

FUND STATEMENT

Fund Type G50, Internal Service Funds

Fund 500, Retiree Health Benefits

	FY 2005 Estimate	FY 2005 Actual	Increase (Decrease) (Col. 2-1)	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$255,003	\$255,003	\$0	\$152,625	\$438,700	\$286,075
Revenue:						
CMS Medicare Part D Subsidy ¹	\$0	\$0	\$0	\$0	\$484,000	\$484,000
Total Revenue	\$0	\$0	\$0	\$0	\$484,000	\$484,000
Transfer In:						
General Fund (001)	\$3,699,721	\$3,699,721	\$0	\$3,818,110	\$3,818,110	\$0
Total Transfer In	\$3,699,721	\$3,699,721	\$0	\$3,818,110	\$3,818,110	\$0
Total Available	\$3,954,724	\$3,954,724	\$0	\$3,970,735	\$4,740,810	\$770,075
Expenditures:						
Benefits Paid	\$3,718,975	\$3,431,023	(\$287,952)	\$3,846,690	\$4,330,690	\$484,000
Administrative	83,124	85,001	1,877	89,045	89,045	0
Total Expenditures	\$3,802,099	\$3,516,024	(\$286,075)	\$3,935,735	\$4,419,735	\$484,000
Total Disbursements	\$3,802,099	\$3,516,024	(\$286,075)	\$3,935,735	\$4,419,735	\$484,000
Ending Balance²	\$152,625	\$438,700	\$286,075	\$35,000	\$321,075	\$286,075

¹ Beginning in FY 2006, the Centers for Medicare and Medicaid Services (CMS) will provide a subsidy to the County for retirees and spouses covered under the County's self-insured health insurance program who do not enroll in Medicare Part D.

² The Ending Balance fluctuates based on the use of balance to fund retiree health subsidy payments and to offset General Fund requirements. This policy reflects the recognition that the General Fund should receive credit for any balances that are available at year-end.