



**DATE:** July 1, 2011

**TO:** City Council

**FROM:** City Manager

**SUBJECT:** **ADOPTED BUDGET AND STRATEGIC PLAN FOR FISCAL YEARS  
2011-12 AND 2012-13**

### **Overview**

The City of Benicia's Two Year Budget and Strategic Plan for the 2011-12 and 2012-13 fiscal years were adopted by the City Council on June 28, 2011. The Adopted Budget is aligned with the updated Strategic Plan and provides the resources necessary to continue providing the services and facilities that are the foundation for the exceptional quality of life Benicia's residents, businesses and visitors enjoy.

The City of Benicia, like all government agencies, has been impacted by the economic recession over the past several years. Fortunately, the City of Benicia has experienced a slower rate of revenue decline than many other cities in this area and has taken action to reduce expenditures to more closely align the City's operating costs with the reduced revenue base. The FY 2009-10 and 2010-11 budgets were adjusted over the past two years in response to a \$1.8 million drop in General Fund revenues. This two year budget represents the next phase in the organizational restructuring of programs and services management by City staff with the expectation that the remaining structural deficit will be resolved in the second year of this two year budget.

### **Strategic Plan**

The City of Benicia Strategic Plan is an essential guiding document in the preparation and management of the City's budget. The Strategic Planning process is a proven and thoughtful method for determining how an organization's resources can be most wisely allocated. Each Department's budget supports, through specific actions, the pursuit of the five Strategic Issues derived from community input. The Strategic Plan is included in this budget document.

### **Budget Summary**

The total City budget (all funds) for the 2011-12 fiscal year totals \$76.1 million. This represents a

decrease from the \$92.5 million appropriated in FY 2010-11 due to completion of several major capital projects including the State Park Road Bridge Bike/Pedestrian Project and the Benicia Community Center and partial completion of the Energy Conservation Project. The total City budget for FY 2012-13 totals \$61.8 million with a reduction from FY 2011-12 due again mainly to the anticipated completion of capital projects including the Energy Conservation Project and the grant funded Regional Bus Stops Project.

**Total City Budget – All Funds**

<b>Description</b>	<b>Adopted Budget FY 2011-12</b>	<b>Adopted Budget FY 2012-13</b>
Revenues	\$61,713,160	\$59,901,935
Expenditures	(\$76,143,890)	(\$61,770,360)
<b>Fund Balance</b>	<b>\$30,988,865</b>	<b>\$30,120,440</b>

**General Fund**

For FY 2011-12, the General Fund budget anticipates revenues of \$30.6 million will be available to fund operating costs of \$30.2 million and non-recurring cost of \$0.5 million with an anticipated shortfall of \$76,200 funded from reserves. Operating revenues are projected to increase slightly in FY 2012-13 to \$31.2 million to fund operating costs of \$30.4 million and non-recurring costs of \$0.3 million resulting in an anticipated budget surplus of \$0.5 million. The Adopted Budget projects that the General Fund Reserve will return to the 20% Council mandated level during the second year of this two year budget cycle. Given the current budget constraints, the only new program funded from the General Fund during this two year budget cycle is the operation and maintenance of the new Benicia Community Center with operating costs partially offset by program fees. The General Fund Budget for this two year period funds no other service expansions, no staffing increases and a total of 14.25 positions frozen and not funded. Detailed information on the General Fund departmental budgets is provided in Section 2 of the budget document.

<b>Description</b>	<b>Adopted General Fund Budget FY 2011-12</b>	<b>Adopted General Fund Budget FY 2012-13</b>
Operating Revenues	\$30,602,965	\$31,174,205
Operating Expenditures	(\$30,185,720)	(\$30,419,890)
<b>Operating Surplus/(Deficit)</b>	<b>\$417,245</b>	<b>\$754,315</b>
Non-Recurring	(\$493,445)	(\$272,020)
<b>Combined Surplus/(Deficit)</b>	<b>(\$76,200)</b>	<b>\$482,295</b>
Fund Balance	\$4,752,995*	\$6,235,290
Percentage	15.5%	20.0%

**Capital Project Funds**

The Adopted Budget provides for the expenditure of \$11.7 million for capital improvement projects in FY 2011-12 and \$1.2 million funded in FY 2012-13. Major capital improvement

projects funded in this two year budget cycle include the completion of the Energy Conservation Project, the Intermodal Facilities Project, various street improvement projects and other smaller projects which are identified in Section 5 of the budget document.

### **Significant Budget Issues**

The City has experienced a reduction in revenues during the past several years as the economic downturn has continued. Significant efforts to reduce expenditures have been undertaken including operating budget reductions, employee wage and benefit concessions, workforce reductions and utilization of reserve funds. While it appears that revenues may be beginning to stabilize, there is no indication of significant economic growth within the next several years. In addition, there are a number of budget issues which remain to be addressed during this and the coming budget cycle. Several of the City's Internal Service funds are under funded and will require increased revenue to meet projected future costs. Revenue to the Marina Enterprise Fund has not kept pace with expenditures which has drawn on the City's General Fund. Actions at the State level must continue to be closely monitored to identify any further impact on the City's finances.

### **Acknowledgements**

In closing, I would like to recognize the efforts of everyone involved in the budget process and their repeated efforts to balance the budgets during a very difficult economic period. There have been several workshops during the past year dealing with the Budget Realignment Process and the Strategic Planning Update and that extra effort has helped in the development of a budget that meets the needs of the community and the policy guidelines established by the City Council.

## All Funds Summary

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
General Fund	34,076,455	31,037,070	31,318,635	31,132,780	30,602,965	-2%	31,174,205	2%
Special Revenue Funds	3,562,905	4,471,545	4,726,260	4,321,005	5,094,125	8%	4,402,355	-14%
Debt Service Funds	1,181,685	1,195,765	1,161,790	1,205,375	1,152,990	-1%	1,152,990	0%
Capital Project Funds	3,837,725	2,448,065	18,036,970	19,930,405	3,172,760	-82%	852,760	-73%
Internal Service Funds	3,473,265	3,692,190	3,673,635	3,966,905	3,938,255	7%	4,132,060	5%
Enterprise Funds	20,290,270	16,221,560	18,782,185	16,319,250	15,881,190	-15%	16,316,640	3%
Agency Funds	1,959,170	1,900,645	1,895,120	1,874,045	1,870,875	-1%	1,870,925	0%
<b>Revenue Total</b>	<b>\$ 68,381,475</b>	<b>60,966,840</b>	<b>79,594,595</b>	<b>78,749,765</b>	<b>61,713,160</b>	<b>-22%</b>	<b>59,901,935</b>	<b>-3%</b>
<b>Expenditures</b>								
General Fund	35,772,600	31,560,325	34,187,025	33,859,100	30,679,165	-10%	30,691,910	0%
Special Revenue Funds	3,443,740	4,188,145	6,530,045	4,249,025	6,389,225	-2%	5,172,155	-19%
Debt Service Funds	1,185,115	1,186,145	1,186,645	1,186,820	1,190,885	0%	1,193,155	0%
Capital Project Funds	4,506,720	4,449,155	21,004,645	10,722,435	11,694,835	-44%	1,185,035	-90%
Internal Service Funds	3,819,355	4,261,265	4,271,935	4,178,705	4,370,665	2%	4,162,960	-5%
Enterprise Funds	26,220,915	17,150,995	23,465,725	18,422,815	19,983,010	-15%	17,521,930	-12%
Agency Funds	1,915,560	1,853,915	1,837,530	1,836,955	1,836,105	0%	1,843,215	0%
<b>Expenditure Total</b>	<b>76,864,005</b>	<b>64,649,945</b>	<b>92,483,550</b>	<b>74,455,855</b>	<b>76,143,890</b>	<b>-18%</b>	<b>61,770,360</b>	<b>-19%</b>
<b>Combined Surplus/(Deficit)</b>	<b>(8,482,530)</b>	<b>(3,683,105)</b>	<b>(12,888,955)</b>	<b>4,293,910</b>	<b>(14,430,730)</b>		<b>(1,868,425)</b>	
<b>Fund Balance</b>								
General Fund	6,513,785	6,555,515	3,682,620	3,829,195	4,752,995	29%	6,235,290	31%
Special Revenue Funds	3,549,885	3,833,280	2,034,595	3,905,260	2,616,570	29%	1,846,770	-29%
Debt Service Funds	1,123,525	1,133,145	1,074,490	1,151,700	1,113,805	4%	1,073,640	-4%
Capital Project Funds	3,917,610	1,916,520	(1,051,155)	11,124,490	2,602,415	-348%	2,270,140	-13%
Internal Service Funds	3,312,650	3,023,405	2,456,045	2,842,545	2,664,295	8%	2,633,395	-1%
Enterprise Funds	20,953,700	20,065,755	14,470,335	17,982,260	13,880,440	-4%	12,675,150	-9%
Agency Funds	3,239,745	3,286,485	3,344,075	3,323,575	3,358,345	0%	3,386,055	1%
<b>Total Fund Balance</b>	<b>\$ 42,610,900</b>	<b>39,814,105</b>	<b>26,011,005</b>	<b>44,159,025</b>	<b>30,988,865</b>	<b>19%</b>	<b>30,120,440</b>	<b>-3%</b>

## General Fund Summary - By Department

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12	% (2/1)	Adopted 2012-13	% (3/2)
<b>Beginning Fund Balance</b>	<b>7,242,575</b>	<b>6,513,785</b>	<b>6,555,515</b>	<b>6,555,515</b>	<b>3,829,195</b>	<b>-42%</b>	<b>4,967,085</b>	<b>30%</b>
<b>Revenues</b>								
City Council	1,675	0	500	1,000	0	-100%	0	-
City Treasurer	85,520	97,840	84,465	80,485	118,825	41%	119,635	1%
City Manager	3,040	515	500	60	0	-100%	0	-
Economic Development	30	50	0	160	0		0	-
Human Resources	15	0	0	0	0		0	-
City Attorney	300	80	0	11,410	0		0	-
Finance	0	0	0	155	0		0	-
Library	64,515	67,150	64,505	59,705	55,000	-15%	55,000	0%
Police	413,775	421,190	419,750	384,500	391,860	-7%	396,090	1%
Fire	500,430	274,345	290,000	308,860	260,000	-10%	260,000	0%
PW & Community Development	514,845	480,165	438,400	407,270	393,050	-10%	393,050	0%
Parks & Community Services	998,840	1,110,905	1,001,670	1,009,920	1,110,890	11%	1,110,890	0%
Non-Departmental	29,504,615	27,553,930	27,983,790	27,834,200	28,180,525	1%	28,745,795	2%
Interfund Transfer-In	97,950	80,415	80,415	80,415	92,815	15%	93,745	1%
<b>Revenue Total</b>	<b>\$ 32,378,485</b>	<b>30,086,585</b>	<b>30,363,995</b>	<b>30,178,140</b>	<b>30,602,965</b>	<b>0.8%</b>	<b>31,174,205</b>	<b>1.9%</b>
<b>Expenditures</b>								
City Council	102,485	103,975	115,875	114,765	118,460	2%	119,420	1%
City Clerk	78,095	74,785	77,310	75,275	78,160	1%	79,365	2%
City Treasurer	87,205	99,070	83,205	80,485	118,825	43%	119,635	1%
City Manager	551,095	584,985	587,985	585,110	715,085	22%	715,965	0%
Economic Development	477,380	370,570	348,965	344,745	509,200	46%	512,755	1%
Human Resources	305,310	303,970	388,100	378,845	347,275	-11%	350,635	1%
City Attorney	576,355	588,110	591,315	587,590	622,255	5%	631,305	1%
Finance	1,128,600	1,153,830	1,140,105	1,161,265	1,124,745	-1%	1,147,300	2%
Community Grants & Programs	506,250	420,460	349,030	349,030	419,620	20%	432,695	3%
Library	1,285,340	1,220,375	1,167,170	1,156,910	1,177,235	1%	1,189,125	1%
Police	8,264,410	8,626,105	8,387,510	8,283,475	8,751,655	4%	8,873,825	1%
Fire	7,013,300	6,846,795	6,800,185	6,796,270	7,156,855	5%	7,293,080	2%
PW & Community Development	3,372,785	2,795,410	2,546,835	2,501,880	2,312,835	-9%	2,365,225	2%
Parks & Community Services	5,148,350	4,875,920	4,982,150	4,908,180	4,867,235	-2%	4,944,280	2%
Insurances	579,525	653,190	677,650	686,145	811,235	20%	831,965	3%
Non-Departmental & Debt Service	1,808,460	1,543,465	1,736,055	1,768,660	319,260	-82%	70,830	-78%
Interfund Transfer-Out	540,210	585,505	795,065	748,155	735,785	-7%	742,485	1%
<b>Expenditure Total</b>	<b>\$ 31,825,155</b>	<b>30,846,520</b>	<b>30,774,510</b>	<b>30,526,785</b>	<b>30,185,720</b>	<b>-1.9%</b>	<b>30,419,890</b>	<b>0.8%</b>
<b>Operational Surplus/(Deficit)</b>	<b>553,330</b>	<b>(759,935)</b>	<b>(410,515)</b>	<b>(348,645)</b>	<b>417,245</b>		<b>754,315</b>	
<b>Capital Projects &amp; Non-Recurring</b>								
Non-Recurring Revenues	1,697,970	950,485	954,640	954,640	0	-100%	0	-
Non-Recurring Expenditures	3,947,445	713,805	3,412,515	3,332,315	493,445	-86%	272,020	-45%
<b>Combined Surplus/(Deficit)</b>	<b>(1,696,145)</b>	<b>(523,255)</b>	<b>(2,868,390)</b>	<b>(2,726,320)</b>	<b>(76,200)</b>		<b>482,295</b>	
Transfers to B.S. Loans Receivable	(113,810)	(310,580)	0	0	(1,000,000)		(1,000,000)	
Transfers to Project Reserves	(1,728,145)							
Misc Adj to Fund Balance	(180,155)	254,405	348,386	0				
<b>Fund Balance</b>	<b>\$ 6,513,785</b>	<b>6,555,515</b>	<b>3,682,620</b>	<b>3,829,195</b>	<b>4,752,995</b>		<b>6,235,290</b>	
<b>Reserve Percentage</b>	<b>20.1%</b>	<b>21.8%</b>	<b>12.1%</b>	<b>12.7%</b>	<b>15.5%</b>		<b>20.0%</b>	
<b>Over/(Short) of 20% Requirement</b>	<b>38,088</b>	<b>538,198</b>	<b>(2,390,179)</b>	<b>(2,206,433)</b>	<b>(1,367,598)</b>		<b>449</b>	
<i>* Based on Estimated 2010-11</i>					*			

## Special Revenue Funds Summary

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Community Development Block Grants	25,295	76,665	418,900	18,000	18,000	-96%	17,400	-3%
Community Services Programs	56,485	64,050	35,175	60,855	33,445	-5%	33,425	0%
Fire Special Revenue Funds	8,950	17,345	21,720	15,220	5,000	-77%	7,785	56%
Gas Tax Funds	723,550	724,640	753,980	748,885	768,705	2%	774,000	1%
Human Services Fund	313,510	276,590	178,860	172,575	174,500	-2%	174,500	0%
Arts and Culture Commission Fund	0	0	80,375	80,375	60,540	-25%	60,540	0%
Landscaping & Lighting Districts	577,245	435,475	432,960	432,560	431,450	0%	430,920	0%
Library Special Revenue Funds	1,116,560	1,114,805	1,047,235	1,050,780	779,815	-26%	739,405	-5%
Southern Pacific Depot	4,320	4,265	13,100	3,085	2,000	-85%	2,000	0%
Police Special Revenue Funds	540,850	412,635	531,655	482,005	641,525	21%	449,340	-30%
Tourtlot Mitigation	22,100	13,855	5,000	5,000	5,020	0%	4,340	-14%
Climate Plan Grant	27,790	10,000	0	0	0	-	0	-
BCDC Grant	98,115	242,425	0	0	0	-	0	-
Valero GNSC Settlement	3,880	1,038,515	1,192,500	1,196,820	2,113,705	77%	1,643,000	-22%
Neighborhood Stabilization Program	0	32,245	0	29,880	0	-	0	-
Cable Television Activities	44,255	8,035	14,800	24,965	60,420	308%	65,700	9%
<b>Revenue Total</b>	<b>\$ 3,562,905</b>	<b>4,471,545</b>	<b>4,726,260</b>	<b>4,321,005</b>	<b>5,094,125</b>	<b>8%</b>	<b>4,402,355</b>	<b>-14%</b>

<b>Expenditures</b>								
Community Development Block Grants	137,720	0	476,875	0	136,725	-71%	136,725	0%
Community Services Programs	4,280	33,225	153,545	1,000	128,000	-17%	48,000	-63%
Fire Department Grants	12,410	24,145	29,640	22,095	5,000	-83%	7,785	56%
Gas Tax Funds	756,370	1,009,600	1,065,980	463,760	1,028,355	-4%	1,015,190	-1%
Human Services Fund	286,515	276,775	161,765	161,890	170,500	5%	170,500	0%
Arts and Culture Commission Fund	0	0	80,375	80,375	60,540	-25%	60,540	0%
Landscaping & Lighting Districts	495,040	430,310	589,100	492,645	517,020	-12%	521,985	1%
Library Grants	1,086,910	1,032,670	1,332,295	1,094,335	1,067,865	-20%	974,065	-9%
Southern Pacific Depot	7,120	0	9,550	9,550	22,050	131%	9,550	-57%
Police Department Grants	425,145	581,255	696,175	459,470	774,855	11%	459,315	-41%
Tourtlot Mitigation	4,855	4,700	112,975	220,550	72,870	-35%	5,500	-92%
Climate Plan Grant	31,365	6,425	0	0	0	-	0	-
BCDC Grant	98,115	242,425	0	0	0	-	0	-
Valero GNSC Settlement	3,880	483,530	1,778,260	1,175,065	2,336,145	31%	1,697,300	-27%
Neighborhood Stabilization Program	0	37,345	0	24,780	0	-	0	-
Cable Television Activities	94,015	25,740	43,510	43,510	69,300	59%	65,700	-5%
<b>Expenditure Total</b>	<b>\$ 3,443,740</b>	<b>4,188,145</b>	<b>6,530,045</b>	<b>4,249,025</b>	<b>6,389,225</b>	<b>-2%</b>	<b>5,172,155</b>	<b>-19%</b>

<b>Combined Surplus/(Deficit)</b>	<b>119,165</b>	<b>283,400</b>	<b>(1,803,785)</b>	<b>71,980</b>	<b>(1,295,100)</b>		<b>(769,800)</b>	
-----------------------------------	----------------	----------------	--------------------	---------------	--------------------	--	------------------	--

<b>Fund Balance</b>								
Community Development Block Grants	329,315	405,980	348,005	423,980	305,255	-12%	185,930	-39%
Community Services Programs	200,460	231,285	112,915	291,140	196,585	74%	182,010	-7%
Fire Department Grants	15,565	8,765	845	1,890	1,890	124%	1,890	0%
Gas Tax Funds	584,085	299,125	(12,875)	584,250	324,600	-	83,410	-74%
Human Services Fund	140,035	139,850	156,945	150,535	160,945	3%	164,945	2%
Arts and Culture Commission Fund	0	0	0	0	0	-	0	-
Landscaping & Lighting Districts	477,015	482,175	326,035	422,090	336,520	3%	245,455	-27%
Library Grants	562,265	644,400	359,340	600,845	312,795	-13%	78,135	-75%
Southern Pacific Depot	129,785	134,050	137,600	127,585	107,535	-22%	99,985	-7%
Police Department Grants	361,400	192,780	28,260	215,315	81,985	190%	72,010	-12%
Tourtlot Mitigation	708,405	717,560	609,585	502,010	434,160	-29%	433,000	0%
Climate Plan Grant	(3,575)	0	0	0	0	-	0	-
BCDC Grant	0	0	0	0	0	-	0	-
Valero GNSC Settlement	0	554,985	(30,775)	576,740	354,300	-	300,000	-15%
Neighborhood Stabilization Program	0	(5,100)	0	0	0	-	0	-
Cable Television Activities	45,130	27,425	(1,285)	8,880	0	-100%	0	-
<b>Total Fund Balance</b>	<b>\$ 3,549,885</b>	<b>3,833,280</b>	<b>2,034,595</b>	<b>3,905,260</b>	<b>2,616,570</b>	<b>29%</b>	<b>1,846,770</b>	<b>-29%</b>

## Debt Service Funds

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Vilarrasa Senior Housing	113,810	114,310	114,310	114,310	114,310	0%	114,310	0%
Police Remodel and Storm Water	276,680	276,680	276,680	276,680	276,680	0%	276,680	0%
1997 Wastewater Bond	791,195	804,775	770,800	814,385	762,000	-1%	762,000	0%
<b>Revenue Total</b>	<b>\$ 1,181,685</b>	<b>1,195,765</b>	<b>1,161,790</b>	<b>1,205,375</b>	<b>1,152,990</b>	<b>-1%</b>	<b>1,152,990</b>	<b>0%</b>
<b>Expenditures</b>								
Vilarrasa Senior Housing	114,305	114,310	114,310	114,310	114,310	0%	114,310	0%
Police Remodel and Storm Water	276,680	276,680	276,680	276,680	276,680	0%	276,680	0%
1997 Wastewater Bond	794,130	795,155	795,655	795,830	799,895	1%	802,165	0%
<b>Expenditure Total</b>	<b>\$ 1,185,115</b>	<b>1,186,145</b>	<b>1,186,645</b>	<b>1,186,820</b>	<b>1,190,885</b>	<b>0%</b>	<b>1,193,155</b>	<b>0%</b>
<b>Combined Surplus/(Deficit)</b>	<b>(3,430)</b>	<b>9,620</b>	<b>(24,855)</b>	<b>18,555</b>	<b>(37,895)</b>		<b>(40,165)</b>	
<b>Fund Balance</b>								
Vilarrasa Senior Housing	0	0	0	0	0	-	0	-
Police Remodel and Storm Water	0	0	0	0	0	-	0	-
1997 Wastewater Bond	1,123,525	1,133,145	1,074,490	1,151,700	1,113,805	4%	1,073,640	-4%
<b>Total Fund Balance</b>	<b>\$ 1,123,525</b>	<b>1,133,145</b>	<b>1,074,490</b>	<b>1,151,700</b>	<b>1,113,805</b>	<b>4%</b>	<b>1,073,640</b>	<b>-4%</b>

## *Capital Project Funds Summary*

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Capital License	29,270	27,020	39,590	16,365	4,190	-89%	4,190	0%
Community Center	97,210	158,000	3,660,000	3,660,000	0	-100%	0	-
Intermodal Center	0	16,705	500,000	175,245	2,400,000	380%	480,000	-80%
McAllister Assessment Dist.	1,980	6,540	1,100	5,305	360	-67%	360	0%
Park Dedication	2,800,690	226,245	135,230	72,255	13,050	-90%	13,050	0%
Police Building	4,915	390	0	0	0	-	0	-
Traffic Mitigation	158,435	36,080	289,050	255,050	9,760	-97%	9,760	0%
Storm Water Improvements	152,800	145,640	205,000	179,280	200,000	-2%	200,000	0%
Donation Funded Projects	645	400	0	220	0	-	0	-
Special Fund Street Projects	576,685	1,824,860	0	2,367,285	545,000	-	145,000	-73%
Library Basement Project	15,095	6,185	12,000	4,400	400	-97%	400	0%
Energy Conservation Measures	0	0	13,195,000	13,195,000	0	-	0	-
<b>Revenue Total</b>	<b>\$ 3,837,725</b>	<b>2,448,065</b>	<b>18,036,970</b>	<b>19,930,405</b>	<b>3,172,760</b>	<b>-82%</b>	<b>852,760</b>	<b>-73%</b>
<b>Expenditures</b>								
Capital License	67,310	97,345	60,720	37,880	53,520	-12%	58,900	10%
Community Center	70,950	274,625	3,460,000	2,968,640	365,100	-89%	0	-100%
Intermodal Center	38,630	71,950	583,660	120,000	2,400,000	311%	480,000	-80%
McAllister Assessment Dist.	0	0	0	0	0	-	0	-
Park Dedication	3,246,145	312,020	0	0	85,000	-	5,000	-94%
Police Building	31,075	28,065	0	0	0	-	0	-
Traffic Mitigation	265,150	1,411,865	1,052,380	260,160	128,780	-88%	147,135	14%
Storm Water Improvements	242,790	145,640	208,380	179,280	200,000	-4%	200,000	0%
Donation Funded Projects	0	1,330	18,815	13,640	6,435	-66%	0	-100%
Special Fund Street Projects	542,265	2,081,490	2,073,650	1,107,835	1,266,000	-39%	294,000	-77%
Library Basement Project	2,405	24,825	352,040	0	30,000	-91%	0	-100%
Energy Conservation Measures	0	0	13,195,000	6,035,000	7,160,000	-46%	0	-100%
<b>Expenditure Total</b>	<b>\$ 4,506,720</b>	<b>4,449,155</b>	<b>21,004,645</b>	<b>10,722,435</b>	<b>11,694,835</b>	<b>-44%</b>	<b>1,185,035</b>	<b>-90%</b>
<b>Combined Surplus/(Deficit)</b>	<b>(668,995)</b>	<b>(2,001,090)</b>	<b>(2,967,675)</b>	<b>9,207,970</b>	<b>(8,522,075)</b>		<b>(332,275)</b>	
<b>Fund Balance</b>								
Capital License	227,775	157,450	136,320	135,935	86,605	-36%	31,895	-63%
Community Center	(151,420)	(268,045)	(68,045)	423,315	58,215	-186%	58,215	0%
Intermodal Center	1,000,000	944,755	861,095	1,000,000	1,000,000	16%	1,000,000	0%
McAllister Assessment Dist.	23,740	30,280	31,380	35,585	35,945	15%	36,305	1%
Park Dedication	90,100	4,325	139,555	76,580	4,630	-97%	12,680	174%
Police Building	28,095	420	420	420	420	0%	420	0%
Traffic Mitigation	2,473,845	1,098,060	334,730	1,092,950	973,930	191%	836,555	-14%
Storm Water Improvements	0	0	(3,380)	0	0	-100%	0	-
Donation Funded Projects	20,785	19,855	1,040	6,435	0	-100%	0	-
Special Fund Street Projects	(120,285)	(376,915)	(2,450,565)	882,535	161,535	-107%	12,535	-92%
Library Basement Project	324,975	306,335	(33,705)	310,735	281,135	-934%	281,535	0%
Energy Conservation Measures	0	0	0	7,160,000	0	-	0	-
<b>Total Fund Balance</b>	<b>\$ 3,917,610</b>	<b>1,916,520</b>	<b>(1,051,155)</b>	<b>11,124,490</b>	<b>2,602,415</b>	<b>-348%</b>	<b>2,270,140</b>	<b>-13%</b>

## Internal Service Funds Summary

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Admin Services - Enterprises	738,005	1,189,620	996,965	1,102,770	1,052,635	6%	1,074,290	2%
Fleet & Equipment Services	457,820	395,460	382,635	376,660	357,990	-6%	362,225	1%
Workers' Compensation	359,560	487,735	556,575	549,595	724,420	30%	727,960	0%
Equipment Replacement	162,980	32,075	116,275	104,530	128,035	10%	152,215	19%
Vehicle Replacement	449,750	23,665	192,020	175,555	228,475	19%	287,190	26%
Facility Maintenance	178,625	33,185	136,165	121,870	158,195	16%	238,040	50%
Retirement Stabilization	1,126,525	1,530,450	1,293,000	1,535,925	1,288,505	0%	1,290,140	0%
<b>Revenue Total</b>	<b>\$ 3,473,265</b>	<b>3,692,190</b>	<b>3,673,635</b>	<b>3,966,905</b>	<b>3,938,255</b>	<b>7%</b>	<b>4,132,060</b>	<b>5%</b>

<b>Expenses</b>								
Admin Services - Enterprises	738,005	1,189,620	996,965	1,102,770	1,052,635	6%	1,074,290	2%
Fleet & Equipment Services	457,820	395,460	382,635	376,660	357,990	-6%	362,225	1%
Workers' Compensation	598,110	651,440	681,805	689,865	688,490	1%	689,980	0%
Equipment Replacement	91,525	31,980	139,435	59,380	157,045	13%	157,400	0%
Vehicle Replacement	336,935	86,420	326,005	259,925	488,590	50%	287,150	-41%
Facility Maintenance	135,835	289,710	441,455	386,455	279,000	-37%	195,000	-30%
Retirement Stabilization	1,461,125	1,616,635	1,303,635	1,303,650	1,346,915	3%	1,396,915	4%
<b>Expense Total</b>	<b>\$ 3,819,355</b>	<b>4,261,265</b>	<b>4,271,935</b>	<b>4,178,705</b>	<b>4,370,665</b>	<b>2%</b>	<b>4,162,960</b>	<b>-5%</b>

<b>Combined Surplus/(Deficit)</b>	<b>(346,090)</b>	<b>(569,075)</b>	<b>(598,300)</b>	<b>(211,800)</b>	<b>(432,410)</b>		<b>(30,900)</b>	
-----------------------------------	------------------	------------------	------------------	------------------	------------------	--	-----------------	--

<b>Working Capital</b>								
Admin Services - Enterprises	0	0	0	0	0	-	0	-
Fleet & Equipment Services	0	0	0	0	0	-	0	-
Workers' Compensation	193,180	(43,220)	(137,510)	(152,550)	137,540	-200%	175,520	28%
Equipment Replacement	613,090	613,185	590,025	658,335	629,325	7%	624,140	-1%
Vehicle Replacement	888,495	825,410	691,425	741,040	480,925	-30%	480,965	0%
Facility Maintenance	681,860	425,335	120,045	160,750	39,945	-67%	82,985	108%
Retirement Stabilization	936,025	1,202,695	1,192,060	1,434,970	1,376,560	15%	1,269,785	-8%
<b>Total Working Capital</b>	<b>\$ 3,312,650</b>	<b>3,023,405</b>	<b>2,456,045</b>	<b>2,842,545</b>	<b>2,664,295</b>	<b>8%</b>	<b>2,633,395</b>	<b>-1%</b>

## *Enterprise Funds*

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Benicia Marina Fund	409,125	404,170	581,785	556,970	562,405	-3%	568,505	1%
Benicia Transit Fund	739,500	984,475	947,140	852,710	0	-100%	0	-
Wastewater Utility	7,752,075	7,434,760	8,822,760	7,747,060	6,882,210	-22%	8,071,435	17%
Water Utility	11,389,570	7,398,155	8,430,500	7,162,510	8,436,575	0%	7,676,700	-9%
<b>Revenue Total</b>	<b>\$ 20,290,270</b>	<b>16,221,560</b>	<b>18,782,185</b>	<b>16,319,250</b>	<b>15,881,190</b>	<b>-15%</b>	<b>16,316,640</b>	<b>3%</b>
<b>Expenses</b>								
Benicia Marina Fund	555,180	441,645	557,725	553,850	562,405	1%	568,505	1%
Benicia Transit Fund	1,198,585	1,010,040	1,189,455	845,120	0	-100%	0	-
Wastewater Utility	9,145,015	7,468,405	10,412,480	8,621,485	7,917,890	-24%	7,820,110	-1%
Water Utility	15,322,135	8,230,905	11,306,065	8,402,360	11,502,715	2%	9,133,315	-21%
<b>Expense Total</b>	<b>\$ 26,220,915</b>	<b>17,150,995</b>	<b>23,465,725</b>	<b>18,422,815</b>	<b>19,983,010</b>	<b>-15%</b>	<b>17,521,930</b>	<b>-12%</b>
<b>Combined Surplus/(Deficit)</b>	<b>(5,930,645)</b>	<b>(929,435)</b>	<b>(4,683,540)</b>	<b>(2,103,565)</b>	<b>(4,101,820)</b>		<b>(1,205,290)</b>	
<b>Working Capital</b>								
Benicia Marina Fund	(8,905)	(30,780)	(6,720)	0	0	-100%	0	-
Benicia Transit Fund	0	0	0	0	0	-	0	-
Wastewater Utility	8,466,095	8,432,450	6,388,535	7,558,025	6,522,345	2%	6,773,670	4%
Water Utility	12,496,510	11,664,085	8,088,520	10,424,235	7,358,095	-9%	5,901,480	-20%
<b>Total Working Capital</b>	<b>\$ 20,953,700</b>	<b>20,065,755</b>	<b>14,470,335</b>	<b>17,982,260</b>	<b>13,880,440</b>	<b>-4%</b>	<b>12,675,150</b>	<b>-9%</b>

## Agency Funds

	Actual 2008-09	Actual 2009-10	Amended 2010-11 (1)	Estimated 2010-11	Adopted 2011-12 (2)	% (2/1)	Adopted 2012-13 (3)	% (3/2)
<b>Revenues</b>								
Affordable Housing	595	375	500	400	400	-20%	400	0%
Drake/Gateway Infrastructure AD	84,720	79,035	83,790	78,755	78,405	-6%	78,455	0%
East 2nd St. Infrastructure	495,310	491,490	483,600	483,570	480,950	-1%	480,950	0%
Fleetside Infrastructure	448,920	438,975	447,230	434,810	434,610	-3%	434,610	0%
McAllister Infrastructure	929,625	890,770	880,000	876,510	876,510	0%	876,510	0%
<b>Revenue Total</b>	<b>\$ 1,959,170</b>	<b>1,900,645</b>	<b>1,895,120</b>	<b>1,874,045</b>	<b>1,870,875</b>	<b>-1%</b>	<b>1,870,925</b>	<b>0%</b>

<b>Expenditures</b>								
Affordable Housing	0	0	0	0	0	-	0	-
Drake/Gateway Infrastructure	147,410	76,745	72,530	72,700	72,595	0%	73,195	1%
East 2nd St. Infrastructure	479,475	480,405	477,410	476,380	477,025	0%	477,005	0%
Fleetside Infrastructure	424,140	429,565	423,000	423,590	423,855	0%	428,750	1%
McAllister Infrastructure	864,535	867,200	864,590	864,285	862,630	0%	864,265	0%
<b>Expenditure Total</b>	<b>\$ 1,915,560</b>	<b>1,853,915</b>	<b>1,837,530</b>	<b>1,836,955</b>	<b>1,836,105</b>	<b>0%</b>	<b>1,843,215</b>	<b>0%</b>

<b>Combined Surplus/(Deficit)</b>	<b>43,610</b>	<b>46,730</b>	<b>57,590</b>	<b>37,090</b>	<b>34,770</b>		<b>27,710</b>	
-----------------------------------	---------------	---------------	---------------	---------------	---------------	--	---------------	--

<b>Fund Balance</b>								
Affordable Housing	19,175	19,550	20,050	19,950	20,350	1%	20,750	2%
Drake/Gateway Infrastructure	154,325	156,615	167,875	162,670	168,480	0%	173,740	3%
East 2nd St. Infrastructure	687,955	699,040	705,230	706,230	710,155	1%	714,100	1%
Fleetside Infrastructure	628,970	638,380	662,610	649,600	660,355	0%	666,215	1%
McAllister Infrastructure	1,749,320	1,772,900	1,788,310	1,785,125	1,799,005	1%	1,811,250	1%
<b>Total Fund Balance</b>	<b>\$ 3,239,745</b>	<b>3,286,485</b>	<b>3,344,075</b>	<b>3,323,575</b>	<b>3,358,345</b>	<b>0%</b>	<b>3,386,055</b>	<b>1%</b>

**Schedule of Regular Employees  
By Division**

DEPARTMENT	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
City Clerk	0.50	0.50	0.50	0.50	0.50	0.50	0.50
City Treasurer	0.00	0.00	0.00	0.20	0.20	0.40	0.40
City Manager	3.00	2.50	2.50	2.85	3.35	3.85	3.85
Human Resources	2.50	2.50	2.50	1.88	1.88	1.88	1.88
Economic Development	1.50	2.00	2.00	1.30	1.30	1.80	1.80
City Attorney	2.00	3.50	3.50	3.50	3.50	3.50	3.50
Finance	4.35	4.35	4.35	4.15	4.15	4.25	4.25
Information Systems	2.00	3.00	2.84	2.78	2.78	1.82	1.82
Library	7.50	6.75	6.75	6.75	6.75	6.75	6.75
Police	50.71	52.00	52.00	51.00	51.00	51.00	51.00
Fire	36.00	37.00	37.00	37.00	37.00	37.00	37.00
PW & CD - Administration	1.60	1.60	1.60	2.60	2.60	2.60	2.60
PW & CD - Planning	6.60	5.00	5.00	4.00	3.34	3.48	3.48
PW & CD - Building Inspection	3.90	4.00	4.00	3.00	3.33	3.49	3.49
PW & CD - Engineering	5.80	6.30	6.30	6.05	3.33	4.03	4.03
PW & CD - Streets	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Parks & Community Service (PCS) Administration	4.00	4.00	4.00	5.00	5.00	3.50	3.50
PCS - Building Maintenance	9.50	9.50	9.50	8.50	8.50	9.50	9.50
PCS - Community Services	4.50	4.50	4.50	5.00	5.00	5.00	5.00
PCS - Parks & Cemetery	9.00	9.00	9.00	8.50	7.50	7.50	7.50
PCS - BUSD Fields Maintenance	0.00	3.00	3.00	3.56	3.56	2.56	2.56
PCS - Mills Community Center	0.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Subtotal General Fund</b>	<b>161.76</b>	<b>168.80</b>	<b>168.64</b>	<b>165.92</b>	<b>162.37</b>	<b>162.21</b>	<b>162.21</b>
Frozen Positions (See City Manager Letter)	-	-	(6.50)	(8.00)	(11.25)	(14.25)	(14.25)
<b>Net General Fund Regular Employees</b>	<b>161.76</b>	<b>168.80</b>	<b>162.14</b>	<b>157.92</b>	<b>151.12</b>	<b>147.96</b>	<b>147.96</b>
Growth Rate %	-0.55%	4.35%	-3.95%	-2.60%	-4.31%	-2.09%	0.00%
PCS - Combined Landscaping & Lighting	4.00	4.00	4.00	3.44	3.44	3.44	3.44
PW & CD - Water Operations	22.45	22.95	22.95	22.95	23.16	23.20	23.20
PW & CD - Wastewater Operations	20.60	21.10	21.10	21.10	21.31	21.35	21.35
PW & CD - Traffic Mitigation	0.00	1.00	1.00	1.25	0.56	0.60	0.60
Gas Tax	0.00	0.00	0.00	0.00	0.31	0.35	0.35
Transit	0.30	0.30	0.30	0.30	0.30	0.00	0.00
Police Grants	2.29	1.00	1.00	1.00	1.00	0.00	0.00
Library - Measure B	6.25	7.25	7.25	7.25	7.25	7.25	7.25
Library - Literacy	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BUSD Fields	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Internal Service Funds	7.10	7.10	7.26	8.29	8.79	8.35	8.35
<b>Sobtotal Other Funds</b>	<b>67.99</b>	<b>65.70</b>	<b>65.86</b>	<b>66.58</b>	<b>67.12</b>	<b>65.54</b>	<b>65.54</b>
Frozen Positions (See City Manager Letter)	-	-	-	(1.00)	(1.75)	(1.75)	(1.75)
<b>Net Other Funds Regular Employees</b>	<b>67.99</b>	<b>65.70</b>	<b>65.86</b>	<b>65.58</b>	<b>65.37</b>	<b>63.79</b>	<b>63.79</b>
Growth Rate %	-0.15%	-3.37%	0.24%	1.09%	0.81%	-2.35%	0.00%
<b>All Regular Employees</b>	<b>229.75</b>	<b>234.50</b>	<b>228.00</b>	<b>223.50</b>	<b>216.49</b>	<b>211.75</b>	<b>211.75</b>
Population	27,916	27,978	27,977	27,990	27,118	27,200	27,400
Employees per 1,000	2.44	2.35	2.35	2.34	2.41	2.35	2.33

Note: Regular employees are defined as those employed year round for at least 30 hours per week and receive

**Schedule of Regular Employees  
By Position**

Position Description	2011-12		2012-13		Position Description	2011-12		2012-13	
	Allocation	Status	Allocation	Status		Allocation	Status	Allocation	Status
Accounting Systems Supervisor	1.00	A	1.00	A	Library Tech I	1.00	A	1.00	A
Accounting Technician	1.00	A	1.00	A	Library Tech II	1.00	AF	1.00	AF
Admin Services Director	1.00	A	1.00	A	Library Tech II	4.00	A	4.00	A
Administrative Clerk	0.75	A	0.75	A	Literacy Program Coordinator	1.00	A	1.00	A
Administrative Clerk	0.75	AF	0.75	AF	Maintenance Custodian	1.00	AF	1.00	AF
Administrative Secretary	6.00	A	6.00	A	Maintenance Custodian	3.00	A	3.00	A
Animal Control	1.00	A	1.00	A	Maintenance Mechanic	6.00	A	6.00	A
Assistant Finance Director	1.00	A	1.00	A	Maintenance Supervisor	3.00	A	3.00	A
Assistant PCS Director	0.00	U	0.00	U	Maintenance Worker III	3.00	AF	3.00	AF
Assistant PW Director (Interim)	1.00	A	1.00	A	Maintenance Worker III	4.00	A	4.00	A
Associate Civil Engineer (Traffic)	1.00	A	1.00	A	Management Analyst II	1.00	AF	1.00	AF
Associate Planner	1.00	A	1.00	A	Management Analyst II	5.00	A	5.00	A
Building Inspector II	1.00	A	1.00	A	Mechanic	2.00	A	2.00	A
Building Official	1.00	AF	1.00	AF	Parks & Bldg. Maint. Journeyman	12.00	A	12.00	A
City Attorney	1.00	A	1.00	A	PCS Director	1.00	A	1.00	A
City Manager	1.00	A	1.00	A	PCS Superintendent	2.00	A	2.00	A
Community Preservation Officer	1.00	A	1.00	A	Police Chief	1.00	A	1.00	A
Community Services Officer I	1.00	A	1.00	A	Police Lieutenant	3.00	A	3.00	A
Community Services Officer II	1.00	A	1.00	A	Police Officer	24.00	A	24.00	A
Deputy City Clerk	1.00	A	1.00	A	Police Sergeant	6.00	A	6.00	A
Development Svc. Tech II	1.00	A	1.00	A	Principal Civil Engineer	1.00	AF	1.00	AF
Division Chief	2.00	A	2.00	A	Principal Planner	1.00	AF	1.00	AF
Economic Development Manager	1.00	A	1.00	A	Public Safety Dispatch Supervisor	1.00	A	1.00	A
Engineer Tech II	1.00	A	1.00	A	Public Safety Dispatcher	9.00	A	9.00	A
Field Supervisor	1.00	A	1.00	A	Public Works/Comm Dev Directo	1.00	A	1.00	A
Field/Utility Street Apprentice	2.00	A	2.00	A	Public Works Inspector	1.00	A	1.00	A
Field/Utility Street Journeyman	10.00	A	10.00	A	PW Maintenance Superintendent	1.00	A	1.00	A
Finance Director	1.00	A	1.00	A	Records Clerk	1.00	A	1.00	A
Fire Captain	6.00	A	6.00	A	Recreation Coordinator	2.00	A	2.00	A
Fire Chief	1.00	A	1.00	A	Recreation Supervisor	2.00	A	2.00	A
Fire Fighter	1.00	A	1.00	A	Senior Account Clerk	4.00	A	4.00	A
Fire Fighter	1.00	AF	1.00	AF	Senior Accounting Technician	1.00	A	1.00	A
Fire Marshall	1.00	A	1.00	A	Senior Administrative Clerk	4.00	A	4.00	A
Firefighter/Engineer	9.00	A	9.00	A	Senior Administrative Clerk	0.25	AF	0.25	AF
Firefighter/Paramedic	2.00	AF	2.00	AF	Senior Civil Engineer	1.00	A	1.00	A
Firefighter/Paramedic	11.00	A	11.00	A	Senior HR Analyst	1.00	A	1.00	A
HR Technician	1.00	A	1.00	A	Senior Librarian	1.00	A	1.00	A
HR Manager	1.00	A	1.00	A	Senior Mechanic	1.00	AF	1.00	AF
Info Systems Manager	1.00	A	1.00	A	Senior Planner	1.00	A	1.00	A
Info Tech Analyst II	2.00	A	2.00	A	Wastewater Operator III	4.00	A	4.00	A
Irrigation Specialist	1.00	A	1.00	A	Wastewater Plant Supervisor	1.00	A	1.00	A
Lab Analyst	1.00	A	1.00	A	Wastewater Superintendent	1.00	A	1.00	A
Lab Tech II	3.00	A	3.00	A	Water Operator	6.00	A	6.00	A
Land Use & Engineering Manager	1.00	AF	1.00	AF	Water Plant Supervisor	1.00	A	1.00	A
Legal Technician	1.00	A	1.00	A	Water Quality Supervisor	1.00	A	1.00	A
Librarian I	1.00	AF	1.00	AF	Water Quality Tech II	2.00	A	2.00	A
Librarian I	1.00	A	1.00	A	Water Superintendent	1.00	A	1.00	A
Librarian II	1.00	A	1.00	A					
Library Director	1.00	A	1.00	A					
Library Manager	2.00	A	2.00	A					
					<b>Subtotal</b>	<b>227.75</b>		<b>227.75</b>	
					Frozen Positions	-16.00		-16.00	
					<b>Grand Total</b>	<b>211.75</b>		<b>211.75</b>	

\*\*Status: A=Authorized Position AF=Authorized but Temporarily Frozen U=Under Review

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

**Fiscal Year 2011-2012**

<b>From:</b>		<b>Purpose</b>	<b>To:</b>	
088	Interlibrary Loan \$ 30,000	Operating	089	Literacy \$ 30,000
088	Interlibrary Loan 15,000	Operating	083	Measure B 15,000
014	Wastewater 37,080	Operating	010	General Fund 37,080
090	Water 55,735	Operating	010	General Fund 55,735
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>137,815</b>			<b>137,815</b>
010	General Fund 146,000	Operating	021	Human Services 146,000
010	General Fund 60,540	Operating	222	Arts and Culture Commission 60,540
041	ATOD 13,440	Operating	041	Youth Action Coalition 13,440
010	General Fund 60,925	Operating	041	Youth Action Coalition 60,925
010	General Fund 62,905	Operating	089	Literacy 62,905
010	General Fund 180,000	Operating	080	Storm Drain 180,000
010	General Fund 164,795	Operating	060	Marina 164,795
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>688,605</b>			<b>688,605</b>
010	General Fund 276,680	Debt Service	059	Police Remodel Capital Lease 276,680
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>276,680</b>			<b>276,680</b>
046	Capital License 43,520	Project Funding	084	Cable - Council Chamber Upgrades 43,520
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>43,520</b>			<b>43,520</b>
090	Water 180,000	Reserves	594	Water System Replacement 180,000
090	Water 70,000	Reserves	592	Water Equipment Replace 70,000
090	Water 80,000	Reserves	593	Water Filter Replacement 80,000
594	Water System Replacement 1,324,000	Reserves	596	Water Major Capital Project 1,324,000
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>1,654,000</b>			<b>1,654,000</b>
<b>Total Transfers Out</b>			<b>Total Transfers In</b>	
	<b>\$ 2,800,620</b>			<b>\$ 2,800,620</b>

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

**Fiscal Year 2012-2013**

<b>From:</b>		<b>Purpose</b>	<b>To:</b>	
014	Wastewater		010	General Fund
		Operating		
	\$ 37,450			\$ 37,450
090	Water		010	General Fund
		Operating		
	56,295			56,295
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>93,745</b>			<b>93,745</b>
010	General Fund	Operating	021	Human Services
	146,000			146,000
010	General Fund	Operating	222	Arts and Culture Commission
	60,540			60,540
010	General Fund	Operating	041	Youth Action Coalition
	74,000			74,000
010	General Fund	Operating	089	Literacy
	62,905			62,905
010	General Fund	Operating	080	Storm Drain
	180,000			180,000
010	General Fund	Operating	060	Marina
	171,495			171,495
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>694,940</b>			<b>694,940</b>
010	General Fund	Debt Service	059	Police Remodel Capital Lease
	276,680			276,680
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>276,680</b>			<b>276,680</b>
090	Water	Reserves	594	Water System Replacement
	180,000			180,000
090	Water	Reserves	592	Water Equipment Replace
	70,000			70,000
090	Water	Reserves	593	Water Filter Replacement
	80,000			80,000
515	Wastewater Equip/Veh Rplc	Reserves	517	Wastewater Major Equip/Veh Rplc
	160,000			160,000
592	Water Equipment Replace	Reserves	595	Water Major Equip/Veh Rplc
	112,000			112,000
594	Water System Replacement	Reserves	596	Water Major Capital Project
	100,000			100,000
<b>Subtotal</b>			<b>Subtotal</b>	
	<b>702,000</b>			<b>702,000</b>
<b>Total Operating Transfers Out</b>			<b>Total Operating Transfers In</b>	
	<b>\$ 1,767,365</b>			<b>\$ 1,767,365</b>

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

**Fiscal Years 2011-12 and 2012-13**

<b>From:</b>		<b>Fiscal Year</b>	<b>To:</b>	
010	General Fund(a) \$ 114,310	2011-12	059	Casa de Vilarrasa \$ 114,310
<b>Subtotal 114,310</b>			<b>Subtotal 114,310</b>	
010	General Fund(a) 114,310	2012-13	059	Casa de Vilarrasa 114,310
<b>Subtotal 114,310</b>			<b>Subtotal 114,310</b>	
<b>Advances Receivable \$ 228,620</b>			<b>Advances Payable \$ 228,620</b>	

Advance Terms

- Advances to the Casa de Vilarrasa Debt Service Fund will be accumulated until a sufficient number of units have been converted to Section
- a. 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.