

**2007-2009**

**CITY OF BENICIA  
BI-ANNUAL BUDGET**



**ARSENAL COMMANDANT'S HOUSE**

**City of Benicia**  
**Municipal Budget FY 2007-2009**

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Office of the City Manager  
**MEMORANDUM**

**Date:** June 20, 2007  
**To:** Mayor and Council Members  
**From:** Jim Erickson  
**Re:** **FY 2007-08 and 2008-09 Adopted Budgets**

**Budget Adoption**

The budgets for FY 2007-08 and FY 2008-09 were adopted on June 19, 2007 following two study sessions and extensive public participation. The City Council made several changes to the proposed budget which are summarized below:

	FY 07-08		FY 08-09	
	From	To	From	To
Human Services	110,000	120,000	115,000	125,000
Arts	86,170	96,170	86,170	96,170
Full-Time Code Enforcement Officer	28,000	88,635	30,000	90,045
Small Business Loan/Grant	60,000	40,000	60,000	40,000
Fire Boat Operations	0	40,000	0	40,000
Police Building Improvements	25,000	200,000		
Marina Subsidy	33,139	-----	133,000	36,495
Mills Community Center Project Budget (via proceeds of debt)	68,000	2,100,000	0	0
Benicia High School Traffic Signal Design and Construction	25,000	400,000	0	0
Benicia Historical Museum	52,500	75,000	52,500	80,000

The adopted budgets remain in conformance with the City's fiscal policies:

1. The required 20% undesignated General Fund Reserve is maintained (\$180,425 in excess of requirement on June 30, 2008 and \$72,450 in excess of requirement on June 30, 3009)
2. The General Fund operating budgets are balanced for both fiscal years.

**Overview**

The adopted budgets for the next two fiscal years will enable the City to continue to provide the services and facilities that are the foundation for Benicia's exceptional quality of life. Because revenue growth continues to be strong and because of a continued fiscally conservative spending policy, services in all Department and Program areas can be maintained at current levels. In

addition, the balanced budget allows for market rate increases in employee compensation, inflationary increases in the cost of supplies and services, and limited growth in program and capital projects.

The adopted budgets reflect the priorities developed through the Strategic Plan Update process that occurred over the last ten months. City Council weighed the voluminous input from the public and City Commissions and translated that input into Strategic Issues, Goals and Priority Projects. The strategic priorities shaped the adopted budgets. Attached is the Strategic Action Plan Schedule of Key Projects approved in the two-year budget arrayed by Strategic Goal and Strategy.

The All Funds Budget totals \$81,025,190 for FY 07-08. This is a decrease from the \$98,102,150 budget for the previous year due to a higher level of capital projects budgeted the previous year (for example, the Water and Waste Water and Storm Drain projects). The All Funds Budget for FY 08-09, \$67,509,415, is less than the first year, as capital spending is anticipated to be heavier in the first year than the second.

Operating expenses (employee compensation and operating supplies and services) are slightly more than 4% higher than the previous year in each of the two years of the proposed budget due mainly to implementation of market rate compensation adjustments for employees and higher costs of goods and services used in our operations.

## **General Fund**

Due to strong revenue growth and fiscal conservancy, the Budgets in each of the two years are balanced and a minimum 20% year-end undesignated reserve is maintained in accordance with adopted policy. These policy goals have been met in spite of our aggressive capital project plan and the addition of the BUSD school field maintenance responsibility, approaching \$400,000 per year, without any offsetting revenue.

The total General Fund Budget is \$33,061,985 for FY 07-08, a 5% reduction from the previous year due mainly to a reduction in capital projects noted above. The Budget for FY 08-09 is \$32,925,990, about the same as the first year of the two year budget, due mainly to fewer capital projects. Note, capital projects are normally fully budgeted in the year they begin, whereas their actual completion extends over a longer fiscal period, making year-to-year comparisons difficult.

### ***General Fund Staffing:***

The largest part of our operating costs is employee compensation, about 75% of total operational costs. The adopted budgets include a modest number of additional positions:

<b>General Fund Staffing Changes</b>		Additional Positions
Mills School Community Center:		
Building and Landscape Maintenance Workers to maintain the new 35,000 sq. ft. facility		1.5
Library Adult Services:		
Library Asst. I for improved coordination and marketing of numerous programs for adults		1.0
Library Literacy Program:		
Admin. Clerk to assist the program coordinator in maintaining records and other clerical work		0.5
Information Technology:		
Technician, Applications Software to assist operating departments		1.0
Code Enforcement Officer:		
Convert from half-time to full-time to address numerous unmet code enforcement needs		0.5
Total Additional Positions		4.5

The Mills School Community Center positions are needed to maintain the new facility acquired from the School District in the last few weeks. The Library positions are funded with available Measure B funds, the special sales tax dedicated to Library use and funds dedicated to the Literacy program. The Information Technology Technician will cost the General Fund a net \$15,000 per year, as an outsourced server is brought in-house for efficiency and productivity.

***General Fund Strategic Priorities:***

Recommended funding for the Top 12 Strategic Plan priorities is as follows:

<b>Recommended Funding Strategic Plan Top Twelve Priorities</b>	
<u>Program/Project</u>	<u>2 Year Total</u>
Commandant's Restoration Project	\$3,200,000
Downtown & Arsenal Plans	450,000
X-Park Construction (prior reserves)	900,000
State Park Road Bridge	361,000
Mills Community Center Completion	2,100,000
Comprehensive Tourism Plan	130,000
Library Basement Remodeling	400,000
Ferry Service Planning	Included
Benicia Business Park Planning	Included
Police Station Improvements/Replacement Research	200,000
Energy Conservation/Air Quality Research	Included
Fire Rescue Boat Operations and Maintenance	60,000

The Council, in voting on the top priorities, asked that the following projects be given high priority. Funding for these is as follows:

<b>Funding – Additional Priorities</b>	
<u>Program/Project</u>	<u>2 Year Total</u>
Expand Existing Services at Senior Center	25,000
Traffic Signal at BHS – design and construction	400,000
Full-Time Code Enforcement	60,340/yr.
Disaster Planning and Emergency Operations	120,000
Ongoing Cemetery Fund	40,000

Each of the priority projects listed above are discussed in the Strategic Plan Summary as well as the Department Budgets to which they are assigned.

**General Fund Capital Outlay & Improvement Projects:**

Additional major capital improvement projects that are included in the General Fund portion of the Budget are listed below.

<b>Other Major General Fund Capital Outlay and Improvement Projects</b>	
<u>Program/Item</u>	<u>2 Year Total</u>
First Response Fire Engines (2)	\$800,000
Industrial Way Roadway Improvements	550,000
Park Road Bike Lane	671,000
West K Overlay	356,000
East 5 <sup>th</sup> Smart Growth Roadway Improvements	125,000
Military East Bike Lane	40,000
Rose Drive Corridor Traffic Calming	100,000
Citywide Street Resurfacing Program	500,000
Sidewalk Replacement Program	100,000
Alley Maintenance Program	30,000
West 7 <sup>th</sup> St. Drainage Improvements (Near W. I&J)	400,000
Design Drainage Improvements (Continental Apts.)	75,000
BUSD Field Projects	423,000
Economic Development Assistance to Small Business	80,000
ADA Modernization/City Hall Energy Improvements	315,000
Remodeling of Fire Station 12	287,000
West 9 <sup>th</sup> /Francesca Terrace/Overlook Park Improvements	151,000

**General Fund Uncertainties:**

Certain significant financial matters are not clearly predictable at this time and could affect the financial plan recommended in this Budget. First, the cost of the market rate employee compensation plan is not yet fully known. The proposed budget includes a 2% allowance for implementation of the survey. If the survey recommendations significantly exceed this allowance, staff will recommend appropriate actions.

Second, rising health insurance costs have been placing increased pressure on the City's General Fund and there is no relief in sight. The Finance Director has advised that we use an estimated health insurance increase of 15% in the FY 2007-08 Budget and 8% in the FY 2008-09 Budget.

Third, costs for restoration, tenant improvements and operations of Mills Community Center are not fully known at this time. Reasonable estimates have been included in budget recommendations, but we will only know for sure after receiving construction bids, completion of building improvements, and operation of the facility.

Fourth, Valero Property Tax Appeal: The Solano County Assessor entered a settlement agreement with the Valero Refining Company in October 2006 on Valero's appeal of property taxes. As a result of the settlement, the Solano County Board of Supervisors arranged for the City to repay \$2.1 million in over-assessed property taxes, along with accrued interest, over a four-year period. Valero staff and City staff are working on a longer-term agreement for repayment, likely to be ten years. The Finance Director has entered "placeholder" estimates in the budget document for the current year and following two years of the proposed budget cycle.

### ***General Fund Reorganizations:***

Certain reorganizations are reflected in the Budget recommendations including the functions of Human Resources, Information Technology, Parks and Community Services Administration, and City Attorney. The City Managers Office will assume responsibility for HR and the Finance Department will assume Information Technology responsibility, as the HR and IT Department is consolidated into these Departments for efficiency reasons. The Deputy City Attorney position will be eliminated in favor of two part-time law clerks. The new position classification of Assistant Director of Parks and Community Services is authorized to better manage and administer the parks and recreation activities. All of these changes will either save money or be cost neutral, in addition to promoting increased productivity. The conversion of the Code Enforcement Officer position from half-time to full-time resulted in moving the Code Enforcement function from the Community Development Department to the Fire Department, given the bulk of anticipated work relates to safety and health.

### **Internal Service Funds:**

The Internal Service Funds were adopted two years ago and improvements have been made in the proposed budgets. These structured accounts provide sinking funds for the replacement of vehicles and rolling stock, office and field equipment, and the repair and replacement of public facilities. Additionally, two funds were also established for the stabilization of volatile employee retirement costs and workers' compensation costs.

Recommended by the Audit and Finance committee, these funds establish targets for meeting costs that will be paid in the future but charged at a normalized rate in each and every year. The Internal Service funds were established at amounts the City could afford at the time, but less than the full need or liability. Through increasing service charges to Departments each year, the Funds ultimately will accumulate the amounts necessary.

At the present time, all of the funds are being charged the full amount, referred to as the depreciation amount, except for the Facility Maintenance Fund, which is incurring charges at the 40% level. Even so, this fund is setting aside \$537,000 in the next two years that will go a long way in meeting facility maintenance needs. The Facility Maintenance Fund, as proposed, will sponsor maintenance projects of \$1,026,340 in the next two-year cycle.

The Workers' Compensation Fund has experience two years of decreased employee accidents. For this reason, the fund has accumulated reserves of \$809,880. \$300,000 of this amount will be loaned to the Vehicle Replacement Fund to provide for the purchase of a \$400,000 First Response Fire Engine to replace an engine that has reached the end of its planned useful life. The term of the loan will be 15 years at the prevailing City Portfolio Rate. There will still be enough of a balance in the account to allow for a 25% reduction in workers' compensation rates charged to each department in FY 2008-09. Currently the rates average from 1% to 8% depending on the type of occupation covered.

The Vehicle Replacement Fund (VRF) will need to borrow an additional \$281,000 in Capital Lease financing in order to purchase the second First Response Fire Engine in FY 2007-08. The VRF currently has only \$119,000 in reserves for the replacement of the Fire Engine due to the inability of the General Fund to fully sponsor the VRF when it was established two years ago.

## **Enterprise Funds**

The water and wastewater enterprises are operating effectively in accordance with the rate structures previously approved and implemented. The Wastewater and Water Divisions will share a full time additional Lab Technician position given greater expectations for monitoring and reporting of water quality issues mandated by the State and federal government. The Wastewater Division will complete the preliminary design for the Water Reuse Project, which may be placed indefinitely on hold due to cost effectiveness issues.

The Water Division will complete construction of the Water Distribution System project which included the 5-million gallon storage facility under construction on East 2<sup>nd</sup> St. adjacent the Corporation Yard. Additionally, the raw water agreement with Valero will be negotiated during the first year of the budget.

## **Conclusion**

The adopted budget is fiscally prudent, responsive to Strategic Priorities and assures continued delivery of quality services. Staff will update the Council on the progress of projects, programs, revenues and expenditures on a quarterly basis at regular Council Meetings. I want to thank Rob Sousa, Finance Director and Budget Officer, for guiding and directing the development of this budget. It is an enormous undertaking and he has done a quality job.

Sincerely,

  
Jim Erickson  
City Manager

**RESOLUTION NO. 07-78**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA ADOPTING THE MUNICIPAL BUDGETS FOR FISCAL YEARS 2007-2008 AND 2008-2009**

**WHEREAS**, the City Manager of the City of Benicia is required to prepare a proposed budget for the City Council; and

**WHEREAS**, the City Manager presented a proposed two-year budget for fiscal 2007-2008 and 2008-2009 to the City Council on May 30, June 4, and June 19, 2007 for all Municipal Funds; and

**WHEREAS**, on June 19, 2007, the City Manager proposed the adoption of the Municipal Budgets along with specific adjustments directed by the City Council and listed in the attached Budget Summaries attached to this resolution and hereby included herein; and

**WHEREAS**, the City Council has reviewed the employee positions listed in the budget document and has considered authorizing the City Manger to fill said positions; and

**WHEREAS**, the City Council has reviewed the level of budgeting control needed by the City Manger to ensure efficiency in managing the operations and capital programs of the City; and

**WHEREAS**, the City Manager has requested purchasing authority consistent with the Purchasing Policy and Uniform Construction Code approved by the City Council.

**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Benicia hereby adopts the Municipal Budgets for the Fiscal Years 2007-08 and 2008-09 as evidenced by the attached Budget Summaries and Noted Adjustments.

**BE IT FURTHER RESOLVED THAT** the City Council hereby directs the City Manager to fill employee positions authorized in the budget document and from time-to-time make recommendations to the City Council on necessary changes in employee positions.

**BE IT FURTHER RESOLVED THAT** the City Council hereby directs the City Manager to monitor and control the expenditures of each Department and, at the same time, approve modifications to each Department within a specified fund, so long as the total expenditures within the fund shall not be greater, unless offset by an equal Grant amount.

**BE IT FURTHER RESOLVED THAT** the City Council hereby directs the City Manager to approve all requests for purchase authorized in the approved budget, provided that said purchases are consistent with the City's Purchasing Policy and Uniform Construction Code approved by the City Council.

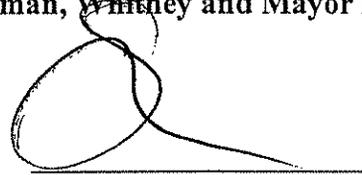
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On motion of Vice Mayor **Schwartzman**, seconded by Council Member **Hughes**, the above resolution was introduced and passed by the City Council of the City of Benicia at a regular meeting of said Council held on the 19th day of June, 2007, and adopted by the following vote:

Ayes: **Council Members Hughes, Patterson, Schwartzman, Whitney and Mayor Messina**

Noes: **None**

Absent: **None**

A handwritten signature in black ink, appearing to read 'Steve Messina', written over a horizontal line.

Steve Messina, Mayor

Attest:

A handwritten signature in black ink, appearing to read 'Lisa Wolfe', written over a horizontal line.  
Lisa Wolfe, City Clerk

## All Funds Summary

	FT Emp	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	(3/2)
<b>Revenues</b>									
General Fund		28,355,755	29,419,145	33,763,920	33,739,775	32,110,535	-5%	32,957,505	3%
Special Revenue Funds		3,024,935	3,188,545	3,148,470	3,157,355	3,493,965	11%	3,410,350	-2%
Debt Service Funds		2,219,915	3,075,835	1,044,480	1,132,010	3,024,600	190%	1,266,685	-58%
Capital Project Funds		11,432,370	3,009,460	9,276,435	6,964,105	5,480,470	-41%	4,241,560	-23%
Internal Service Funds		232,485	4,801,895	3,674,245	3,098,940	4,164,345	13%	3,655,990	-12%
Enterprise Funds		27,253,865	54,168,060	22,912,840	31,450,630	19,989,315	-13%	18,287,355	-9%
Agency Funds		2,721,565	2,147,255	2,099,225	2,105,870	2,176,850	4%	2,201,580	1%
<b>Revenue Total</b>	<b>\$</b>	<b>75,240,890</b>	<b>99,810,195</b>	<b>75,919,615</b>	<b>81,648,685</b>	<b>70,440,080</b>	<b>-7%</b>	<b>66,021,025</b>	<b>-6%</b>
<b>Expenditures</b>									
General Fund	169	26,992,445	28,404,515	34,731,785	32,915,875	33,061,985	-5%	32,925,990	0%
Special Revenue Funds	13	2,522,295	2,866,515	4,340,815	3,872,980	3,968,880	-9%	3,640,430	-8%
Debt Service Funds		2,064,960	857,755	2,298,255	3,377,230	2,961,975	29%	1,180,750	-60%
Capital Project Funds	1	6,528,370	3,232,570	16,278,680	6,808,920	10,898,635	-33%	4,639,430	-57%
Internal Service Funds	7	0	2,031,395	3,743,630	2,913,700	4,322,650	15%	3,232,405	-25%
Enterprise Funds	44	21,504,630	48,546,790	34,022,340	34,805,015	23,692,265	-30%	19,728,730	-17%
Agency Funds		2,680,145	2,291,095	2,111,030	2,063,325	2,118,800	0%	2,161,680	2%
<b>Expenditure Total</b>	<b>234</b>	<b>62,292,845</b>	<b>88,230,635</b>	<b>97,526,535</b>	<b>86,757,045</b>	<b>81,025,190</b>	<b>-17%</b>	<b>67,509,415</b>	<b>-17%</b>
<b>Combined Surplus/(Deficit)</b>		<b>12,948,045</b>	<b>11,579,560</b>	<b>(21,606,920)</b>	<b>(5,108,360)</b>	<b>(10,585,110)</b>	<b>-51%</b>	<b>(1,488,390)</b>	<b>-86%</b>
<b>Fund Balance</b>									
General Fund		5,938,110	6,232,835	5,664,850	7,456,615	6,530,565	15%	6,628,520	1%
Special Revenue Funds		2,726,690	3,048,705	1,772,455	2,333,080	1,858,165	5%	1,628,085	-12%
Debt Service Funds		1,170,625	1,192,260	1,106,590	1,143,485	1,206,110	9%	1,292,045	7%
Capital Project Funds		9,762,470	9,714,215	2,711,970	7,804,125	2,385,960	-12%	1,988,090	-17%
Internal Service Funds		232,485	1,962,895	1,794,355	2,211,960	1,843,070	3%	2,060,970	12%
Enterprise Funds		20,633,630	30,849,535	19,219,715	26,899,835	23,274,135	21%	21,998,470	-5%
Agency Funds		2,431,630	2,287,785	2,275,980	2,330,330	2,388,380	5%	2,428,280	2%
<b>Total Fund Balance</b>	<b>\$</b>	<b>42,895,640</b>	<b>55,288,230</b>	<b>34,545,915</b>	<b>50,179,430</b>	<b>39,486,385</b>	<b>14%</b>	<b>38,024,460</b>	<b>-3%</b>

## General Fund Summary - By Department

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted Budget 2007-08	%	Adopted Budget 2008-09	%
<b>Revenues</b>								
City Treasurer	0	21,390	36,500	49,955	54,670	0	55,285	0
Library	73,720	73,085	78,270	73,470	72,770	-7%	72,770	0%
Community Development	770,335	710,070	528,000	447,310	583,450	11%	583,450	0%
Police	488,825	493,095	505,140	432,500	505,400	0%	523,000	3%
Fire	258,365	147,545	159,250	254,685	124,750	-22%	124,750	0%
Public Works	85,775	78,455	28,500	102,170	52,000	82%	52,000	0%
Parks & Community Services	826,725	978,605	818,000	935,130	961,000	17%	996,000	4%
Insurances	9,265	10	0	0	0	-	0	-
Non-Departmental	22,592,880	25,971,055	28,315,855	28,153,570	29,568,330	4%	30,359,835	3%
Interfund Transfer-In	977,970	115,910	118,230	118,230	78,165	-34%	80,415	3%
<b>Revenue Total</b>	<b>\$ 26,090,885</b>	<b>28,593,895</b>	<b>30,587,745</b>	<b>30,567,020</b>	<b>32,000,535</b>	<b>5%</b>	<b>32,847,505</b>	<b>3%</b>
<b>Expenditures</b>								
City Council	82,510	94,930	90,455	83,305	96,005	6%	101,575	6%
City Clerk	88,710	81,300	71,995	67,950	74,695	4%	76,410	2%
City Treasurer	12,440	34,145	49,955	49,955	54,670	9%	55,285	1%
City Manager	397,775	399,275	423,435	417,270	425,675	1%	441,940	4%
City Attorney	510,870	481,645	572,740	568,055	574,380	0%	584,070	2%
Human Resources	391,295	368,250	423,715	422,200	419,255	-1%	414,525	-1%
Finance	1,191,165	936,990	983,155	967,195	1,067,715	9%	1,127,060	6%
Community Grants & Programs	300,630	346,100	400,585	398,585	485,755	21%	534,025	10%
Economic Development	294,445	265,150	427,560	395,430	462,835	8%	483,220	4%
Library	955,795	1,013,665	1,128,795	1,158,685	1,192,505	6%	1,241,465	4%
Community Development	1,142,985	1,166,155	1,408,415	1,123,365	1,427,830	1%	1,476,170	3%
Police	6,348,055	6,611,815	7,301,345	7,037,845	8,011,210	10%	8,214,255	3%
Fire	5,013,130	5,772,525	6,571,350	6,380,285	6,830,340	4%	7,048,230	3%
Public Works	2,142,435	1,661,840	1,873,260	1,892,875	1,979,990	6%	2,059,420	4%
Parks & Community Services	3,479,315	3,977,935	4,222,955	4,216,320	5,188,185	23%	5,495,790	6%
Insurances	1,362,745	799,805	876,280	645,650	647,930	-26%	673,305	4%
Non-Departmental & Debt Service	1,134,085	1,649,490	1,868,460	1,718,760	2,170,430	16%	2,078,625	-4%
Interfund Transfer-Out	585,445	241,335	841,500	705,270	641,300	-24%	674,990	5%
<b>Expenditure Total</b>	<b>\$ 25,433,830</b>	<b>25,902,350</b>	<b>29,535,955</b>	<b>28,249,000</b>	<b>31,750,705</b>	<b>7%</b>	<b>32,780,360</b>	<b>3%</b>
<b>Operational Surplus/(Deficit)</b>	<b>657,055</b>	<b>2,691,545</b>	<b>1,051,790</b>	<b>2,318,020</b>	<b>249,830</b>		<b>67,145</b>	
					<b>0.8%</b>		<b>0.2%</b>	
<b>Capital Projects &amp; Non-Recurring</b>								
Non-Recurring Revenues	2,264,870	825,250	3,176,175	3,172,755	110,000	-97%	110,000	0%
Non-Recurring Expenditures	1,558,615	2,502,165	5,195,830	4,666,875	1,311,280	-75%	145,630	-89%
<b>Combined Surplus/(Deficit)</b>	<b>1,363,310</b>	<b>1,014,630</b>	<b>(967,865)</b>	<b>823,900</b>	<b>(951,450)</b>		<b>31,515</b>	
Transfers to B.S. Loans Receivable	(48,040)	(201,960)	(399,880)	(399,880)	(25,400)		(66,440)	
Transfers to Internal Service Funds	920,000	0	0	0	0		0	
Transfers to Designated Reserves	0	921,865	0	0	0		0	
<b>Fund Balance</b>	<b>\$ 5,938,110</b>	<b>6,232,835</b>	<b>5,664,850</b>	<b>7,456,615</b>	<b>6,530,565</b>		<b>6,628,520</b>	
	<b>23.3%</b>	<b>24.1%</b>	<b>19.2%</b>	<b>26.4%</b>	<b>20.6%</b>		<b>20.2%</b>	
			<b>Over/(Short) of Reserve</b>		<b>180,424</b>		<b>72,448</b>	

## Special Revenue Funds Summary

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
BUSD Fields	0	130,925	431,400	282,980	0	-100%	0	-
Community Development Block Grants	67,760	80,575	44,200	20,000	20,000	-55%	26,000	30%
Community Services Programs	40,690	51,775	5,070	29,290	34,430	579%	33,810	-2%
Fire Special Revenue Funds	101,650	22,620	15,530	16,275	15,560	0%	22,800	47%
Gas Tax Funds	523,675	833,830	617,500	533,820	1,190,470	93%	1,047,235	-12%
Human Services Fund	91,045	117,145	119,475	114,140	251,770	111%	256,770	2%
Landscaping & Lighting Districts	445,875	451,890	446,300	449,825	448,225	0%	448,225	0%
Library Special Revenue Funds	811,095	1,034,220	939,370	1,101,480	1,054,450	12%	1,071,360	2%
Southern Pacific Depot	23,230	24,645	23,180	26,600	26,910	16%	27,480	2%
Police Special Revenue Funds	192,960	352,185	501,645	526,575	426,480	-15%	458,170	7%
Tourtlot Mitigation	726,090	18,325	4,500	28,310	24,670	448%	18,250	-26%
FEMA OES	0	6,595	0	20,845	0	-	0	-
Cable Television Activities	865	63,815	300	7,215	1,000	233%	250	-75%
<b>Revenue Total</b>	<b>\$ 3,024,935</b>	<b>3,188,545</b>	<b>3,148,470</b>	<b>3,157,355</b>	<b>3,493,965</b>	<b>11%</b>	<b>3,410,350</b>	<b>-2%</b>

<b>Expenditures</b>								
BUSD Fields	0	130,925	431,400	282,980	0	-	0	-
Community Development Block Grants	9,330	0	57,400	0	167,500	192%	167,500	0%
Community Services Programs	36,115	23,925	22,270	22,520	50,000	125%	50,000	0%
Fire Department Grants	84,565	43,460	31,965	10,565	22,905	-28%	30,000	31%
Gas Tax Funds	687,490	749,920	754,630	934,815	1,037,525	37%	858,220	-17%
Human Services Fund	129,095	150,315	152,100	151,850	254,795	68%	254,795	0%
Landscaping & Lighting Districts	438,880	431,895	557,040	495,485	531,360	-5%	546,425	3%
Library Grants	850,115	968,030	1,470,695	1,313,140	1,162,860	-21%	1,156,440	-1%
Southern Pacific Depot	0	280	32,500	18,830	12,500	-62%	12,500	0%
Police Department Grants	257,425	310,825	564,240	487,370	489,435	-13%	495,550	1%
Tourtlot Mitigation	8,790	27,790	170,165	119,500	185,000	9%	43,000	-77%
FEMA OES	0	13,915	7,595	13,525	0	-	0	-
Cable Television Activities	20,490	15,235	88,815	22,400	55,000	-38%	26,000	-53%
<b>Expenditure Total</b>	<b>\$ 2,522,295</b>	<b>2,866,515</b>	<b>4,340,815</b>	<b>3,872,980</b>	<b>3,968,880</b>	<b>-9%</b>	<b>3,640,430</b>	<b>-8%</b>

<b>Combined Surplus/(Deficit)</b>	<b>502,640</b>	<b>322,030</b>	<b>(1,192,345)</b>	<b>(715,625)</b>	<b>(474,915)</b>	<b>20%</b>	<b>(230,080)</b>	<b>6%</b>
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<b>Fund Balance</b>								
BUSD Fields	0	0	0	0	0	-	0	-
Community Development Block Grants	236,575	317,150	303,950	337,150	189,650	-38%	48,150	-75%
Community Services Programs	74,745	102,595	85,395	109,365	93,795	10%	77,605	-17%
Fire Department Grants	37,475	16,635	200	22,345	15,000	-	7,800	-48%
Gas Tax Funds	258,145	342,050	121,015	(58,945)	94,000	-22%	283,015	201%
Human Services Fund	172,290	139,120	106,495	101,410	98,385	-8%	100,360	2%
Landscaping & Lighting Districts	382,735	402,730	291,990	357,070	273,935	-6%	175,735	-36%
Library Grants	598,295	664,475	133,150	452,815	344,405	159%	259,325	-25%
Southern Pacific Depot	88,075	112,440	103,120	120,210	134,620	31%	149,600	11%
Police Department Grants	114,540	155,900	93,305	195,105	132,150	42%	94,770	-28%
Tourtlot Mitigation	717,300	707,835	542,170	616,645	456,315	-16%	431,565	-5%
FEMA OES	0	(7,320)	(14,915)	0	0	-100%	0	-
Cable Television Activities	46,515	95,095	6,580	79,910	25,910	294%	160	-99%
<b>Total Fund Balance</b>	<b>\$ 2,726,690</b>	<b>3,048,705</b>	<b>1,772,455</b>	<b>2,333,080</b>	<b>1,858,165</b>	<b>5%</b>	<b>1,628,085</b>	<b>-12%</b>

## Debt Service Funds

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
Vilarrasa Senior Housing	1,400,470	2,345	500	4,600	114,120	-	114,315	0%
Police Remodel and Storm Water	0	2,196,445	276,680	328,680	276,680	0%	276,680	0%
Fire Engines	0	0	0	0	281,635	-	0	-100%
Facility Upgrade	0	0	0	0	1,500,000	-	0	-100%
1978 Wastewater Bond	0	0	0	0	0	-	0	-
1997 Wastewater Bond	819,445	877,045	767,300	798,730	852,165	11%	875,690	3%
<b>Revenue Total</b>	<b>\$ 2,219,915</b>	<b>3,075,835</b>	<b>1,044,480</b>	<b>1,132,010</b>	<b>3,024,600</b>	<b>190%</b>	<b>1,266,685</b>	<b>-58%</b>
<b>Expenditures</b>								
Vilarrasa Senior Housing	1,274,000	70,220	63,000	63,000	114,315	81%	114,315	0%
Police Remodel and Storm Water	0	0	1,444,785	2,525,125	276,680	-81%	276,680	0%
Fire Engines	0	0	0	0	281,635	-	0	-100%
Facility Upgrade	0	0	0	0	1,500,000	-	0	-100%
1978 Wastewater Bond	7,530	0	0	0	0	-	0	-
1997 Wastewater Bond	783,430	787,535	790,470	789,105	789,345	0%	789,755	0%
<b>Expenditure Total</b>	<b>\$ 2,064,960</b>	<b>857,755</b>	<b>2,298,255</b>	<b>3,377,230</b>	<b>2,961,975</b>	<b>29%</b>	<b>1,180,750</b>	<b>-60%</b>
<b>Combined Surplus/(Deficit)</b>	<b>154,955</b>	<b>2,218,080</b>	<b>(1,253,775)</b>	<b>(2,245,220)</b>	<b>62,625</b>	<b>-</b>	<b>85,935</b>	<b>37%</b>
<b>Fund Balance</b>								
Vilarrasa Senior Housing	126,470	58,595	(3,905)	195	0	-	0	-
Police Remodel and Storm Water	0	0	0	0	0	-	0	-
Fire Engines	0	0	0	0	0	-	0	-
Facility Upgrade	0	0	0	0	0	-	0	-
1978 Wastewater Bond	0	0	0	0	0	-	0	-
1997 Wastewater Bond	1,044,155	1,133,665	1,110,495	1,143,290	1,206,110	9%	1,292,045	7%
<b>Total Fund Balance</b>	<b>\$ 1,170,625</b>	<b>1,192,260</b>	<b>1,106,590</b>	<b>1,143,485</b>	<b>1,206,110</b>	<b>9%</b>	<b>1,292,045</b>	<b>7%</b>

## Capital Project Funds Summary

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
Capital License	220,450	219,850	314,800	229,000	61,690	-80%	20,560	-67%
Community Center	5,870	9,205	59,400	62,500	1,712,500	-	0	-100%
Intermodal Center	14,585	24,325	455,000	32,000	45,000	-90%	47,000	4%
McAllister Assessment Dist.	8,380,650	120,420	0	130,000	65,000	-	0	-100%
Park Dedication	2,089,940	947,685	3,977,835	2,759,810	1,015,000	-74%	95,000	-91%
Police Building	46,925	343,150	1,236,380	1,062,270	200,000	-84%	0	-
Traffic Mitigation	368,110	407,925	184,050	266,050	459,780	150%	291,500	-37%
Storm Water Improvements	61,840	846,140	1,512,910	1,207,830	642,500	-58%	317,500	-51%
Donation Funded Projects	32,795	4,510	100	525	0	-100%	0	-
Special Fund Street Projects	(58,635)	72,750	1,235,960	914,120	1,167,000	-6%	3,470,000	197%
Casa de Vilarrasa	269,840	13,500	0	0	0	-	0	-
Library Basement Project	0	0	300,000	300,000	112,000	-63%	0	-100%
<b>Revenue Total</b>	<b>\$ 11,432,370</b>	<b>3,009,460</b>	<b>9,276,435</b>	<b>6,964,105</b>	<b>5,480,470</b>	<b>-41%</b>	<b>4,241,560</b>	<b>-23%</b>
<b>Expenditures</b>								
Capital License	26,675	293,570	703,060	436,930	340,000	-52%	10,000	-97%
Community Center	425	26,415	703,585	30,000	2,100,880	199%	0	-100%
Intermodal Center	0	0	50,000	0	50,850	-	47,000	-
McAllister Assessment Dist.	4,510,795	1,075,320	2,788,885	0	1,044,680	-63%	0	-100%
Park Dedication	1,683,655	634,495	5,387,220	1,095,630	3,676,365	-32%	0	-100%
Police Building	87,645	580,190	1,471,500	1,442,900	200,000	-86%	0	-
Traffic Mitigation	79,180	37,370	1,341,180	1,079,880	1,080,685	-19%	794,930	-26%
Storm Water Improvements	103,515	178,375	2,218,560	1,920,000	642,500	-71%	317,500	-51%
Donation Funded Projects	9,270	32,215	162,565	152,810	18,675	-89%	0	-100%
Special Fund Street Projects	27,210	91,280	1,152,125	650,770	1,332,000	16%	3,470,000	161%
Casa de Vilarrasa	0	283,340	0	0	0	-	0	-
Library Basement Project	0	0	300,000	0	412,000	37%	0	-100%
<b>Expenditure Total</b>	<b>\$ 6,528,370</b>	<b>3,232,570</b>	<b>16,278,680</b>	<b>6,808,920</b>	<b>10,898,635</b>	<b>-33%</b>	<b>4,639,430</b>	<b>-57%</b>
<b>Combined Surplus/(Deficit)</b>	<b>4,904,000</b>	<b>(223,110)</b>	<b>(7,002,245)</b>	<b>155,185</b>	<b>(5,418,165)</b>	<b>-23%</b>	<b>(397,870)</b>	<b>-93%</b>
<b>Fund Balance</b>								
Capital License	573,945	500,225	66,965	292,295	13,985	-79%	24,545	76%
Community Center	373,090	355,880	(288,305)	388,380	0	-100%	0	-
Intermodal Center	949,525	973,850	1,423,850	1,005,850	1,000,000	-30%	1,000,000	0%
McAllister Assessment Dist.	3,869,855	2,914,955	126,070	979,680	0	-100%	0	-
Park Dedication	364,755	902,595	(506,790)	2,566,775	(94,590)	-81%	410	-100%
Police Building	617,670	380,630	145,510	0	0	-	0	-
Traffic Mitigation	2,579,750	2,901,300	1,744,170	2,087,470	1,466,565	-16%	963,135	-34%
Storm Water Improvements	44,405	712,170	6,520	0	0	-	0	-
Donation Funded Projects	199,450	170,960	8,495	18,675	0	-100%	0	-
Special Fund Street Projects	(79,815)	(98,350)	(14,515)	165,000	0	-	0	-
Casa de Vilarrasa	269,840	0	0	0	0	-	0	-
Library Basement Project	0	0	0	300,000	0	-	0	-
<b>Total Fund Balance</b>	<b>\$ 9,762,470</b>	<b>9,714,215</b>	<b>2,711,970</b>	<b>7,804,125</b>	<b>2,385,960</b>	<b>-12%</b>	<b>1,988,090</b>	<b>-17%</b>

## Internal Service Funds Summary

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
Admin Services - Enterprises	0	467,330	530,965	504,455	721,045	36%	735,305	2%
Fleet & Equipment Services	0	390,600	404,030	377,560	468,710	16%	459,485	-2%
Workers' Compensation	0	53,500	72,925	72,925	77,400	6%	60,580	-22%
Equipment Replacement	0	676,445	107,990	114,980	250,910	132%	250,180	0%
Vehicle Replacement	0	1,518,660	760,400	461,995	1,018,745	34%	472,620	-54%
Facility Maintenance	0	594,385	273,690	285,690	324,655	19%	335,760	3%
Retirement Stabilization	232,485	1,100,975	1,524,245	1,281,335	1,302,880	-15%	1,342,060	3%
<b>Revenue Total</b>	<b>\$ 232,485</b>	<b>4,801,895</b>	<b>3,674,245</b>	<b>3,098,940</b>	<b>4,164,345</b>	<b>13%</b>	<b>3,655,990</b>	<b>-12%</b>

<b>Expenses</b>								
Admin Services - Enterprises	0	467,330	530,965	504,455	721,045	36%	735,305	2%
Fleet & Equipment Services	0	390,600	404,030	377,560	468,710	16%	459,485	-2%
Workers' Compensation	0	410	440	440	440	0%	340	-23%
Equipment Replacement	0	97,245	283,130	72,400	77,315	-73%	95,095	23%
Vehicle Replacement	0	175,765	803,130	370,900	1,052,000	31%	207,330	-80%
Facility Maintenance	0	68,390	480,610	333,585	718,300	49%	308,040	-57%
Retirement Stabilization	0	831,655	1,241,325	1,254,360	1,284,840	4%	1,426,810	11%
<b>Expense Total</b>	<b>\$ 0</b>	<b>2,031,395</b>	<b>3,743,630</b>	<b>2,913,700</b>	<b>4,322,650</b>	<b>15%</b>	<b>3,232,405</b>	<b>-25%</b>

<b>Combined Surplus/(Deficit)</b>	<b>232,485</b>	<b>2,770,500</b>	<b>(69,385)</b>	<b>185,240</b>	<b>(158,305)</b>	<b>128%</b>	<b>423,585</b>	<b>-368%</b>
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<b>Working Capital</b>								
Admin Services - Enterprises	0	0	0	0	0	-	0	-
Fleet & Equipment Services	0	0	0	0	0	-	0	-
Workers' Compensation	0	61,785	35,115	198,095	64,470	84%	(80,975)	-226%
Equipment Replacement	0	258,790	83,650	301,370	474,965	468%	630,050	33%
Vehicle Replacement	0	614,520	571,790	705,615	672,360	18%	937,650	39%
Facility Maintenance	0	525,995	319,075	478,100	84,455	-74%	112,175	33%
Retirement Stabilization	232,485	501,805	784,725	528,780	546,820	-30%	462,070	-15%
<b>Total Working Capital</b>	<b>\$ 232,485</b>	<b>1,962,895</b>	<b>1,794,355</b>	<b>2,211,960</b>	<b>1,843,070</b>	<b>3%</b>	<b>2,060,970</b>	<b>12%</b>

## Enterprise Funds

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
Benicia Marina Fund	543,030	355,155	363,710	361,780	445,100	22%	498,435	12%
Benicia Transit Fund	1,099,315	1,334,250	1,589,565	1,683,235	1,287,570	-19%	1,342,255	4%
Wastewater Utility	17,630,310	20,642,365	8,122,000	8,837,720	7,840,000	-3%	7,790,000	-1%
Water Utility	7,981,210	31,836,290	12,837,565	20,567,895	10,416,645	-19%	8,656,665	-17%
<b>Revenue Total</b>	<b>\$ 27,253,865</b>	<b>54,168,060</b>	<b>22,912,840</b>	<b>31,450,630</b>	<b>19,989,315</b>	<b>-13%</b>	<b>18,287,355</b>	<b>-9%</b>
<b>Expenses</b>								
Benicia Marina Fund	495,695	501,000	621,295	516,135	524,045	-16%	529,300	1%
Benicia Transit Fund	1,099,015	1,537,590	1,591,530	1,787,920	1,364,820	-14%	1,507,965	10%
Wastewater Utility	11,161,175	17,791,405	9,911,880	8,768,615	8,417,190	-15%	8,492,380	1%
Water Utility	8,748,745	28,716,795	21,897,635	23,732,345	13,386,210	-39%	9,199,085	-31%
<b>Expense Total</b>	<b>\$ 21,504,630</b>	<b>48,546,790</b>	<b>34,022,340</b>	<b>34,805,015</b>	<b>23,692,265</b>	<b>-30%</b>	<b>19,728,730</b>	<b>-17%</b>
<b>Combined Surplus/(Deficit)</b>	<b>5,749,235</b>	<b>5,621,270</b>	<b>(11,109,500)</b>	<b>(3,354,385)</b>	<b>(3,702,950)</b>	<b>-67%</b>	<b>(1,441,375)</b>	<b>-61%</b>
<b>Working Capital</b>								
Benicia Marina Fund	452,205	314,165	56,580	159,810	80,865	43%	50,000	-38%
Benicia Transit Fund	182,560	52,580	230,295	52,580	52,580	-77%	52,580	0%
Wastewater Utility	7,206,200	8,781,345	6,991,465	8,850,450	8,273,260	18%	7,570,880	-8%
Water Utility	12,792,665	21,701,445	11,941,375	17,836,995	14,867,430	25%	14,325,010	-4%
<b>Total Working Capital</b>	<b>\$ 20,633,630</b>	<b>30,849,535</b>	<b>19,219,715</b>	<b>26,899,835</b>	<b>23,274,135</b>	<b>21%</b>	<b>21,998,470</b>	<b>-8%</b>

## Agency Funds

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07 (1)	Estimated 2006-07	Adopted Budget 2007-08 (2)	% (2/1)	Adopted Budget 2008-09 (3)	% (3/2)
<b>Revenues</b>								
Affordable Housing	240	425	50	350	350	600%	350	0%
Drake/Gateway Infrastructure AD	160,560	171,360	144,970	142,180	145,795	1%	152,440	5%
East 2nd St. Infrastructure	809,235	499,610	484,395	491,120	478,895	-1%	479,635	0%
Fleetside Infrastructure	438,610	441,335	426,225	443,630	427,885	0%	424,190	-1%
McAllister Infrastructure	1,166,745	901,410	873,780	899,330	862,925	-1%	864,465	0%
Benicia Historical Museum	146,175	133,115	169,805	129,260	261,000	54%	280,500	7%
<b>Revenue Total</b>	<b>\$ 2,721,565</b>	<b>2,147,255</b>	<b>2,099,225</b>	<b>2,105,870</b>	<b>2,176,850</b>	<b>4%</b>	<b>2,201,580</b>	<b>1%</b>

<b>Expenditures</b>								
Affordable Housing	0	0	8,655	0	0	-100%	0	-
Drake/Gateway Infrastructure	147,135	176,890	144,970	144,595	145,795	1%	152,440	5%
East 2nd St. Infrastructure	1,561,060	519,830	484,395	482,125	478,895	-1%	479,635	0%
Fleetside Infrastructure	431,975	426,550	426,225	425,365	427,885	0%	424,190	-1%
McAllister Infrastructure	417,845	967,125	873,780	865,195	862,925	-1%	864,465	0%
Benicia Historical Museum	122,130	200,700	173,005	146,045	203,300	18%	240,950	19%
<b>Expenditure Total</b>	<b>\$ 2,680,145</b>	<b>2,291,095</b>	<b>2,111,030</b>	<b>2,063,325</b>	<b>2,118,800</b>	<b>0%</b>	<b>2,161,680</b>	<b>2%</b>

<b>Combined Surplus/(Deficit)</b>	<b>41,420</b>	<b>(143,840)</b>	<b>(11,805)</b>	<b>42,545</b>	<b>58,050</b>	<b>592%</b>	<b>39,900</b>	<b>-31%</b>
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<b>Fund Balance</b>								
Affordable Housing	16,645	17,070	8,465	17,420	17,770	110%	18,120	2%
Drake/Gateway Infrastructure	241,355	235,825	235,825	233,410	233,410	-1%	233,410	0%
East 2nd St. Infrastructure	662,545	642,325	642,325	651,320	651,320	1%	651,320	0%
Fleetside Infrastructure	544,930	559,715	559,715	577,980	577,980	3%	577,980	0%
McAllister Infrastructure	748,900	683,185	683,185	717,320	717,320	5%	717,320	0%
Benicia Historical Museum	217,255	149,665	146,465	132,880	190,580	30%	230,130	21%
<b>Total Fund Balance</b>	<b>\$ 2,431,630</b>	<b>2,287,785</b>	<b>2,275,980</b>	<b>2,330,330</b>	<b>2,388,380</b>	<b>5%</b>	<b>2,428,280</b>	<b>2%</b>

## Schedule of Regular Employees

DEPARTMENT	Actual 2003-04	Actual 2004-05	Adopted 2005-06	Adopted 2006-07	Proposed 2007-08	Proposed 2008-09
City Clerk	1.00	1.00	0.50	0.50	0.50	0.50
City Manager	2.50	2.50	3.00	3.00	2.50	2.50
City Attorney	3.00	3.00	3.00	2.00	3.50	3.50
Human Resources	3.00	3.00	2.50	2.50	2.50	2.50
Information Systems	2.00	2.00	2.00	2.00	3.00	3.00
Finance	7.80	7.70	4.35	4.35	4.35	4.35
Economic Development	1.50	1.50	1.50	1.50	2.00	2.00
Library	8.50	8.50	7.50	7.50	6.75	6.75
Community Development - Planning	5.75	5.75	6.60	6.60	5.00	5.00
Community Development - Building Inspection	2.65	2.65	3.90	3.90	4.00	4.00
Police	50.00	50.00	50.61	50.71	52.00	52.00
Fire	36.00	36.00	36.00	36.00	37.00	37.00
Public Works Administration	1.40	1.40	1.60	1.60	1.60	1.60
Public Works - Engineering	6.10	6.10	5.80	5.80	6.30	6.30
Public Works - Streets	6.80	6.80	6.80	6.80	6.80	6.80
Public Works - Equipment Services	3.25	3.25	0.00	0.00	0.00	0.00
Parks & Community Service (PCS) Administration	4.00	4.00	4.00	4.00	4.00	4.00
PCS - Building Maintenance	9.50	9.50	9.50	9.50	9.50	9.50
PCS - Community Services	5.00	5.00	4.50	4.50	4.50	4.50
PCS - Parks & Cemetery	8.50	8.50	9.00	9.00	9.00	9.00
PCS - BUSD Fields Maintenance	0.00	0.00	0.00	0.00	3.00	3.00
PCS - Mills Community Center	0.00	0.00	0.00	0.00	1.00	1.00
<i>Total General Fund</i>	<b>168.25</b>	<b>168.15</b>	<b>162.66</b>	<b>161.76</b>	<b>168.80</b>	<b>168.80</b>
PCS - Combined Landscaping & Lighting	4.00	4.00	4.00	4.00	4.00	4.00
Public Works - Water Operations	22.45	22.45	22.45	22.45	22.95	22.95
Public Works - Wastewater Operations	20.60	20.60	20.60	20.60	21.10	21.10
Public Works - Traffic Mitigation	0.00	0.00	0.00	0.00	1.00	1.00
Transit	0.20	0.30	0.30	0.30	0.30	0.30
Police Grants	2.00	2.00	2.39	2.29	1.00	1.00
Library - Measure B	6.25	6.25	6.25	6.25	7.25	7.25
Library - Literacy	0.00	0.00	1.00	1.00	1.00	1.00
BUSD Fields	0.00	0.00	4.00	4.00	0.00	0.00
Internal Service Funds	0.00	0.00	7.10	7.10	7.10	7.10
<i>Total Other Funds</i>	<b>55.50</b>	<b>55.60</b>	<b>68.09</b>	<b>67.99</b>	<b>65.70</b>	<b>65.70</b>
<b>All Regular Employees Total</b>	<b>223.75</b>	<b>223.75</b>	<b>230.75</b>	<b>229.75</b>	<b>234.50</b>	<b>234.50</b>

Proposed Percentage Change from 2007 to 2008	2.07%
Projected Percentage Change from 2008 to 2009	0.00%

Regular employees are defined as those employed year round for at least 30 hours per week and receive paid leave and health insurance benefits.

**Schedule of Adopted Interfund Transfers - All Funds**

**Fiscal Year 2007-2008**

<b>From:</b>			<b>Purpose</b>	<b>To:</b>		
088	Interlibrary Loan	\$ 50,000	Operating	089	Literacy	\$ 50,000
014	Wastewater	31,265	Operating	010	General Fund	31,265
090	Water	46,900	Operating	010	General Fund	46,900
<b>Subtotal</b>		<b>128,165</b>		<b>Subtotal</b>		<b>128,165</b>
010	General Fund	216,170	Operating	021	Human Services	216,170
010	General Fund	50,000	Operating	019	Transit	50,000
010	General Fund	15,105	Operating	041	ATOD	15,105
010	General Fund	40,000	Operating	041	Youth Action Task Force	40,000
010	General Fund	202,500	Operating	080	Storm Drain	202,500
010	General Fund	66,580	Operating	089	Literacy	66,580
<b>Subtotal</b>		<b>590,355</b>		<b>Subtotal</b>		<b>590,355</b>
010	General Fund	276,680	Debt Service	059	Police Remodel Capital Lease	276,680
010	General Fund	112,120	Debt Service	059	Casa de Vilarrasa Cap Lease	112,120
<b>Subtotal</b>		<b>388,800</b>		<b>Subtotal</b>		<b>388,800</b>
011	General Fund - One Time	440,000	Project Funding	080	Storm Drain	440,000
011	General Fund - One Time	75,000	Project Funding	113	ADA Modernization	75,000
011	General Fund - One Time	25,000	Project Funding	042	Police Station Remodel	25,000
011	General Fund - One Time	25,000	Project Funding	034	Traffic Mitigation	25,000
011	General Fund - One Time	15,000	Equipment	114	Building Inspection Vehicle	15,000
<b>Subtotal</b>		<b>580,000</b>		<b>Subtotal</b>		<b>580,000</b>
018	Tourtlot Mitigation	142,000	Project Funding	034	Traffic Mitigation	142,000
034	Traffic Mitigation	361,000	Project Funding	035	Street Projects	361,000
046	Capital License	100,000	Project Funding	050	Library Basement Project	100,000
113	Facility Maintenance	25,000	Project Funding	042	Police Station Remodel	25,000
046	Capital License	150,000	Project Funding	042	Police Station Remodel	150,000
048	Intermodal Transportation	50,850	Project Funding	034	Traffic Mitigation	50,850
014	Wastewater	200,000	Reserves	516	Wastewater System Replace	200,000
014	Wastewater	60,000	Reserves	515	Wastewater Equip Replace	60,000
090	Water	200,000	Reserves	594	Water System Replacement	200,000
090	Water	70,000	Reserves	592	Water Equipment Replace	70,000
090	Water	40,000	Reserves	593	Water Filter Replacement	40,000
075	Water Treatment Plant Imp	2,095,500	Reserves	594	Water System Replacement	2,095,500
<b>Subtotal</b>		<b>3,494,350</b>		<b>Subtotal</b>		<b>3,494,350</b>
<b>Total Transfers Out</b>		<b>\$ 5,181,670</b>		<b>Total Transfers In</b>		<b>\$ 5,181,670</b>

**Schedule of Adopted Interfund Transfers - All Funds**

**Fiscal Year 2008-2009**

<b>From:</b>			<b>Purpose</b>	<b>To:</b>		
088	Interlibrary Loan	\$ 50,000	Operating	089	Literacy	\$ 50,000
014	Wastewater	32,165	Operating	010	General Fund	32,165
090	Water	48,250	Operating	010	General Fund	48,250
<b>Subtotal</b>		<b>130,415</b>		<b>Subtotal</b>		<b>130,415</b>
010	General Fund	50,000	Operating	019	Transit	50,000
010	General Fund	221,170	Operating	021	Human Services	221,170
010	General Fund	17,725	Operating	041	ATOD	17,725
010	General Fund	68,080	Operating	041	Youth Action Task Force	68,080
010	General Fund	202,500	Operating	080	Storm Drain	202,500
010	General Fund	74,050	Operating	089	Literacy	74,050
<b>Subtotal</b>		<b>633,525</b>		<b>Subtotal</b>		<b>633,525</b>
010	General Fund	276,680	Debt Service	059	Police Remodel Capital Lease	276,680
010	General Fund	109,315	Debt Service	059	Casa de Vilarrasa Cap Lease	109,315
<b>Subtotal</b>		<b>385,995</b>		<b>Subtotal</b>		<b>385,995</b>
011	General Fund - One Time	115,000	Project Funding	080	Storm Drain	115,000
048	Intermodal Transportation	47,000	Project Funding	034	Traffic Mitigation	47,000
014	Wastewater	200,000	Reserves	516	Wastewater System Replace	200,000
014	Wastewater	60,000	Reserves	515	Wastewater Equip Replace	60,000
090	Water	200,000	Reserves	594	Water System Replacement	200,000
090	Water	70,000	Reserves	592	Water Equipment Replace	70,000
090	Water	40,000	Reserves	593	Water Filter Replacement	40,000
090	Water	200,000	Reserves	591	Emergency Water/Rate Stabil	200,000
076	Water Distribution System	185,520	Reserves	594	Water System Replacement	185,520
<b>Subtotal</b>		<b>1,117,520</b>		<b>Subtotal</b>		<b>1,117,520</b>
<b>Total Operating Transfers Out</b>		<b>\$ 2,267,455</b>		<b>Total Operating Transfers In</b>		<b>\$ 2,267,455</b>

***Schedule of Adopted Interfund Advances - All Funds***

**Fiscal Years 2007-08 and 2008-09**

<b>From:</b>		<b>Fiscal Year</b>	<b>To:</b>	
010	General Fund (b) \$ 112,120	2007-08	059	Casa de Vilarrasa \$ 112,120
110	Workers Comp ISF (c) 300,150		114	Vehicle Replacement Fire 300,150
<b>Subtotal 412,270</b>			<b>Subtotal 412,270</b>	
010	General Fund (a) 36,495	2008-09	060	Marina 36,495
010	General Fund (b) 109,315		059	Casa de Vilarrasa 109,315
<b>Subtotal 145,810</b>			<b>Subtotal 145,810</b>	
<b>Advances Receivable \$ 558,080</b>			<b>Advances Payable \$ 558,080</b>	

**Advance Terms**

- a. Advances to the Marina Fund will be accumulated for several years before the fund has sufficient revenues in which to repay the loan. The loan will accrue interest at the average City Portfolio Interest Earnings Rate.
- b. Advances to the Casa de Vilarrasa Debt Service Fund will be accumulated until a sufficient number of units have been converted to Section 8 Housing. The loan will accrue interest at the average City Portfolio Interest Earnings Rate and is due in 2014 when it is expected that the property will be refinanced.
- c. Advance to the Vehicle Replacement ISF to fund the balance necessary to purchase two new Fire Engines. The loan will accrue interest at 4% over the 15 year term of the loan.