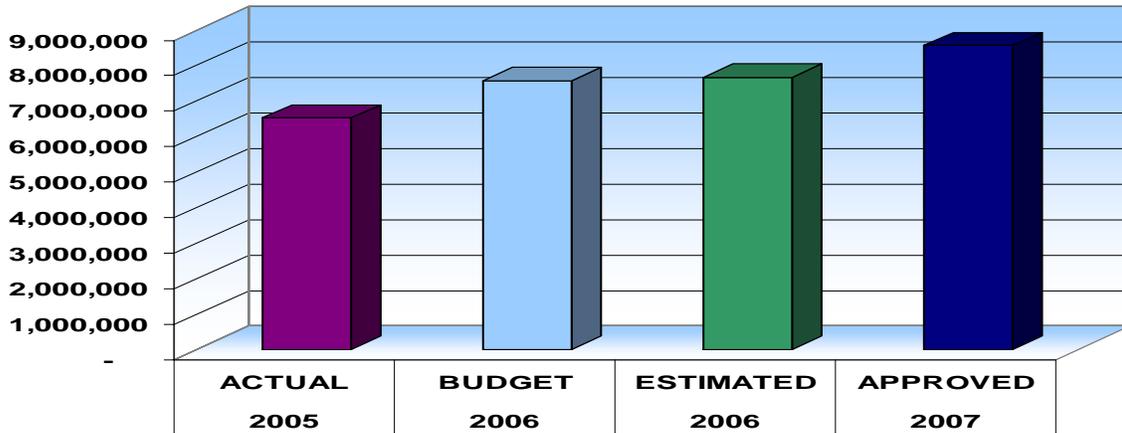
**REVENUES:** Revenues are anticipated to increase by \$900,967 compared to 2006's estimate. The General Fund and the employees are contributing to this Fund to offset the increase cost of Health-care claims. Also, the Workers' Compensation Fund is transferring \$500,000 to this fund.

**EXPENDITURES:** Claims and Administrative fees display an increase over the prior year due to increase claims cost. The benefits and coverage are revised annually in an effort to keep costs down while still providing employees with quality coverage.

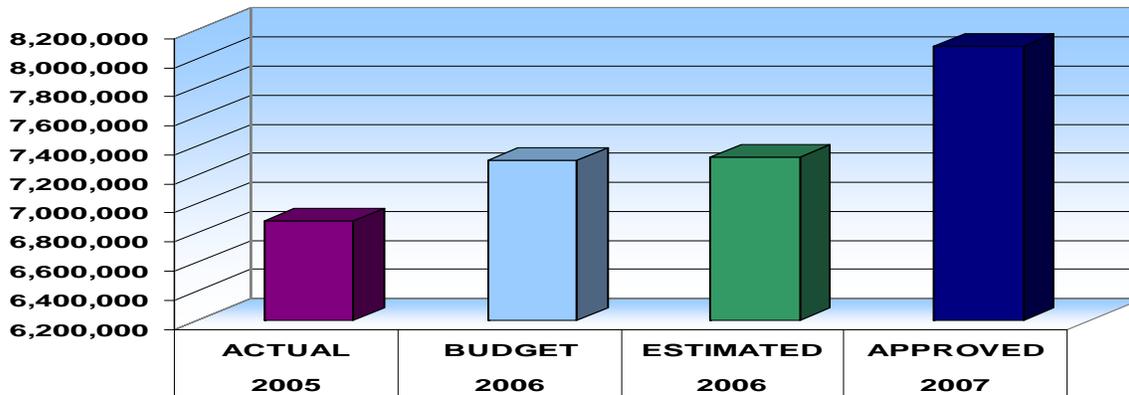
**FUND BALANCE:** The 2006 estimated Ending Fund Balance is a negative \$482,573; however, this funds is estimated to break-even by the end of 2007. The Fund Balance has decreased substantially compared to 1998's Fund Balance of \$3,280,327. Changes in benefits may occur mid-year if claim costs do not decrease.

# Health/Employee Benefits

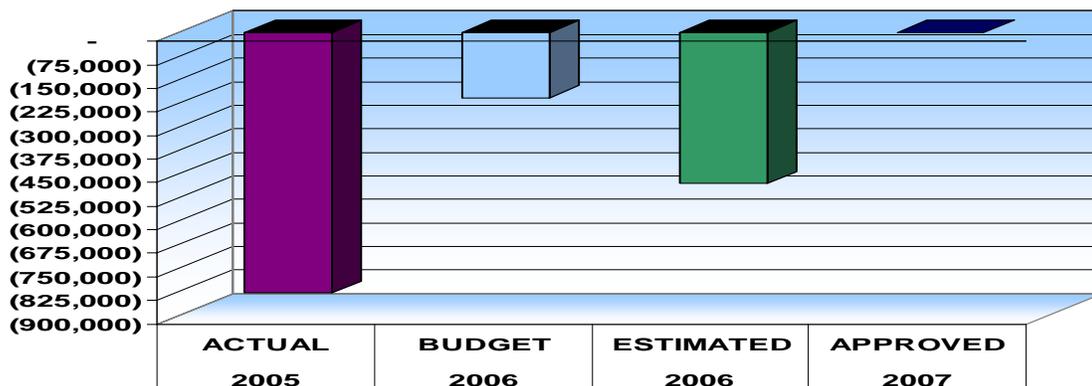
## REVENUE TRENDS

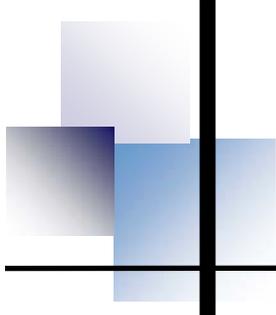


## EXPENDITURE TRENDS



## FUND BALANCE TRENDS





**Workers' Compensation**

**INTERNAL SERVICE FUND**

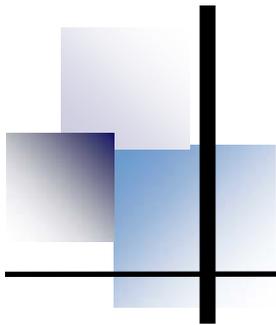
	<u>2005 ACTUAL</u>	<u>2006 BUDGET</u>	<u>2006 ESTIMATED</u>	<u>2007 APPROVED</u>	<u>2007 PERCENT OF TOTAL</u>
BEGINNING FUND BALANCE	1,752,857	1,752,856	1,610,318	1,626,318	100%
REVENUES					
Charges for Services	594,299	629,700	615,000	692,550	95%
Interest Earned	17,127	15,000	40,000	40,000	5%
TOTAL REVENUES	611,426	644,700	655,000	732,550	100%
EXPENDITURES					
Claims	512,094	525,000	400,000	500,000	41%
Administrative	241,871	220,200	239,000	217,000	18%
Transfer Out	-	-	-	500,000	41%
TOTAL EXPENDITURES	753,965	745,200	639,000	1,217,000	100%
ENDING FUND BALANCE	1,610,318	1,652,356	1,626,318	1,141,868	100%

**TRENDS FOR THE YEAR ENDED December 31, 2007**

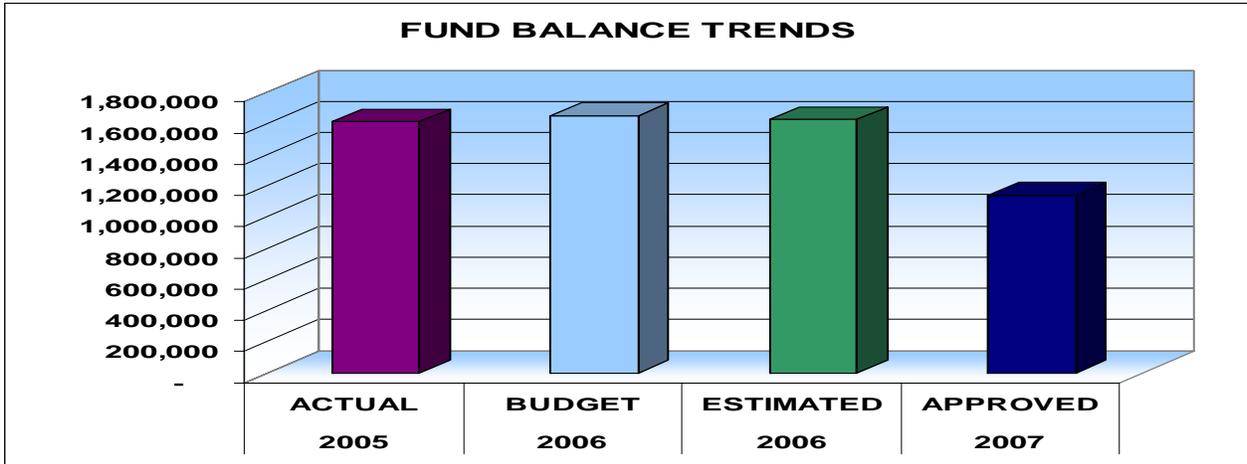
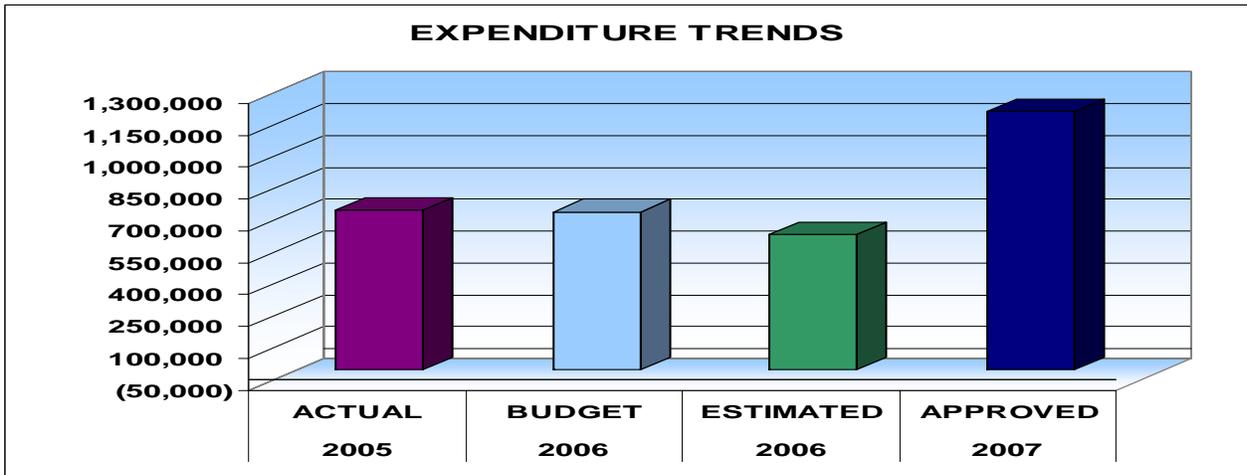
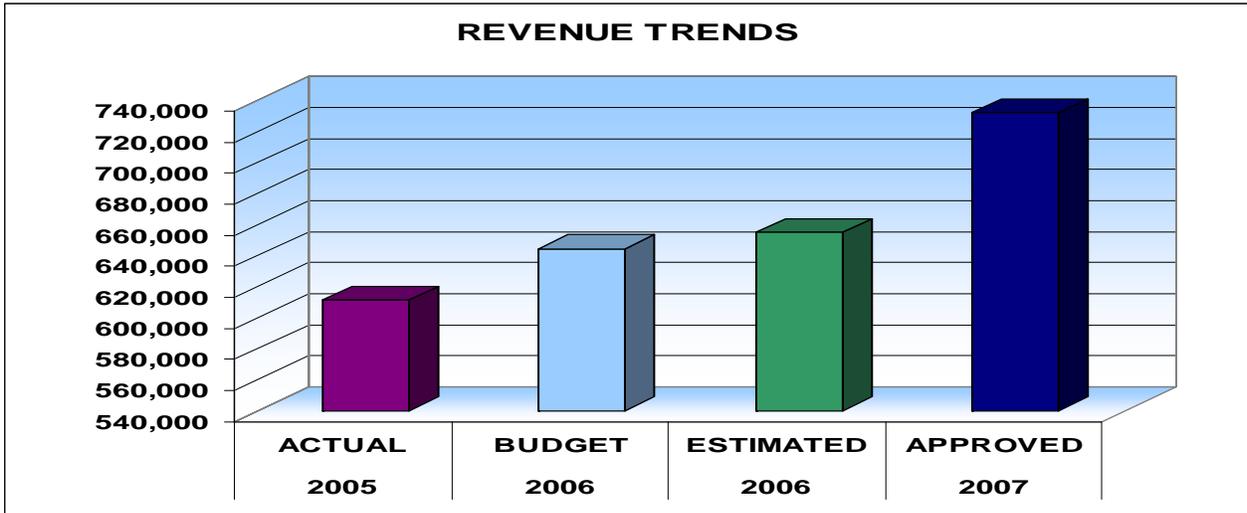
**REVENUES:** Revenues are projected to decrease by 12% compared to 2006 estimated Revenues.

**EXPENDITURES:** Costs are anticipated to have an increase of \$578,000. This is due to a transfer out to the Healthcare Fund.

**FUND BALANCE:** Fund Balance will decrease by \$484,450 compared to 2006 estimated Ending Fund Balance.



# Workers' Compensation



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