

## FUND STATEMENT

### Fund Type G50, Internal Service Funds

### Fund 500, Retiree Health Benefits

	FY 2006 Estimate	FY 2006 Actual	Increase (Decrease) (Col. 2-1)	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$438,700</b>	<b>\$438,700</b>	<b>\$0</b>	<b>\$321,075</b>	<b>\$317,965</b>	<b>(\$3,110)</b>
Revenue:						
CMS Medicare Part D Subsidy	\$484,000	\$401,927	(\$82,073)	\$968,000	\$968,000	\$0
<b>Total Revenue</b>	<b>\$484,000</b>	<b>\$401,927</b>	<b>(\$82,073)</b>	<b>\$968,000</b>	<b>\$968,000</b>	<b>\$0</b>
Transfer In:						
General Fund (001)	\$3,818,110	\$3,818,110	\$0	\$4,070,579	\$4,070,579	\$0
<b>Total Transfer In</b>	<b>\$3,818,110</b>	<b>\$3,818,110</b>	<b>\$0</b>	<b>\$4,070,579</b>	<b>\$4,070,579</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$4,740,810</b>	<b>\$4,658,737</b>	<b>(\$82,073)</b>	<b>\$5,359,654</b>	<b>\$5,356,544</b>	<b>(\$3,110)</b>
Expenditures:						
Benefits Paid	\$4,330,690	\$4,246,529	(\$84,161)	\$5,232,930	\$5,232,930	\$0
Administrative	89,045	94,243	5,198	91,724	91,724	0
<b>Total Expenditures</b>	<b>\$4,419,735</b>	<b>\$4,340,772</b>	<b>(\$78,963)</b>	<b>\$5,324,654</b>	<b>\$5,324,654</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$4,419,735</b>	<b>\$4,340,772</b>	<b>(\$78,963)</b>	<b>\$5,324,654</b>	<b>\$5,324,654</b>	<b>\$0</b>
<b>Ending Balance<sup>1</sup></b>	<b>\$321,075</b>	<b>\$317,965</b>	<b>(\$3,110)</b>	<b>\$35,000</b>	<b>\$31,890</b>	<b>(\$3,110)</b>

<sup>1</sup> 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.