

# Administrative Services

## Mission Statement

### Finance & Purchasing

To provide leadership in responsibly managing the City's financial resources.

### Graphics

To assist City Divisions in reaching their goals through creative visual communications

### Human Resources

To maximize the effectiveness, productivity and performance of the City of Glendale's human resources through the development of a workplace environment which is responsive to the needs of the organization and its employees.

## 2004/05 Budget Proposed Appropriations

|                                      | <u>Salaries and<br/>Benefits</u> | <u>Maintenance<br/>and Operation</u> | <u>Capital<br/>Outlay</u>   | <u>Self<br/>Insurance</u> | <u>Total</u>      |
|--------------------------------------|----------------------------------|--------------------------------------|-----------------------------|---------------------------|-------------------|
| <b>General Fund</b>                  |                                  |                                      |                             |                           |                   |
| <u>Finance</u>                       |                                  |                                      |                             |                           |                   |
| Administration                       | 493,216                          | 463,277                              | -                           | -                         | 956,493           |
| Accounts Payable                     | 212,910                          | 64,288                               | -                           | -                         | 277,198           |
| Budget                               | 66,815                           | 15,730                               | -                           | -                         | 82,545            |
| Accounting                           | 465,051                          | 60,294                               | -                           | -                         | 525,345           |
| Grants                               | 195,982                          | 60,054                               | -                           | -                         | 256,036           |
| Payroll                              | 307,594                          | 65,116                               | -                           | -                         | 372,710           |
| Purchasing                           | 338,608                          | 26,874                               | -                           | -                         | 365,482           |
| Transfer to Other Funds              | -                                | 2,771,434                            | -                           | -                         | 2,771,434         |
| <u>Human Resources</u>               |                                  |                                      |                             |                           |                   |
| Administration                       | 972,572                          | 404,381                              | -                           | -                         | 1,376,953         |
| Citywide Training                    | -                                | 232,003                              | -                           | -                         | 232,003           |
| Budgeted Underexpenditures           |                                  |                                      |                             |                           | (20,000)          |
| <b>Total General Fund</b>            | <b>3,052,748</b>                 | <b>4,163,451</b>                     | <b>-</b>                    | <b>-</b>                  | <b>7,196,199</b>  |
| <b>Unemployment Insurance Fund</b>   |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 145,000                   | 145,000           |
| <b>Uninsurable Litigation Fund</b>   |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 2,265,000                 | 2,265,000         |
| <b>Liability Insurance Fund</b>      |                                  |                                      |                             |                           |                   |
|                                      | 508,250                          | 21,036                               | -                           | 15,714                    | 545,000           |
| <b>Auto Insurance Fund</b>           |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 303,000                   | 303,000           |
| <b>Workers Compensation Fund</b>     |                                  |                                      |                             |                           |                   |
| Employee Health Services             | 552,619                          | 419,141                              | -                           | -                         | 971,760           |
| Compensation Insurance               | 575,787                          | 203,371                              | -                           | -                         | 779,158           |
| Safety                               | 296,294                          | 126,146                              | 25,000                      | -                         | 447,440           |
| Self Insurance                       | -                                | -                                    | -                           | 4,818,642                 | 4,818,642         |
| <b>Total Workers Comp Fund</b>       | <b>1,424,700</b>                 | <b>748,658</b>                       | <b>25,000</b>               | <b>4,818,642</b>          | <b>7,017,000</b>  |
| <b>Dental Insurance Fund</b>         |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 801,000                   | 801,000           |
| <b>Medical Insurance Fund</b>        |                                  |                                      |                             |                           |                   |
|                                      | 51,619                           | -                                    | -                           | 5,579,381                 | 5,631,000         |
| <b>Vision Insurance Fund</b>         |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 95,000                    | 95,000            |
| <b>Employee Benefits Fund</b>        |                                  |                                      |                             |                           |                   |
|                                      | -                                | -                                    | -                           | 611,000                   | 611,000           |
| <b>Graphics Operation Fund</b>       |                                  |                                      |                             |                           |                   |
|                                      | 486,048                          | 201,112                              | -                           | -                         | 687,160           |
| <b>Total Proposed Appropriation</b>  | <b>5,523,365</b>                 | <b>5,134,257</b>                     | <b>25,000</b>               | <b>14,633,737</b>         | <b>25,296,359</b> |
| <b>Authorized Salaried Positions</b> |                                  |                                      |                             |                           |                   |
|                                      | <u>Budget<br/>2003-2004</u>      | <u>Estimated<br/>2003-2004</u>       | <u>Budget<br/>2004-2005</u> |                           |                   |
| Finance                              | 38.80                            | 39.90                                | 39.90                       |                           |                   |
| Human Resources                      | 30.00                            | 30.00                                | 30.00                       |                           |                   |
| <b>Total</b>                         | <b>68.80</b>                     | <b>69.90</b>                         | <b>69.90</b>                |                           |                   |

| Account Summary           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| Financial                 |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits       | -                                 | 428,186                                  | 146,935                                  | 428,186                              | 493,216           | 521,675           |
| Maintenance & Operation   | -                                 | 412,407                                  | 116,535                                  | 452,156                              | 463,277           | 466,538           |
| Capital                   | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure | -                                 | (10,000)                                 | -  | (10,000)                             | (10,000)          | (10,000)          |
| Total                     | \$ -                              | \$ 830,593                               | \$ 263,470                               | \$ 870,342                           | \$ 946,493        | \$ 978,213        |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Services Specialist         | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Systems Administrator       | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Analyst                 | 1.00                | 1.00                   | 1.00                | 1.00                |
| Administrative Associate               | 0.00                | 0.00                   | 0.00                | 0.00                |
| Assistant Director - Finance           | 0.00                | 1.00                   | 1.00                | 1.00                |
| Assistant Finance Director             | 1.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Administrative Services    | 0.00                | 1.00                   | 1.00                | 1.00                |
| Director of Finance & Admin. Services  | 1.00                | 0.00                   | 0.00                | 0.00                |
| Executive Secretary (Steno) (Conf)     | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 1.00                | 1.00                   | 1.00                | 1.00                |
| Principal Accountant                   | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accountant                      | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician           | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                           | <b>5.00</b>         | <b>5.00</b>            | <b>5.00</b>         | <b>5.00</b>         |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 375,166                                  | 117,493                                  | 375,166                              | 429,263           | 442,141           |
| 41300 Hourly Wages                        | -                                 | -  | 3,393                                    | -                                    | -                 | -                 |
| 41600 Compensated Absences                | -                                 | 5,439                                    | 956                                      | 5,439                                | 6,439             | 6,632             |
| 41700 Other Benefits                      | -                                 | 807                                      | 679                                      | 807                                  | 750               | 750               |
| 41800 Life Insurance                      | -                                 | 633                                      | 278                                      | 633                                  | 883               | 909               |
| 41900 Disability Insurance                | -                                 | 2,576                                    | 665                                      | 2,576                                | 2,706             | 2,787             |
| 42000 Vision Insurance                    | -                                 | 733                                      | 224                                      | 733                                  | 672               | 672               |
| 42100 Medical Insurance                   | -                                 | 30,863                                   | 18,653                                   | 30,863                               | 39,338            | 40,518            |
| 42200 Dental Insurance                    | -                                 | 3,382                                    | 2,300                                    | 3,382                                | 4,137             | 4,261             |
| 42300 Unemployment Insurance              | -                                 | 363                                      | 117                                      | 363                                  | 429               | 442               |
| 42400 Compensation Insurance              | -                                 | 5,439                                    | 641                                      | 5,439                                | 3,500             | 3,605             |
| 42500 Medicare                            | -                                 | 2,770                                    | 1,492                                    | 2,770                                | 5,099             | 5,252             |
| 42600 Social Security                     | -                                 | 15                                       | 44                                       | 15                                   | -                 | -                 |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 13,706            |
| <b>Total</b>                              | <b>\$ -</b>                       | <b>\$ 428,186</b>                        | <b>\$ 146,935</b>                        | <b>\$ 428,186</b>                    | <b>\$ 493,216</b> | <b>\$ 521,675</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 42800 Auto Allowance                      | -                                 | 5,012                                    | 975                                      | 5,012                                | 5,012             | 5,012             |
| 43110 Contractual Services                | -                                 | 73,446                                   | 106,518                                  | 110,000                              | 73,446            | 73,446            |
| 43113 County Property Tax Admin           | -                                 | 310,000                                  | -  | 310,000                              | 310,000           | 310,000           |
| 44120 Repairs to Office Equipment         | -                                 | 983                                      | 29                                       | 983                                  | 983               | 983               |
| 44300 Telephone                           | -                                 | 983                                      | 186                                      | 983                                  | 983               | 983               |
| 44450 Postage                             | -                                 | 3,686                                    | 4,866                                    | 6,500                                | 3,686             | 3,686             |
| 44550 Travel                              | -                                 | 1,436                                    | 609                                      | 1,436                                | 1,436             | 1,436             |
| 44650 Training                            | -                                 | 2,457                                    | 250                                      | 2,457                                | 2,457             | 2,457             |
| 44700 Computer Software                   | -                                 | 246                                      | 42                                       | 246                                  | 246               | 246               |
| 44750 Insurance & Surety Bonds            | -                                 | 6,214                                    | 1,981                                    | 6,214                                | 6,266             | 6,266             |
| 44800 Membership and Dues                 | -                                 | 246                                      | 510                                      | 600                                  | 246               | 246               |
| 45050 Periodicals & Newspapers            | -                                 | 147                                      | 100                                      | 147                                  | 147               | 147               |
| 45100 Books                               | -                                 | 123                                      | 145                                      | 150                                  | 123               | 123               |

|                             | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-----------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45150 Furniture & Equipment | -                                 | 983                                      | -  | 983                                  | 983               | 983               |
| 45250 Office Supplies       | -                                 | 4,146                                    | 263                                      | 4,146                                | 54,964            | 58,225            |
| 45350 General Supplies      | -                                 | 230                                      | -  | 230                                  | 230               | 230               |
| 46900 Business Meetings     | -                                 | 92                                       | 60                                       | 92                                   | 92                | 92                |
| 47000 Miscellaneous         | -                                 | 1,977                                    | -  | 1,977                                | 1,977             | 1,977             |
| <b>Total</b>                | <b>\$ -</b>                       | <b>\$ 412,407</b>                        | <b>\$ 116,535</b>                        | <b>\$ 452,156</b>                    | <b>\$ 463,277</b> | <b>\$ 466,538</b> |

| Account Summary           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Financial</b>          |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits       | -                                 | 330,402                                  | 65,012                                   | 330,402                              | 212,910           | 225,248           |
| Maintenance & Operation   | -                                 | 66,024                                   | 2,934                                    | 66,024                               | 64,288            | 64,288            |
| Capital                   | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure | -                                 | -  | -  | -                                    | -                 | -                 |
| <b>Total</b>              | <b>\$ -</b>                       | <b>\$ 396,426</b>                        | <b>\$ 67,946</b>                         | <b>\$ 396,426</b>                    | <b>\$ 277,198</b> | <b>\$ 289,536</b> |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Services Specialist         | 2.00                | 2.00                   | 2.00                | 2.00                |
| Accounting Systems Administrator       | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Analyst                 | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Associate               | 0.00                | 0.00                   | 0.00                | 0.00                |
| Assistant Finance Director             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Finance & Admin. Services  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Executive Secretary (Steno) (Conf)     | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accountant                   | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accounting Technician        | 0.00                | 1.00                   | 1.00                | 1.00                |
| Senior Accountant                      | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist  | 1.00                | 1.00                   | 1.00                | 1.00                |
| Senior Accounting Technician           | 1.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                           | <u>4.00</u>         | <u>4.00</u>            | <u>4.00</u>         | <u>4.00</u>         |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 279,860                                  | 56,965                                   | 279,860                              | 186,331           | 191,920           |
| 41200 Overtime                            | -                                 | 3,000                                    | -  | 3,000                                | -                 | -                 |
| 41300 Hourly Wages                        | -                                 | 5,000                                    | 2,858                                    | 5,000                                | 5,150             | 5,305             |
| 41600 Compensated Absences                | -                                 | 4,364                                    | 500                                      | 4,364                                | 2,795             | 2,879             |
| 41700 Other Benefits                      | -                                 | 647                                      | 93                                       | 647                                  | -                 | -                 |
| 41800 Life Insurance                      | -                                 | 508                                      | -  | 508                                  | -                 | -                 |
| 41900 Disability Insurance                | -                                 | 2,067                                    | 6  | 2,067                                | 857               | 883               |
| 42000 Vision Insurance                    | -                                 | 588                                      | 35                                       | 588                                  | 240               | 247               |
| 42100 Medical Insurance                   | -                                 | 24,764                                   | 3,331                                    | 24,764                               | 13,693            | 14,104            |
| 42200 Dental Insurance                    | -                                 | 2,714                                    | 372                                      | 2,714                                | 1,453             | 1,497             |
| 42300 Unemployment Insurance              | -                                 | 291                                      | 61                                       | 291                                  | 186               | 192               |
| 42400 Compensation Insurance              | -                                 | 4,364                                    | 333                                      | 4,364                                | 882               | 908               |
| 42500 Medicare                            | -                                 | 2,223                                    | 459                                      | 2,223                                | 1,256             | 1,294             |
| 42600 Social Security                     | -                                 | 12                                       | -  | 12                                   | 67                | 69                |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 5,950             |
| <b>Total</b>                              | <b>\$ -</b>                       | <b>\$ 330,402</b>                        | <b>\$ 65,012</b>                         | <b>\$ 330,402</b>                    | <b>\$ 212,910</b> | <b>\$ 225,248</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 43110 Contractual Services                | -                                 | 46,896                                   | -  | 46,896                               | 46,896            | 46,896            |
| 44120 Repairs to Office Equipment         | -                                 | 789                                      | 244                                      | 789                                  | 789               | 789               |
| 44300 Telephone                           | -                                 | 789                                      | 395                                      | 789                                  | 789               | 789               |
| 44450 Postage                             | -                                 | 2,957                                    | -  | 2,957                                | 2,957             | 2,957             |
| 44550 Travel                              | -                                 | 1,152                                    | -  | 1,152                                | 1,152             | 1,152             |
| 44650 Training                            | -                                 | 1,972                                    | -  | 1,972                                | 1,972             | 1,972             |
| 44700 Computer Software                   | -                                 | 197                                      | -  | 197                                  | 197               | 197               |
| 44750 Insurance & Surety Bonds            | -                                 | 4,986                                    | 1,029                                    | 4,986                                | 3,250             | 3,250             |
| 44800 Membership and Dues                 | -                                 | 197                                      | -  | 197                                  | 197               | 197               |
| 45050 Periodicals & Newspapers            | -                                 | 118                                      | -  | 118                                  | 118               | 118               |
| 45100 Books                               | -                                 | 99                                       | -  | 99                                   | 99                | 99                |
| 45150 Furniture & Equipment               | -                                 | 789                                      | -  | 789                                  | 789               | 789               |



|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45250 Office Supplies   | -                                 | 3,238                                    | 1,249                                    | 3,238                                | 3,238             | 3,238             |
| 45350 General Supplies  | -                                 | 185                                      | -  | 185                                  | 185               | 185               |
| 46900 Business Meetings | -                                 | 74                                       | 16                                       | 74                                   | 74                | 74                |
| 47000 Miscellaneous     | -                                 | 1,586                                    | -  | 1,586                                | 1,586             | 1,586             |
| <b>Total</b>            | <b>\$ -</b>                       | <b>\$ 66,024</b>                         | <b>\$ 2,934</b>                          | <b>\$ 66,024</b>                     | <b>\$ 64,288</b>  | <b>\$ 64,288</b>  |

| Account Summary           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| Financial                 |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits       | -                                 | 59,235                                   | 18,968                                   | 62,735                               | 66,815            | 70,656            |
| Maintenance & Operation   | -                                 | 16,027                                   | 1,113                                    | 16,027                               | 15,730            | 15,730            |
| Capital                   | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure | -                                 | -  | -  | -                                    | -                 | -                 |
| Total                     | \$ -                              | \$ 75,262                                | \$ 20,081                                | \$ 78,762                            | \$ 82,545         | \$ 86,386         |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Services Specialist         | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Systems Administrator       | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Analyst                 | 0.75                | 0.00                   | 0.00                | 0.00                |
| Administrative Associate               | 0.00                | 0.00                   | 0.00                | 0.00                |
| Assistant Finance Director             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Finance & Admin. Services  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Executive Analyst                      | 0.00                | 0.75                   | 0.75                | 0.75                |
| Executive Secretary (Steno) (Conf)     | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accountant                   | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accountant                      | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician           | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                           | <b>0.75</b>         | <b>0.75</b>            | <b>0.75</b>         | <b>0.75</b>         |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 48,978                                   | 16,869                                   | 52,478                               | 57,501            | 59,226            |
| 41600 Compensated Absences                | -                                 | 1,052                                    | 143                                      | 1,052                                | 863               | 889               |
| 41700 Other Benefits                      | -                                 | 156                                      | -  | 156                                  | 350               | 361               |
| 41800 Life Insurance                      | -                                 | 123                                      | 57                                       | 123                                  | 193               | 199               |
| 41900 Disability Insurance                | -                                 | 498                                      | 115                                      | 498                                  | 495               | 510               |
| 42000 Vision Insurance                    | -                                 | 142                                      | 69                                       | 142                                  | 276               | 284               |
| 42100 Medical Insurance                   | -                                 | 5,971                                    | 1,168                                    | 5,971                                | 4,673             | 4,813             |
| 42200 Dental Insurance                    | -                                 | 654                                      | 161                                      | 654                                  | 623               | 642               |
| 42300 Unemployment Insurance              | -                                 | 70                                       | 17                                       | 70                                   | 58                | 60                |
| 42400 Compensation Insurance              | -                                 | 1,052                                    | 93                                       | 1,052                                | 949               | 977               |
| 42500 Medicare                            | -                                 | 536                                      | 275                                      | 536                                  | 834               | 859               |
| 42600 Social Security                     | -                                 | 3  | -  | 3                                    | -                 | -                 |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 1,836             |
| <b>Total</b>                              | <b>\$-</b>                        | <b>\$ 59,235</b>                         | <b>\$ 18,968</b>                         | <b>\$ 62,735</b>                     | <b>\$ 66,815</b>  | <b>\$ 70,656</b>  |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 43110 Contractual Services                | -                                 | 11,307                                   | -  | 11,307                               | 11,307            | 11,307            |
| 44120 Repairs to Office Equipment         | -                                 | 190                                      | -  | 190                                  | 190               | 190               |
| 44300 Telephone                           | -                                 | 190                                      | 105                                      | 190                                  | 190               | 190               |
| 44450 Postage                             | -                                 | 713                                      | -  | 713                                  | 713               | 713               |
| 44550 Travel                              | -                                 | 278                                      | -  | 278                                  | 278               | 278               |
| 44650 Training                            | -                                 | 475                                      | 476                                      | 500                                  | 475               | 475               |
| 44700 Computer Software                   | -                                 | 48                                       | -  | 48                                   | 48                | 48                |
| 44750 Insurance & Surety Bonds            | -                                 | 1,202                                    | 287                                      | 1,202                                | 905               | 905               |
| 44800 Membership and Dues                 | -                                 | 48                                       | -  | 48                                   | 48                | 48                |
| 45050 Periodicals & Newspapers            | -                                 | 28                                       | -  | 28                                   | 28                | 28                |
| 45100 Books                               | -                                 | 24                                       | -  | 24                                   | 24                | 24                |
| 45150 Furniture & Equipment               | -                                 | 190                                      | -  | 165                                  | 190               | 190               |
| 45250 Office Supplies                     | -                                 | 889                                      | 245                                      | 889                                  | 889               | 889               |
| 45350 General Supplies                    | -                                 | 45                                       | -  | 45                                   | 45                | 45                |

|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 46900 Business Meetings | -                                 | 18                                       | -  | 18                                   | 18                | 18                |
| 47000 Miscellaneous     | -                                 | 382                                      | -  | 382                                  | 382               | 382               |
| <b>Total</b>            | <b>\$ -</b>                       | <b>\$ 16,027</b>                         | <b>\$ 1,113</b>                          | <b>\$ 16,027</b>                     | <b>\$ 15,730</b>  | <b>\$ 15,730</b>  |

| Account Summary           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| Financial                 |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits       | -                                 | 228,394                                  | 159,576                                  | 258,394                              | 465,051           | 497,149           |
| Maintenance & Operation   | -                                 | 57,264                                   | 16,382                                   | 57,264                               | 60,294            | 60,294            |
| Capital                   | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure | -                                 | -  | -  | -                                    | -                 | -                 |
| Total                     | \$ -                              | \$ 285,658                               | \$ 175,958                               | \$ 315,658                           | \$ 525,345        | \$ 557,443        |

## Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 2.00                | 1.00                   | 1.00                | 1.00                |
| Accounting Services Specialist         | 1.00                | 1.00                   | 1.00                | 1.00                |
| Accounting Systems Administrator       | 1.00                | 1.00                   | 1.00                | 1.00                |
| Administrative Analyst                 | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Associate               | 1.00                | 2.00                   | 2.00                | 2.00                |
| Assistant Finance Director             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Finance & Admin. Services  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Executive Secretary (Steno) (Conf)     | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accountant                   | 1.00                | 1.00                   | 1.00                | 1.00                |
| Senior Accountant                      | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician           | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| TOTAL                                  | 6.00                | 6.00                   | 6.00                | 6.00                |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 185,984                                  | 136,385                                  | 185,984                              | 407,861           | 425,109           |
| 41300 Hourly Wages                        | -                                 | -  | 10,718                                   | 30,000                               | -                 | -                 |
| 41600 Compensated Absences                | -                                 | 4,351                                    | 1,147                                    | 4,351                                | 6,118             | 6,302             |
| 41700 Other Benefits                      | -                                 | 645                                      | 6  | 645                                  | 700               | 700               |
| 41800 Life Insurance                      | -                                 | 507                                      | 262                                      | 507                                  | 656               | 676               |
| 41900 Disability Insurance                | -                                 | 2,060                                    | 576                                      | 2,060                                | 2,657             | 2,737             |
| 42000 Vision Insurance                    | -                                 | 586                                      | 306                                      | 586                                  | 792               | 792               |
| 42100 Medical Insurance                   | -                                 | 24,687                                   | 7,659                                    | 24,687                               | 34,228            | 35,255            |
| 42200 Dental Insurance                    | -                                 | 2,705                                    | 1,064                                    | 2,705                                | 3,656             | 3,766             |
| 42300 Unemployment Insurance              | -                                 | 290                                      | 148                                      | 290                                  | 408               | 420               |
| 42400 Compensation Insurance              | -                                 | 4,351                                    | 814                                      | 4,351                                | 6,730             | 6,932             |
| 42500 Medicare                            | -                                 | 2,216                                    | 492                                      | 2,216                                | 1,245             | 1,282             |
| 42600 Social Security                     | -                                 | 12                                       | -  | 12                                   | -                 | -                 |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 13,178            |
| <b>Total</b>                              | <b>\$ -</b>                       | <b>\$ 228,394</b>                        | <b>\$ 159,576</b>                        | <b>\$ 258,394</b>                    | <b>\$ 465,051</b> | <b>\$ 497,149</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 42800 Auto Allowance                      | -                                 | -  | 30                                       | 50                                   | -                 | -                 |
| 43110 Contractual Services                | -                                 | 46,749                                   | 12,875                                   | 46,749                               | 46,749            | 46,749            |
| 44120 Repairs to Office Equipment         | -                                 | 786                                      | -  | 786                                  | 786               | 786               |
| 44300 Telephone                           | -                                 | 536                                      | 202                                      | 536                                  | 536               | 536               |
| 44450 Postage                             | -                                 | 448                                      | -  | 448                                  | 448               | 448               |
| 44550 Travel                              | -                                 | 398                                      | -  | 398                                  | 398               | 398               |
| 44650 Training                            | -                                 | 465                                      | 105                                      | 465                                  | 465               | 465               |
| 44700 Computer Software                   | -                                 | 197                                      | -  | 197                                  | 197               | 197               |
| 44750 Insurance & Surety Bonds            | -                                 | 4,971                                    | 2,516                                    | 4,971                                | 8,001             | 8,001             |
| 44800 Membership and Dues                 | -                                 | 197                                      | 280                                      | 300                                  | 197               | 197               |
| 45050 Periodicals & Newspapers            | -                                 | 118                                      | -  | 118                                  | 118               | 118               |
| 45100 Books                               | -                                 | 98                                       | -  | 98                                   | 98                | 98                |
| 45150 Furniture & Equipment               | -                                 | 286                                      | -  | 286                                  | 286               | 286               |



|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45250 Office Supplies   | -                                 | 676                                      | 373                                      | 676                                  | 676               | 676               |
| 45350 General Supplies  | -                                 | 184                                      | -  | 184                                  | 184               | 184               |
| 46900 Business Meetings | -                                 | 74                                       | -  | 74                                   | 74                | 74                |
| 47000 Miscellaneous     | -                                 | 1,081                                    | -  | 928                                  | 1,081             | 1,081             |
| Total                   | \$ -                              | \$ 57,264                                | \$ 16,382                                | \$ 57,264                            | \$ 60,294         | \$ 60,294         |

| Account Summary           |               |              |              |            |            |  |
|---------------------------|---------------|--------------|--------------|------------|------------|--|
| Financial                 |               |              |              |            |            |  |
| Expenditures              | Current Year  | Year to Date | Estimated    | Budget     | Budget     |  |
| Actual                    | Appropriation | Expenditures | Expenditures | 2004-05    | 2005-06    |  |
| 2002-03                   | 2003-04       | 10/31/03     | 2003-04      |            |            |  |
|                           | 245,748       | 59,814       | 245,748      | 195,982    | 202,814    |  |
| Salaries & Benefits       | -             | 1,745        | 62,009       | 60,054     | 60,054     |  |
| Maintenance & Operation   | -             | -            | -            | -          | -          |  |
| Capital                   | -             | -            | -            | -          | -          |  |
| Charges - Other Depts     | -             | -            | -            | -          | -          |  |
| Budgeted Underexpenditure | -             | -            | -            | -          | -          |  |
| Total                     | \$ 307,757    | \$ 61,559    | \$ 307,757   | \$ 256,036 | \$ 262,868 |  |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Services Specialist         | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Systems Administrator       | 0.90                | 0.90                   | 0.90                | 0.90                |
| Administrative Analyst                 | 0.75                | 0.75                   | 0.75                | 0.75                |
| Administrative Associate               | 0.15                | 0.15                   | 0.15                | 0.15                |
| Assistant Finance Director             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Finance & Admin. Services  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Executive Secretary (Steno) (Conf)     | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accountant                   | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accountant                      | 0.00                | 0.10                   | 0.10                | 0.10                |
| Senior Accounting Services Specialist  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician           | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                           | <b>1.80</b>         | <b>1.90</b>            | <b>1.90</b>         | <b>1.90</b>         |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 206,063                                  | 53,957                                   | 206,063                              | 162,876           | 163,697           |
| 41600 Compensated Absences                | -                                 | 4,071                                    | 426                                      | 4,071                                | 2,443             | 2,516             |
| 41700 Other Benefits                      | -                                 | 604                                      | 36                                       | 604                                  | 1,050             | 1,050             |
| 41800 Life Insurance                      | -                                 | 474                                      | 162                                      | 474                                  | 520               | 536               |
| 41900 Disability Insurance                | -                                 | 1,928                                    | 323                                      | 1,928                                | 1,368             | 1,409             |
| 42000 Vision Insurance                    | -                                 | 549                                      | 155                                      | 549                                  | 888               | 888               |
| 42100 Medical Insurance                   | -                                 | 23,101                                   | 3,750                                    | 23,101                               | 19,500            | 20,085            |
| 42200 Dental Insurance                    | -                                 | 2,532                                    | 549                                      | 2,532                                | 2,125             | 2,189             |
| 42300 Unemployment Insurance              | -                                 | 271                                      | 50                                       | 271                                  | 163               | 168               |
| 42400 Compensation Insurance              | -                                 | 4,071                                    | 276                                      | 4,071                                | 2,687             | 2,768             |
| 42500 Medicare                            | -                                 | 2,073                                    | 129                                      | 2,073                                | 2,362             | 2,433             |
| 42600 Social Security                     | -                                 | 11                                       | -  | 11                                   | -                 | -                 |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 5,075             |
| <b>Total</b>                              | <b>\$ -</b>                       | <b>\$ 245,748</b>                        | <b>\$ 59,814</b>                         | <b>\$ 245,748</b>                    | <b>\$ 195,982</b> | <b>\$ 202,814</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 42800 Auto Allowance                      | -                                 | -  | 196                                      | 196                                  | -                 | -                 |
| 43110 Contractual Services                | -                                 | 43,746                                   | -  | 43,746                               | 43,746            | 43,746            |
| 44120 Repairs to Office Equipment         | -                                 | 736                                      | -  | 736                                  | 736               | 736               |
| 44300 Telephone                           | -                                 | 736                                      | 211                                      | 736                                  | 736               | 736               |
| 44450 Postage                             | -                                 | 2,759                                    | -  | 2,759                                | 2,759             | 2,759             |
| 44550 Travel                              | -                                 | 1,075                                    | -  | 1,075                                | 1,075             | 1,075             |
| 44650 Training                            | -                                 | 1,839                                    | -  | 1,839                                | 1,839             | 1,839             |
| 44700 Computer Software                   | -                                 | 184                                      | -  | 184                                  | 184               | 184               |
| 44750 Insurance & Surety Bonds            | -                                 | 4,651                                    | 853                                      | 4,651                                | 2,696             | 2,696             |
| 44800 Membership and Dues                 | -                                 | 184                                      | 230                                      | 230                                  | 184               | 184               |
| 45050 Periodicals & Newspapers            | -                                 | 110                                      | -  | 110                                  | 110               | 110               |
| 45100 Books                               | -                                 | 92                                       | -  | 92                                   | 92                | 92                |
| 45150 Furniture & Equipment               | -                                 | 736                                      | -  | 736                                  | 736               | 736               |
| 45250 Office Supplies                     | -                                 | 3,440                                    | 246                                      | 3,440                                | 3,440             | 3,440             |

|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45350 General Supplies  | -                                 | 172                                      | -  | 172                                  | 172               | 172               |
| 46900 Business Meetings | -                                 | 69                                       | 10                                       | 69                                   | 69                | 69                |
| 47000 Miscellaneous     | -                                 | 1,480                                    | -  | 1,238                                | 1,480             | 1,480             |
| <b>Total</b>            | <b>\$ -</b>                       | <b>\$ 62,009</b>                         | <b>\$ 1,745</b>                          | <b>\$ 62,009</b>                     | <b>\$ 60,054</b>  | <b>\$ 60,054</b>  |

| Account Summary           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Financial</b>          |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits       | -                                 | 274,566                                  | 90,431                                   | 282,182                              | 307,594           | 329,557           |
| Maintenance & Operation   | -                                 | 65,887                                   | 8,819                                    | 65,887                               | 65,116            | 65,116            |
| Capital                   | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure | -                                 | -  | -  | -                                    | -                 | -                 |
| <b>Total</b>              | <b>\$ -</b>                       | <b>\$ 340,453</b>                        | <b>\$ 99,250</b>                         | <b>\$ 348,069</b>                    | <b>\$ 372,710</b> | <b>\$ 394,673</b> |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Accountant                             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Services Specialist         | 0.00                | 0.00                   | 0.00                | 0.00                |
| Accounting Supervisor                  | 0.00                | 0.90                   | 0.90                | 0.90                |
| Accounting Systems Administrator       | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Analyst                 | 0.00                | 0.00                   | 0.00                | 0.00                |
| Administrative Associate               | 2.00                | 2.00                   | 2.00                | 2.00                |
| Assistant Finance Director             | 0.00                | 0.00                   | 0.00                | 0.00                |
| Audit Administrator                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Director of Finance & Admin. Services  | 0.00                | 0.00                   | 0.00                | 0.00                |
| Executive Secretary (Steno) (Conf)     | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Specialist I                    | 0.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II          | 0.00                | 0.00                   | 0.00                | 0.00                |
| Principal Accountant                   | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accountant                      | 0.90                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist  | 0.25                | 0.25                   | 0.25                | 0.25                |
| Senior Accounting Technician           | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Technician (Confid.) | 1.00                | 1.00                   | 1.00                | 1.00                |
| Senior Executive Analyst               | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                           | <b>4.15</b>         | <b>4.15</b>            | <b>4.15</b>         | <b>4.15</b>         |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                            | -                                 | 229,897                                  | 77,912                                   | 233,700                              | 261,830           | 273,929           |
| 41200 Overtime                            | -                                 | 2,500                                    | 311                                      | 2,500                                | 2,575             | 2,652             |
| 41300 Hourly Wages                        | -                                 | -  | 3,275                                    | 3,500                                | 3,605             | 3,713             |
| 41600 Compensated Absences                | -                                 | 4,327                                    | 661                                      | 4,327                                | 3,927             | 4,045             |
| 41700 Other Benefits                      | -                                 | 641                                      | -  | 641                                  | 315               | 324               |
| 41800 Life Insurance                      | -                                 | 503                                      | 77                                       | 503                                  | 254               | 262               |
| 41900 Disability Insurance                | -                                 | 2,048                                    | 278                                      | 2,048                                | 1,468             | 1,512             |
| 42000 Vision Insurance                    | -                                 | 583                                      | 148                                      | 583                                  | 443               | 456               |
| 42100 Medical Insurance                   | -                                 | 24,547                                   | 5,353                                    | 24,547                               | 21,967            | 22,626            |
| 42200 Dental Insurance                    | -                                 | 2,690                                    | 703                                      | 2,690                                | 2,724             | 2,806             |
| 42300 Unemployment Insurance              | -                                 | 289                                      | 78                                       | 289                                  | 262               | 270               |
| 42400 Compensation Insurance              | -                                 | 4,327                                    | 428                                      | 4,327                                | 4,380             | 4,511             |
| 42500 Medicare                            | -                                 | 2,202                                    | 1,106                                    | 2,202                                | 3,797             | 3,911             |
| 42600 Social Security                     | -                                 | 12                                       | 101                                      | 325                                  | 47                | 48                |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 8,492             |
| <b>Total</b>                              | <b>\$ -</b>                       | <b>\$ 274,566</b>                        | <b>\$ 90,431</b>                         | <b>\$ 282,182</b>                    | <b>\$ 307,594</b> | <b>\$ 329,557</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 43110 Contractual Services                | -                                 | 46,484                                   | 1,557                                    | 46,484                               | 46,484            | 46,484            |
| 44120 Repairs to Office Equipment         | -                                 | 781                                      | -  | 781                                  | 781               | 781               |
| 44300 Telephone                           | -                                 | 781                                      | 102                                      | 781                                  | 781               | 781               |
| 44450 Postage                             | -                                 | 2,931                                    | -  | 2,931                                | 2,931             | 2,931             |
| 44550 Travel                              | -                                 | 1,141                                    | -  | 168                                  | 1,141             | 1,141             |
| 44650 Training                            | -                                 | 1,955                                    | -  | -                                    | 1,955             | 1,955             |
| 44700 Computer Software                   | -                                 | 195                                      | -  | 195                                  | 195               | 195               |
| 44750 Insurance & Surety Bonds            | -                                 | 4,944                                    | 1,322                                    | 4,944                                | 4,173             | 4,173             |
| 44800 Membership and Dues                 | -                                 | 195                                      | -  | 195                                  | 195               | 195               |
| 45050 Periodicals & Newspapers            | -                                 | 118                                      | -  | 118                                  | 118               | 118               |
| 45100 Books                               | -                                 | 97                                       | -  | 97                                   | 97                | 97                |
| 45150 Furniture & Equipment               | -                                 | 781                                      | -  | 781                                  | 781               | 781               |



|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45250 Office Supplies   | -                                 | 3,655                                    | 1,583                                    | 3,655                                | 3,655             | 3,655             |
| 45350 General Supplies  | -                                 | 184                                      | -  | 184                                  | 184               | 184               |
| 46900 Business Meetings | -                                 | 73                                       | 38                                       | 73                                   | 73                | 73                |
| 47000 Miscellaneous     | -                                 | 1,572                                    | 4,217                                    | 4,500                                | 1,572             | 1,572             |
| <b>Total</b>            | <b>\$ -</b>                       | <b>\$ 65,887</b>                         | <b>\$ 8,819</b>                          | <b>\$ 65,887</b>                     | <b>\$ 65,116</b>  | <b>\$ 65,116</b>  |

| Account Summary         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| Financial               |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits     | 346,051                           | 331,441                                  | 111,189                                  | 331,441                              | 338,608           | 358,175           |
| Maintenance & Operation | 11,833                            | 25,848                                   | 5,625                                    | 25,848                               | 26,874            | 26,998            |
| Capital                 | -                                 | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts   | -                                 | -  | -  | -                                    | -                 | -                 |
| Total                   | \$ 357,884                        | \$ 357,289                               | \$ 116,814                               | \$ 357,289                           | 365,482           | 385,173           |

Personnel Classification Detail

|                               | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|-------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Administrative Associate      | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Buyer                         | 1.00                | 0.00                | 1.00                   | 1.00                | 1.00                |
| Buyer Supervisor              | 1.00                | 1.00                | 0.00                   | 0.00                | 0.00                |
| Office Services Specialist II | 2.00                | 2.00                | 2.00                   | 2.00                | 2.00                |
| Purchasing Administrator      | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| <b>TOTAL</b>                  | <b>6.00</b>         | <b>5.00</b>         | <b>5.00</b>            | <b>5.00</b>         | <b>5.00</b>         |

|                                | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|--------------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Salaries &amp; Benefits</b> |                                   |  |  |                                      |                   |                   |
| 41100 Salaries                 | 305,568                           | 296,726                                  | 98,920                                   | 296,726                              | 295,453           | 304,317           |
| 41300 Hourly Wages             | 23                                | 111                                      | -  | 111                                  | 114               | 117               |
| 41600 Compensated Absences     | 5,093                             | 4,451                                    | 841                                      | 4,451                                | 4,432             | 4,565             |
| 41700 Other Benefits           | 1,852                             | 1,000                                    | 20                                       | 1,000                                | 350               | 350               |
| 41800 Life Insurance           | 548                               | 540                                      | 189                                      | 540                                  | 320               | 330               |
| 41900 Disability Insurance     | 1,966                             | 1,966                                    | 382                                      | 1,966                                | 1,740             | 1,792             |
| 42000 Vision Insurance         | 752                               | 732                                      | 244                                      | 732                                  | 516               | 516               |
| 42100 Medical Insurance        | 23,328                            | 18,464                                   | 8,214                                    | 18,464                               | 27,136            | 27,950            |
| 42200 Dental Insurance         | 2,188                             | 2,409                                    | 864                                      | 2,409                                | 2,342             | 2,412             |
| 42300 Unemployment Insurance   | 335                               | 346                                      | 99                                       | 346                                  | 295               | 304               |
| 42400 Compensation Insurance   | 1,844                             | 1,484                                    | 544                                      | 1,484                                | 1,626             | 1,675             |
| 42500 Medicare                 | 2,556                             | 3,212                                    | 872                                      | 3,212                                | 4,284             | 4,413             |
| 42700 PERS Retirement          | -                                 | -  | -  | -                                    | -                 | 9,434             |
| <b>Total</b>                   | <b>\$ 346,051</b>                 | <b>\$ 331,441</b>                        | <b>\$ 111,189</b>                        | <b>\$ 331,441</b>                    | <b>338,608</b>    | <b>358,175</b>    |

|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 42800 Auto Allowance                      | 18                                | 639                                      | -  | 639                                  | 639               | 639               |
| 43110 Contractual Services                | -                                 | 202                                      | -  | 202                                  | 202               | 202               |
| 44120 Repairs to Office Equipment         | 29                                | 639                                      | 29                                       | 639                                  | 639               | 639               |
| 44300 Telephone                           | 1,555                             | 3,199                                    | 843                                      | 3,199                                | 3,199             | 3,199             |
| 44450 Postage                             | 1,511                             | 1,665                                    | 539                                      | 1,665                                | 1,665             | 1,665             |
| 44550 Travel                              | 941                               | 4,573                                    | 565                                      | 4,573                                | 4,573             | 4,573             |
| 44650 Training                            | 1,494                             | 533                                      | -  | 533                                  | 533               | 533               |
| 44700 Computer Software                   | -                                 | 533                                      | -  | 533                                  | 533               | 533               |
| 44750 Insurance & Surety Bonds            | 5,699                             | 6,226                                    | 1,681                                    | 6,226                                | 5,311             | 5,311             |
| 44800 Membership and Dues                 | 365                               | 880                                      | -  | 880                                  | 880               | 880               |
| 45050 Periodicals & Newspapers            | 19                                | 107                                      | -  | 107                                  | 107               | 107               |
| 45100 Books                               | 29                                | 267                                      | -  | 267                                  | 267               | 267               |
| 45150 Furniture & Equipment               | 322                               | 533                                      | 555                                      | 600                                  | 600               | 600               |
| 45170 Computer Hardware                   | 204                               | -  | -  | -                                    | -                 | -                 |

|                         | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45250 Office Supplies   | (717)                             | 3,199                                    | 1,357                                    | 3,199                                | 5,140             | 5,264             |
| 46900 Business Meetings | 211                               | -  | 56                                       | 100                                  | 100               | 100               |
| 47000 Miscellaneous     | 154                               | 2,653                                    | -  | 2,486                                | 2,486             | 2,486             |
| Total                   | \$ 11,833                         | \$ 25,848                                | \$ 5,625                                 | \$ 25,848                            | 26,874            | 26,998            |

| Account Summary  |                                      | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05   | Budget<br>2005-06   |
|------------------|--------------------------------------|-----------------------------------|--|--|--------------------------------------|---------------------|---------------------|
| <b>Financial</b> |                                      |                                   |  |  |                                      |                     |                     |
| 48020            | Transfer - Special Revenue           | 136,911                           | 136,911                                  | 37,300                                   | 136,911                              | 136,911             | 136,911             |
| 48020            | Transfer - Police Staff Augmentation | -                                 | -  | -  | -                                    | -                   | -                   |
| 48040            | Transfer - Capital Funds             | -                                 | -  | -  | -                                    | -                   | -                   |
| 48050            | Transfer - Public Service            | -                                 | -  | -  | -                                    | -                   | -                   |
| 48070            | Transfer-Applic Software Repl        | -                                 | -  | -  | -                                    | 150,000             | 200,000             |
| 48070            | Transfer-Wireless Comm Sys           | -                                 | -  | -  | -                                    | 909,523             | 1,244,699           |
| 48070            | Transfer-Tech. Equip. Repl.          | -                                 | -  | -  | -                                    | 675,000             | 675,000             |
| 48070            | Transfer-Financial System            | -                                 | -  | -  | -                                    | 600,000             | 600,000             |
| 48070            | Transfer-Citywide Doc Mgmt Sys       | -                                 | -  | -  | -                                    | -                   | 100,000             |
| 48070            | Transfer-Police CAD/RMS              | -                                 | -  | -  | -                                    | 300,000             | 300,000             |
| <b>Total</b>     |                                      | <b>\$ 136,911</b>                 | <b>\$ 136,911</b>                        | <b>\$ 37,300</b>                         | <b>\$ 136,911</b>                    | <b>\$ 2,771,434</b> | <b>\$ 3,256,610</b> |

| Account Summary         |  | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-------------------------|--|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| Financial               |  |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits     |  | 820,971                           | 935,542                                  | 266,974                                  | 802,592                              | 972,572           | 1,047,572         |
| Maintenance & Operation |  | 428,675                           | 291,135                                  | 124,145                                  | 308,224                              | 404,381           | 407,652           |
| Capital                 |  | 7,301                             | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts   |  | -                                 | -  | -  | -                                    | -                 | -                 |
| Total                   |  | \$ 1,256,948                      | \$ 1,226,677                             | \$ 391,120                               | \$ 1,110,816                         | \$ 1,376,953      | \$ 1,455,224      |

Personnel Classification Detail

|  | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|------------------------|---------------------|---------------------|
| Administrative Assistant/Human Resources | 0.00                | 1.00                   | 1.00                | 1.00                |
| Administrative Assistant/Personnel       | 1.00                | 0.00                   | 0.00                | 0.00                |
| Assistant Director - Human Resources     | 0.00                | 1.00                   | 1.00                | 1.00                |
| Assistant Director of Pers & Emp. Rel.   | 1.00                | 0.00                   | 0.00                | 0.00                |
| Associate Personnel Analyst              | 2.00                | 0.00                   | 0.00                | 0.00                |
| Customer Service Representative          | 2.00                | 2.00                   | 2.00                | 2.00                |
| Director of Personnel & Empl Relations   | 1.00                | 0.00                   | 0.00                | 0.00                |
| Human Resources Administrator            | 0.00                | 1.00                   | 1.00                | 1.00                |
| Human Resources Analyst                  | 0.00                | 2.00                   | 2.00                | 2.00                |
| Human Resources Analyst II               | 0.00                | 2.00                   | 2.00                | 2.00                |
| Office Services Specialist II            | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Services Supervisor               | 1.00                | 1.00                   | 1.00                | 1.00                |
| Personnel Analyst                        | 1.00                | 0.00                   | 0.00                | 0.00                |
| Personnel Services Administrator         | 1.00                | 0.00                   | 0.00                | 0.00                |
| Senior Office Services Specialist        | 0.00                | 1.00                   | 1.00                | 1.00                |
| Sr. Office Services Assistant            | 1.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                             | <b>12.00</b>        | <b>12.00</b>           | <b>12.00</b>        | <b>12.00</b>        |



|   | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06   |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|---------------------|
| <b>Salaries &amp; Benefits</b>            |                                   |  |  |                                      |                   |                     |
| 41100 Salaries                            | 623,074                           | 755,975                                  | 212,130                                  | 636,391                              | 803,379           | 844,342             |
| 41200 Overtime                            | 12,109                            | 10,000                                   | 1,400                                    | 4,200                                | 5,000             | 5,000               |
| 41300 Hourly Wages                        | 78,402                            | 42,958                                   | 17,079                                   | 60,000                               | 41,230            | 44,590              |
| 41600 Compensated Absences                | 10,102                            | 12,469                                   | 1,634                                    | 5,100                                | 12,744            | 13,126              |
| 41700 Other Benefits                      | 13,446                            | 7,090                                    | 374                                      | 1,122                                | 3,010             | 3,010               |
| 41800 Life Insurance                      | 1,294                             | 1,600                                    | 414                                      | 1,242                                | 1,049             | 1,184               |
| 41900 Disability Insurance                | 4,812                             | 3,869                                    | 714                                      | 2,139                                | 3,719             | 3,910               |
| 42000 Vision Insurance                    | 1,720                             | 1,284                                    | 549                                      | 1,647                                | 6,252             | 6,538               |
| 42100 Medical Insurance                   | 44,172                            | 66,730                                   | 16,930                                   | 50,787                               | 69,334            | 72,881              |
| 42200 Dental Insurance                    | 5,613                             | 5,759                                    | 1,950                                    | 5,850                                | 4,872             | 5,231               |
| 42300 Unemployment Insurance              | 1,007                             | 831                                      | 227                                      | 678                                  | 869               | 869                 |
| 42400 Compensation Insurance              | 16,384                            | 8,032                                    | 7,929                                    | 23,700                               | 8,686             | 8,947               |
| 42500 Medicare                            | 7,974                             | 10,888                                   | 3,012                                    | 9,036                                | 11,428            | 11,770              |
| 42600 Social Security                     | 861                               | 8,057                                    | 2,631                                    | 700                                  | 1,000             | -                   |
| 42700 PERS Retirement                     | -                                 | -  | -  | -                                    | -                 | 26,174              |
| <b>Total</b>                              | <b>\$ 820,971</b>                 | <b>\$ 935,542</b>                        | <b>\$ 266,974</b>                        | <b>\$ 802,592</b>                    | <b>\$ 972,572</b> | <b>\$ 1,047,572</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                     |
| 42800 Auto Allowance                      | 3,962                             | 9,041                                    | 69                                       | 1,800                                | 4,200             | 4,200               |
| 43110 Contractual Services                | 297,441                           | 159,000                                  | 78,861                                   | 170,000                              | 154,000           | 154,000             |
| 43150 City Services                       | 5                                 | -  | -  | -                                    | -                 | -                   |
| 44120 Repairs to Office Equipment         | 8,591                             | 2,501                                    | 6,647                                    | 9,000                                | 7,500             | 7,500               |
| 44200 Advertising                         | 18,760                            | 40,000                                   | 6,545                                    | 30,000                               | 35,000            | 35,000              |
| 44300 Telephone                           | 5,081                             | 7,000                                    | 1,851                                    | 5,550                                | 7,000             | 7,000               |
| 44450 Postage                             | 10,354                            | 8,000                                    | 3,481                                    | 10,440                               | 10,000            | 10,000              |
| 44550 Travel                              | 3,114                             | 2,301                                    | 1  | 1,500                                | 3,525             | 3,525               |
| 44650 Training                            | 1,763                             | 1,000                                    | 926                                      | 1,500                                | 1,500             | 1,500               |
| 44750 Insurance & Surety Bonds            | 27,001                            | 20,362                                   | 15,360                                   | 40,000                               | 87,003            | 87,003              |
| 44800 Membership and Dues                 | 2,170                             | 501                                      | 685                                      | 1,000                                | 1,000             | 1,000               |
| 45050 Periodicals & Newspapers            | 250                               | 251                                      | -  | 100                                  | 100               | 100                 |

|                             | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|-----------------------------|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| 45100 Books                 | -                                 | 101                                      | -  | 100                                  | 100               | 100               |
| 45150 Furniture & Equipment | 1,000                             | 501                                      | -  | 100                                  | 500               | 500               |
| 45170 Computer Hardware     | 104                               | -  | (2)                                      | -                                    | -                 | -                 |
| 45250 Office Supplies       | 20,541                            | 20,000                                   | 7,379                                    | 22,134                               | 72,953            | 76,224            |
| 45350 General Supplies      | 761                               | -  | -  | -                                    | -                 | -                 |
| 46900 Business Meetings     | 8,033                             | 2,576                                    | 4,312                                    | 10,000                               | 10,000            | 10,000            |
| 47000 Miscellaneous         | 19,746                            | 18,000                                   | (1,970)                                  | 5,000                                | 10,000            | 10,000            |
| <b>Total</b>                | <b>\$ 428,675</b>                 | <b>\$ 291,135</b>                        | <b>\$ 124,145</b>                        | <b>\$ 308,224</b>                    | <b>\$ 404,381</b> | <b>\$ 407,652</b> |

| Account Summary                           | Expenditures<br>Actual<br>2002-03 | Current Year<br>Appropriation<br>2003-04 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-04 | Budget<br>2004-05 | Budget<br>2005-06 |
|---|-----------------------------------|--|--|--------------------------------------|-------------------|-------------------|
| <b>Financial</b>                          |                                   |  |  |                                      |                   |                   |
| Salaries & Benefits                       | -                                 | -  | -  | -                                    | -                 | -                 |
| Maintenance & Operation                   | 164,198                           | 236,709                                  | 10,376                                   | 72,550                               | 232,003           | 232,035           |
| Capital                                   | 449                               | -  | -  | -                                    | -                 | -                 |
| Charges - Other Depts                     | -                                 | -  | -  | -                                    | -                 | -                 |
| Budgeted Underexpenditure                 | -                                 | (10,000)                                 | -  | (10,000)                             | (10,000)          | (10,000)          |
| <b>Total</b>                              | <b>\$ 164,647</b>                 | <b>\$ 226,709</b>                        | <b>\$ 10,376</b>                         | <b>\$ 62,550</b>                     | <b>\$ 222,003</b> | <b>\$ 222,035</b> |
| <b>Maintenance &amp; Operation Detail</b> |                                   |  |  |                                      |                   |                   |
| 43110 Contractual Services                | 161,285                           | 231,709                                  | 9,788                                    | 66,000                               | 230,400           | 230,400           |
| 43150 City Services                       | 160                               | -  | 165                                      | 200                                  | -                 | -                 |
| 44650 Training                            | 400                               | -  | -  | -                                    | -                 | -                 |
| 44800 Membership and Dues                 | 1,925                             | -  | -  | -                                    | -                 | -                 |
| 45150 Furniture & Equipment               | -                                 | -  | -  | 5,000                                | -                 | -                 |
| 45250 Office Supplies                     | -                                 | 5,000                                    | 217                                      | 50                                   | 653               | 685               |
| 45350 General Supplies                    | -                                 | -  | 206                                      | 300                                  | 150               | 150               |
| 46900 Business Meetings                   | 28                                | -  | -  | 1,000                                | 800               | 800               |
| 47000 Miscellaneous                       | 400                               | -  | -  | -                                    | -                 | -                 |
| <b>Total</b>                              | <b>\$ 164,198</b>                 | <b>\$ 236,709</b>                        | <b>\$ 10,376</b>                         | <b>\$ 72,550</b>                     | <b>\$ 232,003</b> | <b>\$ 232,035</b> |

EQUIPMENT RESERVE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 601

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 1,730,804           | 1,790,000                 | 862,336                  | 1,725,000                        | 1,725,000           | 1,725,000           |
| Misc & Non-Operating Revenue               | 338,052             | 410,000                   | 119,754                  | 239,000                          | 239,000             | 239,000             |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | 2,297,121           | 160,310             |
| <b>Total Estimated Financing Resources</b> | <b>\$ 2,068,856</b> | <b>\$ 2,200,000</b>       | <b>\$ 982,090</b>        | <b>\$ 1,964,000</b>              | <b>\$ 4,261,121</b> | <b>\$ 2,124,310</b> |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | 1,487,365           | 663,500                   | 770,552                  | 663,500                          | 4,261,121           | 2,124,310           |
| Charges to Other Funds                     | -                   | -                         | -                        | -                                | -                   | -                   |
| Unallocated                                | 581,491             | 1,536,500                 | 211,538                  | 1,300,500                        | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 2,068,856</b> | <b>\$ 2,200,000</b>       | <b>\$ 982,090</b>        | <b>\$ 1,964,000</b>              | <b>\$ 4,261,121</b> | <b>\$ 2,124,310</b> |

EQUIPMENT RESERVE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 601

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37110 Charges For Vehicles              | 1,730,804           | 1,790,000                 | 862,336                  | 1,725,000                        | 1,725,000           | 1,725,000           |
| <b>Total</b>                            | <b>\$ 1,730,804</b> | <b>\$ 1,790,000</b>       | <b>\$ 862,336</b>        | <b>\$ 1,725,000</b>              | <b>\$ 1,725,000</b> | <b>\$ 1,725,000</b> |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38500 Donations & Contributions         | -                   | -                         | -                        | -                                | -                   | -                   |
| 38710 Interest & Inv. Revenue           | 261,554             | 300,000                   | 106,507                  | 213,000                          | 213,000             | 213,000             |
| 38715 Interest & Inv. GASB 31           | (17,592)            | -                         | -                        | -                                | -                   | -                   |
| 39080 Sales of Property                 | 94,090              | 110,000                   | 13,247                   | 26,000                           | 26,000              | 26,000              |
| <b>Total</b>                            | <b>\$ 338,052</b>   | <b>\$ 410,000</b>         | <b>\$ 119,754</b>        | <b>\$ 239,000</b>                | <b>\$ 239,000</b>   | <b>\$ 239,000</b>   |
| <b>Total Revenue</b>                    | <b>\$ 2,068,856</b> | <b>\$ 2,200,000</b>       | <b>\$ 982,090</b>        | <b>\$ 1,964,000</b>              | <b>\$ 1,964,000</b> | <b>\$ 1,964,000</b> |

| ORG                    | Actual Expenditures 2002-2003 | Current Year Appropriation 2003-2004 | Year to Date Expenditures 12/31/03 | Estimated Expenditures 2003-2004 | Budget 2004-2005    | Budget 2005-2006    |
|------------------------|-------------------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------|---------------------|
| Information Services   | 22,361                        | -                                    | -                                  | -                                | -                   | -                   |
| Communication Services | -                             | -                                    | -                                  | -                                | -                   | -                   |
| Police                 | 363,316                       | 589,600                              | 158,577                            | 589,600                          | 642,040             | 648,310             |
| Police Helicopter      | -                             | -                                    | -                                  | -                                | -                   | 1,450,000           |
| Civic Center Garage    | -                             | 15,900                               | -                                  | 15,900                           | -                   | -                   |
| Fire                   | 50,118                        | 58,000                               | 508,371                            | 58,000                           | 3,414,081           | -                   |
| Engineering Inspection | 71,954                        | -                                    | -                                  | -                                | -                   | -                   |
| Building Maintenance   | -                             | -                                    | -                                  | -                                | -                   | -                   |
| Street Administration  | 825,354                       | -                                    | 50,048                             | -                                | -                   | -                   |
| Mechanical Maintenance | -                             | -                                    | -                                  | -                                | -                   | -                   |
| Traffic Engineering    | -                             | -                                    | -                                  | -                                | -                   | -                   |
| Traffic Safety Control | -                             | -                                    | -                                  | -                                | -                   | -                   |
| Parks Administration   | 114,187                       | -                                    | 53,556                             | -                                | -                   | -                   |
| Parks                  | -                             | -                                    | -                                  | -                                | 169,000             | -                   |
| Library                | 19,128                        | -                                    | -                                  | -                                | -                   | -                   |
| Neighborhood Services  | 20,947                        | -                                    | -                                  | -                                | 36,000              | 26,000              |
| <b>Total</b>           | <b>\$ 1,487,365</b>           | <b>\$ 663,500</b>                    | <b>\$ 770,552</b>                  | <b>\$ 663,500</b>                | <b>\$ 4,261,121</b> | <b>\$ 2,124,310</b> |

UNEMPLOYMENT INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 610

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 117,835             | 117,000                   | 60,730                   | 122,000                          | 122,000             | 122,000             |
| Misc & Non-Operating Revenue               | 29,319              | 38,000                    | 11,689                   | 23,000                           | 23,000              | 23,000              |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 147,154</b>   | <b>\$ 155,000</b>         | <b>\$ 72,419</b>         | <b>\$ 145,000</b>                | <b>\$ 145,000</b>   | <b>\$ 145,000</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 147,154             | 155,000                   | 72,419                   | 145,000                          | 145,000             | 145,000             |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 147,154</b>   | <b>\$ 155,000</b>         | <b>\$ 72,419</b>         | <b>\$ 145,000</b>                | <b>\$ 145,000</b>   | <b>\$ 145,000</b>   |

UNEMPLOYMENT INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 610

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37000 Charges for Ins-Gov               | 72,004              | 72,000                    | 38,409                   | 77,000                           | 77,000              | 77,000              |
| 37010 Charges for Ins-Ent               | 36,496              | 36,000                    | 19,063                   | 38,000                           | 38,000              | 38,000              |
| 37020 Charges for Ins-Fid               | 9,335               | 9,000                     | 3,258                    | 7,000                            | 7,000               | 7,000               |
| <b>Total</b>                            | <b>\$ 117,835</b>   | <b>\$ 117,000</b>         | <b>\$ 60,730</b>         | <b>\$ 122,000</b>                | <b>\$ 122,000</b>   | <b>\$ 122,000</b>   |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | 31,757              | 38,000                    | 11,689                   | 23,000                           | 23,000              | 23,000              |
| 38715 Interest & Inv. GASB 31           | (2,438)             | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <b>\$ 29,319</b>    | <b>\$ 38,000</b>          | <b>\$ 11,689</b>         | <b>\$ 23,000</b>                 | <b>\$ 23,000</b>    | <b>\$ 23,000</b>    |
| <b>Total Revenue</b>                    | <b>\$ 147,154</b>   | <b>\$ 155,000</b>         | <b>\$ 72,419</b>         | <b>\$ 145,000</b>                | <b>\$ 145,000</b>   | <b>\$ 145,000</b>   |



UNINSURABLE LITIGATION FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 611

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 2,015,936           | 2,022,000                 | 1,050,804                | 2,102,000                        | 2,102,000           | 2,102,000           |
| Misc & Non-Operating Revenue               | 197,887             | 340,000                   | 81,382                   | 163,000                          | 163,000             | 163,000             |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 2,213,823</b> | <b>\$ 2,362,000</b>       | <b>\$ 1,132,186</b>      | <b>\$ 2,265,000</b>              | <b>\$ 2,265,000</b> | <b>\$ 2,265,000</b> |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 2,213,823           | 2,362,000                 | 1,132,186                | 2,265,000                        | 2,265,000           | 2,265,000           |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 2,213,823</b> | <b>\$ 2,362,000</b>       | <b>\$ 1,132,186</b>      | <b>\$ 2,265,000</b>              | <b>\$ 2,265,000</b> | <b>\$ 2,265,000</b> |

UNINSURABLE LITIGATION FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 611

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37000 Charges for Ins-Gov               | 1,237,745           | 1,243,000                 | 670,755                  | 1,342,000                        | 1,342,000           | 1,342,000           |
| 37010 Charges for Ins-Ent               | 619,496             | 619,000                   | 324,656                  | 649,000                          | 649,000             | 649,000             |
| 37020 Charges for Ins-Fid               | 158,695             | 160,000                   | 55,393                   | 111,000                          | 111,000             | 111,000             |
| <b>Total</b>                            | <b>\$ 2,015,936</b> | <b>\$ 2,022,000</b>       | <b>\$ 1,050,804</b>      | <b>\$ 2,102,000</b>              | <b>\$ 2,102,000</b> | <b>\$ 2,102,000</b> |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | 240,838             | 340,000                   | 81,382                   | 163,000                          | 163,000             | 163,000             |
| 38715 Interest & Inv. GASB 31           | (42,951)            | -                         | -                        | -                                | -                   | -                   |
| 38740 Joint Project                     | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <b>\$ 197,887</b>   | <b>\$ 340,000</b>         | <b>\$ 81,382</b>         | <b>\$ 163,000</b>                | <b>\$ 163,000</b>   | <b>\$ 163,000</b>   |
| <b>Total Revenue</b>                    | <b>\$ 2,213,823</b> | <b>\$ 2,362,000</b>       | <b>\$ 1,132,186</b>      | <b>\$ 2,265,000</b>              | <b>\$ 2,265,000</b> | <b>\$ 2,265,000</b> |

LIABILITY INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 612

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 576,888             | 577,000                   | 239,952                  | 480,000                          | 480,000             | 480,000             |
| Misc & Non-Operating Revenue               | 91,736              | 170,000                   | 32,549                   | 65,000                           | 65,000              | 65,000              |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 668,624</b>   | <b>\$ 747,000</b>         | <b>\$ 272,501</b>        | <b>\$ 545,000</b>                | <b>\$ 545,000</b>   | <b>\$ 545,000</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | 222,847             | 379,433                   | 82,505                   | 379,433                          | 508,250             | 550,784             |
| Maintenance & Operation                    | 9,930               | 20,000                    | 2,471                    | 20,000                           | 21,036              | 21,036              |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 435,847             | 347,567                   | 187,525                  | 145,567                          | 15,714              | (26,820)            |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 668,624</b>   | <b>\$ 747,000</b>         | <b>\$ 272,501</b>        | <b>\$ 545,000</b>                | <b>\$ 545,000</b>   | <b>\$ 545,000</b>   |

LIABILITY INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 612

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37000 Charges for Ins-Gov               | 265,836             | 266,000                   | 84,426                   | 169,000                          | 169,000             | 169,000             |
| 37010 Charges for Ins-Ent               | 311,052             | 311,000                   | 155,526                  | 311,000                          | 311,000             | 311,000             |
| 37020 Charges for Ins-Fid               | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <u>\$ 576,888</u>   | <u>\$ 577,000</u>         | <u>\$ 239,952</u>        | <u>\$ 480,000</u>                | <u>\$ 480,000</u>   | <u>\$ 480,000</u>   |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | 112,637             | 170,000                   | 32,549                   | 65,000                           | 65,000              | 65,000              |
| 38715 Interest & Inv. GASB 31           | (20,901)            | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <u>\$ 91,736</u>    | <u>\$ 170,000</u>         | <u>\$ 32,549</u>         | <u>\$ 65,000</u>                 | <u>\$ 65,000</u>    | <u>\$ 65,000</u>    |
| <b>Total Revenue</b>                    | <u>\$ 668,624</u>   | <u>\$ 747,000</u>         | <u>\$ 272,501</u>        | <u>\$ 545,000</u>                | <u>\$ 545,000</u>   | <u>\$ 545,000</u>   |

| Account Summary                    |  | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|------------------------------------|--|-------------------------------------|--|--|--|---------------------|---------------------|
| Financial                          |  |                                     |  |  |  |                     |                     |
| Salaries & Benefits                |  | 222,847                             | 379,433                                    | 82,505                                   | 379,433                                | 508,250             | 550,784             |
| Maintenance & Operation<br>Capital |  | 9,930                               | 20,000                                     | 2,471                                    | 20,000                                 | 21,036              | 21,036              |
| Charges - Other Depts              |  | -                                   | -  | -  | -                                      | -                   | -                   |
| Total                              |  | \$ 232,777                          | \$ 399,433                                 | \$ 84,976                                | \$ 399,433                             | \$ 529,286          | \$ 571,820          |

Personnel Classification Detail

|                               | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|-------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Administrative Analyst        | 1.00                | 1.25                | 1.25                   | 1.25                | 1.25                |
| Administrative Assistant      | 0.00                | 0.00                | 1.00                   | 1.00                | 1.00                |
| Asst. City Attorney           | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Services Specialist II | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| Risk Manager                  | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| TOTAL                         | 3.00                | 3.25                | 4.25                   | 4.25                | 4.25                |

|   | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b>            |                                     |  |  |  |                     |                     |
| 41100 Salaries                            | 193,449                             | 340,324                                    | 73,056                                   | 340,324                                | 397,497             | 421,730             |
| 41600 Compensated Absences                | 3,272                               | 3,259                                      | 650                                      | 3,259                                  | 5,962               | 6,141               |
| 41700 Other Benefits                      | 3,691                               | 3,000                                      | 7  | 3,000                                  | -                   | -                   |
| 41800 Life Insurance                      | 487                                 | 576  | 214                                      | 576                                    | 1,042               | 1,106               |
| 41900 Disability Insurance                | 1,392                               | 1,649                                      | 429                                      | 1,649                                  | 3,069               | 3,256               |
| 42000 Vision Insurance                    | 506                                 | 612  | 207                                      | 612                                    | 681                 | 681                 |
| 42100 Medical Insurance                   | 15,068                              | 16,373                                     | 6,020                                    | 16,373                                 | 24,977              | 25,726              |
| 42200 Dental Insurance                    | 2,168                               | 2,296                                      | 943                                      | 2,296                                  | 2,910               | 2,997               |
| 42300 Unemployment Insurance              | -                                   | 217  | -  | 217                                    | 397                 | 422                 |
| 42400 Compensation Insurance              | -                                   | 7,977                                      | -  | 7,977                                  | 14,078              | 14,500              |
| 42500 Medicare                            | 2,813                               | 3,150                                      | 978                                      | 3,150                                  | 57,637              | 61,151              |
| 42700 PERS Retirement                     | -                                   | -  | -  | -                                      | -                   | 13,074              |
| <b>Total</b>                              | <b>\$ 222,847</b>                   | <b>\$ 379,433</b>                          | <b>\$ 82,505</b>                         | <b>\$ 379,433</b>                      | <b>\$ 508,250</b>   | <b>\$ 550,784</b>   |
| <b>Maintenance &amp; Operation Detail</b> |                                     |  |  |  |                     |                     |
| 42800 Auto Allowance                      | -                                   | 500  | 284                                      | 500                                    | 500                 | 500                 |
| 44750 Insurance & Surety Bonds            | -                                   | -  | -  | -                                      | 1,036               | 1,036               |
| 45100 Books                               | 5,180                               | 6,000                                      | 20                                       | 6,000                                  | 6,000               | 6,000               |
| 45250 Office Supplies                     | 99                                  | 3,500                                      | -  | 3,500                                  | 3,500               | 3,500               |
| 47000 Miscellaneous                       | 4,651                               | 10,000                                     | 2,167                                    | 10,000                                 | 10,000              | 10,000              |
| <b>Total</b>                              | <b>\$ 9,930</b>                     | <b>\$ 20,000</b>                           | <b>\$ 2,471</b>                          | <b>\$ 20,000</b>                       | <b>\$ 21,036</b>    | <b>\$ 21,036</b>    |

AUTO INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 613

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 217,428             | 217,000                   | 108,714                  | 217,000                          | 217,000             | 217,000             |
| Misc & Non-Operating Revenue               | 103,259             | 130,000                   | 42,819                   | 86,000                           | 86,000              | 86,000              |
| Fund Balance - Prior Year                  | -                   | -                         | 30,600                   | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 320,687</b>   | <b>\$ 347,000</b>         | <b>\$ 182,133</b>        | <b>\$ 303,000</b>                | <b>\$ 303,000</b>   | <b>\$ 303,000</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 320,687             | 347,000                   | 182,133                  | 303,000                          | 303,000             | 303,000             |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 320,687</b>   | <b>\$ 347,000</b>         | <b>\$ 182,133</b>        | <b>\$ 303,000</b>                | <b>\$ 303,000</b>   | <b>\$ 303,000</b>   |



AUTO INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 613

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37000 Charges for Ins-Gov               | 142,308             | 142,000                   | 71,154                   | 142,000                          | 142,000             | 142,000             |
| 37010 Charges for Ins-Ent               | 75,120              | 75,000                    | 37,560                   | 75,000                           | 75,000              | 75,000              |
| <b>Total</b>                            | <b>\$ 217,428</b>   | <b>\$ 217,000</b>         | <b>\$ 108,714</b>        | <b>\$ 217,000</b>                | <b>\$ 217,000</b>   | <b>\$ 217,000</b>   |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | 110,559             | 130,000                   | 42,819                   | 86,000                           | 86,000              | 86,000              |
| 38715 Interest & Inv. GASB 31           | (7,300)             | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <b>\$ 103,259</b>   | <b>\$ 130,000</b>         | <b>\$ 42,819</b>         | <b>\$ 86,000</b>                 | <b>\$ 86,000</b>    | <b>\$ 86,000</b>    |
| <b>Total Revenue</b>                    | <b>\$ 320,687</b>   | <b>\$ 347,000</b>         | <b>\$ 151,533</b>        | <b>\$ 303,000</b>                | <b>\$ 303,000</b>   | <b>\$ 303,000</b>   |

COMPENSATION INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 614

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 6,487,951           | 6,843,000                 | 3,382,335                | 6,765,000                        | 6,765,000           | 6,765,000           |
| Misc & Non-Operating Revenue               | 361,606             | 600,000                   | 125,876                  | 252,000                          | 252,000             | 252,000             |
| Fund Balance - Prior Year                  | 1,841,580           | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 8,691,137</b> | <b>\$ 7,443,000</b>       | <b>\$ 3,508,211</b>      | <b>\$ 7,017,000</b>              | <b>\$ 7,017,000</b> | <b>\$ 7,017,000</b> |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | 1,244,476           | 1,336,759                 | 431,619                  | 1,294,816                        | 1,424,700           | 1,499,375           |
| Maintenance & Operation                    | 607,913             | 635,734                   | 160,733                  | 644,744                          | 748,658             | 764,783             |
| Capital                                    | 30,583              | 22,677                    | 26,401                   | -                                | 25,000              | -                   |
| Self Insurance                             | 6,808,165           | 5,447,830                 | 2,889,457                | 5,077,440                        | 4,818,642           | 4,752,842           |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 8,691,137</b> | <b>\$ 7,443,000</b>       | <b>\$ 3,508,211</b>      | <b>\$ 7,017,000</b>              | <b>\$ 7,017,000</b> | <b>\$ 7,017,000</b> |

COMPENSATION INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 614

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37000 Charges for Ins-Gov               | 4,405,218           | 4,760,000                 | 2,300,551                | 4,601,000                        | 4,601,000           | 4,601,000           |
| 37010 Charges for Ins-Ent               | 1,837,910           | 1,836,000                 | 995,478                  | 1,991,000                        | 1,991,000           | 1,991,000           |
| 37020 Charges for Ins-Fid               | 244,823             | 247,000                   | 86,306                   | 173,000                          | 173,000             | 173,000             |
| <b>Total</b>                            | <b>\$ 6,487,951</b> | <b>\$ 6,843,000</b>       | <b>\$ 3,382,335</b>      | <b>\$ 6,765,000</b>              | <b>\$ 6,765,000</b> | <b>\$ 6,765,000</b> |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38560 Miscellaneous Revenue             | -                   | -                         | -                        | -                                | -                   | -                   |
| 38710 Interest & Inv. Revenue           | 422,809             | 600,000                   | 125,876                  | 252,000                          | 252,000             | 252,000             |
| 38715 Interest & Inv. GASB 31           | (61,203)            | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <b>\$ 361,606</b>   | <b>\$ 600,000</b>         | <b>\$ 125,876</b>        | <b>\$ 252,000</b>                | <b>\$ 252,000</b>   | <b>\$ 252,000</b>   |
| <b>Total Revenue</b>                    | <b>\$ 6,849,557</b> | <b>\$ 7,443,000</b>       | <b>\$ 3,508,211</b>      | <b>\$ 7,017,000</b>              | <b>\$ 7,017,000</b> | <b>\$ 7,017,000</b> |

|                         | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|-------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| Financial               |                                     |  |  |  |                     |                     |
| Salaries & Benefits     | 447,371                             | 498,489                                    | 155,441                                  | 460,264                                | 552,619             | 573,741             |
| Maintenance & Operation | 418,535                             | 417,582                                    | 111,918                                  | 332,628                                | 419,141             | 419,141             |
| Capital                 | 19,449                              | -  | 4,121                                    | -                                      | -                   | -                   |
| Charges-Other Depts     | -                                   | -  | -  | -                                      | -                   | -                   |
| Total                   | \$ 885,356                          | \$ 916,071                                 | \$ 271,481                               | \$ 792,892                             | \$ 971,760          | \$ 992,882          |

Account Summary

Personnel Classification Detail

|  | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------|------------------------|---------------------|---------------------|
| Administrative Assistant/Benefits              | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| Benefits Coordinator                           | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Customer Service Representative                | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Health Services Administrator                  | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Health Services Nurse Educator                 | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Health Services Nurse Practitioner             | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Services Specialist II                  | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| Sr. Office Svcs. Specialist                    | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Sr. Office Svcs. Specialist - Benef. (Confid.) | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| <b>TOTAL</b>                                   | <b>6.00</b>         | <b>6.00</b>         | <b>6.00</b>            | <b>6.00</b>         | <b>6.00</b>         |

|   | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b>            |                                     |  |  |  |                     |                     |
| 41100 Salaries                            | 388,041                             | 393,798                                    | 136,239                                  | 393,798                                | 452,965             | 458,735             |
| 41200 Overtime                            | 816                                 | 2,500                                      | -  | 1,000                                  | 1,000               | 1,000               |
| 41300 Hourly Wages                        | 12,167                              | 51,629                                     | 4,121                                    | 14,904                                 | 53,178              | 54,773              |
| 41600 Compensated Absences                | 6,558                               | 6,114                                      | 1,148                                    | 6,114                                  | 6,271               | 6,549               |
| 41700 Other Benefits                      | 796                                 | 1,400                                      | 150                                      | 1,400                                  | 1,700               | 1,700               |
| 41800 Life Insurance                      | 959                                 | 1,044                                      | 358                                      | 1,044                                  | 916                 | 983                 |
| 41900 Disability Insurance                | 2,929                               | 3,049                                      | 720                                      | 3,049                                  | 3,186               | 3,413               |
| 42000 Vision Insurance                    | 1,152                               | 1,224                                      | 408                                      | 1,224                                  | 1,224               | 1,224               |
| 42100 Medical Insurance                   | 21,912                              | 22,613                                     | 7,964                                    | 22,613                                 | 20,446              | 34,526              |
| 42200 Dental Insurance                    | 2,491                               | 2,491                                      | 928                                      | 2,491                                  | 1,474               | -                   |
| 42300 Unemployment Insurance              | 395                                 | 923  | 142                                      | 923                                    | 408                 | 436                 |
| 42400 Compensation Insurance              | 3,476                               | 4,606                                      | 1,249                                    | 4,606                                  | 3,241               | 3,361               |
| 42500 Medicare                            | 5,679                               | 6,659                                      | 2,014                                    | 6,659                                  | 5,919               | 6,329               |
| 42600 Social Security                     | -                                   | 439  | -  | 439                                    | 691                 | 712                 |
| <b>Total</b>                              | <b>447,371</b>                      | <b>498,489</b>                             | <b>155,441</b>                           | <b>460,264</b>                         | <b>552,619</b>      | <b>573,741</b>      |
| <b>Maintenance &amp; Operation Detail</b> |                                     |  |  |  |                     |                     |
| 42800 Auto Allowance                      | 516                                 | 250  | -  | 100                                    | 100                 | 100                 |
| 43050 Repairs-Bldgs & Grounds             | 814                                 | 400  | -  | -                                      | -                   | -                   |
| 43060 Utilities                           | 4,236                               | 6,000                                      | 2,115                                    | 6,017                                  | 5,000               | 5,000               |
| 43080 Rent                                | 53,016                              | 55,000                                     | 22,119                                   | 52,954                                 | 54,000              | 56,000              |
| 43110 Contractual Services                | 220,394                             | 200,873                                    | 51,011                                   | 173,815                                | 255,396             | 255,396             |
| 44120 Repairs to Office Equip             | 773                                 | 800  | 272                                      | 800                                    | 800                 | 800                 |
| 44200 Advertising                         | -                                   | 1,000                                      | -  | 1,000                                  | 200                 | 200                 |
| 44300 Telephone                           | 2,339                               | 3,000                                      | 1,169                                    | 2,990                                  | 3,000               | 3,000               |
| 44450 Postage                             | 3,475                               | 3,500                                      | 808                                      | 1,846                                  | 3,000               | 3,000               |

|                                | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| 44550 Travel                   | 6,527                               | 5,630                                      | 980                                      | 3,923                                  | 3,500               | 3,500               |
| 44650 Training                 | 2,796                               | 4,000                                      | 429                                      | 4,000                                  | 4,000               | 4,000               |
| 44700 Computer Software        | 1,932                               | 5,000                                      | 1,682                                    | 2,000                                  | 3,000               | 3,000               |
| 44750 Insurance & Surety Bonds | 8,618                               | 8,034                                      | 2,757                                    | 8,034                                  | 9,702               | 9,702               |
| 44800 Membership and Dues      | 2,267                               | 1,500                                      | 1,198                                    | 1,648                                  | 1,648               | 1,648               |
| 45050 Periodicals & Newspapers | 24,412                              | 32,500                                     | 153                                      | 500                                    | 1,500               | 1,000               |
| 45100 Books                    | 1,655                               | 1,000                                      | 370                                      | 1,000                                  | 1,000               | 1,000               |
| 45150 Furniture & Equipment    | 1,512                               | 3,000                                      | 159                                      | 1,000                                  | 1,500               | 1,000               |
| 45170 Computer Hardware        | 104                                 | -  | (2)                                      | 200                                    | 200                 | 200                 |
| 45250 Office Supplies          | 14,738                              | 16,000                                     | 3,765                                    | 11,000                                 | 9,000               | 9,000               |
| 45350 General Supplies         | 36,639                              | 32,000                                     | 15,592                                   | 37,150                                 | 38,000              | 38,000              |
| 46000 Depreciation             | 16,092                              | 16,095                                     | 5,364                                    | 16,095                                 | 16,095              | 16,095              |
| 46900 Business Meetings        | 2,803                               | 1,000                                      | 761                                      | 3,356                                  | 3,500               | 3,500               |
| 47000 Miscellaneous            | 12,908                              | 21,000                                     | 1,216                                    | 3,200                                  | 5,000               | 4,000               |
| 47010 Discount Earned & Lost   | (32)                                | -  | -  | -                                      | -                   | -                   |
| <b>Total</b>                   | <b>\$ 418,535</b>                   | <b>\$ 417,582</b>                          | <b>\$ 111,918</b>                        | <b>\$ 332,628</b>                      | <b>\$ 419,141</b>   | <b>\$ 419,141</b>   |

| Account Summary         |  | Actual       | Current Year  | Year to Date | Estimated    | Budget     | Budget     |
|-------------------------|--|--------------|---------------|--------------|--------------|------------|------------|
|                         |  | Expenditures | Appropriation | Expenditures | Expenditures | 2004-2005  | 2005-2006  |
|                         |  | 2002-2003    | 2003-2004     | 10/31/03     | 2003-2004    |            |            |
| Financial               |  |              |               |              |              |            |            |
| Salaries & Benefits     |  | 523,352      | 552,915       | 181,970      | 550,362      | 575,787    | 609,776    |
| Maintenance & Operation |  | 86,193       | 90,949        | 28,730       | 203,690      | 203,371    | 219,496    |
| Capital                 |  | 5,582        | -             | -            | -            | -          | -          |
| Charges-Other Depts     |  | -            | -             | -            | -            | -          | -          |
| Total                   |  | \$ 615,127   | \$ 643,864    | \$ 210,701   | \$ 754,052   | \$ 779,158 | \$ 829,272 |



Personnel Classification Detail

|                                 | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Customer Service Representative | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Services Specialist I    | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Office Services Specialist II   | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| Senior Workers Comp Analyst     | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Workers Comp Adjustor I         | 0.00                | 0.00                | 0.00                   | 0.00                | 0.00                |
| Workers Comp Administrator      | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Workers Comp Analyst            | 2.00                | 2.00                | 2.00                   | 2.00                | 2.00                |
| Workers Comp Technician         | 2.00                | 2.00                | 2.00                   | 2.00                | 2.00                |
| <b>TOTAL</b>                    | <b>8.00</b>         | <b>8.00</b>         | <b>8.00</b>            | <b>8.00</b>         | <b>8.00</b>         |

|   | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b>            |                                     |  |  |  |                     |                     |
| 41100 Salaries                            | 441,761                             | 475,924                                    | 124,077                                  | 372,232                                | 501,069             | 516,100             |
| 41200 Overtime                            | 130                                 | 500  | -  | 500                                    | 515                 | 530                 |
| 41300 Hourly Wages                        | 19,084                              | 16,000                                     | 40,055                                   | 120,165                                | 10,482              | 11,868              |
| 41600 Compensated Absences                | 7,644                               | 7,140                                      | 1,063                                    | 7,140                                  | 7,500               | 7,725               |
| 41700 Other Benefits                      | 7,391                               | 2,500                                      | 2,414                                    | 7,241                                  | 3,500               | 3,605               |
| 41800 Life Insurance                      | 1,016                               | 1,020                                      | 275                                      | 825                                    | 1,039               | 1,070               |
| 41900 Disability Insurance                | 3,186                               | 4,146                                      | 571                                      | 1,714                                  | 3,513               | 3,619               |
| 42000 Vision Insurance                    | 1,264                               | 1,284                                      | 339                                      | 1,017                                  | 1,314               | 1,353               |
| 42100 Medical Insurance                   | 28,064                              | 30,881                                     | 8,261                                    | 24,784                                 | 32,840              | 33,794              |
| 42200 Dental Insurance                    | 3,905                               | 4,059                                      | 1,216                                    | 3,650                                  | 4,165               | 4,290               |
| 42300 Unemployment Insurance              | 465                                 | 476  | 163                                      | 488                                    | 501                 | 513                 |
| 42400 Compensation Insurance              | 4,087                               | 3,679                                      | 1,434                                    | 4,301                                  | 3,792               | 3,906               |
| 42500 Medicare                            | 5,081                               | 5,098                                      | 1,674                                    | 5,021                                  | 5,247               | 5,404               |
| 42600 Social Security                     | 275                                 | 208  | 428                                      | 1,284                                  | 310                 | -                   |
| 42600 PERS Retirement                     | -                                   | -  | -  | -                                      | -                   | 15,999              |
| <b>Total</b>                              | <b>523,352</b>                      | <b>552,915</b>                             | <b>181,970</b>                           | <b>550,362</b>                         | <b>575,787</b>      | <b>609,776</b>      |
| <b>Maintenance &amp; Operation Detail</b> |                                     |  |  |  |                     |                     |
| 42800 Auto Allowance                      | -                                   | 100  | -  | 100                                    | 100                 | 100                 |
| 43050 Repairs-Bldgs & Grounds             | -                                   | 500  | -  | 500                                    | 500                 | 500                 |
| 43110 Contractual Services                | 39,196                              | 44,000                                     | 342                                      | 79,500                                 | 79,500              | 90,000              |
| 44120 Repairs to Office Equip             | 33                                  | 1,500                                      | 26                                       | 1,500                                  | 1,500               | 1,500               |
| 44300 Telephone                           | 1,454                               | 8,500                                      | 734                                      | 8,500                                  | 8,500               | 9,500               |
| 44450 Postage                             | 9,109                               | 1,500                                      | 3,845                                    | 15,380                                 | 12,000              | 13,800              |
| 44550 Travel                              | 1,067                               | 1,400                                      | -  | 1,200                                  | 3,100               | 3,100               |
| 44650 Training                            | 995                                 | 1,200                                      | 310                                      | 3,000                                  | 3,000               | 4,000               |

|                                  | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|----------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| 44700 Computer Software          | 2,450                               | 3,000                                      | -  | 3,000                                  | 3,000               | 4,000               |
| 44750 Insurance & Surety Bonds   | 7,900                               | 8,034                                      | 2,770                                    | 8,034                                  | 8,468               | 8,468               |
| 44800 Membership and Dues        | 175                                 | 1,000                                      | 75                                       | 175                                    | 1,000               | 1,000               |
| 45050 Periodicals & Newspapers   | 75                                  | 175  | -  | 1,000                                  | 175                 | 300                 |
| 45100 Books                      | 752                                 | 1,000                                      | 279                                      | 1,000                                  | 1,000               | 1,000               |
| 45150 Furniture & Equipment      | 2,244                               | 1,000                                      | -  | 1,000                                  | 1,000               | 1,000               |
| 45250 Office Supplies            | 5,684                               | 7,770                                      | 1,996                                    | 7,983                                  | 8,500               | 9,000               |
| 45350 General Supplies           | 301                                 | 1,500                                      | 298                                      | 1,190                                  | 1,400               | 1,600               |
| 46000 Depreciation               | 7,776                               | 7,770                                      | 2,592                                    | 7,770                                  | 7,770               | 7,770               |
| 47000 Miscellaneous              | 197                                 | 1,000                                      | -  | 1,000                                  | 1,000               | 1,000               |
| 48562 Compensation Ins-Temporary | 5,325                               | -  | 6,574                                    | 26,297                                 | 26,297              | 26,297              |
| 48563 Compensation Ins-Permanent | (1,289)                             | -  | -  | -                                      | -                   | -                   |
| 48564 Compensation Ins-Medical   | (4,108)                             | -  | 3,664                                    | 14,657                                 | 14,657              | 14,657              |
| 48565 Compensation Ins-Other Exp | 6,381                               | -  | 5,226                                    | 20,904                                 | 20,904              | 20,904              |
| 48567 Compensation Ins-Training  | 478                                 | -  | -  | -                                      | -                   | -                   |
| Total                            | \$ 86,193                           | \$ 90,949                                  | \$ 28,730                                | \$ 203,690                             | \$ 203,371          | \$ 219,496          |

| Account Summary         |  | Actual       | Current Year  | Year to Date | Estimated    | Budget     | Budget     |
|-------------------------|--|--------------|---------------|--------------|--------------|------------|------------|
|                         |  | Expenditures | Appropriation | Expenditures | Expenditures | 2004-2005  | 2005-2006  |
|                         |  | 2002-2003    | 2003-2004     | 10/31/03     | 2003-2004    |            |            |
| Financial               |  |              |               |              |              |            |            |
| Salaries & Benefits     |  | 273,752      | 285,355       | 94,207       | 284,190      | 296,294    | 315,858    |
| Maintenance & Operation |  | 103,185      | 127,203       | 20,085       | 108,426      | 126,146    | 126,146    |
| Capital                 |  | 5,552        | 22,677        | 22,280       | -            | 25,000     | -          |
| Charges-Other Depts     |  | -            | -             | -            | -            | -          | -          |
| Total                   |  | \$ 382,490   | \$ 435,235    | \$ 136,573   | \$ 392,616   | \$ 447,440 | \$ 442,004 |

Personnel Classification Detail

|                            | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|----------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Administrative Assistant   | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Safety Administrator       | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Safety Services Specialist | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| Technical Staff Associate  | 1.00                | 1.00                | 1.00                   | 1.00                | 1.00                |
| <b>TOTAL</b>               | <b>4.00</b>         | <b>4.00</b>         | <b>4.00</b>            | <b>4.00</b>         | <b>4.00</b>         |

|   | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b>            |                                     |  |  |  |                     |                     |
| 41100 Salaries                            | 239,279                             | 253,008                                    | 84,208                                   | 253,008                                | 263,503             | 275,137             |
| 41200 Overtime                            | 2,291                               | 2,000                                      | 736                                      | 1,900                                  | 2,000               | 1,000               |
| 41600 Compensated Absences                | 4,068                               | 3,765                                      | 716                                      | 3,000                                  | 3,000               | 3,000               |
| 41700 Other Benefits                      | 537                                 | 1,000                                      | -  | 700                                    | 1,000               | 1,000               |
| 41800 Life Insurance                      | 444                                 | 450  | 164                                      | 450                                    | 428                 | 452                 |
| 41900 Disability Insurance                | 1,530                               | 1,671                                      | 333                                      | 1,671                                  | 1,824               | 1,911               |
| 42000 Vision Insurance                    | 589                                 | 612  | 204                                      | 612                                    | 672                 | 672                 |
| 42100 Medical Insurance                   | 13,971                              | 15,177                                     | 5,100                                    | 15,177                                 | 15,624              | 15,624              |
| 42200 Dental Insurance                    | 1,725                               | 1,841                                      | 700                                      | 1,841                                  | 2,111               | 2,111               |
| 42300 Unemployment Insurance              | 239                                 | 251  | 84                                       | 251                                    | 265                 | 276                 |
| 42400 Compensation Insurance              | 2,099                               | 1,940                                      | 743                                      | 1,940                                  | 2,047               | 2,110               |
| 42500 Medicare                            | 3,491                               | 3,640                                      | 1,220                                    | 3,640                                  | 3,820               | 4,005               |
| 42700 PERS Retirement                     | 3,491                               | -  | -  | -                                      | -                   | 8,560               |
| <b>Total</b>                              | <b>273,752</b>                      | <b>285,355</b>                             | <b>94,207</b>                            | <b>284,190</b>                         | <b>296,294</b>      | <b>315,858</b>      |
| <b>Maintenance &amp; Operation Detail</b> |                                     |  |  |  |                     |                     |
| 42800 Auto Allowance                      | 181                                 | 75   | 32                                       | 75                                     | 75                  | 75                  |
| 43050 Repairs-Bldgs & Grounds             | -                                   | 2,000                                      | -  | 1,000                                  | 1,500               | 1,500               |
| 43110 Contractual Services                | 52,482                              | 32,000                                     | 4,373                                    | 25,000                                 | 32,000              | 32,000              |
| 44100 Repairs to Equipment                | -                                   | 500  | 1,000                                    | 1,500                                  | 500                 | 500                 |
| 44120 Repairs to Office Equip             | -                                   | 1,500                                      | -  | 500                                    | 1,000               | 1,000               |
| 44250 Communication Maint                 | -                                   | 4,000                                      | -  | 2,700                                  | 2,500               | 2,500               |
| 44300 Telephone                           | 1,586                               | 2,000                                      | 422                                      | 1,500                                  | 2,000               | 2,000               |
| 44350 Vehicle Maintenance                 | 1,310                               | -  | 426                                      | 1,000                                  | 750                 | 750                 |
| 44450 Postage                             | 361                                 | 1,000                                      | 113                                      | 750                                    | 750                 | 750                 |
| 44550 Travel                              | 3,278                               | 1,590                                      | -  | -                                      | 4,660               | 4,660               |

|                                | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| 44650 Training                 | 6,620                               | 24,000                                     | 500                                      | 16,000                                 | 20,000              | 20,000              |
| 44700 Computer Software        | 3,452                               | 5,000                                      | 362                                      | 7,500                                  | 5,000               | 5,000               |
| 44750 Insurance & Surety Bonds | 4,248                               | 3,258                                      | 1,498                                    | 3,258                                  | 4,518               | 4,518               |
| 44800 Membership and Dues      | 300                                 | 1,100                                      | -  | 900                                    | 1,100               | 1,100               |
| 45050 Periodicals & Newspapers | 1,045                               | 2,000                                      | 733                                      | 1,600                                  | 2,000               | 2,000               |
| 45100 Books                    | 278                                 | 1,000                                      | -  | 750                                    | 1,000               | 1,000               |
| 45150 Furniture & Equipment    | 2,085                               | 3,500                                      | -  | 12,000                                 | 3,500               | 3,500               |
| 45250 Office Supplies          | 1,073                               | 2,200                                      | 9  | 1,000                                  | 2,200               | 2,200               |
| 45350 General Supplies         | 15,411                              | 22,000                                     | 6,747                                    | 17,000                                 | 24,000              | 24,000              |
| 46000 Depreciation             | 8,880                               | 13,880                                     | 2,960                                    | 12,593                                 | 12,593              | 12,593              |
| 46900 Business Meetings        | 339                                 | 1,000                                      | -  | 600                                    | 1,000               | 1,000               |
| 47000 Miscellaneous            | 259                                 | 3,600                                      | 911                                      | 1,200                                  | 3,500               | 3,500               |
| Total                          | \$ 103,185                          | \$ 127,203                                 | \$ 20,085                                | \$ 108,426                             | \$ 126,146          | \$ 126,146          |

DENTAL INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 615

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 660,311             | 644,000                   | 399,233                  | 798,000                          | 798,000             | 798,000             |
| Misc & Non-Operating Revenue               | 1,974               | 11,000                    | 1,536                    | 3,000                            | 3,000               | 3,000               |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 662,285</b>   | <b>\$ 655,000</b>         | <b>\$ 400,769</b>        | <b>\$ 801,000</b>                | <b>\$ 801,000</b>   | <b>\$ 801,000</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 662,285             | 655,000                   | 400,769                  | 801,000                          | 801,000             | 801,000             |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 662,285</b>   | <b>\$ 655,000</b>         | <b>\$ 400,769</b>        | <b>\$ 801,000</b>                | <b>\$ 801,000</b>   | <b>\$ 801,000</b>   |



DENTAL INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 615

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2004-2005 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37080 Charges for Ins-Dental            | 660,311             | 644,000                   | 399,233                  | 798,000                          | 798,000             | 798,000             |
| <b>Total</b>                            | <u>\$ 660,311</u>   | <u>\$ 644,000</u>         | <u>\$ 399,233</u>        | <u>\$ 798,000</u>                | <u>\$ 798,000</u>   | <u>\$ 798,000</u>   |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | 4,129               | 11,000                    | 1,536                    | 3,000                            | 3,000               | 3,000               |
| 38715 Interest & Inv. GASB 31           | (2,155)             | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <u>\$ 1,974</u>     | <u>\$ 11,000</u>          | <u>\$ 1,536</u>          | <u>\$ 3,000</u>                  | <u>\$ 3,000</u>     | <u>\$ 3,000</u>     |
| <b>Total Revenue</b>                    | <u>\$ 662,285</u>   | <u>\$ 655,000</u>         | <u>\$ 400,769</u>        | <u>\$ 801,000</u>                | <u>\$ 801,000</u>   | <u>\$ 801,000</u>   |

MEDICAL INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 616

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 6,459,906           | 5,347,000                 | 2,784,550                | 5,570,000                        | 5,570,000           | 5,570,000           |
| Misc & Non-Operating Revenue               | 45,333              | 80,000                    | 30,655                   | 61,000                           | 61,000              | 61,000              |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 6,505,239</b> | <b>\$ 5,427,000</b>       | <b>\$ 2,815,205</b>      | <b>\$ 5,631,000</b>              | <b>\$ 5,631,000</b> | <b>\$ 5,631,000</b> |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | 51,619              | 54,570              |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 6,505,239           | 5,427,000                 | 2,815,205                | 5,631,000                        | 5,579,381           | 5,576,430           |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 6,505,239</b> | <b>\$ 5,427,000</b>       | <b>\$ 2,815,205</b>      | <b>\$ 5,631,000</b>              | <b>\$ 5,631,000</b> | <b>\$ 5,631,000</b> |

MEDICAL INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 616

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37030 Charges for Ins-GCEA              | 2,248,908           | 1,696,000                 | 991,538                  | 1,983,000                        | 1,983,000           | 1,983,000           |
| 37040 Charges for Ins-GPOA              | 711,743             | 545,000                   | 329,351                  | 659,000                          | 659,000             | 659,000             |
| 37050 Charges for Ins-GFFA              | 1,004,084           | 798,000                   | 451,938                  | 904,000                          | 904,000             | 904,000             |
| 37060 Charges for Ins-Retirees          | 938,313             | 864,000                   | 227,973                  | 456,000                          | 456,000             | 456,000             |
| 37070 Charges for Ins-Other             | 1,556,858           | 1,444,000                 | 783,750                  | 1,568,000                        | 1,568,000           | 1,568,000           |
| <b>Total</b>                            | <b>\$ 6,459,906</b> | <b>\$ 5,347,000</b>       | <b>\$ 2,784,550</b>      | <b>\$ 5,570,000</b>              | <b>\$ 5,570,000</b> | <b>\$ 5,570,000</b> |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38560 Miscellaneous Revenue             | -                   | -                         | -                        | -                                | -                   | -                   |
| 38710 Interest & Inv. Revenue           | 53,134              | 80,000                    | 30,655                   | 61,000                           | 61,000              | 61,000              |
| 38715 Interest & Inv. GASB 31           | (7,801)             | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | <b>\$ 45,333</b>    | <b>\$ 80,000</b>          | <b>\$ 30,655</b>         | <b>\$ 61,000</b>                 | <b>\$ 61,000</b>    | <b>\$ 61,000</b>    |
| <b>Total Revenue</b>                    | <b>\$ 6,505,239</b> | <b>\$ 5,427,000</b>       | <b>\$ 2,815,205</b>      | <b>\$ 5,631,000</b>              | <b>\$ 5,631,000</b> | <b>\$ 5,631,000</b> |

|                         | Actual Expenditures 2002-2003 | Current Year Appropriation 2003-2004 | Year to Date Expenditures 10/31/03 | Estimated Expenditures 2003-2004 | Budget 2004-2005 | Budget 2005-2006 |
|-------------------------|-------------------------------|--------------------------------------|------------------------------------|----------------------------------|------------------|------------------|
| <b>Account Summary</b>  |                               |                                      |                                    |                                  |                  |                  |
| <b>    Financial</b>    |                               |                                      |                                    |                                  |                  |                  |
| Salaries & Benefits     | -                             | 47,500                               | -                                  | 47,500                           | 51,619           | 54,570           |
| Maintenance & Operation | -                             | -                                    | -                                  | -                                | -                | -                |
| Capital                 | -                             | -                                    | -                                  | -                                | -                | -                |
| Charges-Other Depts     | -                             | -                                    | -                                  | -                                | -                | -                |
| <b>Total</b>            | <b>\$ -</b>                   | <b>\$ 47,500</b>                     | <b>\$ -</b>                        | <b>\$ 47,500</b>                 | <b>\$ 51,619</b> | <b>\$ 54,570</b> |

Personnel Classification Detail

|                                       | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Accounting Supervisor                 | 0.00                | 0.00                | 0.10                   | 0.10                | 0.10                |
| Senior Accountant                     | 0.00                | 0.10                | 0.00                   | 0.00                | 0.00                |
| Senior Accounting Services Specialist | 0.00                | 0.75                | 0.75                   | 0.75                | 0.75                |
| TOTAL                                 | 0.00                | 0.85                | 0.85                   | 0.85                | 0.85                |

|                                | Actual<br>Expenditures<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>10/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b> |                                     |  |  |  |                     |                     |
| 41100 Salaries                 | -                                   | 47,500                                     | -  | 47,500                                 | 44,022              | 45,343              |
| 41600 Compensated Absences     | -                                   | -  | -  | -                                      | 660                 | 680                 |
| 41700 Other Benefits           | -                                   | -  | -  | -                                      | 35                  | 35                  |
| 41800 Life Insurance           | -                                   | -  | -  | -                                      | 28                  | 29                  |
| 41900 Disability Insurance     | -                                   | -  | -  | -                                      | 236                 | 243                 |
| 42000 Vision Insurance         | -                                   | -  | -  | -                                      | 73                  | 73                  |
| 42100 Medical Insurance        | -                                   | -  | -  | -                                      | 4,840               | 4,985               |
| 42200 Dental Insurance         | -                                   | -  | -  | -                                      | 706                 | 727                 |
| 42300 Unemployment Insurance   | -                                   | -  | -  | -                                      | 44                  | 45                  |
| 42400 Compensation Insurance   | -                                   | -  | -  | -                                      | 337                 | 347                 |
| 42500 Medicare                 | -                                   | -  | -  | -                                      | 638                 | 657                 |
| 42700 PERS Retirement          | -                                   | -  | -  | -                                      | -                   | 1,406               |
| <b>Total</b>                   | -                                   | <b>47,500</b>                              | -  | <b>47,500</b>                          | <b>51,619</b>       | <b>54,570</b>       |

VISION INSURANCE FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 617

|  | Actual<br>2002-<br>2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-<br>2005 | Budget<br>2005-<br>2006 |
|--|-------------------------|---------------------------|--------------------------|----------------------------------|-------------------------|-------------------------|
| <b>Estimated Financing Resources</b>       |                         |                           |                          |                                  |                         |                         |
| <b>Revenue</b>                             |                         |                           |                          |                                  |                         |                         |
| Charges For Services                       | 93,265                  | 93,000                    | 47,103                   | 94,000                           | 94,000                  | 94,000                  |
| Misc & Non-Operating Revenue               | 826                     | 1,000                     | 469                      | 1,000                            | 1,000                   | 1,000                   |
| Fund Balance - Prior Year                  | -                       | -                         | -                        | -                                | -                       | -                       |
| <b>Total Estimated Financing Resources</b> | <b>\$ 94,091</b>        | <b>\$ 94,000</b>          | <b>\$ 47,572</b>         | <b>\$ 95,000</b>                 | <b>\$ 95,000</b>        | <b>\$ 95,000</b>        |
| <b>Estimated Requirements</b>              |                         |                           |                          |                                  |                         |                         |
| Salaries & Benefits                        | -                       | -                         | -                        | -                                | -                       | -                       |
| Maintenance & Operation                    | -                       | -                         | -                        | -                                | -                       | -                       |
| Capital                                    | -                       | -                         | -                        | -                                | -                       | -                       |
| Self Insurance                             | 94,091                  | 94,000                    | 47,572                   | 95,000                           | 95,000                  | 95,000                  |
| Unallocated                                | -                       | -                         | -                        | -                                | -                       | -                       |
| <b>Total Estimated Requirements</b>        | <b>\$ 94,091</b>        | <b>\$ 94,000</b>          | <b>\$ 47,572</b>         | <b>\$ 95,000</b>                 | <b>\$ 95,000</b>        | <b>\$ 95,000</b>        |

VISION INSURANCE FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 617

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>              |                     |                           |                          |                                  |                     |                     |
| 37090 Charges for Ins-Vision             | 93,265              | 93,000                    | 47,103                   | 94,000                           | 94,000              | 94,000              |
| <b>Total</b>                             | <b>\$ 93,265</b>    | <b>\$ 93,000</b>          | <b>\$ 47,103</b>         | <b>\$ 94,000</b>                 | <b>\$ 94,000</b>    | <b>\$ 94,000</b>    |
| <b>Misc. &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue            | 898                 | 1,000                     | 469                      | 1,000                            | 1,000               | 1,000               |
| 38715 Interest & Inv. GASB 31            | (72)                | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                             | <b>\$ 826</b>       | <b>\$ 1,000</b>           | <b>\$ 469</b>            | <b>\$ 1,000</b>                  | <b>\$ 1,000</b>     | <b>\$ 1,000</b>     |
| <b>Total Revenue</b>                     | <b>\$ 94,091</b>    | <b>\$ 94,000</b>          | <b>\$ 47,572</b>         | <b>\$ 95,000</b>                 | <b>\$ 95,000</b>    | <b>\$ 95,000</b>    |



EMPLOYEE BENEFITS FUND  
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
FUND 640

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | 1,374,918           | 1,373,000                 | 238,435                  | 477,000                          | 477,000             | 477,000             |
| Misc & Non-Operating Revenue               | 163,871             | 200,000                   | 67,048                   | 134,000                          | 134,000             | 134,000             |
| Fund Balance - Prior Year                  | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Financing Resources</b> | <b>\$ 1,538,789</b> | <b>\$ 1,573,000</b>       | <b>\$ 305,483</b>        | <b>\$ 611,000</b>                | <b>\$ 611,000</b>   | <b>\$ 611,000</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | -                   | -                         | -                        | -                                | -                   | -                   |
| Maintenance & Operation                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | 1,538,789           | 1,573,000                 | 305,483                  | 611,000                          | 611,000             | 611,000             |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 1,538,789</b> | <b>\$ 1,573,000</b>       | <b>\$ 305,483</b>        | <b>\$ 611,000</b>                | <b>\$ 611,000</b>   | <b>\$ 611,000</b>   |

EMPLOYEE BENEFITS FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 640

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>              |                     |                           |                          |                                  |                     |                     |
| 37100 Charges for Employee Benefits      | 1,374,918           | 1,373,000                 | 238,435                  | 477,000                          | 477,000             | 477,000             |
| <b>Total</b>                             | <u>\$ 1,374,918</u> | <u>\$ 1,373,000</u>       | <u>\$ 238,435</u>        | <u>\$ 477,000</u>                | <u>\$ 477,000</u>   | <u>\$ 477,000</u>   |
| <b>Misc. &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue            | 193,363             | 200,000                   | 67,048                   | 134,000                          | 134,000             | 134,000             |
| 38715 Interest & Inv. GASB 31            | (29,492)            | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                             | <u>\$ 163,871</u>   | <u>\$ 200,000</u>         | <u>\$ 67,048</u>         | <u>\$ 134,000</u>                | <u>\$ 134,000</u>   | <u>\$ 134,000</u>   |
| <b>Total Revenue</b>                     | <u>\$ 1,538,789</u> | <u>\$ 1,573,000</u>       | <u>\$ 305,483</u>        | <u>\$ 611,000</u>                | <u>\$ 611,000</u>   | <u>\$ 611,000</u>   |

GRAPHICS OPERATION FUND  
 SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2005  
 FUND 650

|  | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Estimated Financing Resources</b>       |                     |                           |                          |                                  |                     |                     |
| <b>Revenue</b>                             |                     |                           |                          |                                  |                     |                     |
| Charges For Services                       | -                   | -                         | -                        | -                                | 685,901             | 718,967             |
| Misc & Non-Operating Revenue               | -                   | -                         | -                        | -                                | -                   | -                   |
| Fund Balance - Prior Year                  | 620,098             | 670,116                   | 198,102                  | 670,116                          | 1,259               | 1,259               |
| <b>Total Estimated Financing Resources</b> | <b>\$ 620,098</b>   | <b>\$ 670,116</b>         | <b>\$ 198,102</b>        | <b>\$ 670,116</b>                | <b>\$ 687,160</b>   | <b>\$ 720,226</b>   |
| <b>Estimated Requirements</b>              |                     |                           |                          |                                  |                     |                     |
| Salaries & Benefits                        | 454,893             | 470,263                   | 153,444                  | 470,263                          | 486,048             | 519,114             |
| Maintenance & Operation                    | 165,204             | 199,853                   | 44,658                   | 199,853                          | 201,112             | 201,112             |
| Capital                                    | -                   | -                         | -                        | -                                | -                   | -                   |
| Self Insurance                             | -                   | -                         | -                        | -                                | -                   | -                   |
| Unallocated                                | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total Estimated Requirements</b>        | <b>\$ 620,098</b>   | <b>\$ 670,116</b>         | <b>\$ 198,102</b>        | <b>\$ 670,116</b>                | <b>\$ 687,160</b>   | <b>\$ 720,226</b>   |

GRAPHICS OPERATION FUND  
 DETAIL OF FINANCIAL RESOURCES  
 FUND 650

|   | Actual<br>2002-2003 | Current Year<br>2003-2004 | Year to Date<br>12/31/03 | Revised<br>Estimate<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|---------------------|---------------------------|--------------------------|----------------------------------|---------------------|---------------------|
| <b>Charges For Services</b>             |                     |                           |                          |                                  |                     |                     |
| 37140 Charges for Graphics              | -                   | -                         | -                        | -                                | 685,901             | 718,967             |
| <b>Total</b>                            | \$ -                | \$ -                      | \$ -                     | \$ -                             | \$ 685,901          | \$ 718,967          |
| <b>Misc &amp; Non-Operating Revenue</b> |                     |                           |                          |                                  |                     |                     |
| 38710 Interest & Inv. Revenue           | -                   | -                         | -                        | -                                | -                   | -                   |
| 38715 Interest & Inv. GASB 31           | -                   | -                         | -                        | -                                | -                   | -                   |
| <b>Total</b>                            | \$ -                | \$ -                      | \$ -                     | \$ -                             | \$ -                | \$ -                |
| <b>Total Revenue</b>                    | \$ -                | \$ -                      | \$ -                     | \$ -                             | \$ 685,901          | \$ 718,967          |

|                         | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>12/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|-------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| Salaries & Benefits     | 454,893                             | 470,263                                    | 153,444                                  | 470,263                                | 486,048             | 519,114             |
| Maintenance & Operation | 165,204                             | 199,853                                    | 44,658                                   | 199,853                                | 201,112             | 201,112             |
| Capital                 | -                                   | -  | -  | -                                      | -                   | -                   |
| Charges - Other Depts   | -                                   | -  | -  | -                                      | -                   | -                   |
| <b>Total</b>            | <b>\$ 620,098</b>                   | <b>\$ 670,116</b>                          | <b>\$ 198,102</b>                        | <b>\$ 670,116</b>                      | <b>\$ 687,160</b>   | <b>\$ 720,226</b>   |

Account Summary

Financial

Personnel Classification Detail

|                              | Budget<br>2002-2003 | Budget<br>2003-2004 | Estimated<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| 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                        | 8.00                | 8.00                | 8.00                   | 8.00                | 8.00                |

|                                | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>12/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Salaries &amp; Benefits</b> |                                     |  |  |  |                     |                     |
| 41100 Salaries                 | 360,840                             | 389,805                                    | 121,782                                  | 389,805                                | 404,823             | 422,407             |
| 41200 Overtime                 | -                                   | 9,000                                      | -  | 9,000                                  | -                   | -                   |
| 41300 Hourly Wages             | 41,378                              | 23,000                                     | 16,686                                   | 23,000                                 | 23,690              | 24,401              |
| 41600 Compensated Absences     | 6,032                               | 5,847                                      | 1,006                                    | 5,847                                  | 6,072               | 6,254               |
| 41700 Other Benefits           | 2,524                               | 1,000                                      | -  | 1,000                                  | 700                 | 700                 |
| 41800 Life Insurance           | 487                                 | 480  | 168                                      | 480                                    | 515                 | 530                 |
| 41900 Disability Insurance     | 1,978                               | 2,035                                      | 344                                      | 2,035                                  | 2,317               | 2,387               |
| 42000 Vision Insurance         | 757                                 | 732  | 244                                      | 732                                    | 952                 | 952                 |
| 42100 Medical Insurance        | 29,466                              | 28,879                                     | 9,822                                    | 28,879                                 | 36,645              | 37,744              |
| 42200 Dental Insurance         | 2,847                               | 2,795                                      | 1,020                                    | 2,795                                  | 3,099               | 3,192               |
| 42300 Unemployment Insurance   | 619                                 | 390  | 136                                      | 390                                    | 405                 | 417                 |
| 42400 Compensation Insurance   | 3,407                               | 1,883                                      | 750                                      | 1,883                                  | 2,357               | 2,428               |
| 42500 Medicare                 | 4,446                               | 4,118                                      | 1,413                                    | 4,118                                  | 4,165               | 4,290               |
| 42600 Social Security          | 113                                 | 299  | 72                                       | 299                                    | 308                 | 317                 |
| 42700 PERS Retirement          | -                                   | -  | -  | -                                      | -                   | 13,095              |
| <b>Total</b>                   | <b>\$ 454,893</b>                   | <b>\$ 470,263</b>                          | <b>\$ 153,444</b>                        | <b>\$ 470,263</b>                      | <b>\$ 486,048</b>   | <b>\$ 519,114</b>   |

|   | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>12/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|---|-------------------------------------|--|--|--|---------------------|---------------------|
| <b>Maintenance &amp; Operation Detail</b> |                                     |  |  |  |                     |                     |
| 42800 Auto Allowance                      | 217                                 | 505  | 28                                       | 505                                    | 505                 | 505                 |
| 43110 Contractual Services                | 31,780                              | 44,703                                     | 5,370                                    | 44,703                                 | 44,703              | 44,703              |
| 44120 Repairs to Office Equipment         | 33,415                              | 30,300                                     | 10,279                                   | 30,300                                 | 30,300              | 30,300              |
| 44200 Advertising                         | 1,054                               | -  | -  | -                                      | -                   | -                   |
| 44300 Telephone                           | 298                                 | 556  | -  | 556                                    | 556                 | 556                 |
| 44450 Postage                             | 156                                 | 101  | 7  | 101                                    | 101                 | 101                 |
| 44550 Travel                              | 735                                 | 164  | -  | 164                                    | 164                 | 164                 |
| 44600 Laundry & Towel Service             | 266                                 | 505  | 84                                       | 505                                    | 505                 | 505                 |
| 44650 Training                            | 393                                 | 8,100                                      | -  | 8,100                                  | 8,100               | 8,100               |
| 44700 Computer Software                   | 595                                 | 5,050                                      | -  | 5,050                                  | 5,050               | 5,050               |
| 44750 Insurance & Surety Bonds            | 10,532                              | 6,093                                      | 2,319                                    | 6,093                                  | 7,352               | 7,352               |

|                                | Expenditures<br>Actual<br>2002-2003 | Current Year<br>Appropriation<br>2003-2004 | Year to Date<br>Expenditures<br>12/31/03 | Estimated<br>Expenditures<br>2003-2004 | Budget<br>2004-2005 | Budget<br>2005-2006 |
|--------------------------------|-------------------------------------|--|--|--|---------------------|---------------------|
| 45050 Periodicals & Newspapers | 1,284                               | 1,010                                      | 40                                       | 1,010                                  | 1,010               | 1,010               |
| 45100 Books                    | -                                   | 202  | 507                                      | 202                                    | 202                 | 202                 |
| 45150 Furniture & Equipment    | 921                                 | 5,050                                      | -  | 5,050                                  | 5,050               | 5,050               |
| 45200 Maps and Blue Prints     | 997                                 | 2,020                                      | 143                                      | 2,020                                  | 2,020               | 2,020               |
| 45250 Office Supplies          | 79,028                              | 87,944                                     | 25,091                                   | 87,944                                 | 87,944              | 87,944              |
| 45350 General Supplies         | 2,146                               | 6,580                                      | 104                                      | 6,580                                  | 6,580               | 6,580               |
| 46900 Business Meetings        | 596                                 | -  | 578                                      | -                                      | -                   | -                   |
| 47000 Miscellaneous            | 817                                 | 970  | 134                                      | 970                                    | 970                 | 970                 |
| 47010 Discount Earned & Lost   | (23)                                | -  | (26)                                     | -                                      | -                   | -                   |
| Total                          | \$ 165,204                          | \$ 199,853                                 | \$ 44,658                                | \$ 199,853                             | \$ 201,112          | \$ 201,112          |