

Internal Service Funds

Internal Service Funds are used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service Funds of the City include General Benefits and Insurance, Motorized Equipment, Duplicating and Printing, Information Services, and Office Maintenance and Equipment. The Internal Service Funds are detailed on the following pages.

General Benefits and Insurance

The General Benefits and Insurance funds account for employee compensated absences, retirement and health benefits, and self-insurance programs. The annual budget increases are the result of an overall increase in Citywide labor-related costs.

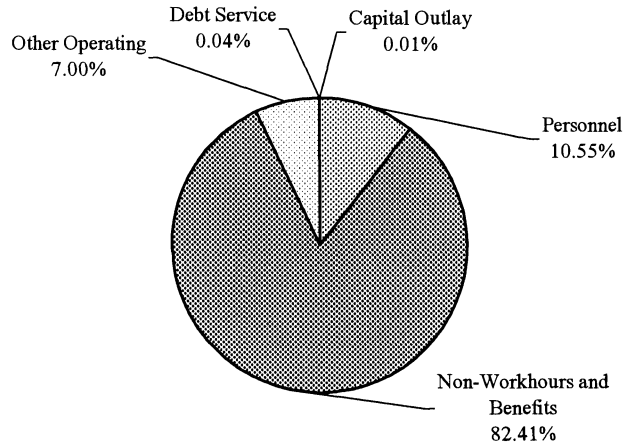
| General Benefits and Insurance | | | |
|--------------------------------|----------------------|-----------------------|-----------------------|
| Expenditures: | FY 2003/04 Actual | FY 2004/05 Adopted | FY 2005/06 Adopted |
| Personnel | \$ 10,163,283 | \$ 12,298,964 | \$ 12,032,524 |
| Non-Workhours and Benefits | 61,190,543 | 83,710,352 | 94,036,109 |
| Other Operating | 5,628,648 | 7,861,854 | 7,982,779 |
| Debt Service | 111,185 | 100,000 | 48,000 |
| Capital Outlay | 1,094 | 61,315 | 6,765 |
| Total Expenditures | <u>\$ 77,094,753</u> | <u>\$ 104,032,485</u> | <u>\$ 114,106,177</u> |

| General Benefits and Insurance | | | |
|---------------------------------|----------------------|-----------------------|-----------------------|
| Revenues: | FY 2003/04 Actual | FY 2004/05 Adopted | FY 2005/06 Adopted |
| Benefits | \$ 76,515,252 | \$ 97,793,273 | \$ 110,650,323 |
| Use of Money and Property | 2,852,788 | 2,890,000 | 2,800,000 |
| Reimbursements | 629,030 | 75 | 80 |
| Intergovernmental | 71 | - | - |
| Subtotal Revenues | <u>79,997,141</u> | <u>100,683,348</u> | <u>113,450,403</u> |
| Transfers From (To) Other Funds | (300,000) | 100,000 | - |
| Total Revenues | <u>\$ 79,697,141</u> | <u>\$ 100,783,348</u> | <u>\$ 113,450,403</u> |

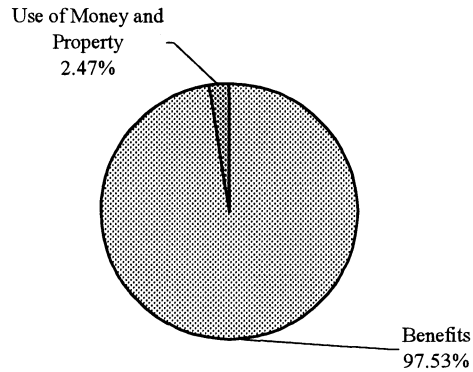
| General Benefits and Insurance | | | |
|--------------------------------|----------------------|-----------------------|-----------------------|
| Expenditures by Department: | FY 2003/04 Actual | FY 2004/05 Adopted | FY 2005/06 Adopted |
| Finance | \$ 13,378,656 | \$ 16,624,312 | \$ 16,412,586 |
| Human Resources | 63,716,097 | 87,408,173 | 97,693,591 |
| Total Expenditures by Dept. | <u>\$ 77,094,753</u> | <u>\$ 104,032,485</u> | <u>\$ 114,106,177</u> |

Internal Service Funds

General Benefits and Insurance Fund Expenditures FY 2005/06 Adopted



General Benefits and Insurance Fund Revenues FY 2005/06 Adopted



Note: May not sum to 100% due to rounding.