INTERNAL SERVICE FUNDS

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET SELF FUNDED DENTAL PLAN

	ACTUAL 2005-2006	ACTUAL 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE
SELF-FUNDED DENTAL PLAN REVENUES						
USE OF MONEY AND PROPERTY						
65.05.0501 INVESTMENT EARNINGS	<u>8,684</u>	<u>9,660</u>	<u>9,500</u>	<u>8,000</u>	<u>6,000</u>	<u>-36.84%</u>
TOTAL USE OF MONEY AND PROPERTY	<u>8,684</u>	<u>9,660</u>	<u>9,500</u>	<u>8,000</u>	6,000	<u>-36.84%</u>
CURRENT SERVICE CHARGES						
65.07.0794 COBRA CHARGES 65.07.0795	0	0	0	0	0	N/A
DENTAL PLAN CHARGES	<u>145,831</u>	<u>158,480</u>	<u>168,500</u>	<u>165,000</u>	<u>171,800</u>	<u>1.96%</u>
TOTAL CURRENT SERVICE CHARGES	<u>145,831</u>	<u>158,480</u>	<u>168,500</u>	<u>165,000</u>	<u>171,800</u>	<u>1.96%</u>
OPERATING TRANSFERS IN						
65.10.1001 OPERATING TRANSFERS IN 65.10.1018	0	0	0	0	0	N/A
OPERATING TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL OPERATING TRANSFERS IN	<u>Q</u>	<u>Q</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL DENTAL PLAN REVENUES	<u>154,515</u>	<u>168,140</u>	<u>178,000</u>	<u>173,000</u>	<u>177,800</u>	<u>-0.11%</u>
SELF-FUNDED DENTAL PLAN EXPENDITURE	ES					
65.7002.2371 CLAIMS PAYMENTS 65.7002.2800	140,873	154,594	168,500	158,000	167,000	-0.89%
CONTRACTUAL SERVICES	<u>9,559</u>	<u>9,609</u>	<u>13,000</u>	<u>10,000</u>	<u>10,800</u>	<u>-16.92%</u>
TOTAL DENTAL PLAN EXPENDITURES	<u>150,432</u>	<u>164,203</u>	<u>181,500</u>	<u>168,000</u>	<u>177,800</u>	<u>-2.04%</u>

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET WORKERS' COMPENSATION SELF-INSURANCE FUND

_	ACTUAL 2005-2006	ACTUAL 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE	
WORKERS' COMPENSATION SELF-INSURAI	NCE FUND REV	ENUES					
USE OF MONEY AND PROPERTY							
66.05.0501 INVESTMENT EARNINGS	<u>27,107</u>	31,200	25,000	25,000	23,000	<u>-8.00%</u>	
TOTAL USE OF MONEY AND PROPERTY	<u>27,107</u>	<u>31,200</u>	<u>25,000</u>	25,000	<u>23,000</u>	<u>-8.00%</u>	
OTHER REVENUES							
66.09.0930 RECOVERIES & SETTLEMENTS 66.09.0950 MISCELLANEOUS INCOME TOTAL OTHER REVENUES OPERATING TRANSFERS IN 66.10.1001 OPERATING TRANSFERS IN From Fund 01 66.10.1018 OPERATING TRANSFERS IN from Fund 18 TOTAL OPERATING TRANSFERS TOTAL REVENUES	0 384,565 384,565 100,000 90,000 190,000 601,672	743 785,105 785,848 75,000 45,000 120,000 937,048	690,000 690,000 75,000 45,000 120,000 835,000	760,000 760,000 75,000 45,000 120,000 905,000	727,900 727,900 75,000 45,000 120,000 870,900	N/A 5.49% 5.49% 0.00% 0.00% 4.30%	
WORKERS' COMPENSATION SELF-INSURANCE FUND EXPENDITURES							
WORKERS' COMPENSATION OPERATIONS							
66.7000.2371 CLAIMS PAYMENTS 66.7000.2372 REINSURANCE PREMIUMS 66.7000.2800 CONTRACTUAL SERVICES	181,719 0 48,214	211,765 638,196 <u>42,670</u>	0 690,000 <u>50,000</u>	145,000 675,000 <u>47,000</u>	145,000 635,000 <u>10,000</u>	N/A -7.97% <u>-80.00%</u>	
TOTAL EXPENDITURES	229,933	<u>892,631</u>	<u>740,000</u>	<u>867,000</u>	<u>790,000</u>	<u>6.76%</u>	

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET GENERAL LIABILITY SELF-INSURANCE FUND

	ACTUAL 2005-2006	ACTUAL 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE		
GENERAL LIABILITY SELF-INSURANCE FUN	ID REVENUES							
USE OF MONEY AND PROPERTY								
67.05.0501 INVESTMENT EARNINGS	<u>25,569</u>	<u>18,676</u>	<u>15,000</u>	<u>8,000</u>	<u>6,500</u>	<u>-56.67%</u>		
TOTAL USE OF MONEY AND PROPERTY	<u>25,569</u>	<u>18,676</u>	<u>15,000</u>	<u>8,000</u>	<u>6,500</u>	<u>-56.67%</u>		
OTHER REVENUES								
67.07.0781 INSURANCE PREMIUM FROM GEN. FUND 67.07.0782	0	0	0	0	0	N/A		
INSURANCE PREMIUM FROM WWTP 67.09.0930	0	0	175,000	0	0	-100.00%		
RECOVERIES 67.09.0950	28,524	34,426	0	4,500	0	N/A		
MISCELLANEOUS INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>		
TOTAL OTHER REVENUES	28,524	<u>34,426</u>	<u>175,000</u>	<u>4,500</u>	<u>0</u>	<u>-100.00%</u>		
OPERATING TRANSFERS IN								
67.10.1001 OPERATING TRANSFERS IN	100,000	<u>0</u>	182,000	<u>182,000</u>	380,000	<u>108.79%</u>		
TOTAL OPERATING TRANSFERS IN	<u>100,000</u>	<u>0</u>	<u>182,000</u>	<u>182,000</u>	380,000	<u>N/A</u>		
TOTAL REVENUES	<u>154,093</u>	<u>53,102</u>	<u>372,000</u>	<u>194,500</u>	<u>386,500</u>	<u>600.54%</u>		
GENERAL LIABILITY SELF-INSURANCE FUND EXPENDITURES								
GEN. LIAB. INS. OPERATIONS								
67.7001.2371 CLAIMS PAYMENTS 67.7001.2372	95,314	87,913	0	100,000	100,000	N/A 6.44%		
REINSURANCE PREMIUMS 67.7001.2373	88,288	103,000	357,000	354,500	380,000			
ACCRUED CLAIMS RESERVE 67.7001.2800	252,711	(267,309)	0	(125,000)	0	N/A		
CONTRACTUAL SERVICES 67.7001.2828	28,379	0	0	0	0	N/A		
CONTRACT LEGAL SERVICES	<u>39,976</u>	<u>83,409</u>	<u>15,000</u>	60,000	<u>50,000</u>	233.33%		
TOTAL EXPENDITURES	<u>504,668</u>	<u>7,013</u>	<u>372,000</u>	<u>389,500</u>	<u>530,000</u>	<u>42.47%</u>		

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET REVENUE DETAIL

	ACTUAL RECEIVED 2005-2006	ACTUAL RECEIVED 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED REVENUE 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE
MOTOR POOL OPERATIONS FUND REVEN	JES					
USE OF MONEY AND PROPERTY						
71.05.0501 INVESTMENT EARNINGS	<u>2,180</u>	<u>1,295</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
TOTAL USE OF MONEY AND PROPERTY	<u>2,180</u>	<u>1,295</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
CURRENT SERVICE CHARGES 71.07.0796 MOTORPOOL OPERATION CHARGE	<u>745,857</u>	<u>694,188</u>	<u>788,695</u>	<u>788,695</u>	875,700	<u>11.03%</u>
CURRENT SERVICE CHARGES TOTAL	<u>745,857</u>	<u>694,188</u>	<u>788,695</u>	<u>788,695</u>	<u>875,700</u>	<u>11.03%</u>
OTHER REVENUES 71.09.0920				•	0	N1/0
SALE OF SURPLUS PROPERTY 71.09.0930	0	0	0	0	0	N/A
DAMAGE RECOVERIES 71.09.0940	0	0	0	0	0	N/A
REIMBURSED EXPENSES	0	0	0	0	0	N/A
71.09.0943 PERS SURPLUS	0	0	0	0	0	N/A
71.09.0950 MISCELLANEOUS INCOME	<u>9,440</u>	<u>8,616</u>	9,000	9,000	9,000	0.00%
OTHER REVENUES TOTAL	9,440	<u>8,616</u>	9,000	9,000	9,000	<u>0.00%</u>
TOTAL OPERATIONS REVENUES	<u>757,477</u>	<u>704,099</u>	<u>797,695</u>	<u>797,695</u>	<u>884,700</u>	<u>10.91%</u>

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET EXPENDITURE DETAIL

_	ACTUAL EXPEND 2005-2006	ACTUAL EXPEND 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED EXPEND 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE
MOTOR POOL OPERATIONS FUND EXPEND	ITURES					
MOTOR POOL OPERATIONS SERVICES						
71.0760.1200						
SALARIES - REGULAR	253,222	176,967	224,970	247,500	241,900	7.53%
71.0760.1300						
SALARIES - PART-TIME	0	0	0	250	0	N/A
71.0760.1400						
SALARIES - OVERTIME	3,107	6,162	3,500	5,000	4,000	14.29%
71.0760.1500						
RETIREMENT	48,318	26,875	36,880	38,400	40,400	9.54%
71.0760.1600		 .	ma me -	10 =0=	E0 400	45 5007
BENEFITS	54,641	39,955	59,700	49,525	50,400	-15.58%
71.0760.1606	7.10	710	750	4 750	4.750	400.000/
SHOE ALLOWANCE	743	518	750	1,750	1,750	133.33%
71.0760.1700	000	0.10	4.000	000	4.000	0.000/
CONFERENCES AND TRAINING	963	313	1,000	200	1,000	0.00%
71.0760.2105		000	750	550	750	0.00%
UTILITY- TELEPHONE	0	230	750	550	750	0.00%
71.0760.2300	E 022	2.006	4.250	4.250	4 500	5.88%
DEPARTMENTAL EXPENSE	5,033	3,906	4,250	4,250	4,500	5.00%
71.0760.2310	250 047	269,797	275,000	275,000	300,000	9.09%
GASOLINE & OIL EXPENSE	258,847	209,191	275,000	273,000	300,000	9.0970
71.0760.2311 TIRE REPLACEMENT EXPENSE	26,195	29,584	27,500	21,500	30,000	9.09%
71.0760.2312	20,193	29,304	27,500	21,500	30,000	5.0570
PARTS & BATTERIES EXPENSE	80,269	50,167	47,500	47,500	50,000	5.26%
71.0760.2313	00,209	50,107	47,500	47,500	30,000	0.2070
MECHANICAL & BODY REPAIR EXPENSE	49,682	65,704	57,500	45,000	60,000	4.35%
71.0760.2314	49,002	00,704	37,300	40,000	00,000	-1.0070
SUPPLIES & SHOP EXPENSE	7,758	8,605	8,000	8,900	8,500	6.25%
71.0760.2501	1,100	0,000	0,000	5,555	5,555	
ANNUAL MOTOR POOL EXPENSE	20,134	18,744	22,173	22,173	20,000	-9.80%
71.0760.2502		,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	
ANNUAL DEPR/REPLACEMENT EXPENSE	8,374	12,429	9,032	9,032	10,000	10.72%
71.0760.2514	2,21	,	,	,,,,,	•	
BUILDING REPAIRS & MAINTENANCE	0	5,610	2,500	0	0	-100.00%
71.0760.2700	_	2,222	,			
EQUIPMENT RENTALS	0	4,316	2,500	0	2,500	0.00%
71.0760.2800		.,	, -	-	,	
CONTRACTUAL SERVICES	0	6,030	2,500	2,500	2,500	0.00%
71.0760.5130		•		-		
CAPITAL OUTLAY-MACH./EQUIPMENT	<u>1,186</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>45,000</u>	1700.00%
TOTAL MOTOR POOL OPER. SERVICES	<u>818,472</u>	<u>725,912</u>	<u>788,505</u>	<u>781,530</u>	<u>873,200</u>	<u>10.74%</u>

CITY OF PACIFICA, CALIFORNIA 2008-2009 ADOPTED BUDGET MOTOR POOL REPLACEMENT FUND

	ACTUAL 2005-2006	ACTUAL 2006-2007	AMENDED BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED BUDGET 2008-2009	PERCENT CHANGE
MOTOR POOL REPLACEMENT FUND REVE	NUES					
USE OF MONEY & PROPERTY 72.05.0501						
INVESTMENT EARNINGS	12,295	21,176	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	0.00%
USE OF MONEY & PROPERTY	<u>12,295</u>	<u>21,176</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	0.00%
CURRENT SERVICE CHARGES						
72.07.0797 MOTORPOOL REPLACEMNT CHARGE	310,000	415,272	330,000	338,130	324,500	<u>-1.67%</u>
CURRENT SERVICE CHARGES	<u>310,000</u>	<u>415,272</u>	330,000	<u>338,130</u>	<u>324,500</u>	<u>-1.67%</u>
OTHER REVENUES						
72.09.0920 SALE OF SURPLUS PROPERTY	28,007	38,257	0	37,000	0	N/A
72.09.0930 RECOVERIES & SETTLEMENTS	21,279	7,130	0	7,150	0	N/A
72.09.0950 MISCELLANEOUS INCOME	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
OTHER REVENUES	<u>49,301</u>	<u>45,387</u>	<u>0</u>	<u>44,150</u>	<u>0</u>	<u>N/A</u>
OPERATING TRANSFERS IN						
72.10.1001 OPERATING TRANSFERS IN	300,000	300,000	<u>0</u>	<u>0</u>	<u>0</u>	N/A
TOTAL OPERATING TRANSFERS		300,000		<u>9</u> 0		N/A
TOTAL REVENUES	300,000		<u>0</u> 345,000	<u>9</u> 397.280	<u>0</u> 339,500	<u>.1.59%</u>
TOTAL REVENUES	<u>671,596</u>	<u>781,835</u>	<u>345,000</u>	<u>391,200</u>	339,300	<u>-1.55 /6</u>
MOTOR POOL REPLACEMENT FUND EXPEN	IDITURES					
72.0760.5110 CAPITAL OUTLAY- VEHICLES	(16,963)	0	0	0	700,000	N/A
72.0760.5115 ANNUAL DEPRECIATION EXPENSE	352,232	375,980	330,000	330,000	324,500	-1.67%
72.0760.5130 CAPITAL OUTLAY - MACHINERY & EQUIPI	0	0	0	0	0	N/A
72.0760.5140 CAPITAL OUTLAY-BLDGS. & LAND	0	0	0	0	0	N/A
72.0760.5201 MATURED INTEREST PAID	0	0	0	0	0	N/A
72.0760.5202 MATURED PRINCIPAL PAID	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>o</u>	N/A
TOTAL MOTOR POOL REPLACEMENT	<u>⊻</u> 335,269	<u>⊻</u> <u>375,980</u>	<u>⊍</u> 330,000	330,000	<u>5</u> 1,024,500	210.45%
TOTAL MOTOR TOOL REPEACEMENT	333,203	<u>919,900</u>	230,000	550,000	1,047,000	<u>~ 10.70/0</u>

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