INTERNAL SERVICE FUND SUMMARY

Internal Service Funds are used to account for operations that are financed and operated in a manner similar to private business, with the intent that cost (expenses, including depreciation) of providing goods or services by specific departments within St. Louis County be financed or recovered primarily through user charges. Internal Services Funds consist of the following: Management Information Systems, Telecommunications, Motor Pool, Print Shop, and the Insurance Fund.

The brief analysis included here aims to provide some financial trend analysis and discussion of future issues. The narratives provided by each department for Internal Service funds provide more detailed departmental information and the business plans for each department, included in Appendix B, further analyze trends and issues and are a more complete source of information.

MANAGEMENT INFORMATION SYSTEMS

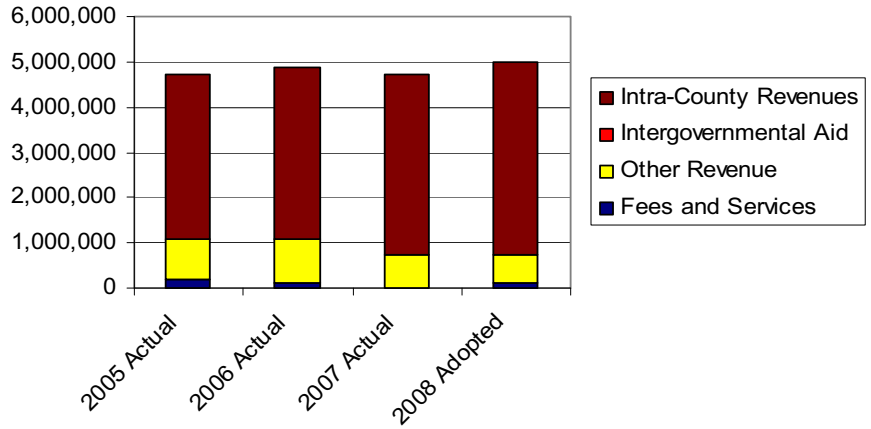
Introduction

The Management Information Systems (MIS) Fund is used to account for computer services and programming services to County departments. The MIS Department provides systems and programming, computer hardware and operations and technical support for all County departments. Systems and programming services are provided to maintain and enhance existing applications, as well as design and develop new applications with the user departments.

The department is funded through intra-county revenues, 85% from charges to other county departments. The remaining revenues come from other sources of income, such as other agencies that purchase MIS services (in 2008, 13% and 2%).

Trends

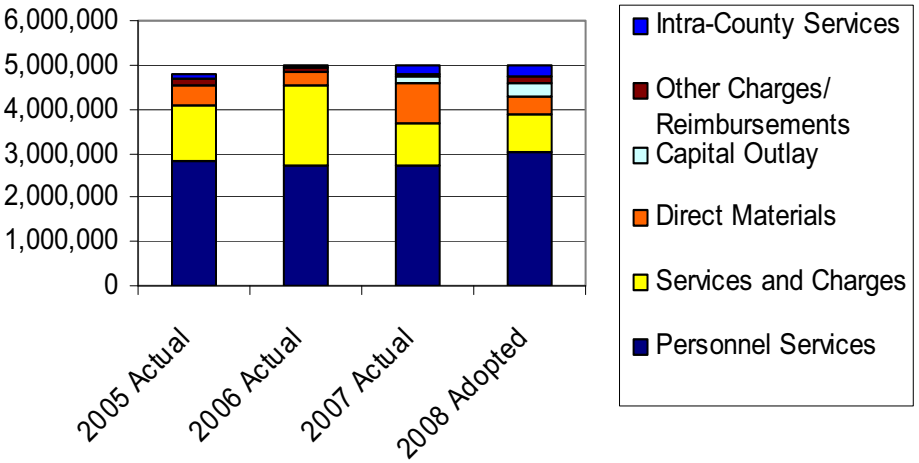
Management Information Systems Fund Revenues



Intra-county charges have increased since 2001 proportionately, as intergovernmental aid has no longer been a revenue source. However, services provided to other organizations are steady.

Management Information Systems Fund Expenditures

Budgeted expenditures are anticipated to remain flat in 2008. The main expense categories continue to be personnel services (61%) and services and charges (18%), with steady investments in materials (8%) and capital outlay (6%) in 2008.



A working capital balance of $1,260,992 is projected for year end 2008. This balance has been maintained for future replacements or new acquisitions of major equipment and the acquisition of user department equipment. The internal auditor has recommended that departments begin closing out their balances in the MIS department, and St. Louis County moves towards budgeting for all departments' computer and related equipment within departmental budgets. The fund balance is expected to decline in future years as this policy is carried out. However, a reasonable balance will remain for the MIS Department.

MIS management, based on the recommendation of St. Louis County's Internal Auditor is developing a method to consistently adjust the budgeted annual internal charges to the various County funds and agencies from estimates to actual expenses. In conjunction with this adjustment, the annual charges should be adjusted based on usage according to actual hours of system or program analyst services provided to each department/agency. This will improve the accuracy of the charges to internal departments. MIS has also begun to work closely with an accountant in the Auditor's Office to improve the accuracy and timeliness of budgeting and charging.

Future Issues

Department must now begin to budget for future equipment replacement and purchases in individual budgets, so a consistent system should be developed to address that change.

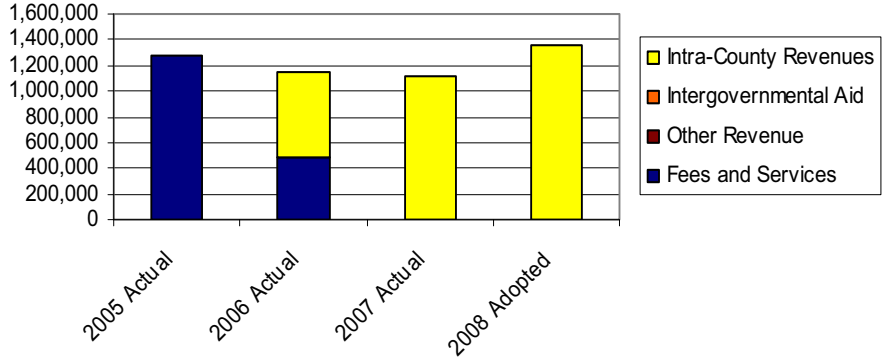
TELECOMMUNICATIONS FUND

Introduction

The Telecommunications Fund is an internal service fund providing for the voice and data transmission activities of St. Louis County. The Telecommunications activities are provided administratively through the department of Management Information Systems. The activities of the fund include all of the voice and data transmission facilities and operations which service the variety of departments in the County.

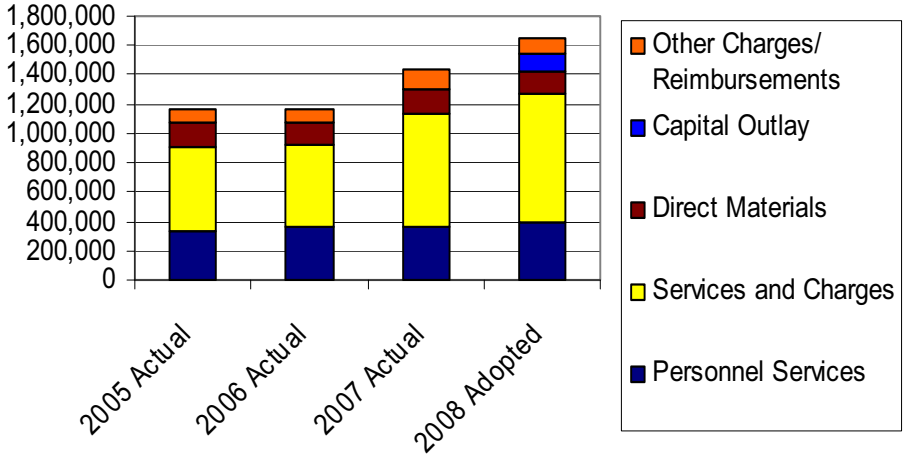
Trends

Telecommunications Fund Budget Revenues



The department is now solely funded through charges for services to other county departments (intra-county revenues) and outside entities.

Telecommunications Fund Budget Expenditures



Budgeted expenditures have increased since 2004 due to increases in charges for services. The expenditures include: personnel services (24%), services and charges (53%), direct materials (9%) capital outlay (8%) and other charges/reimbursements (6%). A working capital balance of $443,134 is projected for year end 2008. This balance is maintained for future replacements or new acquisitions of voice and data transmission equipment.

MIS is working with St. Louis County's Internal Auditor to consistently adjust the budgeted annual charges to the various County funds and agencies to actual expenses. Annual charges should be adjusted based on usage; that is, actual hours of system or program analyst services provided to each department/agency. This will improve the accuracy of the charges to internal county departments.

Future Issues

An ongoing challenge is keeping up with the changes in technology. Making the decision of when to attempt to fix systems versus totally replacing, and how to fund associated costs is a challenge.

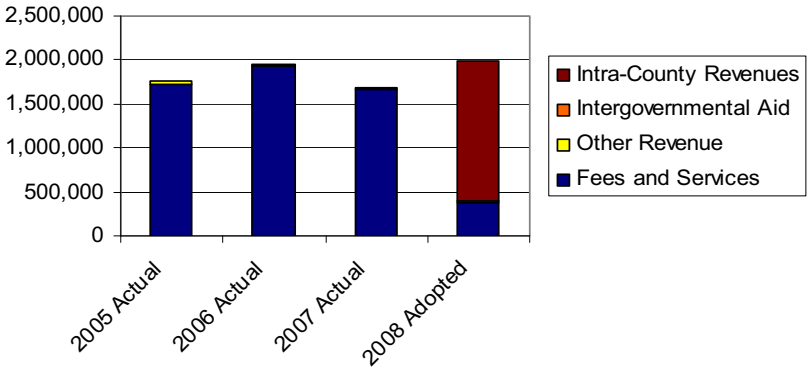
MOTOR POOL FUND

Introduction

The Motor Pool Fund, administrated by the Public Works department, is used to account for the costs of operating maintenance facilities for automotive equipment and a fleet of vehicles for use by County departments.

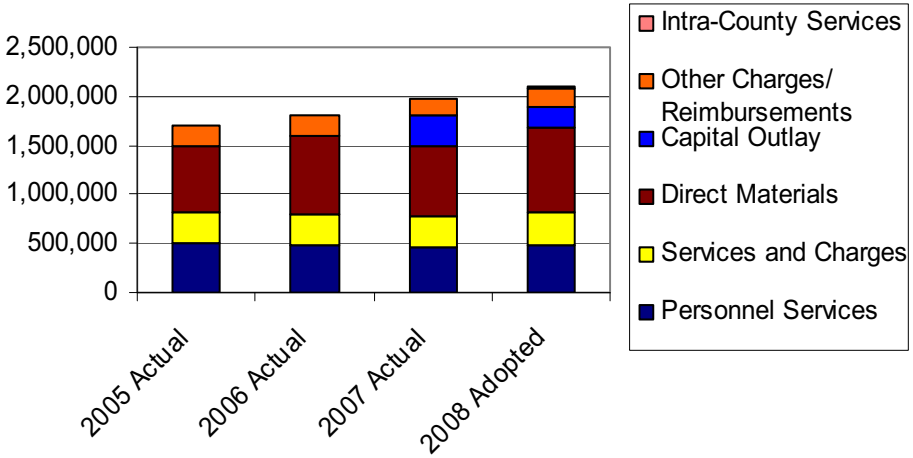
Trends

Motor Pool Fund Budget Revenues



The department is funded primarily through intra-county charges for services (80%). Since 2001, charges for services have increased; however a slight drop in usage was noted in 2005 and 2007.

Motor Pool Fund Budget Expenses



Budgeted expenditures have increased since 2001. This increase is due to new tools and equipment purchases and increases in gas prices over the last years. Major expenditures by category include direct materials (41%), personnel services (23%), services and charges (15%), other charges/reimbursements (10%) and capital outlay (10%).

Future Issues

One of Public Work's performance goals is to increase use of the motor pool through making it easier to use, including scheduling cars online. Management will also be exploring ways to incentivize staff to use motor pool cars rather than private cars, including adjustments in the reimbursement policy. A working capital balance of $1,169,739 is projected for year end 2008. This balance is maintained for future replacements or new acquisitions fleet vehicles.

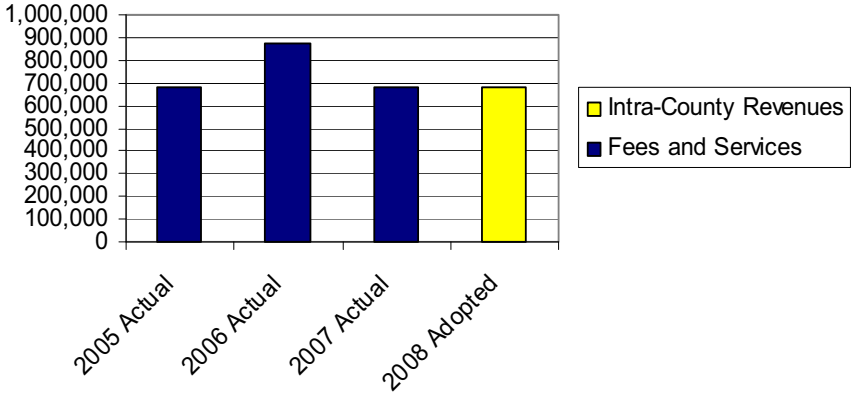
PRINT SHOP FUND

Introduction

The Print Shop Fund is administrated by the Purchasing Department, and is used to account for providing office supplies, materials, printing, and postage to County departments. Copy machines are located in departments and a Print Shop facility is located in the Duluth Courthouse. Charges on a print job basis and per copy basis are made to the using departments for these activities. The operations of the Print Shop, operating costs for the copy machines as well as capital replacement of the equipment is all included in the Central Services Fund.

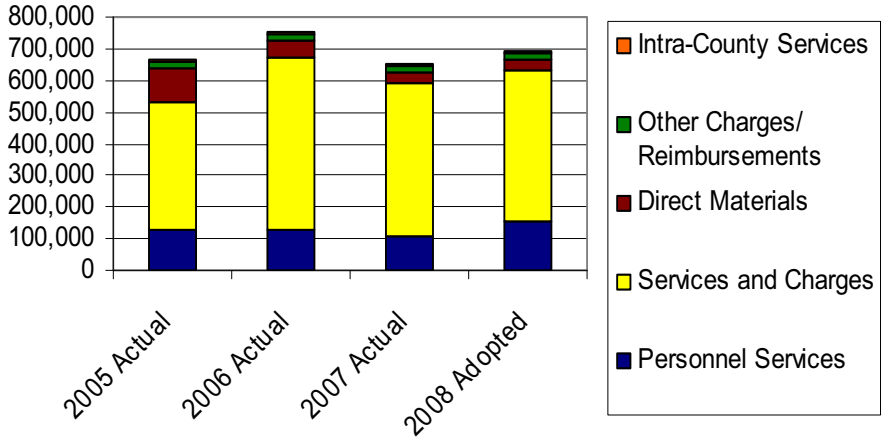
Trends

Print Shop Revenues



The department is funded through charges for services. Previously to 2008, those were classified as "fees and services." Since they are coming from internal county departments, beginning in 2008, these are classified as "intra-county revenues." Revenues have stayed flat to meet expenditures in the last two years.

Print Shop Expenditures



Budgeted expenditures remained fairly constant since 2005. Major expenditure categories include services and charges (69%), personnel services (22%) and materials (5%). These categories have proportionately stayed constant over the last few years. The 2008 working capital balance is projected to be $275,845.

Future Issues

MIS would like to merge the Data Center, Microfilming and the Print Shop into a Document Services unit. As such, the Internal Service Fund would be modified to accommodate those changes. One of the goals would be to ensure that the cost of services would be competitive with the external market.

INSURANCE FUND

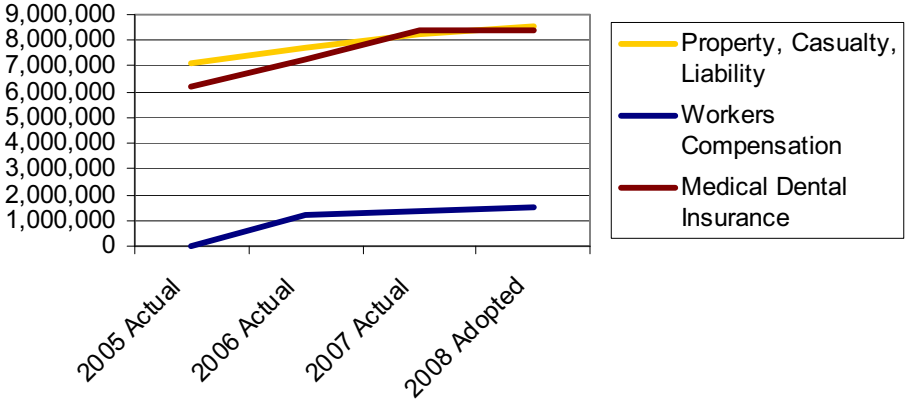
Introduction

The Insurance Fund is used to account for the coverage of claims and judgments against the County for the following insurance types: Property, Casualty, Liability, Worker's Compensation, and Medical/Dental. The Insurance Fund is a self-insurance fund that was established for the payment of unemployment compensation claims, workers' compensation claims, and general liability claims and judgments. All risk, except fire and property damage to major structures and catastrophic workers' compensation claims, is assumed. Maximum third party coverage for property damage is limited to the estimated value of the property.

The using departments are all charged for their respective shares of the claims and operations of these insurance activities. The fund is administered by the County Administrator. Each of the sub-funds maintains a fund balance determined by the needs of the particular sub-fund as shown on the attached schedules. The balances are reviewed for adequacy and actuarial soundness on an annual basis.

Trends

End of Year Fund Balances Insurance Funds



Future Issues

Administration intends to work with consultants to assess the advantages and disadvantages of continuing to be self-insured.

EXPENDITURE BY AGENCY
INTERNAL SERVICE FUNDS
2008-2010
BUDGET

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
INTERNAL SERVICE FUNDS						
Management Information Systems						
Management Information Systems	4,813,202	5,011,140	4,994,543	4,967,493	4,860,270	4,921,067
	4,813,202	**5,011,140**	**4,994,543**	**4,967,493**	**4,860,270**	**4,921,067**
Telecommunications						
Telecommunications	1,222,138	1,207,570	1,543,702	1,644,816	1,684,743	1,755,597
	1,222,138	**1,207,570**	**1,543,702**	**1,644,816**	**1,684,743**	**1,755,597**
County Garage/Motor Pool						
County Garage/Motor Pool	1,706,420	1,811,603	1,978,922	1,564,842	1,702,762	1,786,197
Plat Books	-	-	-	538,985	538,985	538,985
	1,706,420	**1,811,603**	**1,978,922**	**2,103,827**	**2,241,747**	**2,325,182**
Printing						
Printing	1,268,914	1,551,371	654,497	1,539,818	1,561,010	1,583,232
	1,268,914	**1,551,371**	**654,497**	**1,539,818**	**1,561,010**	**1,583,232**
Insurances						
Property Casualty Liability	77,754	212,675	285,000	485,000	285,000	285,000
Workers Compensation	2,788,269	1,973,775	3,406,987	3,478,631	2,945,825	1,445,825
Medical/Dental Self Insurance	23,952,940	24,419,446	25,996,699	29,448,755	31,981,992	27,336,916
	26,818,963	**26,605,895**	**29,688,686**	**33,412,386**	**35,212,817**	**29,067,741**
Plat Books						
Plat Books	25,436	14,695	-	75,000	83,100	70,000
	25,436	**14,695**	**-**	**75,000**	**83,100**	**70,000**
TOTAL INTERNAL SERVICE FUNDS	**35,855,073**	**36,202,274**	**38,860,350**	**43,743,340**	**45,643,687**	**39,722,819**

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Internal Service Funds
Balance Schedule
2008 Budget

		2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1		(16,574,019)	(17,075,088)	(20,853,749)	(21,652,361)	(21,756,360)	(22,522,403)
Revenues							
Fees and Services		(27,532,978)	(29,102,386)	(29,076,371)	(30,367,495)	(33,500,732)	(28,660,656)
Other Revenue		(1,451,215)	(2,138,512)	(1,624,663)	(1,604,834)	(1,540,039)	(976,229)
Intergovernmental Aid		(511,548)	(573,925)	(451,553)	(450,000)	(450,000)	(450,000)
Intra-County Revenues		(6,926,433)	(8,166,113)	(8,506,375)	(11,425,011)	(11,518,958)	(11,570,628)
		(36,422,174)	**(39,980,935)**	**(39,658,962)**	**(43,847,340)**	**(47,009,730)**	**(41,657,513)**
Expenditures							
Personnel Services		28,470,440	29,126,471	30,163,488	34,533,206	37,210,404	29,180,206
Services and Charges		4,882,208	4,770,177	5,618,493	5,891,524	5,847,711	7,357,402
Direct Materials		1,827,608	1,761,803	1,905,565	1,981,833	1,891,394	1,784,700
Capital Outlay		1	2	472,000	633,000	580,000	682,500
Other Charges/Reimbursements		457,665	414,544	373,610	445,000	445,000	445,000
Intra-County Services		217,152	129,276	327,194	258,778	269,178	273,011
		35,855,073	**36,202,274**	**38,860,350**	**43,743,340**	**46,243,687**	**39,722,819**
Other Financing Sources & Changes							
311012	Encumbrances	(75,102)	(75,102)	-	-	-	-
311112	Unrealized Investment Gains	19,056	(17,837)	-	-	-	-
311200	Fund Balance	85,294		-	-	-	-
311500	Retained Earnings	(17,104,336)	(20,760,810)	-	-	-	-
		(17,075,088)	**(20,853,749)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31		**(17,141,120)**	**(20,853,749)**	**(21,652,361)**	**(21,756,360)**	**(22,522,403)**	**(24,457,097)**

NOTE: The differences are explained on the individual fund balance schedules.

MANAGEMENT INFORMATION SYSTEMS

Martin Buscombe, Director

MISSION

The Management Information Systems Department's mission is to provide assistance and support for its customers in exploiting information and technology to the fullest extent possible in pursuit of providing cost effective, efficient and reliable government services

ORGANIZATIONAL UNITS

The Management Information Systems department is comprised of four divisions: Management Information Systems, Telecommunications, The Print Shop and Microfilm Services. A major reorganization of the department has begun. The future alignment of the department will involve merging the Print Shop, Microfilm Services and Telecommunications into the Management Information Systems Operations Division and transferring some roles from the Systems and Programming division into the Operations division. This reorganization will result in the MIS Department being divided into only two organizational units called Systems Development and Operations

SYSTEMS DEVELOPMENT

This organizational unit is responsible for all of the County departmental and enterprise applications systems. It is also responsible for ongoing efforts to plan for, acquire or develop applications systems and to install those applications and integrate them into the County structure and with its strategic partners as appropriate. The senior staff in this unit coordinates the planning and implementation of the work that the MIS Department performs for its customers.

OPERATIONS

This organization unit is responsible for the County technology infrastructure including the primary and backup data centers, the local and wide area telecommunications networks and equipment, all enterprise document processing equipment and systems and the service and support of all workstation users and their equipment.

MAJOR PROGRAMS/EXPENDITURE BY PROGRAM

	Core Services	Percentage of Resources
1. Systems Development	Yes	35%
2. Operations	Yes	65%

KEY PERFORMANCE INDICATORS

Commissioners' Priority Area	Goals	Key Performance Indicators	Target	Baseline 2006/07	2008	2009	2010
Efficient, Effective Government	Provide effective MIS Service Desk and PC Support functions.	The Service Desk logs and reports statistics on number of service calls opened and closed annually. An inventory of PC's that are out of warranty with associated service desk calls.	Reduce the total number of service calls to 95% of prior year total.	Average time to close service desk calls is 2.5 days.			
Efficient, Effective Government	Provide an effective MIS Project Request and Tracking function	The Project Tracking system logs and reports statistics on all request for MIS services opened and closed annually. These projects are graded into small, medium and large requests. The total number of projects received and closed as well as the average time to complete at each level.	Process all requests in within the estimated work level and completion estimates.	Measured 8/13/2007. Requests are split into three sizes: Project, Large and Small. Project(more than 1 week for one FTE, average time to complete 304 calendar days). Large (more than 1 day but less than 1 week for one FTE, average time to complete 99 calendar days). Small (less than 1 day for one FTE, average time to complete 23 calendar days).			

Commissioners' Priority Area	Goals	Key Performance Indicators	Target	Baseline 2006/07	2008	2009	2010
Efficient, Effective Government	Provide an effective PC Support function.	The PC Support group replaces maintains and enhances the County's 2,000 workstations and associated peripherals as well as their associated software applications.	Provide support for the County's workstations and peripherals at a ratio of personnel to equipment supported equal to or better than the industry average.	Industry average for workstation support is 1 FTE per 150 workstations. Supported devices: 1,785 workstations and 300 network printers measured 8/1/2007. Support ratio: 1 FTE per 185 workstations (9.25 allocated FTE's).			
Efficient, Effective Government	Reduce the costs to the County of providing intelligent information systems by sharing the costs amongst more agencies.	Numeric increase in the number of subscribing agencies and total users of the North Eastern Minnesota Enforcement and Safety Information System suite of public safety systems.	Ongoing support of an increasing number of subscribing agencies and their users without increasing the number of support personnel for all subscribing agencies.	NEMESIS is split into four major user groups: SHIELD Records Management System (RMS) of 28 potential subscribing agencies 19 are live. SHIELD Jail Management Systems (JMS) of 7 potential subscribing agencies 7 are live. PROSECUTOR Case Management System (CMS) of 8 potential subscribing agencies 6 are live. Computer Aided Dispatch (CAD) of 6 potential subscribing agencies 4 will go live in October, 2007. Measured 8/1/2007			

Commissioners' Priority Area	Goals	Key Performance Indicators	Target	Baseline 2006/07	2008	2009	2010
Efficient, Effective Government	Consolidate application and network file servers where appropriate.	Total count of applications versus the total count of logical and physical servers supported and maintained within the County.	Increase in ratio of logical servers to physical servers in use throughout the County without impacting the efficiency (measured in increased response time) of the systems operating on those servers.	Review of server structure and further possibilities for consolidation.			

2008-2010
BUDGET

FUND: Management Info Systems (750)

AGENCY: Management Info Systems (751000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Transfers in	-	-	-	-	-	-
Miscellaneous	(868,593)	(950,775)	(748,113)	(651,384)	(631,589)	(432,779)
Intra-County Revenues	(3,622,158)	(3,792,374)	(3,986,018)	(4,251,419)	(4,251,419)	(4,251,419)
Charges for services	(207,010)	(118,179)	-	(100,000)	(100,000)	(100,000)
Intergovernmental revenues	(19,502)	(12,745)	-	-	-	-
Total Revenue	(4,717,262)	(4,874,072)	(4,734,131)	(5,002,803)	(4,983,009)	(4,784,198)
Expenditures						
Operating Transfer Out	-	-	-	-	-	-
Depreciation	150,106	92,565	62,861	125,000	125,000	125,000
Intra-County Expenses	148,452	74,042	208,524	237,816	248,216	252,050
Capital Outlay	1	1	150,000	300,000	150,000	175,000
Materials	452,950	303,818	903,315	397,708	255,429	148,525
Contractual Services	1,230,124	1,833,082	951,998	899,728	934,369	983,020
Personnel Services	2,831,570	2,707,631	2,717,846	3,007,241	3,147,255	3,237,472
Total Expenditures	4,813,202	5,011,140	4,994,543	4,967,493	4,860,270	4,921,067
Net MIS Administration	**95,940**	**137,067**	**260,412**	**(35,310)**	**(122,739)**	**136,869**

2008-2010
BUDGET

FUND: Management Info Systems (750)

AGENCY: Management Info Systems (750000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	2.00	2.00	2.00	2.00	2.00	2.00
Professionals	27.00	27.00	26.00	26.00	26.00	26.00
Techicians & Para-Professionals	4.00	4.00	4.00	4.00	4.00	4.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	7.00	7.00	7.00	7.00	7.00	7.00
TOTAL	**40.00**	**40.00**	**39.00**	**39.00**	**39.00**	**39.00**

2008-2010
BUDGET

FUND: Telecommunications (760)

AGENCY: Telecommunications (760000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Miscellaneous	(164)	(2,857)	-	-	-	-
Intra-County Revenues	-	(671,235)	(1,118,357)	(1,365,155)	(1,365,155)	(1,365,155)
Charges for services	(1,275,069)	(479,453)	-	-	-	-
Intergovernmental revenues	(2,305)	(1,570)	(1,553)	-	-	-
Total Revenue	(1,277,538)	(1,155,114)	(1,119,910)	(1,365,155)	(1,365,155)	(1,365,155)
Expenditures						
Operating Transfer Out	-	-	-	-	-	-
Loss/Gain Asset Disposal	-	4,818	-	-	-	-
Depreciation	88,246	81,456	136,749	100,000	100,000	100,000
Intra-County Expenses	55,003	44,782	100,000	-	-	-
Capital Outlay	-	1	-	125,000	125,000	135,000
Materials	172,842	149,972	175,600	155,250	155,750	167,100
Contractual Services	568,564	564,396	774,784	872,800	899,800	936,850
Personnel Services	337,483	362,146	356,569	391,766	404,193	416,647
Total Expenditures	1,222,138	1,207,570	1,543,702	1,644,816	1,684,743	1,755,597
Net Telecommunication Admn	**(55,400)**	**52,455**	**423,792**	**279,661**	**319,589**	**390,442**

2008-2010
BUDGET

FUND: Telecommunications (760)

AGENCY: Telecommunications (760000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	1.00	1.00	1.00	1.00	1.00	1.00
Techicians & Para-Professionals	4.00	4.00	4.00	4.00	4.00	4.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

2008-2010
BUDGET

FUND: Printing (700)

AGENCY: Printing (700000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Transfers in	-	-	-	-	-	-
Miscellaneous	(80)	(3,153)	-	-	-	-
Intra-County Revenues	-	-	-	(680,000)	(716,010)	(738,232)
Charges for services	(678,231)	(871,919)	(680,000)	-	-	-
Intergovernmental revenues	(759)	(499)	-	-	-	-
Total Revenue	(679,069)	(875,571)	(680,000)	(680,000)	(716,010)	(738,232)
Expenditures						
Loss/Gain Asset Disposal	-	15,955	-	-	-	-
Depreciation	16,070	6,827	20,000	20,000	20,000	20,000
Intra-County Expenses	5,597	4,498	6,687	7,319	7,319	7,319
Materials	110,570	52,325	38,200	33,000	34,340	35,700
Contractual Services	403,987	544,740	484,995	480,300	494,300	509,300
Personnel Services	127,211	128,385	104,614	154,199	160,052	165,914
Total Expenditures	663,436	752,730	654,497	694,818	716,010	738,232
Net Printing	**(15,633)**	**(122,841)**	**(25,503)**	**14,818**	**-**	**-**

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	1.00	1.00	1.00	1.00	1.00	1.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Techicians & Para-Professionals	2.00	2.00	1.00	1.00	1.00	1.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	0.00	0.00	1.00	1.00	1.00	1.00
TOTAL	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

750
Management Info Systems
Balance Schedule
2008 Budget

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1	(1,672,685)	(1,623,750)	(1,486,094)	(1,225,682)	(1,260,992)	(1,383,731)
Revenues						
Fees and Services	(207,010)	(118,179)	-	(100,000)	(100,000)	(100,000)
Other Revenue	(868,593)	(950,775)	(748,113)	(651,384)	(631,589)	(432,779)
Intergovernmental Aid	(19,502)	(12,745)	-	-	-	-
Intra-County Revenues	(3,622,158)	(3,792,374)	(3,986,018)	(4,251,419)	(4,251,419)	(4,251,419)
	(4,717,262)	**(4,874,072)**	**(4,734,131)**	**(5,002,803)**	**(4,983,009)**	**(4,784,198)**
Expenditures						
Personnel Services	2,831,570	2,707,631	2,717,846	3,007,241	3,147,255	3,237,472
Services and Charges	1,230,124	1,833,671	951,998	899,728	934,369	983,020
Direct Materials	452,950	303,818	903,315	397,708	255,429	148,525
Capital Outlay	1	1	150,000	300,000	150,000	175,000
Other Charges/Reimbursements	150,106	92,565	62,861	125,000	125,000	125,000
Intra-County Services	148,452	74,042	208,524	237,816	248,216	252,050
	4,813,202	**5,011,728**	**4,994,543**	**4,967,493**	**4,860,270**	**4,921,067**
Other Financing Sources & Changes						
311012 Encumbrances	(29,188)	(29,188)	-	-	-	-
311500 Retained Earnings	(1,594,562)	(1,456,906)	-	-	-	-
	(1,623,750)	**(1,486,094)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31	**(1,576,745)**	**(1,486,094)**	**(1,225,682)**	**(1,260,992)**	**(1,383,731)**	**(1,246,862)**

Notes:

In 2005, the difference in fund balance is due to a restatement of Fund Balance in the amount of $47,005, as found in the 2005 CAFR - page 60.

As of December 31, 2006

760
Telecommunications
Balance Schedule
2008 Budget

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1	(1,150,051)	(1,198,455)	(1,146,587)	(722,795)	(443,134)	(123,546)
Revenues						
Fees and Services	(1,275,069)	(479,453)	-	-	-	-
Other Revenue	(164)	(2,857)	-	-	-	-
Intergovernmental Aid	(2,305)	(1,570)	(1,553)	-	-	-
Intra-County Revenues	-	(671,235)	(1,118,357)	(1,365,155)	(1,365,155)	(1,365,155)
	(1,277,538)	**(1,155,114)**	**(1,119,910)**	**(1,365,155)**	**(1,365,155)**	**(1,365,155)**
Expenditures						
Personnel Services	337,483	362,146	356,569	391,766	404,193	416,647
Services and Charges	568,564	563,808	774,784	872,800	899,800	936,850
Direct Materials	172,842	149,972	175,600	155,250	155,750	167,100
Capital Outlay	-	1	-	125,000	125,000	135,000
Other Charges/Reimbursements	88,246	86,274	136,749	100,000	100,000	100,000
Intra-County Services	55,003	44,782	100,000	-	-	-
	1,222,138	**1,206,982**	**1,543,702**	**1,644,816**	**1,684,743**	**1,755,597**
Other Financing Sources & Changes						
311012 Encumbrances	(13,481)	(13,481)	-	-	-	-
311500 Retained Earnings	(1,184,973)	(1,133,106)	-	-	-	-
	(1,198,455)	**(1,146,587)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31	**(1,205,451)**	**(1,146,587)**	**(722,795)**	**(443,134)**	**(123,546)**	**266,897**

Notes:

In 2005, the difference in fund balance is due to a restatement of Fund Balance in the amount of $6,996, as found in the 2005 CAFR - page 60.

As of December 31, 2006

700
Printing
Balance Schedule
2008 Budget

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1	(159,796)	(142,318)	(265,160)	(290,663)	(275,845)	(275,845)
Revenues						
Fees and Services	(678,231)	(871,919)	(680,000)	-	-	-
Other Revenue	(80)	(3,153)	-	-	-	-
Intergovernmental Aid	(759)	(499)	-	-	-	-
Intra-County Revenues	-	-	-	(680,000)	(716,010)	(738,232)
	(679,069)	**(875,571)**	**(680,000)**	**(680,000)**	**(716,010)**	**(738,232)**
Expenditures						
Personnel Services	127,211	128,385	104,614	154,199	160,052	165,914
Services and Charges	403,987	544,740	484,995	480,300	494,300	509,300
Direct Materials	110,570	52,325	38,200	33,000	34,340	35,700
Other Charges/Reimbursements	16,070	22,782	20,000	20,000	20,000	20,000
Intra-County Services	5,597	4,498	6,687	7,319	7,319	7,319
	663,436	**752,730**	**654,497**	**694,818**	**716,010**	**738,232**
Other Financing Sources & Changes						
311012 Encumbrances	(17,432)	(17,432)	-	-	-	-
311500 Retained Earnings	(124,886)	(247,727)	-	-	-	-
	(142,318)	**(265,160)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31	**(175,429)**	**(265,160)**	**(290,663)**	**(275,845)**	**(275,845)**	**(275,845)**

Notes:

In 2005, the difference in fund balance is due to a restatement of Fund Balance in the amount of $33,111, as found in the 2005 CAFR - page 60.

As of December 31, 2006

MOTOR POOL

The Public Works Department includes the following Internal Service Fund: Motor Pool (Fund 51).

MISSION

The County Garage provides a centralized motor pool for use by all County Departments.

2008-2010
BUDGET

FUND: County Garage (715)

AGENCY: County Garage - Motor Pool (715000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Miscellaneous	(37,288)	(8,707)	(13,780)	(14,700)	(14,700)	(14,700)
Intra-County Revenues	-	-	-	(1,597,805)	(1,655,742)	(1,685,190)
Charges for services	(1,727,224)	(1,937,260)	(1,671,686)	(373,740)	(373,740)	(373,740)
Intergovernmental revenues	(3,112)	(1,953)	-	-	-	-
Total Revenue	(1,767,623)	(1,947,920)	(1,685,466)	(1,986,245)	(2,044,182)	(2,073,630)
Expenditures						
Loss/Gain Asset Disposal	9,113	12,234	-	-	-	-
Depreciation	194,130	200,689	154,000	200,000	200,000	200,000
Intra-County Expenses	8,100	5,954	11,982	13,643	13,643	13,643
Capital Outlay	-	1	321,000	208,000	305,000	372,500
Materials	679,928	789,919	715,850	871,575	871,575	871,575
Contractual Services	309,548	310,344	323,362	325,940	326,486	327,025
Personnel Services	505,602	492,462	452,727	484,670	525,043	540,439
Total Expenditures	1,706,420	1,811,603	1,978,922	2,103,827	2,241,747	2,325,182
Net County Garage - Motor Pool	**(61,203)**	**(136,317)**	**293,456**	**117,582**	**197,565**	**251,552**

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Techicians & Para-Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	7.00	7.00	7.00	7.00	7.00	7.00
Office & Clerical	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

715
County Garage
Balance Schedule
2008 Budget

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1	(1,456,187)	(1,444,460)	(1,580,778)	(1,287,322)	(1,169,739)	(972,175)
Revenues						
Fees and Services	(1,727,224)	(1,937,260)	(1,671,686)	(373,740)	(373,740)	(373,740)
Other Revenue	(37,288)	(8,707)	(13,780)	(14,700)	(14,700)	(14,700)
Intergovernmental Aid	(3,112)	(1,953)	-	-	-	-
Intra-County Revenues	-	-	-	(1,597,805)	(1,655,742)	(1,685,190)
	(1,767,623)	**(1,947,920)**	**(1,685,466)**	**(1,986,245)**	**(2,044,182)**	**(2,073,630)**
Expenditures						
Personnel Services	505,602	492,462	452,727	484,670	525,043	540,439
Services and Charges	309,548	310,344	323,362	325,940	326,486	327,025
Direct Materials	679,928	789,919	715,850	871,575	871,575	871,575
Capital Outlay	-	1	321,000	208,000	305,000	372,500
Other Charges/Reimbursements	203,243	212,923	154,000	200,000	200,000	200,000
Intra-County Services	8,100	5,954	11,982	13,643	13,643	13,643
	1,706,420	**1,811,603**	**1,978,922**	**2,103,827**	**2,241,747**	**2,325,182**
Other Financing Sources & Changes						
311012 Encumbrances	(15,000)	(15,000)	-	-	-	-
311500 Retained Earnings	(1,429,460)	(1,565,778)	-	-	-	-
	(1,444,460)	**(1,580,778)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31	**(1,517,390)**	**(1,580,778)**	**(1,287,322)**	**(1,169,739)**	**(972,175)**	**(720,623)**

Notes:

In 2005, the difference in fund balance is due to a restatement of Fund Balance in the amount of $72,930, as found in the 2005 CAFR - page 60.

As of December 31, 2006

INSURANCE FUND

The Insurance Fund consists of three subfunds: Property, Casualty and Liability, Workers' Compensation and Medical/Dental.

MISSION

Using departments are charged for their respective shares of the claims and operations of these activities. Each subfund maintains a reserve deemed appropriate. The balances are reviewed in order to ensure adequacy and actuarial soundness.

2008-2010
BUDGET

FUND: Property Casualty Liability (720)

AGENCY: Property Casualty Liability (720000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Miscellaneous	(6,540)	(6,422)	-	-	-	-
Earnings on investments	(172,388)	(321,552)	(286,000)	(286,000)	(286,000)	(286,000)
Intra-County Revenues	(505,393)	(502,504)	(502,000)	(502,000)	(502,000)	(502,000)
Charges for services	(21,847)	(2,341)	(5,000)	(5,000)	(5,000)	(5,000)
Total Revenue	(706,167)	(832,818)	(793,000)	(793,000)	(793,000)	(793,000)
Expenditures						
Materials	68,952	50,382	60,000	60,000	60,000	60,000
Contractual Services	8,802	162,293	225,000	425,000	225,000	225,000
Total Expenditures	77,754	212,675	285,000	485,000	285,000	285,000
Net Property Casualty Liability	**(628,414)**	**(620,143)**	**(508,000)**	**(308,000)**	**(508,000)**	**(508,000)**

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Techicians & Para-Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

2008-2010
BUDGET

FUND: Workers Compensation (730)

AGENCY: Workers Compensation (730000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Miscellaneous	(8,640)	-	-	-	-	-
Earnings on investments	(88,367)	(187,765)	(172,000)	(172,000)	(172,000)	(172,000)
Intra-County Revenues	(2,798,882)	(3,200,000)	(2,900,000)	(3,028,632)	(3,028,632)	(3,028,632)
Charges for services	(15,084)	(1,364)	-	-	-	-
Intergovernmental revenues	(485,871)	(557,158)	(450,000)	(450,000)	(450,000)	(450,000)
Total Revenue	(3,396,844)	(3,946,288)	(3,522,000)	(3,650,632)	(3,650,632)	(3,650,632)
Expenditures						
Capital Outlay	-	-	1,000	-	-	-
Materials	2,403	1,786	12,600	14,300	14,300	14,300
Contractual Services	1,496,786	397,251	1,893,387	1,431,525	1,431,525	1,431,525
Personnel Services	1,289,080	1,574,737	1,500,000	2,032,806	1,500,000	-
Total Expenditures	2,788,269	1,973,775	3,406,987	3,478,631	2,945,825	1,445,825
Net Workers Compensation	**(608,575)**	**(1,972,513)**	**(115,013)**	**(172,001)**	**(704,807)**	**(2,204,807)**

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Techicians & Para-Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

2008-2010
BUDGET

FUND: Medical Dental Insur (740)

AGENCY: Medical/Dental Self Insurance (740000)

SUMMARY	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Revenue						
Miscellaneous	-	(214,910)	-	-	-	-
Earnings on investments	(233,425)	(418,177)	(404,770)	(405,000)	(405,000)	-
Charges for services	(22,962,812)	(24,872,772)	(26,719,685)	(29,043,755)	(31,576,992)	(27,336,916)
Total Revenue	(23,196,237)	(25,505,859)	(27,124,455)	(29,448,755)	(31,981,992)	(27,336,916)
Expenditures						
Materials	220	-	-	-	-	-
Contractual Services	573,226	558,334	964,967	986,231	1,008,131	2,517,182
Personnel Services	23,379,494	23,861,111	25,031,732	28,462,524	30,973,861	24,819,734
Total Expenditures	23,952,940	24,419,446	25,996,699	29,448,755	31,981,992	27,336,916
Net Medical/Dental Self Insurance	**756,703**	**(1,086,414)**	**(1,127,756)**	**-**	**-**	**-**

	2005 Actual	2006 Actual	2007 Adopted	2008 Proposed	2009 Projected	2010 Projected
Officials & Admin	0.00	0.00	0.00	0.00	0.00	0.00
Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Techicians & Para-Professionals	0.00	0.00	0.00	0.00	0.00	0.00
Protective Service Workers	0.00	0.00	0.00	0.00	0.00	0.00
Skilled Craft/Service Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Office & Clerical	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

720
Property Casualty Liability
Balance Schedule
2008 Budget

		2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1		(6,450,052)	(7,078,466)	(7,698,609)	(8,206,609)	(8,514,609)	(9,022,609)
Revenues							
Fees and Services		(21,847)	(2,341)	(5,000)	(5,000)	(5,000)	(5,000)
Other Revenue		(178,928)	(327,973)	(286,000)	(286,000)	(286,000)	(286,000)
Intra-County Revenues		(505,393)	(502,504)	(502,000)	(502,000)	(502,000)	(502,000)
		(706,167)	**(832,818)**	**(793,000)**	**(793,000)**	**(793,000)**	**(793,000)**
Expenditures							
Services and Charges		8,802	162,293	225,000	425,000	225,000	225,000
Direct Materials		68,952	50,382	60,000	60,000	60,000	60,000
		77,754	**212,675**	**285,000**	**485,000**	**285,000**	**285,000**
Other Financing Sources & Changes							
311112	Unrealized Investment Gains	-	(25,892)	-	-	-	-
311200	Fund Balance	94,195		-	-	-	-
311500	Retained Earnings	(7,172,661)	(7,672,716)	-	-	-	-
		(7,078,466)	**(7,698,609)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31		**(7,078,466)**	**(7,698,609)**	**(8,206,609)**	**(8,514,609)**	**(9,022,609)**	**(9,530,609)**

Notes:

As of December 31, 2006

730
Workers Compensation
Balance Schedule
2008 Budget

		2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1		1,368,681	760,106	(1,212,407)	(1,327,420)	(1,499,421)	(2,204,228)
Revenues							
Fees and Services		(15,084)	(1,364)	-	-	-	-
Other Revenue		(97,007)	(187,765)	(172,000)	(172,000)	(172,000)	(172,000)
Intergovernmental Aid		(485,871)	(557,158)	(450,000)	(450,000)	(450,000)	(450,000)
Intra-County Revenues		(2,798,882)	(3,200,000)	(2,900,000)	(3,028,632)	(3,028,632)	(3,028,632)
		(3,396,844)	**(3,946,288)**	**(3,522,000)**	**(3,650,632)**	**(3,650,632)**	**(3,650,632)**
Expenditures							
Personnel Services		1,289,080	1,574,737	1,500,000	2,032,806	1,500,000	-
Services and Charges		1,496,786	397,251	1,893,387	1,431,525	1,431,525	1,431,525
Direct Materials		2,403	1,786	12,600	14,300	14,300	14,300
Capital Outlay		-	-	1,000	-	-	-
		2,788,269	**1,973,775**	**3,406,987**	**3,478,631**	**2,945,825**	**1,445,825**
Other Financing Sources & Changes							
311112	Unrealized Investment Gains	19,056	8,055	-	-	-	-
311200	Fund Balance	(8,901)		-	-	-	-
311500	Retained Earnings	749,951	(1,220,462)	-	-	-	-
		760,106	**(1,212,407)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31		**760,106**	**(1,212,407)**	**(1,327,420)**	**(1,499,421)**	**(2,204,228)**	**(4,409,035)**

Notes:

As of December 31, 2006

740
Medical Dental Insur
Balance Schedule
2008 Budget

	2005 Actual	2006 Actual	2007 Adopted	2008 Adopted	2009 Projected	2010 Projected
Balance January 1	(6,924,947)	(6,168,244)	(7,254,658)	(8,382,414)	(8,382,414)	(8,382,414)
Revenues						
Fees and Services	(22,962,812)	(24,872,772)	(26,719,685)	(29,043,755)	(31,576,992)	(27,336,916)
Other Revenue	(233,425)	(633,087)	(404,770)	(405,000)	(405,000)	-
	(23,196,237)	**(25,505,859)**	**(27,124,455)**	**(29,448,755)**	**(31,981,992)**	**(27,336,916)**
Expenditures						
Personnel Services	23,379,494	23,861,111	25,031,732	28,462,524	30,973,861	24,819,734
Services and Charges	573,226	558,334	964,967	986,231	1,008,131	2,517,182
Direct Materials	220	-	-	-	-	-
	23,952,940	**24,419,446**	**25,996,699**	**29,448,755**	**31,981,992**	**27,336,916**
Other Financing Sources & Changes						
311200 Fund Balance	-		-	-	-	-
311500 Retained Earnings	(6,168,244)	(7,254,658)	-	-	-	-
	(6,168,244)	**(7,254,658)**	**-**	**-**	**-**	**-**
Total Fund Balance, December 31	**(6,168,244)**	**(7,254,658)**	**(8,382,414)**	**(8,382,414)**	**(8,382,414)**	**(8,382,414)**

Notes:

As of December 31, 2006