

DENTAL INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008
FUND 615

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Estimated Financing Resources</u>						
Revenue						
Charges For Services	1,210,543	1,199,000	622,369	1,245,000	1,199,000	1,199,000
Misc & Non-Operating Revenue	6,338	10,000	6,239	12,000	10,000	10,000
Fund Balance - Prior Year	-	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 1,216,881</u>	<u>\$ 1,209,000</u>	<u>\$ 628,608</u>	<u>\$ 1,257,000</u>	<u>\$ 1,209,000</u>	<u>\$ 1,209,000</u>
<u>Estimated Requirements</u>						
Salaries & Benefits	-	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Self Insurance	1,216,881	1,209,000	628,608	1,257,000	1,209,000	1,209,000
Unallocated	-	-	-	-	-	-
Total Estimated Requirements	<u>\$ 1,216,881</u>	<u>\$ 1,209,000</u>	<u>\$ 628,608</u>	<u>\$ 1,257,000</u>	<u>\$ 1,209,000</u>	<u>\$ 1,209,000</u>

DENTAL INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 615

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Charges For Services</u>						
37080 Charges for Ins-Dental	1,210,543	1,199,000	622,369	1,245,000	1,199,000	1,199,000
Total	\$ 1,210,543	\$ 1,199,000	\$ 622,369	\$ 1,245,000	\$ 1,199,000	\$ 1,199,000
<u>Misc & Non-Operating Revenue</u>						
38710 Interest & Inv. Revenue	10,902	10,000	6,239	12,000	10,000	10,000
38715 Interest & Inv. GASB 31	(4,564)	-	-	-	-	-
Total	\$ 6,338	\$ 10,000	\$ 6,239	\$ 12,000	\$ 10,000	\$ 10,000
Total Revenue	\$ 1,216,881	\$ 1,209,000	\$ 628,608	\$ 1,257,000	\$ 1,209,000	\$ 1,209,000

MEDICAL INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008
FUND 616

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Estimated Financing Resources</u>						
Revenue						
Charges For Services	9,983,766	9,790,000	5,749,915	11,501,000	9,790,000	9,790,000
Misc & Non-Operating Revenue	21,682	43,000	37,307	75,000	43,000	43,000
Fund Balance - Prior Year	-	-	-	-	-	-
Total Estimated Financing Resources	<u>\$10,005,448</u>	<u>\$ 9,833,000</u>	<u>\$ 5,787,222</u>	<u>\$11,576,000</u>	<u>\$ 9,833,000</u>	<u>\$ 9,833,000</u>
Estimated Requirements						
Salaries & Benefits	40,067	62,170	23,518	47,035	66,896	66,896
Maintenance & Operation	559	500	314	500	500	500
Capital	-	-	-	-	-	-
Self Insurance	9,964,822	9,770,330	5,763,390	11,528,465	9,765,604	9,765,604
Unallocated	-	-	-	-	-	-
Total Estimated Requirements	<u>\$10,005,448</u>	<u>\$ 9,833,000</u>	<u>\$ 5,787,222</u>	<u>\$11,576,000</u>	<u>\$ 9,833,000</u>	<u>\$ 9,833,000</u>

MEDICAL INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 616

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Charges For Services</u>						
37030 Charges for Ins-GCEA	3,061,691	3,017,000	1,755,385	3,511,000	3,017,000	3,017,000
37040 Charges for Ins-GPOA	1,125,859	1,102,000	670,342	1,341,000	1,102,000	1,102,000
37050 Charges for Ins-GFFA	1,375,966	1,373,000	779,866	1,560,000	1,373,000	1,373,000
37060 Charges for Ins-Retirees	1,829,514	1,739,000	1,057,884	2,116,000	1,739,000	1,739,000
37070 Charges for Ins-Other	2,590,736	2,559,000	1,486,438	2,973,000	2,559,000	2,559,000
Total	\$ 9,983,766	\$ 9,790,000	\$ 5,749,915	\$ 11,501,000	\$ 9,790,000	\$ 9,790,000
<u>Misc & Non-Operating Revenue</u>						
38560 Miscellaneous Revenue	-	-	-	-	-	-
38710 Interest & Inv. Revenue	53,196	43,000	37,307	75,000	43,000	43,000
38715 Interest & Inv. GASB 31	(31,514)	-	-	-	-	-
Total	\$ 21,682	\$ 43,000	\$ 37,307	\$ 75,000	\$ 43,000	\$ 43,000
Total Revenue	\$ 10,005,448	\$ 9,833,000	\$ 5,787,222	\$ 11,576,000	\$ 9,833,000	\$ 9,833,000

Account Summary	<u>Actual Expenditures 2005-2006</u>	<u>Current Year Appropriation 2006-2007</u>	<u>Year to Date Expenditures 12/31/06</u>	<u>Estimated Expenditures 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Budget 2007-2008</u>
<u>Financial</u>						
Salaries & Benefits	40,067	62,170	23,518	47,035	66,896	66,896
Maintenance & Operation	559	500	314	500	500	500
Capital	-	-	-	-	-	-
Charges-Other Depts	-	-	-	-	-	-
Total	<u>\$ 40,626</u>	<u>\$ 62,670</u>	<u>\$ 23,832</u>	<u>\$ 47,535</u>	<u>\$ 67,396</u>	<u>\$ 67,396</u>

Personnel Classification Detail

	Actual <u>2005-2006</u>	Budget <u>2006-2007</u>	Estimated <u>2006-2007</u>	Prior Est. <u>2007-2008</u>	Budget <u>2007-2008</u>
Accounting Service Specialist	0.75	0.75	0.75	0.75	0.75
Payroll Supervisor	0.10	0.10	0.10	0.10	0.10
TOTAL	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Budget 2007-2008	Budget 2007-2008
Salaries & Benefits						
41100 Salaries	32,864	48,970	18,481	36,961	52,888	52,888
41600 Compensated Absences	520	700	341	683	721	721
41700 Other Benefits	154	36	5	10	37	37
41800 Life Insurance	34	30	23	45	31	31
41900 Disability Insurance	30	250	96	191	258	258
42000 Vision Insurance	12	75	14	28	77	77
42100 Medical Insurance	2,782	5,135	1,974	3,948	5,289	5,289
42200 Dental Insurance	440	749	256	512	771	771
42300 Unemployment Insurance	33	46	18	37	47	47
42400 Compensation Insurance	181	357	102	203	368	368
42500 Medicare	446	677	267	534	697	697
42700 PERS Retirement	2,572	5,145	1,942	3,883	5,712	5,712
Total	<u>40,067</u>	<u>62,170</u>	<u>23,518</u>	<u>47,035</u>	<u>66,896</u>	<u>66,896</u>
Maintenance & Operation Detail						
44750 Insurance & Surety Bonds	559	500	314	500	500	500
45450 Printing and Graphics	-	-	-	-	-	-
Total	<u>\$ 559</u>	<u>\$ 500</u>	<u>\$ 314</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>

VISION INSURANCE FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008
FUND 617

	Actual 2005- 2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007- 2008	Budget 2007- 2008
<u>Estimated Financing Resources</u>						
Revenue						
Charges For Services	98,546	97,000	50,297	101,000	97,000	97,000
Misc & Non-Operating Revenue	859	1,000	786	2,000	1,000	1,000
Fund Balance - Prior Year	-	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 99,405</u>	<u>\$ 98,000</u>	<u>\$ 51,083</u>	<u>\$ 103,000</u>	<u>\$ 98,000</u>	<u>\$ 98,000</u>
Estimated Requirements						
Salaries & Benefits	-	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Self Insurance	99,405	98,000	51,083	103,000	98,000	98,000
Unallocated	-	-	-	-	-	-
Total Estimated Requirements	<u>\$ 99,405</u>	<u>\$ 98,000</u>	<u>\$ 51,083</u>	<u>\$ 103,000</u>	<u>\$ 98,000</u>	<u>\$ 98,000</u>

VISION INSURANCE FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 617

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Charges For Services</u>						
37090 Charges for Ins-Vision	98,546	97,000	50,297	101,000	97,000	97,000
Total	\$ 98,546	\$ 97,000	\$ 50,297	\$ 101,000	\$ 97,000	\$ 97,000
<u>Misc & Non-Operating Revenue</u>						
38710 Interest & Inv. Revenue	1,343	1,000	786	2,000	1,000	1,000
38715 Interest & Inv. GASB 31	(484)	-	-	-	-	-
Total	\$ 859	\$ 1,000	\$ 786	\$ 2,000	\$ 1,000	\$ 1,000
Total Revenue	\$ 99,405	\$ 98,000	\$ 51,083	\$ 103,000	\$ 98,000	\$ 98,000

EMPLOYEE BENEFITS FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008
FUND 640

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Estimated Financing Resources</u>						
Revenue						
Charges For Services	2,126,320	2,132,000	1,170,285	2,341,000	2,132,000	2,132,000
Misc & Non-Operating Revenue	206,739	392,000	136,893	274,000	392,000	392,000
Fund Balance - Prior Year	-	-	-	-	-	-
Total Estimated Financing Resources	<u>\$ 2,333,059</u>	<u>\$ 2,524,000</u>	<u>\$ 1,307,178</u>	<u>\$ 2,615,000</u>	<u>\$ 2,524,000</u>	<u>\$ 2,524,000</u>
Estimated Requirements						
Salaries & Benefits	-	-	-	-	-	-
Maintenance & Operation	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Self Insurance	2,333,059	2,524,000	1,307,178	2,615,000	2,524,000	2,524,000
Unallocated	-	-	-	-	-	-
Total Estimated Requirements	<u>\$ 2,333,059</u>	<u>\$ 2,524,000</u>	<u>\$ 1,307,178</u>	<u>\$ 2,615,000</u>	<u>\$ 2,524,000</u>	<u>\$ 2,524,000</u>

EMPLOYEE BENEFITS FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 640

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Charges For Services</u>						
37100 Charges for Employee Benefits	1,636,901	1,641,000	894,925	1,790,000	1,641,000	1,641,000
37101 Charges for Employee Vac/Comp	489,419	491,000	275,360	551,000	491,000	491,000
Total	\$ 2,126,320	\$ 2,132,000	\$ 1,170,285	\$ 2,341,000	\$ 2,132,000	\$ 2,132,000
<u>Misc & Non-Operating Revenue</u>						
38710 Interest & Inv. Revenue	331,034	392,000	136,893	274,000	392,000	392,000
38715 Interest & Inv. GASB 31	(124,295)	-	-	-	-	-
Total	\$ 206,739	\$ 392,000	\$ 136,893	\$ 274,000	\$ 392,000	\$ 392,000
<u>Transfer From Other Funds</u>						
39100 Transfer - General Fund	-	-	-	-	-	-
39110 Transfer - Special Revenue	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,333,059	\$ 2,524,000	\$ 1,307,178	\$ 2,615,000	\$ 2,524,000	\$ 2,524,000

GRAPHICS OPERATION FUND
 SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2008
 FUND 650

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Estimated Financing Resources</u>						
Revenue						
Charges For Services	518,062	650,000	142,471	500,000	650,000	500,000
Misc & Non-Operating Revenue	3,651	5,000	523	1,000	5,000	5,000
Transfer From Other Funds	-	-	-	-	-	-
Fund Balance - Prior Year	60,784	121,626	174,208	199,234	110,121	260,121
Total Estimated Financing Resources	\$ 582,497	\$ 776,626	\$ 317,202	\$ 700,234	\$ 765,121	\$ 765,121
<u>Estimated Requirements</u>						
Salaries & Benefits	417,546	552,514	238,061	476,122	574,009	574,009
Maintenance & Operation	164,951	191,112	79,141	191,112	191,112	191,112
Capital	-	33,000	-	33,000	-	-
Self Insurance	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total Estimated Requirements	\$ 582,497	\$ 776,626	\$ 317,202	\$ 700,234	\$ 765,121	\$ 765,121

GRAPHICS OPERATION FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 650

	Actual 2005-2006	Current Year 2006-2007	Year to Date 12/31/06	Revised Estimated 2006-2007	Prior Estimate 2007-2008	Budget 2007-2008
<u>Charges For Services</u>						
37140 Charges for Graphics	518,062	650,000	142,471	500,000	650,000	500,000
Total	\$ 518,062	\$ 650,000	\$ 142,471	\$ 500,000	\$ 650,000	\$ 500,000
<u>Misc & Non-Operating Revenue</u>						
38560 Miscellaneous Revenue	-	-	54	-	-	-
38710 Interest & Inv. Revenue	6,010	5,000	469	1,000	5,000	5,000
38715 Interest & Inv. GASB 31	(2,359)	-	-	-	-	-
Total	\$ 3,651	\$ 5,000	\$ 523	\$ 1,000	\$ 5,000	\$ 5,000
<u>Transfer From Other Funds</u>						
39100 Transfer - General Fund	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 521,713	\$ 655,000	\$ 142,994	\$ 501,000	\$ 655,000	\$ 505,000

Account Summary	<u>Actual Expenditures 2005-2006</u>	<u>Current Year Appropriation 2006-2007</u>	<u>Year to Date Expenditures 12/31/06</u>	<u>Estimated Expenditures 2006-2007</u>	<u>Budget 2007-2008</u>	<u>Budget 2007-2008</u>
<u>Financial</u>						
Salaries & Benefits	417,546	552,514	238,061	476,122	574,009	574,009
Maintenance & Operation	164,951	191,112	79,141	191,112	191,112	191,112
Capital	-	33,000	-	33,000	-	-
Charges - Other Depts	-	-	-	-	-	-
Total	<u>\$ 582,497</u>	<u>\$ 776,626</u>	<u>\$ 317,202</u>	<u>\$ 700,234</u>	<u>\$ 765,121</u>	<u>\$ 765,121</u>

Personnel Classification Detail

	Actual <u>2005-2006</u>	Budget <u>2006-2007</u>	Estimated <u>2006-2007</u>	Prior Est. <u>2007-2008</u>	Budget <u>2007-2008</u>
Duplicating Machine Operator	2.00	2.00	2.00	2.00	2.00
Graphics Administrator	1.00	1.00	1.00	1.00	1.00
Graphics Illustrator	2.00	2.00	2.00	2.00	2.00
Office Specialist I	2.00	2.00	2.00	2.00	2.00
Sr. Graphics Illustrator	1.00	1.00	1.00	1.00	1.00
TOTAL	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Budget 2007-2008	Budget 2007-2008
Salaries & Benefits						
41100 Salaries	342,275	416,172	189,343	378,686	434,528	434,528
41200 Overtime	972	-	-	-	-	-
41300 Hourly Wages	9,034	4,400	2,370	4,740	4,400	4,400
41600 Compensated Absences	5,646	7,075	3,488	6,976	7,387	7,387
41700 Other Benefits	(19)	1,000	200	400	1,000	1,000
41800 Life Insurance	714	1,398	306	612	1,440	1,440
41900 Disability Insurance	1,843	2,188	1,067	2,134	2,254	2,254
42000 Vision Insurance	684	672	361	722	672	672
42100 Medical Insurance	20,986	65,636	16,219	32,439	65,636	65,636
42200 Dental Insurance	1,983	1,530	1,610	3,221	1,530	1,530
42300 Unemployment Insurance	352	416	192	384	435	435
42400 Compensation Insurance	1,937	3,329	1,054	2,109	2,173	2,173
42500 Medicare	3,418	5,000	1,926	3,853	5,150	5,150
42600 Social Security/PARS	117	-	31	62	-	-
42700 PERS Retirement	27,605	43,698	19,892	39,785	47,404	47,404
Total	\$ 417,546	\$ 552,514	\$ 238,061	\$ 476,122	\$ 574,009	\$ 574,009

Maintenance & Operation Detail

42800 Auto Allowance	65	505	4	505	505	505
43110 Contractual Services	58,704	34,703	24,158	34,703	34,703	34,703
43150 City Services	-	-	3,875	-	-	-
44120 Repairs to Office Equip	26,856	30,300	11,418	30,300	30,300	30,300
44300 Telephone	-	556	-	556	556	556
44450 Postage	43	101	14	101	101	101
44550 Travel	1,840	164	-	164	164	164
44600 Laundry & Towel Service	127	505	27	505	505	505
44650 Training	-	8,100	-	8,100	8,100	8,100
44700 Computer Software	5,958	5,050	4,871	5,050	5,050	5,050
44750 Insurance & Surety Bonds	5,989	7,352	3,259	7,352	7,352	7,352

	Actual Expenditures 2005-2006	Current Year Appropriation 2006-2007	Year to Date Expenditures 12/31/06	Estimated Expenditures 2006-2007	Budget 2007-2008	Budget 2007-2008
45050 Periodicals & Newspapers	1,159	1,010	89	1,010	1,010	1,010
45100 Books	-	202	77	202	202	202
45150 Furniture & Equipment	-	5,050	39	5,050	5,050	5,050
45200 Maps and Blue Prints	25,971	2,020	15,921	2,020	2,020	2,020
45250 Office Supplies	36,253	87,944	14,381	87,944	87,944	87,944
45350 General Supplies	684	6,580	-	6,580	6,580	6,580
46900 Business Meetings	878	-	852	-	-	-
47000 Miscellaneous	562	970	248	970	970	970
47010 Discount Earned & Lost	(136)	-	(92)	-	-	-
Total	\$ 164,951	\$ 191,112	\$ 79,141	\$ 191,112	\$ 191,112	\$ 191,112