

INTERNAL SERVICE FUNDS



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City of Vacaville
 FY 2007-2009 Budget

GENERAL LIABILITY SELF-INSURANCE
 INTERNAL SERVICE FUND

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget
Resources:				
Projected Beginning Balance (<i>working capital</i>)	\$2,166,840	\$2,305,161	\$2,385,609	\$947,671
Internal Charges	1,110,619	1,101,666	1,116,592	1,440,000
Total Resources:	\$3,277,459	\$3,406,827	\$3,502,201	\$2,387,671
Uses:				
Pooled and Excess Insurance Costs	\$515,706	\$587,502	\$680,500	\$601,325
Transfer to Retiree Medical	0	0	1,300,000	500,000
Claims Administration	362,498	339,178	449,030	295,091
Claims Losses	94,095	94,538	125,000	400,000
Total Uses:	\$972,299	\$1,021,218	\$2,554,530	\$1,796,416
Projected Ending Balance:	\$2,305,160	\$2,385,609	\$947,671	\$591,255



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City of Vacaville
 FY 2007-2009 Budget

WORKERS COMPENSATION
 INTERNAL SERVICE FUND

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget
Resources:				
Projected Beginning Balance <i>(working capital)</i>	\$2,684,247	\$3,007,265	\$3,603,699	\$3,847,218
Internal Charges	2,573,143	2,679,667	2,350,000	2,455,750
Total Resources:	\$5,257,390	\$5,686,932	\$5,953,699	\$6,302,968
Uses:				
Pooled and Excess Insurance Costs	\$485,881	\$353,400	\$389,548	\$406,587
Claims Administration	312,079	262,451	606,933	573,196
Benefit Payments	1,102,165	867,382	1,110,000	1,326,000
Transfer to General Fund	0	0	0	500,000
Transfer to Retiree Benefits Fund	350,000	600,000	0	0
Total Uses:	\$2,250,125	\$2,083,233	\$2,106,481	\$2,805,783
Projected Ending Balance:	\$3,007,265	\$3,603,699	\$3,847,218	\$3,497,185



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**City of Vacaville
FY 2007-2009 Budget**

**RETIREE BENEFITS
INTERNAL SERVICE FUND**

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget
Resources:				
Projected Beginning Balance	\$0	\$1,109,907	\$1,551,748	\$1,551,748
Transfer from Insurance Reserve Funds	350,000	0	1,300,000	500,000
Internal Charges	2,639,359	2,983,327	3,603,572	4,004,529
Total Resources:	\$2,989,359	\$4,093,234	\$6,455,320	\$6,056,277
Uses:				
Retiree Medical Premiums	\$1,489,217	\$1,988,611	\$2,480,844	\$2,688,351
Retiree Medical Setaside	0	0	2,100,000	800,000
Payments for Accrued Leave Balances	390,235	552,875	322,728	525,792
Total Uses:	\$1,879,452	\$2,541,486	\$4,903,572	\$4,014,143
Projected Ending Balance:	\$1,109,907	\$1,551,748	\$1,551,748	\$2,042,134

Note: The transfer from Workers Comp fund to Retiree Benefits fund was implemented at the end of FY 04-05, and is reflected in the beginning balance of the estimated column

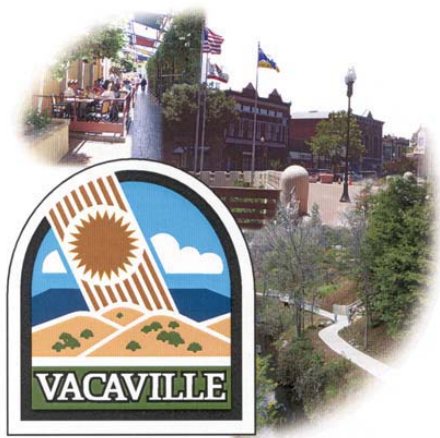


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City of Vacaville
 FY 2007-2009 Budget

CENTRAL GARAGE & FUEL STATION
 INTERNAL SERVICE FUND

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget
Resources:				
Projected Beginning Balance <i>(working capital)</i>	\$91,134	\$58,669	\$49,853	\$59,853
Internal Service Charges, Garage	1,447,725	1,557,845	1,666,139	1,827,935
Internal Service Charges, Fuel/CNG Station	908,919	946,756	884,206	989,598
Total Resources:	\$2,447,778	\$2,563,270	\$2,600,198	\$2,877,386
Uses:				
Salaries and Benefits	\$720,736	\$754,317	\$853,755	\$949,819
Sublet Costs - Garage	325,212	292,429	303,709	314,339
Vehicle Parts - Garage	301,360	369,455	334,034	356,075
Garage Supplies and Overhead	105,721	135,696	164,641	176,472
Fuel Station Supplies and Overhead	936,080	961,520	884,206	1,020,828
Total Uses:	\$2,389,109	\$2,513,417	\$2,540,345	\$2,817,533
Projected Ending Balance:	\$58,669	\$49,853	\$59,853	\$59,853



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**City of Vacaville
FY 2007-2009 Budget**

**VEHICLE & EQUIPMENT REPLACEMENT
INTERNAL SERVICE FUND**

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget **
Resources:				
Projected Beginning Balance <i>(working capital)</i>	\$2,120,513	\$2,281,477	\$2,430,975	\$1,956,531
Operating Transfer from General Fund	300,000	300,000	300,000	0
Internal Service Charges, Water	93,084	98,650	87,974	83,101
Internal Service Charges, Sewer	108,773	111,942	111,942	111,942
Internal Service Charges, Engineering Services	35,017	0	0	0
Internal Service Charges, Building Related	9,690	9,690	9,690	0
Internal Service Charges, L&L Districts	150,073	102,469	97,950	97,605
Total Resources:	\$2,817,150	\$2,904,228	\$3,038,531	\$2,249,179
Uses:				
Vehicles, General Fund	\$300,000	\$300,000	\$300,000	\$300,000
Vehicles, Water	32,586	85,122	285,375	0
Vehicles, Sewer	110,983	88,129	309,625	22,500
Vehicles, Engineering Services	4,131	0	0	0
Vehicles, Building Related	19,152	0	86,000	0
Vehicles, L&L Districts	68,822	0	101,000	0
Total Uses:	\$535,674	\$473,251	\$1,082,000	\$322,500
Projected Ending Balance:	\$2,281,477	\$2,430,975	\$1,956,531	\$1,926,679

** FY 08/09 equipment replacement to be determined.
Note: Balances are tracked by individual fund.

Fiscal Year 2007/08 Beginning Balance:

Water	\$1,119,322
Sewer	598,619
Engineering Services	397,848
Building Related	129,860
L&L Districts	247,850
	<u>2,493,499</u>

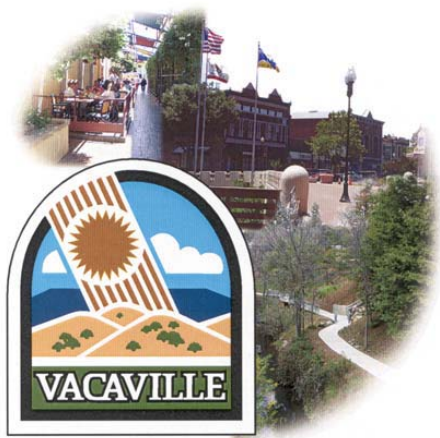


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**City of Vacaville
FY 2007-2009 Budget**

**TECHNOLOGY REPLACEMENT
INTERNAL SERVICE FUND**

	2005/06 Actual	2006/07 Actual	2007/08 Adopted Budget	2008/09 Adopted Budget
Resources:				
Projected Beginning Balance <i>(working capital)</i>	\$0	\$363,342	\$396,885	\$391,211
Internal Service Charges	649,331	730,518	891,167	957,724
Total Resources:	\$649,331	\$1,093,860	\$1,288,052	\$1,348,935
Uses:				
Server Replacement	\$571	\$0	\$109,480	\$137,977
PC Replacement	0	87,723	272,351	241,076
Network Device Replacement	7,471	121,912	83,000	79,979
Software Licensing	186,352	320,501	403,550	439,987
Services & Non Capital Computer Equipment	91,595	166,839	28,460	58,705
Total Uses:	\$285,989	\$696,975	\$896,841	\$957,724
Projected Ending Balance:	\$363,342	\$396,885	\$391,211	\$391,211



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**City of Vacaville
FY 2007-2009 Budget**

CAPITAL LEASE OBLIGATIONS

FY Beg	Equipment	Funding Source	Term	Payments					Thereafter
				2009	2010	2011	2012	2013	
FY 03/04	4 - FD Ambulances	General Fund	5 yrs	\$62,738	\$0	\$0	\$0	\$0	\$0
FY 05/06	2 - FD Engines	General Fund	10 yrs	83,949	83,949	83,949	83,949	83,949	167,898
FY 06/07	Ladder Truck	General Fund	10 yrs	117,503	117,503	117,503	117,503	117,503	352,509
	Brush Unit/Explr Equip	General Fund		28,286	28,286	28,286	28,286	28,286	84,858
	Backhoe	General Fund		15,324	15,324	15,324	15,324	15,324	45,972
	Water Truck	Sewer		8,480	8,480	8,480	8,480	8,480	25,440
FY 07/08	Brush Unit	Fire DIF	10 yrs	17,973	17,973	17,973	17,973	17,973	53,919
	Asphalt Grinder	Gas Tax		43,735	43,735	43,735	43,735	43,735	131,205
	Backhoe	Sewer Equip Rplcmnt		10,664	10,664	10,664	10,664	10,664	31,992
	Dump Truck	Water Equip Rplcmnt		11,144	11,144	11,144	11,144	11,144	33,432
	4-Yard Loader	Water & Sewer Equip Rplcmnt; Gen Fund		25,163	25,163	25,163	25,163	25,163	75,489
	30-Ton Trailer	Water Equip Rplcmnt		3,235	3,235	3,235	3,235	3,235	9,705
Annual Totals Through FY 07/08				\$ 428,194	\$ 365,456	\$ 365,456	\$ 365,456	\$ 365,456	\$1,012,419
New Leases Proposed for FY 08/09									
FY 08/09	Flusher Truck	Water & Sewer Equip Rplcmnt	10 yrs	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500
	Asphalt Patch Truck	Gas Tax		22,600	22,600	22,600	22,600	22,600	113,000
	15" Brush Chipper	Gas Tax		4,700	4,700	4,700	4,700	4,700	23,500
	Utility Vacuum Sys Trailer	Water Major Rplcmnt & Repairs		3,500	3,500	3,500	3,500	3,500	17,500
Annual Totals through FY 08/09				\$ 481,494	\$ 418,756	\$ 418,756	\$ 418,756	\$ 418,756	\$1,278,919



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