

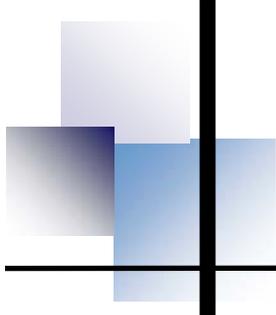
Internal Service Funds

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DIRECTORY





Health/Employee Benefits

INTERNAL SERVICE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>1,198,092</u>	<u>580,608</u>	<u>(408,176)</u>
REVENUES			
Charges for Services	4,618,493	5,214,336	5,929,031
Interest	10,848	2,984	2,044
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	4,629,341	5,217,320	5,931,075
EXPENDITURES			
Claims	4,793,145	5,705,736	5,414,430
Administrative	<u>453,720</u>	<u>500,368</u>	<u>583,089</u>
TOTAL EXPENDITURES	5,246,865	6,206,104	5,997,519
ENDING FUND BALANCE	<u><u>580,568</u></u>	<u><u>(408,176)</u></u>	<u><u>(474,620)</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

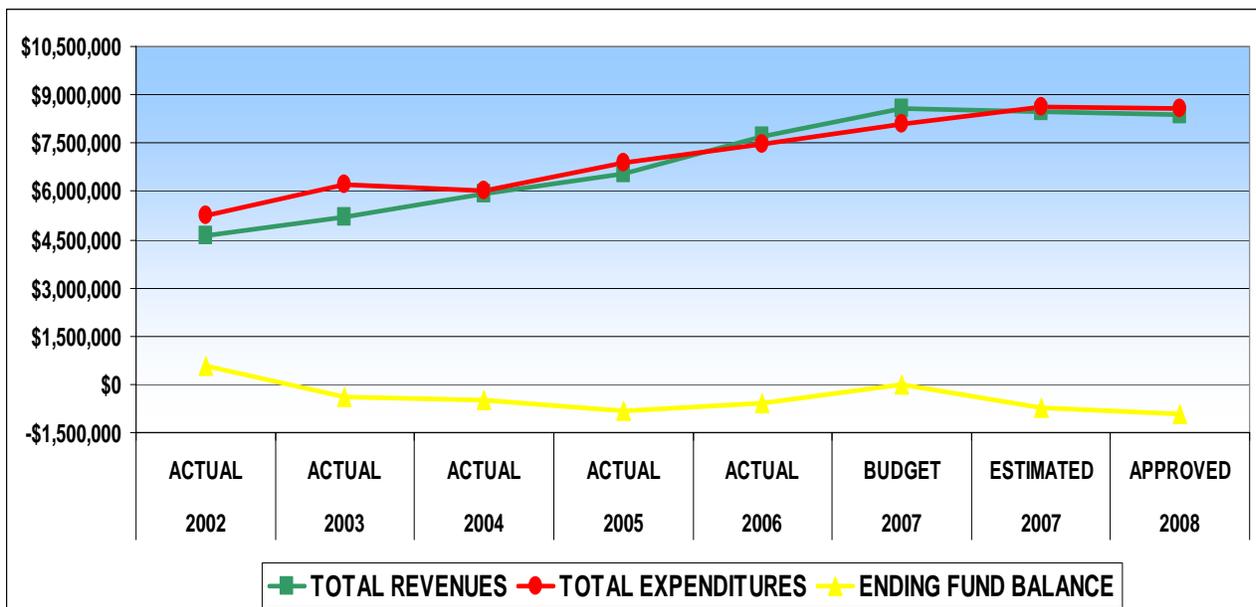
REVENUES: Revenues are anticipated to decrease by \$64,850 compared to 2007's Estimated Revenue. The General Fund and the employees are contributing to this Fund to offset the increase cost of Healthcare claims. This is a .8% decrease. The trend in prior years has been for Revenue in this Fund to experience between a 10% and 18% increase over the prior year. This dramatic change deviation from the trend can be attributed to the \$500,000 contribution made to this Fund from the Worker's Comp Fund in 2007. No such contribution is planned for 2008.

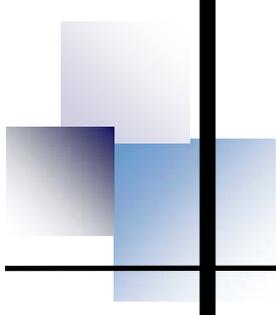
EXPENDITURES: Claims and Administrative fees display an increase over the prior year due to increase claims cost. The benefits and coverage are revised annually in an effort to keep costs down while still providing employees with quality coverage. 2008 is anticipated to experience a slight decrease of .09% in expenditures. For this claim year a new vendor will be administering the County's healthcare claims. While administrative fees are expected to rise, this will be offset by the greater savings assured by this vendor in the payment of claims.

FUND BALANCE: The 2008 Estimated Ending Fund Balance is a negative \$936,634. The Fund Balance has decreased substantially compared to 1998's Fund Balance of \$3,280,327. As the anticipated savings in costs materialize this estimate may change.

Health/Employee Benefits

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
(474,620)	(831,179)	(474,619)	(589,484)	(734,634)	100%
6,524,068	7,689,360	8,069,573	7,943,850	8,390,000	100%
4,289	230	-	11,000	-	0%
-	-	500,000	500,000	-	0%
6,528,357	7,689,590	8,569,573	8,454,850	8,390,000	100%
6,103,692	6,387,948	7,000,000	7,250,000	7,200,000	84%
781,224	1,059,947	1,087,000	1,350,000	1,392,000	16%
6,884,916	7,447,895	8,087,000	8,600,000	8,592,000	100%
(831,179)	(589,484)	7,954	(734,634)	(936,634)	0%





Workers' Compensation

INTERNAL SERVICE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>1,876,636</u>	<u>1,877,102</u>	<u>1,869,706</u>
REVENUES			
Charges for Services	489,102	528,988	556,422
Interest Earned	<u>13,953</u>	<u>10,160</u>	<u>8,513</u>
TOTAL REVENUES	503,055	539,148	564,935
EXPENDITURES			
Claims	390,082	373,867	521,899
Administrative	112,507	172,677	159,885
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	502,589	546,544	681,784
ENDING FUND BALANCE	<u><u>1,877,102</u></u>	<u><u>1,869,706</u></u>	<u><u>1,752,857</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

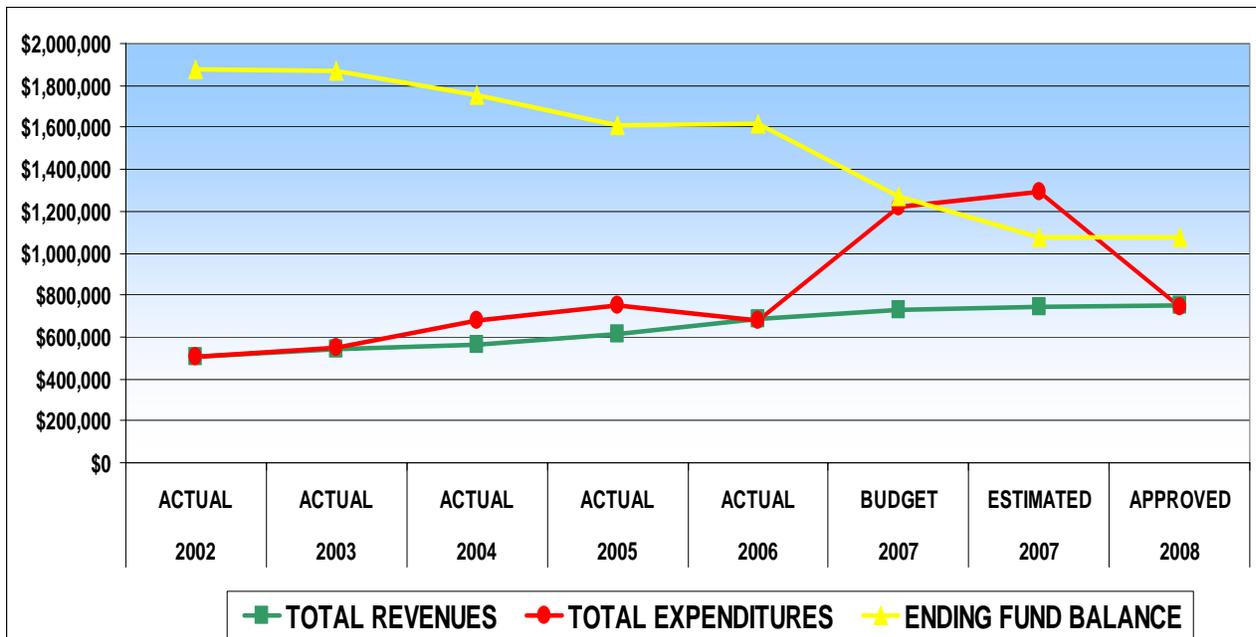
REVENUES: Revenues are projected to increase by less than 1% compared to 2007 Estimated Revenues. This varies somewhat from the trend in recent years which has ranged in increases from 5% to 13%. The increase, though smaller than the average, is nonetheless an increase.

EXPENDITURES: Costs are anticipated to have an decrease of \$543,000, which is a 42% decrease. In 2007 \$500,000 was transferred from this Fund to the Health and Employee Benefit Fund. Such a transfer is not planned for 2008. This accounts for the majority of the decrease in Expenditures.

FUND BALANCE: Fund Balance will increase by only \$3,000 compared to 2007 Estimated Ending Fund Balance. This increase, though minimal varies from the trend of previous years, where most years experienced a decline in Ending Fund Balance.

Workers' Compensation

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>1,752,857</u>	<u>1,610,318</u>	<u>1,752,856</u>	<u>1,617,134</u>	<u>1,072,667</u>	<u>100%</u>
594,299	622,019	692,550	693,533	720,000	96%
17,127	66,016	40,000	52,000	30,000	4%
611,426	688,035	732,550	745,533	750,000	100%
512,094	468,773	500,000	550,000	500,000	67%
241,871	212,446	217,000	240,000	247,000	33%
-	-	500,000	500,000	-	0%
753,965	681,219	1,217,000	1,290,000	747,000	100%
<u>1,610,318</u>	<u>1,617,134</u>	<u>1,268,406</u>	<u>1,072,667</u>	<u>1,075,667</u>	<u>100%</u>



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