

FUNDS GROUP: Internal Service

FUNDS GROUP DESCRIPTION

The purpose of the Internal Service Funds is to finance and account for services provided by designated departments to other County departments and various insurance services. Those departments so designated are Vehicle Maintenance, the Vehicle Replacement Fund, the Risk Management Fund, and Workers' Compensation Fund.

Revenue to support the Vehicle Maintenance Fund is obtained via interdepartmental and interfund transfers ("user charges") from those departments receiving these services. The financial objective of the fund is to recover the complete costs of operations resulting in a "break-even" status for the fund.

The Vehicle Replacement Fund is maintained as a separate group of accounts to ensure sufficient funding for the replacement of each vehicle in the County's fleet when its useful life has expired. Due to the variations in replacement cycles, significant fluctuations may occur in the reserve for appropriation from year-to-year.

The Risk Management Fund is also maintained as a separate group of accounts to ensure that there will be sufficient funds to meet claims, premiums and reserves for the various insurance coverages of the County. Revenues are generated by interfund charges to the various departmental budgets.

The Workers' Compensation Fund accounts for all financial transactions related to the County's Workers' Compensation activity. Prior to 2004, this activity was reported as part of the Risk Management Fund.

The appropriation and anticipation amounts reported in this document for the "Approved Budget 2006" reflect the effect of prior year encumbrance balances carried forward at every level of the reporting hierarchy (fund, department, and cost center).

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY MAJOR CATEGORY

	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Personal Services and Benefits	\$7,106,294	\$7,711,926	\$8,423,974	\$8,423,974
Purchased / Contracted Services	10,275,044	10,301,731	7,742,621	10,024,265
Supplies	11,197,325	16,309,951	16,082,965	17,237,380
Capital Outlays	23,437,465	36,646,777	16,276,560	37,762,214
Interfund / Interdepartmental	4,392,381	5,195,276	7,270,785	7,282,343
Other Costs	692,291	973,847	579,981	579,981
Other Financing Uses	69,325	0	0	0
Payroll Liabilities	55,832,691	60,028,367	64,899,460	64,899,460
Total Expenditures	\$113,002,816	\$137,167,875	\$121,276,346	\$146,209,617
Projected Fund Balance			38,090,641	38,090,641
Total Budget			\$159,366,987	\$184,300,258

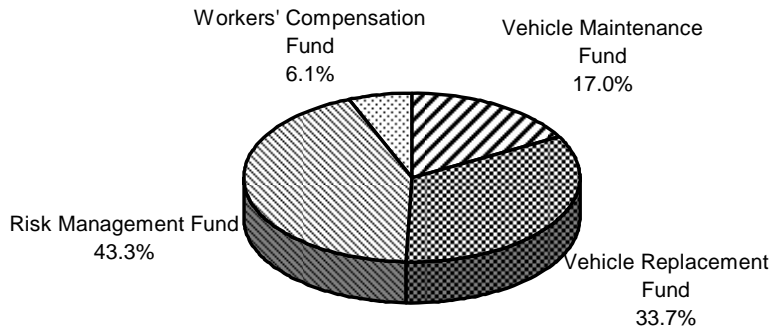
SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY FUND

	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Vehicle Maintenance Fund	\$21,647,008	\$27,323,514	\$29,487,502	\$31,354,081
Vehicle Replacement Fund	28,318,141	41,869,954	39,722,564	62,035,961
Risk Management Fund	59,783,058	63,655,558	79,661,587	79,748,399
Workers' Compensation Fund	3,254,608	4,318,849	10,495,334	11,161,817
Total Expenditures	\$113,002,816	\$137,167,875	\$159,366,987	\$184,300,258

Note: Projected Fund Balance included in Total 38,090,641 38,090,641

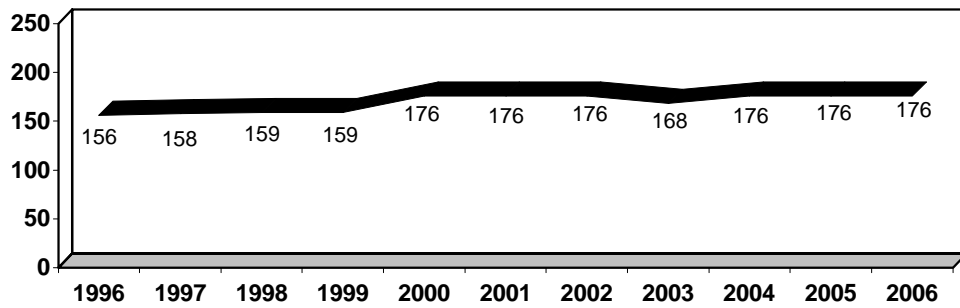
FUNDS GROUP: Internal Service

INTERNAL SERVICE FUND OPERATING BUDGET DOLLAR 2006



SUMMARY OF AUTHORIZED POSITIONS

AUTHORIZED POSITIONS INTERNAL SERVICE FUNDS

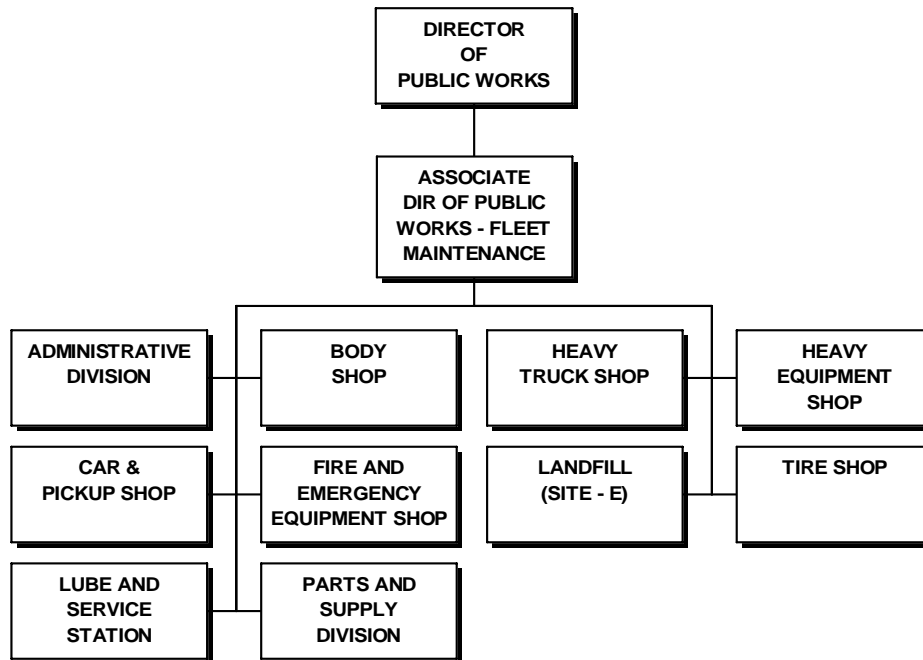


The only positions in the Internal Service Funds are in Fleet Maintenance. Increases are for increased workload and an additional facility funded in 1999. In 2003, as part of the Purchasing reorganization, the Fleet Maintenance - Purchasing unit was reorganized and 8 positions were abolished. In 2004, 3 positions were added.

FUNDS GROUP: Internal Service

SUMMARY OF REVENUE BY FUND				
	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
VEHICLE MAINTENANCE FUND				
Intergovernmental	\$71,237	\$122,330	\$90,000	\$90,000
Charges For Services	20,964,761	25,288,974	28,559,858	28,559,858
Miscellaneous	273,340	371,846	150,000	150,000
Fund Balance Carried Forward	1,743,489	2,228,008	687,644	2,554,223
TOTAL	\$23,052,827	\$28,011,158	\$29,487,502	\$31,354,081
VEHICLE REPLACEMENT FUND				
Charges For Services	\$19,559,053	\$21,792,159	\$15,765,176	\$15,765,176
Investment Income	408,154	1,213,187	500,000	500,000
Miscellaneous	0	200	50,000	50,000
Other Financing Sources	798,172	1,159,329	600,000	600,000
Fund Balance Carried Forward	28,398,438	40,512,467	22,807,388	45,120,785
TOTAL	\$49,163,816	\$64,677,342	\$39,722,564	\$62,035,961
RISK MANAGEMENT FUND				
Charges For Services	\$3,600,808	\$4,578,242	\$3,912,341	\$3,912,341
Miscellaneous	647	0	0	0
Payroll Deductions And Matches	55,661,411	62,507,957	68,008,323	68,008,323
Fund Balance Carried Forward	4,819,543	4,310,282	7,740,923	7,827,735
TOTAL	\$64,082,409	\$71,396,481	\$79,661,587	\$79,748,399
WORKERS' COMPENSATION FUND				
Charges For Services	\$3,289,004	\$4,958,488	\$6,523,854	\$6,523,854
Fund Balance Carried Forward	3,031,597	3,331,842	3,971,480	4,637,963
TOTAL	\$6,320,601	\$8,290,329	\$10,495,334	\$11,161,817
GRAND TOTAL	\$142,619,653	\$172,375,311	\$159,366,987	\$184,300,258

PUBLIC WORKS - FLEET MAINTENANCE FUND



MISSION STATEMENT

To support, specify, recommend, and provide County departments with the most efficient and economical vehicles and equipment available, and to maintain, repair, and service vehicles and equipment as efficiently and economically as possible with the least amount of downtime, while reducing harmful emissions and protecting the environment.

PROGRAM DESCRIPTION

The Fleet Maintenance Division of the Public Works Department is responsible for maintaining, repairing, and providing necessary operating supplies and services for the County's fleet of vehicles and ancillary equipment. The department also requisitions replacement vehicles according to an established schedule and additional vehicles as approved by the Board of Commissioners.

The department operates from four facilities. The Warren Road facility houses the heavy truck, heavy equipment, and body shops, as well as the administrative and purchasing activities of the department. The Camp Road facility houses the car/pickup shop, the fire/rescue shop, and also the lubrication, service station and wash facilities. The Seminole Landfill facility services specialized heavy equipment, particularly landfill units. In addition to these facilities, satellite operations are also maintained at the North, Central and East lots of the Sanitation Department, and the Tire Shop at the Memorial Drive Complex.

The Fleet Maintenance organization and activities are broken down into various divisions and locations which include: (1) Body Shop; (2) Car and Pickup Shop (up to 10,000 lbs. GVW); (3) Heavy Equipment; (4) Preventive Maintenance; (5) Heavy Truck; (6) Fire and EMS; (7) The Special Services division that includes the Tire Shop, Lubrication, Fuel Facilities, and Car Wash. In addition to the main facilities, there are satellite operations covering on-site repairs and thirty-one (31) fuel sites throughout the County. The department also has a site that supports the landfill operations. On-site preventive maintenance is provided to County departments with off-road equipment, and on-site tire repairs are made in large department locations, as well as emergency road calls throughout the County.

The cost of the Fleet Maintenance Purchasing Unit is also charged to the Fleet Maintenance Fund. However, this activity is under the responsibility of the Purchasing Department. Due to reorganization of the Purchasing Department, this cost center has no appropriations for 2006 and any 2005 activity is the result of previous-year encumbered expenditures.

PUBLIC WORKS - FLEET MAINTENANCE FUND

PERFORMANCE INDICATORS				
	TARGET	2003	2004	2005
PREVENTIVE MAINTENANCE JOBS SCHEDULED/ BROUGHT IN BY DEPT	90%	99.10%	87.04%	83.10%
FUEL PURCHASED UNDER CONTRACT PRICE (PER GALLON) VS RETAIL / DIFFERENCE	Contract price lower than retail	\$ 0.81	\$ 0.81	\$ 0.58
TOTAL UNITS PER MECHANIC RATIO	30 Units	38	38	38
FLEET MAINTENANCE LABOR RATE vs. METRO ATLANTA REPAIR SHOP LABOR RATE	Rate lower than retail	\$ 30.17	\$ 34.15	\$ 34.85

ACTIVITY MEASURES				
	Actual 2003	Actual 2004	Actual 2005	Estimated 2006
Body Shop				
Number of Employees	6	6	6	6
Number of Repair Orders	634	558	598	628
Hours	8,142	6,354	9,052	9,505
Car and Pick-up Shop				
Number of Employees	19	19	19	19
Number of Repair Orders	6,535	5,754	6,317	6,633
Hours	23,037	17,327	23,306	24,471
Heavy Equipment Shop				
Number of Employees	18	19	19	19
Number of Repair Orders	2,630	2,676	3,052	3,205
Hours	25,305	27,506	26,440	27,762
Heavy Truck Shop				
Number of Employees	45	46	46	46
Number of Repair Orders	8,091	6,716	6,317	6,633
Hours	58,169	61,364	64,074	67,278
Fire Equipment Shop				
Number of Employees	16	17	17	17
Number of Repair Orders	2,095	2,377	2,604	2,734
Hours	15,304	18,792	19,746	20,733
Tire Shop				
Number of Employees	10	12	12	12
Number of Repair Orders	6,740	6,528	7,029	7,310
Hours	20,900	18,479	21,061	22,114

PUBLIC WORKS - FLEET MAINTENANCE FUND

MAJOR ACCOMPLISHMENTS IN 2005

Successful 2005 Annual County Auction.

Architect design and construction documents secured for new Fleet Maintenance Facility.

Maintained less than 5% out-of-service for the entire fleet.

Reclassified all mechanical positions to four (4) classifications.

MAJOR GOALS FOR 2006 AND LINKS TO THE COUNTY'S PRIMARY GOALS AND CRITICAL SUCCESS FACTORS

Organizational Effectiveness:

Proceed with the development, construction, and renovations of the new Fleet Maintenance Facility.

Maintain a less than 5% out-of-service standard for all County vehicles.

Ensure that 95% of preventive maintenance tasks are completed on time.

MAJOR BUDGETARY IMPACTS

Previous

In 2002 there were no major budgetary impact additions.

In 2003 funding was appropriated in the amount of \$24,779 for the addition of one Auto Mechanic Supervisor.

In 2004 funding was appropriated in the amount of \$66,067 for the addition of three Heavy Equipment Mechanic positions for the Fire & Rescue Division. \$70,000 was appropriated for a Heavy Mobile Vehicle Lift apparatus. As part of the Purchasing Department reorganization, 5 positions were transferred from Purchasing to Fleet Maintenance in June, 2004. The positions are: 2 Fleet Parts Transport Clerks, 1 Office Asst. Senior, 1 Buyer, and 1 Departmental Microsystems Specialist.

In 2005 the Mid-Year Budget Resolution included an additional \$1,000,000 appropriation for diesel fuel to address unforeseen increases in costs. In June, 2005, the Board of Commissioners approved organizational changes to 133 Fleet Maintenance positions; approximately 10% of the personnel actions resulted in an elevation in salary grade.

2006

\$31,354,081 is approved for basic operations.

Phase I of the new Fleet Maintenance Facility, which will be located in the former facilities of Royal Oldsmobile on Memorial Drive, includes the relocation of the Fire/Rescue Shop and the administrative offices. This transition is planned to begin in early Fourth Quarter of 2006. Funding for the purchase and build-out of this facility is being provided primarily from the 2004 DeKalb County Public Safety and Judicial Facilities Authority Revenue Bonds.

Future

The Fleet Maintenance Division will continue to be impacted by air quality, energy, and environmental legislation.

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY COST CENTER				
	Actual	Actual	CEO'S	Approved
	2004	2005	Recommended	Budget
			Budget	2006
Fleet Maintenance	\$21,516,386	\$27,313,235	\$29,487,502	\$31,353,865
Purchasing - Fleet Maintenance *	130,622	5,319	0	216
Motor Pool	0	5,048	0	0
Discounts Taken	0	(88)	0	0
	\$21,647,008	\$27,323,514	\$29,487,502	\$31,354,081

* This cost center has been phased out; the only 2005 and 2006 activity is the result of prior-year encumbered expenditures.

PUBLIC WORKS - FLEET MAINTENANCE FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY MAJOR CATEGORY

	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Personal Services and Benefits	\$7,106,294	\$7,711,926	\$8,423,974	\$8,423,974
Purchased / Contracted Services	2,863,477	3,423,238	3,308,886	3,992,541
Supplies	11,197,325	16,309,951	16,082,965	17,237,380
Capital Outlays	32,095	71,869	89,400	117,909
Interfund / Interdepartmental	(8,130)	(703,951)	385,703	385,703
Other Costs	385,948	510,481	1,196,574	1,196,574
Other Financing Uses	70,000	0	0	0
	\$21,647,008	\$27,323,514	\$29,487,502	\$31,354,081

FUNDING SOURCES

	Actual 2004	Actual 2005	Budget 2006
Public Works - Fleet Maintenance	\$21,647,008	\$27,323,514	\$31,354,081
	\$21,647,008	\$27,323,514	\$31,354,081

AUTHORIZED POSITION LIST BY COST CENTER

(See Salary Schedule, Appendix A, for explanation of salary ranges)

COST CENTER /POSITION	SALARY RANGE	NUMBER OF POSITIONS		
		2004	2005	2006
Fleet Maintenance				
Asst Dir Fleet Maintenance	AJ	1	1	1
Assoc Dir PW Fleet Maint	AG	1	1	1
Fleet Specification Specialist	29	1	1	1
Admin Operations Mgr	28	1	1	1
Fleet Service Superintendent	28	5	5	5
Network Coordinator	26	1	1	1
Accounting Supervisor	24	1	1	1
Automotive Body Repair Spvsr	24	1	1	1
Fleet Parts Supervisor	24	1	1	1
Fleet Service Supervisor	24	14	17	17
Administrative Assistant II	23	0	1	1
Auto Body Repair WorkerSenior	23	1	1	1
Auto Service Supervisor	23	3	0	0
Fleet Service Technician IV	23	0	68	68
Heavy Equipment Truck Mechanic	23	69	0	0
Secretary Executive	23	1	0	0
Automotive Body Repair Worker	21	4	4	4
Equipment Operator Principal	21	2	2	2
Fleet Parts Assistant Supv	21	2	2	2
Fleet Parts Expediter	21	3	3	3
Fleet Service Technician III	21	18	23	23
Accounting Tech Senior	19	3	2	2
Automotive Mechanic	19	4	0	0
Fleet Parts Technician	19	8	9	9
Office Assistant Senior	19	4	4	4
Payroll Personnel Technician	19	1	1	1

PUBLIC WORKS - FLEET MAINTENANCE FUND

AUTHORIZED POSITION LIST BY COST CENTER

(See Salary Schedule, Appendix A, for explanation of salary ranges)

COST CENTER /POSITION	SALARY RANGE	NUMBER OF POSITIONS		
		2004	2005	2006
Fleet Maintenance (cont)				
Accounting Tech	18	3	3	3
Fleet Parts Transport Clerk	18	2	2	2
Fleet Service Technician II	18	5	10	10
Fleet Service Technician I	16	11	11	11
Auto Service Worker	14	5	0	0
FULL TIME Subtotal		176	176	176
FULL TIME Total		176	176	176
ALL POSITIONS Total		176	176	176

VEHICLE REPLACEMENT FUND

PROGRAM DESCRIPTION

The Vehicle Fund is maintained as a separate group of accounts within the Internal Services Fund. It was established to ensure that sufficient capital exists to replace each unit in the County fleet when replacement criteria indicate replacement is warranted. Revenues to the fund are vehicle replacement charges and contributions for additions to the fleet that are provided by other funds. All expenditures for purchase of County fleet units are made from the Vehicle Fund.

Vehicle replacement charges are based upon the cost and useful life of each unit in the County's fleet. These charges are assessed each year and are held in reserve until the replacement purchase is made. Any temporarily idle funds are invested to provide additional income as a hedge against inflation and unexpected or unusual price increases. Vehicle replacement decisions are based upon mileage (or hours of operation) and age and/or repair costs. The Associate Director of Public Works-Fleet Maintenance is responsible for requisitioning vehicle replacements as required.

Additions to the fleet must be specifically approved by the Board of Commissioners. Funding for additional fleet units is initially appropriated in the applicable department and transferred to the Vehicle Fund.

ACTIVITY MEASURES

	Actual 2003	Actual 2004	Actual 2005	Estimated 2006
Vehicle Replacement				
Units Scheduled	292	222	348	220
Units Replaced	290	246	371	240
Vehicle Addition				
Units Added - Purchase	22	119	83	10
Units Added - Lease Purchase	0	40	1	8
Vehicles in Fleet	2,759	2,918	3,002	3,020

MAJOR BUDGETARY IMPACTS

Previous

In FY2002, funds totaling \$18,785,912 were appropriated for the replacement of 295 vehicles and 1 police helicopter. The addition of 23 new and 1 replacement vehicles were approved under terms of the Master Lease agreement. Twelve of the new vehicles were Sanitation vehicles. The appropriation included reserves for future replacement of \$16,696,533.

In FY2003, funds totaling \$12,189,298 were appropriated for the replacement of 292 vehicles and 1 landfill compactor. The addition of 40 new and 19 replacement vehicles were approved under terms of the Master Lease agreement. In addition 22 new vehicles were appropriated for purchase with funding of \$1,743,833. Seventeen of these were Sanitation vehicles. The appropriation included reserves for future replacement of \$25,995,742.

In FY2004, funds totaling \$13,780,242 were appropriated for the replacement of 221 vehicles and 1 police helicopter. The addition of 54 new and 8 replacement vehicles were approved under terms of the Master Lease agreement. In addition 39 new vehicles were appropriated for purchase with funding of \$2,159,605. The appropriation included reserves for future replacement of \$30,381,016.

In FY2005, funds totaling \$22,449,140 were appropriated for the replacement of 348 vehicles, including 25 under the terms of the Master Lease. \$1,714,636 was appropriated for the addition of 36 vehicles, including 1 under terms of the Master Lease agreement. The appropriation included reserves for future replacement of \$15,427,757.

2006

\$15,788,000 is appropriated for the replacement of 220 vehicles, including 12 under the terms of the Master Lease. \$1,465,048 is appropriated for the addition of 18 vehicles, including 8 under terms of the Master Lease agreement. The appropriation includes reserves for future replacement of \$21,659,322.

Future

The Vehicle Fund will continue to be impacted as the County takes steps to comply with the mandates of the Clean Air Act.

VEHICLE REPLACEMENT FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY COST CENTER				
	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Vehicle Additions To Fleet	\$9,276,427	\$8,350,595	\$2,470,817	\$6,032,951
Vehicle Replacement	19,041,714	33,519,359	37,251,747	56,003,010
	<u>\$28,318,141</u>	<u>\$41,869,954</u>	<u>\$39,722,564</u>	<u>\$62,035,961</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY MAJOR CATEGORY				
	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Purchased / Contracted Services	\$4,851,492	\$3,095,632	\$4,000	\$860,252
Capital Outlays	23,405,370	36,574,908	16,187,160	37,644,305
Interfund / Interdepartmental Charges	61,280	2,199,414	1,872,082	1,872,082
Other Costs	0	0	21,659,322	21,659,322
	<u>\$28,318,141</u>	<u>\$41,869,954</u>	<u>\$39,722,564</u>	<u>\$62,035,961</u>

FUNDING SOURCES			
	Actual 2004	Actual 2005	Budget 2006
Vehicle Replacement	<u>\$28,318,141</u>	<u>\$41,869,954</u>	<u>\$62,035,961</u>
	\$28,318,141	\$41,869,954	\$62,035,961

RISK MANAGEMENT FUND

FUND DESCRIPTION

The Risk Management Fund includes the following coverages: unemployment insurance; group health and life; building and contents; boiler and machinery; various floaters; monies, securities, and blanket bond; airport liability insurance; police helicopters; and loss control. Also, included are funds for the defense of claims brought against the County and its officers and employees.

The rise in premium charges in health insurance led DeKalb County to enter a self-funding arrangement for employees and retired workers in 1988, contracting with a private provider to handle the administration of claims processing for group health, and provide stop-loss coverage, indemnifying the County against catastrophically heavy health insurance claims by any one individual. Health Maintenance Organization options are also available for all employees and retirees.

Revenues to the fund to support premiums and payments are generated by interfund charges to the various departmental budgets and employee payroll deductions. The charges for workers compensation, unemployment compensation, and group health and life insurance are treated as fringe benefits expenditures within the personal services budget of the operating departments.

In 2004, the Risk Management Fund components began reporting as two separate individual funds. The Workers Compensation component is now reported under the Workers Compensation Fund. The Group Life & Health component and other miscellaneous insurance components are part of the Risk Management Fund for reporting purposes.

MAJOR BUDGETARY IMPACTS

Previous

The Fund's 2003 Budget of \$64,363,720 represented an increase of 23% as compared to the 2002 appropriation of \$52,146,345. The largest category, Group Life and Health, increased by \$12,288,720 to \$54,048,110 primarily due to projected rate increases. In addition, due to less revenue and higher benefit expenditures than anticipated both Cigna and Kaiser ended the year with negative fund balances of (\$493,226) and (\$827,239) respectively. Due to post 9-11 circumstances, substantial premium increases were incurred for 2003 relative to Building & Contents, Boiler & Machinery, and Airport Liability Insurance. In addition due to the replacement of one Police Helicopter with a newer and larger unit the Helicopter insurance premium increased substantially. Effective January 1, 2003, the county and employee contributions for group life insurance were suspended. The County contributions were reinstated on June 1, 2003, and the employee contributions restarted on December 1, 2003. This action is to offset part of the insurance company's rebate received in 2002.

The 2004 Budget of \$70,460,095 represents an increase of 9% as compared to the 2003 appropriation of \$64,363,720. The largest category, Group Life and Health, increased by \$5,769,127 to \$59,817,237 primarily due to projected rate increases. Once again due to post 9-11 circumstances, substantial premium increases were received for 2004 relative to insurance for Building & Contents 12%, Boiler and Machinery 42%, Airport Liability 25% and Helicopters 14%. In 2004, the Risk Management Fund components began reporting as two separate funds.

The 2005 Budget of \$73,724,436 represents an increase of 5% as compared to the 2004 appropriation of \$70,460,095. The largest category, Group Life and Health, increased by \$1,587,369 to \$61,404,605 primarily due to projected rate increases. Once again due to post 9-11 circumstances, substantial premium increases are anticipated for 2005 relative to insurance for Building & Contents 14%. The replacement of one Police Helicopter with a newer and larger unit increased the helicopter insurance premium by 14%. Vehicle Liability insurance premiums increased by 7%.

2006

The Fund's 2006 Budget of \$79,139,964 represents an increase of 20.62% as compared to the 2005 appropriation of \$65,612,196. The largest category, Group Life and Health, increased by \$13,739,069 to \$74,660,677 primarily due to projected rate increases.

Vehicle Liability and Airport Liability insurance premiums are expected to decrease by 5% and 54% respectively.

Future

No significant budget impacts are anticipated.

RISK MANAGEMENT FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY COST CENTER / MAJOR FUNCTION

	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Cost Centers:				
Group Health & Life	\$55,806,916	\$60,066,584	\$75,182,300	\$75,215,319
Other	0	150	26,422	26,422
Major Functions:				
Unemployment Compensation	306,343	463,366	300,000	300,000
Building and Contents	419,532	460,827	884,305	897,244
Boiler and Machinery	46,100	49,833	48,400	48,400
Non-Immunity Expenses	1,246,240	444,473	1,000,000	1,000,383
Vehicle Insurance	1,765,367	1,932,348	1,930,000	1,930,000
Airport Liability	6,541	8,746	6,900	6,900
Police Headquarters	138,446	131,504	140,710	140,710
Monies, Security & Blanket Bond	0	77,950	42,550	81,545
Loss Control	47,574	19,536	100,000	101,476
Miscellaneous	0	241	0	0
	\$59,783,058	\$63,655,558	\$79,661,587	\$79,748,399

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY MAJOR CATEGORY

	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Purchased / Contracted Services	\$2,398,459	\$2,719,352	\$3,229,735	\$3,316,164
Interfund / Interdepartmental	1,246,240	444,473	1,000,000	1,000,383
Other Costs	306,343	463,366	10,532,392	10,532,392
Other Financing Uses	(675)	0	0	0
Payroll Liabilities	55,832,691	60,028,367	64,899,460	64,899,460
	\$59,783,058	\$63,655,558	\$79,661,587	\$79,748,399

FUNDING SOURCES

	Actual 2004	Actual 2005	Budget 2006
Risk Management	\$59,783,058	\$63,655,558	\$79,748,399
	\$59,783,058	\$63,655,558	\$79,748,399

WORKERS COMPENSATION FUND

FUND DESCRIPTION

The Workers Compensation Fund provides coverage for workers' compensation insurance.

In 2004, the Risk Management Fund components began reporting as two separate individual funds. The Workers Compensation component is now reported under the Workers Compensation Fund. The Group Life & Health component and all the other miscellaneous insurance components are part of Risk Management Fund for reporting purposes.

MAJOR BUDGETARY IMPACTS

Previous

For pre-2004 information, please see the Risk Management Fund discussion.

In 2004, the Risk Management Fund components began reporting as two separate funds.

In 2005, due to increased rates and compensation claims WorkersCompensation increased by 24%.

2006

Due to increased rates and compensation claims WorkersCompensation increased by 14%.

Future

No significant budget impacts are anticipated

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY COST CENTER / MAJOR FUNCTION				
	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Cost Centers:				
Workers Comp Indemnity Payments	\$94,050	(\$87,299)	\$0	\$0
Workers Compensation	1,335,044	1,677,505	10,495,334	11,150,643
Major Functions:				
Workers Comp - Medical	975,633	1,825,484	0	751
Workers Comp - Expenses	37,414	35,934	0	0
Workers Comp - Indemnity	752,079	807,209	0	10,424
Workers Comp - Legal	59,154	58,241	0	0
Workers Comp - Other	1,235	1,775	0	0
	<u>\$3,254,608</u>	<u>\$4,318,849</u>	<u>\$10,495,334</u>	<u>\$11,161,817</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS BY MAJOR CATEGORY				
	Actual 2004	Actual 2005	CEO'S Recommended Budget	Approved Budget 2006
Purchased / Contracted Services	\$161,617	\$1,063,509	\$1,200,000	\$1,855,309
Interfund / Interdepartmental	3,092,991	3,255,340	4,013,000	4,024,175
Other Costs	0	0	5,282,334	5,282,334
	<u>\$3,254,608</u>	<u>\$4,318,849</u>	<u>\$10,495,334</u>	<u>\$11,161,817</u>

WORKERS COMPENSATION FUND

FUNDING SOURCES

	Actual 2004	Actual 2005	Budget 2006
Workers Compensation	\$3,254,608	\$4,318,849	\$11,161,817
	\$3,254,608	\$4,318,849	\$11,161,817