

June 15, 2009 Special Meeting

**BENICIA CITY COUNCIL
SPECIAL MEETING AGENDA**

City Council Chambers

June 15, 2009

7:00 P.M.

Times set forth for the agenda items are estimates. Items may be heard before or after the times designated.

I. CALL TO ORDER (7:00 P.M.):

II. CONVENE OPEN SESSION:

A. ROLL CALL

B. PLEDGE OF ALLEGIANCE

C. REFERENCE TO THE FUNDAMENTAL RIGHTS OF PUBLIC

III. OPPORTUNITY FOR PUBLIC COMMENT:

This portion of the meeting is reserved for persons wishing to address the Council on any matter not on the agenda that is within the subject matter jurisdiction of the City Council. State law prohibits the City Council from responding to or acting upon matters not listed on the agenda.

Each speaker has a maximum of five minutes for public comment. If others have already expressed your position, you may simply indicate that you agree with a previous speaker. If appropriate, a spokesperson may present the views of your entire group. Speakers may not make personal attacks on council members, staff or members of the public, or make comments which are slanderous or which may invade an individual's personal privacy.

A. WRITTEN COMMENT

B. PUBLIC COMMENT

IV. BUDGET WORKSHOP:

A. [Presentation of Fiscal Year 2010 and 2011 Budgets](#)

On June 1, 2009, the City Council held a budget workshop to begin review of the Fiscal Year 2010 and 2011 Budgets. On June 15, 2009, this review will continue with an overview and summary of the first workshop, including an update from the Finance Director on the current status of revenues and expenditures and a review of proposed funding for discretionary projects. The workshop will also include a review of the recommended funding for community grants. Finally, the workshop will close with completion of the City department presentations that were not covered at the June 1, 2009 workshop.

Recommendation: Continue review of the budget, including community grants and departmental presentations not received at the June 1, 2009 workshop.

[June 12th memo from City Manager with updates for Budget Workshop](#)

VII. ADJOURNMENT (10:00 P.M.):

Public Participation

The Benicia City Council welcomes public participation.

Pursuant to the Brown Act, each public agency must provide the public with an opportunity to speak on any matter within the subject matter jurisdiction of the agency and which is not on the agency's agenda for that meeting. The City Council allows speakers to speak on non-

agendized matters under public comment, and on agendized items at the time the agenda item is addressed at the meeting. Comments are limited to no more than 5 minutes per speaker. By law, no action may be taken on any item raised during the public comment period although informational answers to questions may be given and matters may be referred to staff for placement on a future agenda of the City Council.

Should you have material you wish to enter into the record, please submit it to the City Manager.

Disabled Access

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact Valerie Ruxton, the ADA Coordinator, at (707) 746-4211. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

Meeting Procedures

All items listed on this agenda are for Council discussion and/or action. In accordance with the Brown Act, each item is listed and includes, where appropriate, further description of the item and/or a recommended action. The posting of a recommended action does not limit, or necessarily indicate, what action may be taken by the City Council.

Pursuant to Government Code Section 65009, if you challenge a decision of the City Council in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the City Council at, or prior to, the public hearing. You may also be limited by the ninety (90) day statute of limitations in which to challenge in court certain administrative decisions and orders (Code of Civil Procedure 1094.6) to file and serve a petition for administrative writ of mandate challenging any final City decisions regarding planning or zoning.

The decision of the City Council is final as of the date of its decision unless judicial review is initiated pursuant to California Code of Civil Procedures Section 1094.5. Any such petition for judicial review is subject to the provisions of California Code of Civil Procedure Section 1094.6.

Public Records

The agenda packet for this meeting is available at the City Manager's Office and the Benicia Public Library during regular working hours. To the extent feasible, the packet is also available on the City's web page at www.ci.benicia.ca.us under the heading "Agendas and Minutes." Public records related to an open session agenda item that are distributed after the agenda packet is prepared are available before the meeting at the City Manager's Office located at 250 East L Street, Benicia, or at the meeting held in the Council Chambers. If you wish to submit written information on an agenda item, please submit to the City Clerk as soon as possible so that it may be distributed to the City Council.

 [IV-A Budget Staff Report.pdf](#)

 [061209 cm memo.pdf](#)

AGENDA ITEM
SPECIAL CITY COUNCIL MEETING: JUNE 15, 2009
BUDGET WORKSHOP ITEM

DATE : June 10, 2009
TO : City Council
FROM : City Manager
SUBJECT : **PRESENTATION OF FISCAL YEAR 2010 AND 2011 BUDGETS**

RECOMMENDATION:

Continue review of the budget, including community grants and departmental presentations not received at the June 1, 2009 workshop.

EXECUTIVE SUMMARY:

On June 1, 2009, the City Council held a budget workshop to begin review of the Fiscal Year 2010 and 2011 Budgets. On June 15, 2009, this review will continue with an overview and summary of the first workshop, including an update from the Finance Director on the current status of revenues and expenditures and a review of proposed funding for discretionary projects. The workshop will also include a review of the recommended funding for community grants. Finally, the workshop will close with completion of the City department presentations that were not covered at the June 1, 2009 workshop.

BACKGROUND:

At the June 1, 2009 budget workshop, the City Council received an overview of the proposed budget from both the City Manager and Finance Director, as well as presentations from several City departments. Several questions and comments were raised, particularly as they relate to recommendations regarding funding for discretionary projects. The June 15, 2009 workshop will provide an opportunity for staff to further respond to those questions, as well as continue the review of the budget, specifically as it relates to community grant recommendations and City department presentations.

A number of attachments are included with this report for the Council's reference at the upcoming workshop, including an update from the Finance Director on the current status of revenues and expenditures. Additionally, as indicated at the last workshop, a rating sheet that was utilized to prioritize discretionary projects for funding is included for the Council's review, along with a revised summary of the Tier 1-3 projects and various fund impacts. Following the June 1st workshop, staff revisited the competing requests for funding and project rankings in an effort to identify opportunities to meet additional funding requests. Specifically, staff looked to alternate funding sources for recommended projects, as well as for cost reduction opportunities, and then reevaluated the projects against relevant criteria. This process resulted in several

Special Meeting IV-A-1

modifications to the lists of Tier 1-2 projects, most notably the addition of the Library Basement Project to the list of Tier 1 funded projects. Further, based on feedback received at the last workshop, a number of Tier III projects were incorporated into a Tier II list that includes suggestions for partial funding. While these projects are not currently recommended for funding, these options are provided for review, should the Council wish to pursue funding of these additional projects.

For the discussion on community grants, the minutes from the Human Services and Arts Board meeting of March 9, 2009 are provided. These minutes describe how the Board reached their funding recommendations for community organizations requesting human services and arts grants for the 2009-2011 fiscal period.

Finally, a brief summary of questions that were raised at the June 1st meeting, along with responses, is currently under preparation and will be made available on Friday, June 12.

Due to the uncertainty of the State's budget situation, it is expected that additional budget workshop(s) will likely be necessary to complete review of the budget, with adoption of the budget tentatively schedule for the end of June. Currently two dates, June 23, 2009 and June 30, 2009, are available for additional workshop(s). At the close of the workshop, the schedule for future workshop(s) will be determined.

Attachments:

- Major Revenue and Expenditure Reviews
- 2009-2011 Discretionary Projects Ranking Form
- Summary of Funding for Discretionary Projects – Tiers 1, 2 and 3
- Summary of Impacted Funds for Discretionary Projects
- Minutes from the March 9, 2009 Human Services and Arts Board meeting
- Amended Budget Pages

Major Revenue and Expenditure Reviews

Special Meeting IV-A-3

Major General Fund Revenues

The following revenues comprise over 80% of the General Fund revenues. Each revenue is tracked on a year-over-year basis and current economic conditions are analyzed to determine an appropriate estimate for the two-year budget.

- **Property Tax.** The property tax is an ad valorem (value-based) tax imposed on real and tangible personal property. Article XIII A of the California Constitution, added by Proposition 13 of 1978, limits the tax to 1% of assessed value, excluding voter-approved rates to repay debt. The City used to set its own tax rate, but the property tax is now allocated according to state law, so local accountability has been reduced as state government has assumed greater budgetary control at the expense of local agencies and schools. Assessed value is based on the 1975 value of property with subsequent inflation increases not to exceed 2%. However, when property ownership is transferred, or when property is newly constructed, it is reappraised at its current full market value. Thus, similar properties are valued differently depending on date of purchase, so owners pay different amounts for the same level of service. State law exempts most government-owned property, non-profit, charitable, religious and hospital properties, and the first \$7,000 of an owner-occupied home. Property tax revenue is collected by the counties and allocated among cities, counties, school districts and special districts according to state law. On the average, Benicia receives 26.8% of each property tax dollar.

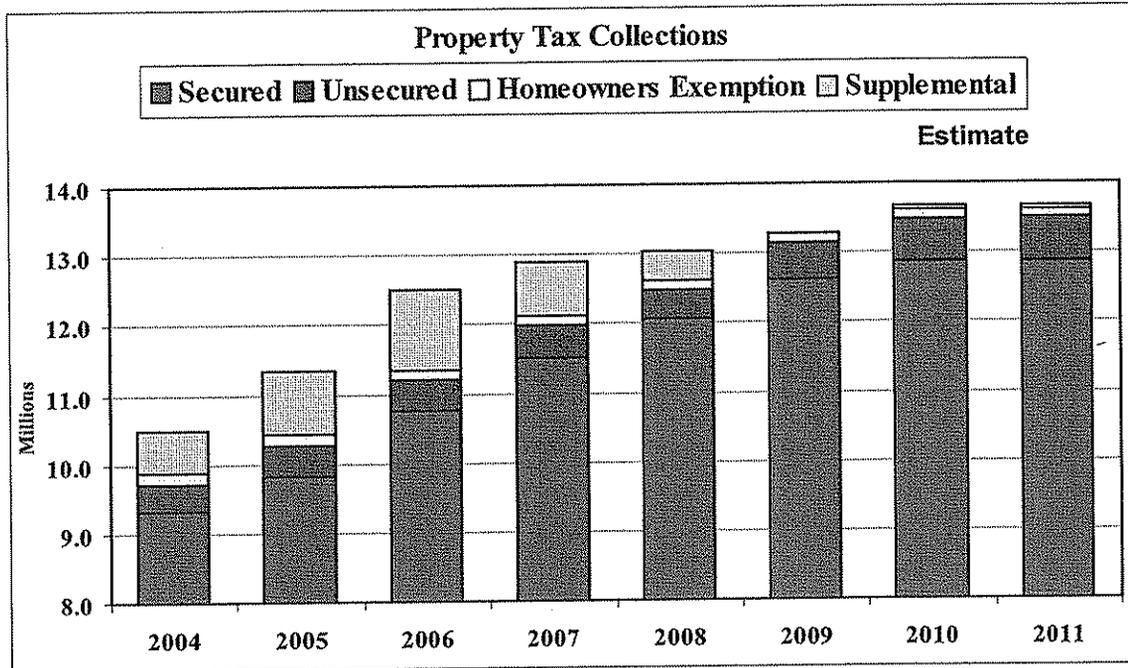
Starting in 92/93 the Legislature enacted a shift in property tax revenue statewide *away* from cities, counties and special districts, and *to* schools. Known as the Educational Revenue Augmentation Fund (ERAF) Shift, this helped the state balance its budget while meeting its obligation to schools under Prop. 98, because what the schools got in increased property taxes, the state reduced in state aid to schools. Therefore, the deal produced no net gain to schools, local agencies lost one-third of their property tax, and the state saved money. The ERAF shift has deprived local agencies of over \$80B; Benicia lost 3.7% of its share, which now totals \$2.6 million per year.

Unfortunately, the past year has been devastating for the residential housing market. Currently, the County Assessor is in the final stages of reducing the Assessed Value on 60,000 parcels countywide. Referred to as "Prop 8 Reductions," it is expected that Benicia will receive reductions to 3,150 of the 8,980 residential parcels in Benicia averaging 9.73% per adjusted parcel, for a total loss of \$284 million. The Prop 8 reductions will be partially offset by large gains in the Industrial sector of nearly \$165 million.

On May 21, information received from the City's property tax consultant, HdL, indicated that Valero would add about \$125 million from its VIP projects. On June 5, 2009, the County Assessor distributed information that discounted the VIP additions to approximately \$60 million. While staff has made every effort to determine the actual assessed valuation changes, the County Assessor has not yet been able to provide complete numbers. For this reason, the previously proposed budget estimates distributed to the City Council on May 29, 2009 will remain in place for now.

The property tax revenue history and current proposed amounts are listed in the following Chart. The secured amounts for 09/10 and 10/11 reflect reservations for net assessed valuation net losses of \$200 million. This should be close to the County Assessor's preliminary estimates, which will be verified near the end of June. By law, the County Assessor must secure the Assessment Roll by June 30 each year. Staff is recommending delaying the Budget Approval until the final role is delivered.

Chart 1. Property Tax Revenue



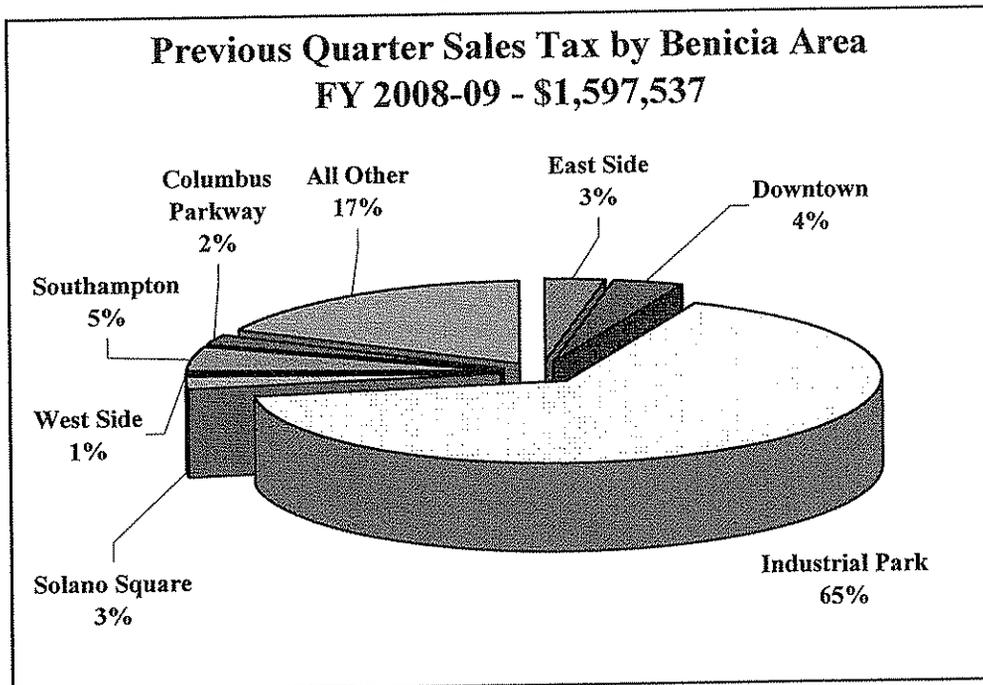
Property Tax Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Proposed 2010	Proposed 2011
Secured	9,324,970	9,836,240	10,757,240	11,508,270	12,059,220	12,625,190	12,869,170	#####
Unsecured	392,620	436,460	440,765	466,310	428,705	514,970	613,605	625,880
Homeowners Exemption	150,710	147,395	142,565	133,005	124,235	128,130	128,130	128,130
Supplemental	633,975	928,360	1,153,110	774,070	421,990	26,155	50,000	50,000
Total	10,502,275	11,348,455	12,493,680	12,881,655	13,034,150	13,294,445	13,660,905	#####
Growth Rate								
Secured	4%	5%	9%	7%	5%	5%	2%	0%
Unsecured	12%	11%	1%	6%	-8%	20%	19%	2%
Homeowners Exemption	-5%	-2%	-3%	-7%	-7%	3%	0%	0%
Supplemental	34%	46%	24%	-33%	-45%	-94%	91%	0%
Average Growth	5%	8%	10%	3%	1%	2%	3%	0%

Chart 2.

• **Sales and Use Tax.** Only 11.9% of the sales tax dollar generated in Benicia goes to the City's General Fund. The City receives 0.75% of all taxable sales of commodities occurring within City limits (referred to as a "situs" allocation basis); this is remitted by the State Board of Equalization on a monthly basis (three advances and a quarterly settlement payment). Another 0.25% is paid via the county property tax bill (called the "triple flip"), and is based on local taxable sales a year in arrears. The City's tax allocation includes a pro-rata share of sales and use taxes that are "pooled" at the state and county level, rather than being allocated according to situs (this totals about 10% of tax revenues). The remainder of the 8.375% sales tax rate effective in Benicia includes 6.0% for the state general fund, 0.5% for county health and welfare programs, 0.5% for the Prop. 172 public safety sales tax (95% goes to Solano County and 5% is split among the cities), 0.125% for the county library, and the 0.25% Transportation Development Act (TDA) rate for countywide transportation needs (allocated by the Metropolitan Transportation Commission).

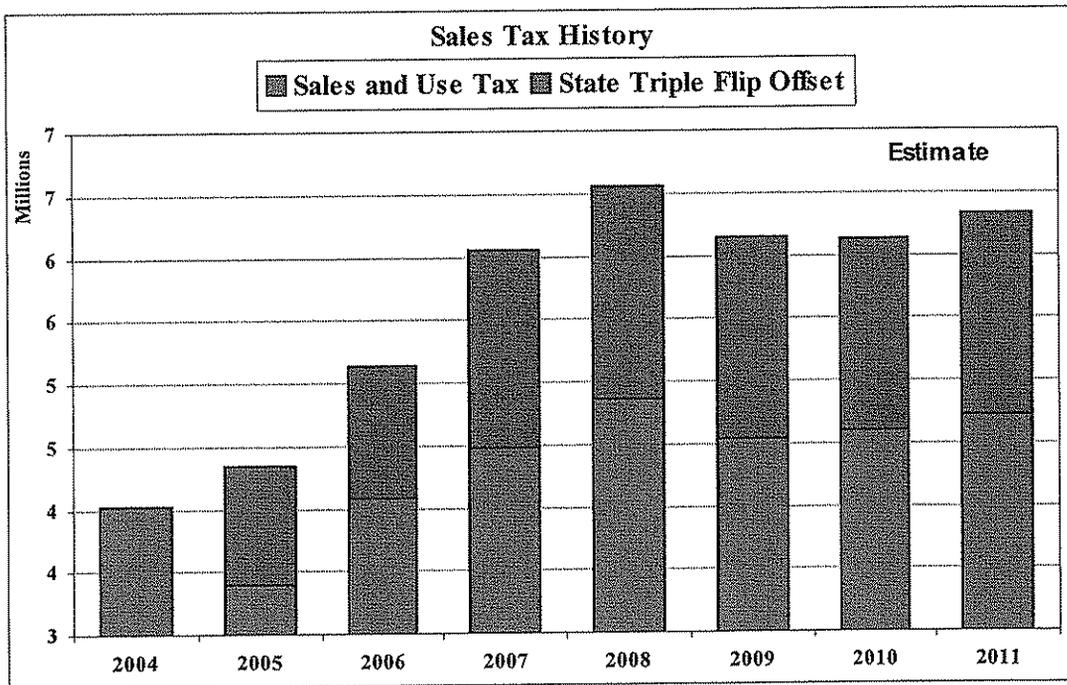
Benicia's sales tax receipts vary widely from quarter-to-quarter, depending on the level of industrial sales activity, the largest sales tax sector. During the last two quarters, sales tax has increased substantially due to retooling projects in the Petro-Chemical Industry. The last quarter was the second highest quarters on record at \$1,794,085. Even with the higher receipts in the last quarter, the receipts for the year are forecast to be 6% below the prior year. The final quarter will be reported to the City in late June and it is recommended delaying the budget approval until the outcome is known, similar to property tax receipts. The following chart shows the distribution of the most recent quarter.

Chart 3



Sales taxes apply to all persons, regardless of income level. Generally, those who consume the most, pay the most. Sales taxes do not apply to groceries, medicine and housing, nor do they apply to services. The failure of the sales tax to address services will definitely reduce revenue growth over the long-term: 60% of personal income was spent on taxable goods in 1990, while in 2000 this amount dropped to 40%, as an aging population consumes more non-taxable services. Sales tax is not collected on most sales over the Internet. This is unfair competition for local retailers and may result in substantial revenue loss for state and local governments over time.

Chart 4.

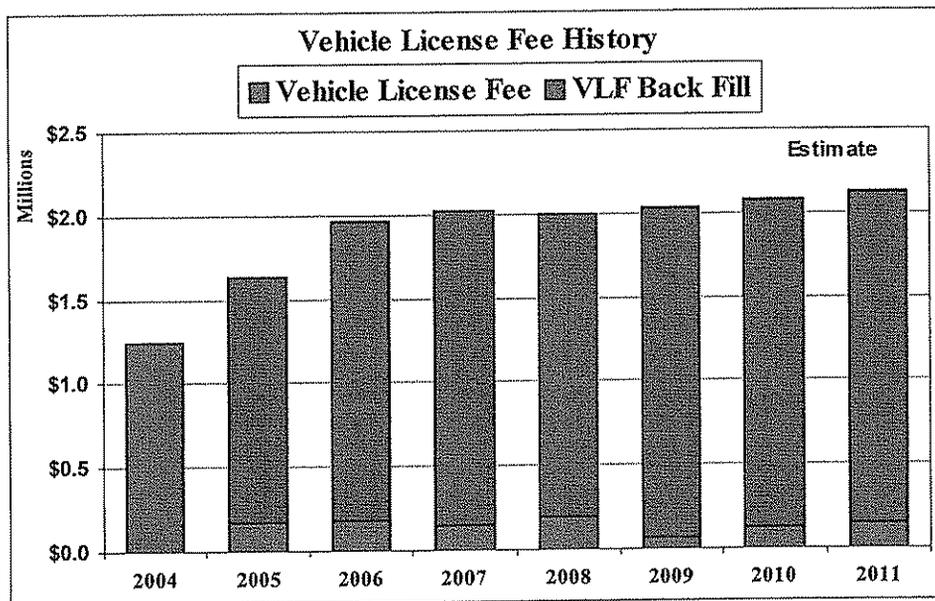


Sales Tax Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Proposed 2010	Proposed 2011
Sales and Use Tax	4,017,725	3,403,325	4,088,270	4,476,265	4,861,260	4,538,000	4,600,000	4,725,000
State Triple Flip Offset	0	942,780	1,048,690	1,572,720	1,695,180	1,608,435	1,531,840	1,608,430
Total	4,017,725	4,346,105	5,136,960	6,048,985	6,556,440	6,146,435	6,131,840	6,333,430
Triple Flip Ratio		0.18	0.23	0.29	0.28	0.25	0.25	0.26
Growth Rate								
Sales and Use Tax		-15%	20%	9%	9%	-7%	1%	3%
State Triple Flip Offset			11%	50%	8%	-5%	-5%	5%
Average Growth			18%	18%	8%	-6%	0%	3%

• **Vehicle License Fee.** State residents pay a fee to the state each year equal to 0.65% of the depreciated value of their motor vehicles. The VLF was originally a personal property tax collected at the local level. Collection was taken over by the state in the interests of efficiency, but the revenue remained local. During the 1990's, the fee gradually was reduced by the state from 2.0% to 0.65%. What otherwise would have been a revenue loss to local agencies was "backfilled" by payments from the state. The backfill payments were replaced in 2004 with a like amount of payments to the City as part of the property tax; this portion of the VLF (90% of the total) will increase in proportion to future assessed value growth. The remaining 10% is remitted to the City monthly by the state on the basis of population.

In October 2008, the amount of VLF received directly from the State dropped to zero as car sales plummeted and the DMV administrative fee absorbed all of the .65%. Revenues began appearing again in December but the total receipts for the year are projected to be down 67% from the previous year. Receipts are expected to increase to 80% of normal next year and the backfill could decrease substantially depending on the outcome of the AB 8 reductions expected in late June from the County Assessor. The chart below shows the history of this state-altered tax.

Chart 5.

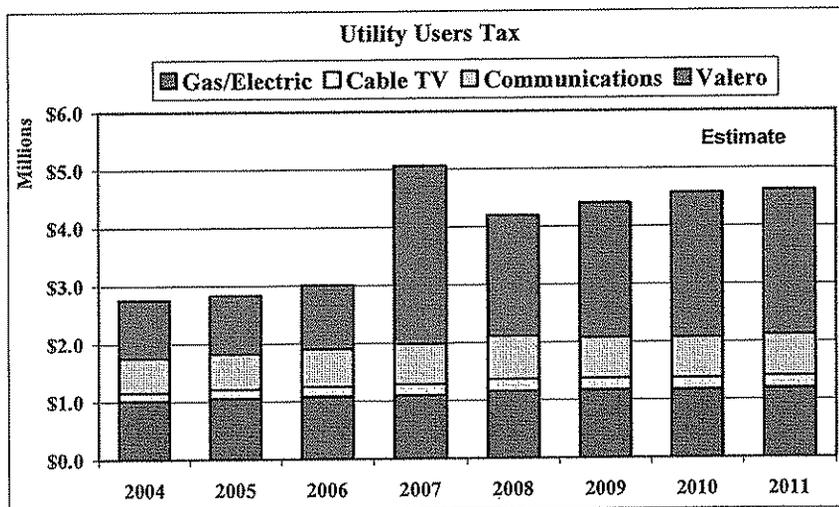


VLF Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Proposed 2010	Proposed 2011
Vehicle License Fee	1,240,625	176,015	188,320	147,625	196,630	65,225	125,000	150,000
VLF Back Fill	0	1,454,500	1,769,795	1,867,610	1,795,975	1,964,490	1,949,550	1,969,050
Total	1,240,625	1,630,515	1,958,115	2,015,235	1,992,605	2,029,715	2,074,550	2,119,050
Growth Rate								
Vehicle License Fee	-21%	-86%	7%	-22%	33%	-67%	92%	20%
VLF Back Fill			22%	6%	-4%	9%	-1%	1%
Average Growth			20%	3%	-1%	2%	2%	2%

• **Utility Users Tax.** The utility users tax was first imposed in 1989 at a rate of 4% on the dollar amount of utility bills for gas and electricity, telephone and cable TV. The tax is collected by the various utility companies and paid to the City monthly. The voters approved Measure S in 2007 and consolidated Cable and Telephone into the Communications Tax, charged at 3.5%. Staff is forecasting a modest drop from pre-Measure S collections for the next two years but expects moderate increases in the future as telecommunications use continues to expand. Revenue growth for gas and electricity is dictated by a combination of population, usage and utility rates and has been fairly stable.

Valero (formerly Exxon) began paying a fixed fee of \$1 million in 1996 through a negotiated ten-year agreement. In 2006, Valero renegotiated the agreement and now pays an annual 4% fee for gas and electricity that is based on a rolling 5-year average. The amount has increased steadily over the past three years due to greater consumption of natural gas used for heat in the refinery process. The forecast amount is expected to stay flat in 10/11 as the spike in natural gas prices in 04/05 is dropped from the 5-year average. The 3.5% Communications Tax is not included in the agreement and varies depending on Valero's use.

Chart 6.

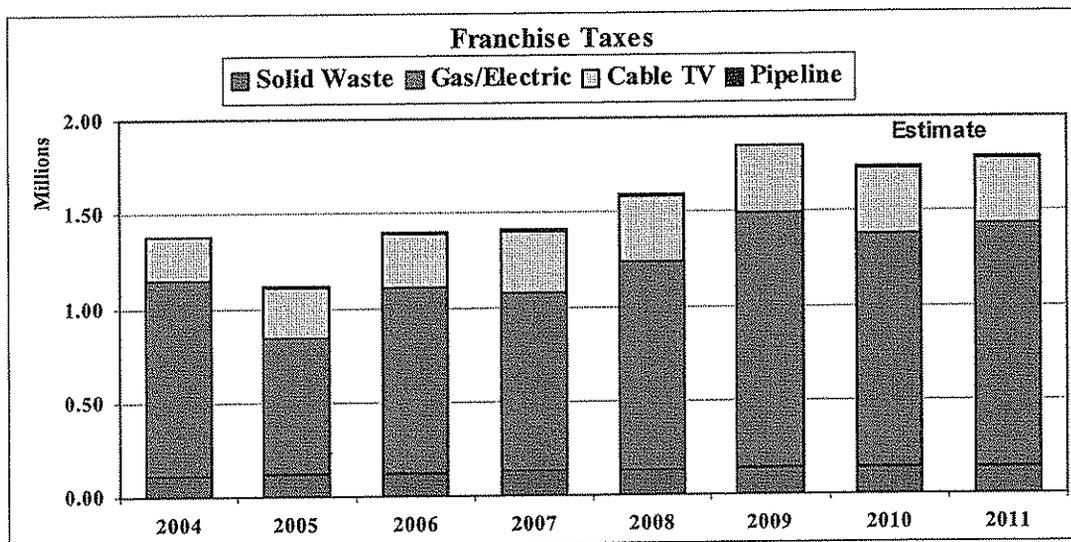


Utility Users Tax	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Proposed 2010	Proposed 2011
Gas/Electric	1,014,430	1,055,895	1,081,880	1,096,135	1,158,375	1,171,120	1,171,120	1,194,540
Cable TV	145,630	157,270	171,515	194,715	204,490	201,100	201,100	205,120
Communications	587,890	613,205	647,920	693,170	745,680	701,360	701,360	715,390
Valero	1,000,000	1,000,000	1,100,000	3,072,885	2,081,970	2,329,930	2,500,000	2,500,000
Total	2,747,950	2,826,370	3,001,315	5,056,905	4,190,515	4,403,510	4,573,580	4,615,050
Growth Rate								
Gas/Electric		4%	2%	1%	6%	1%	0%	2%
Cable TV		8%	9%	14%	5%	-2%	0%	2%
Communications		4%	6%	7%	8%	-6%	0%	2%
Valero		0%	10%	179%	-32%	12%	7%	0%
Average Growth		3%	6%	68%	-17%	5%	4%	1%

• **Franchise Fees.** The City receives Franchise Fees from four enterprises that operate in the community. Allied Waste Industries operates the Garbage Franchise through a negotiated agreement that expires in 2012 and pays \$140,000 per year. Comcast Cable operates the Cable Network through a negotiated agreement that expires in 2013 And pays the City 5% of gross receipts, which expected to stay flat for the next two years due to economic conditions. Kinder Morgan operates a Pipeline Franchise that began in 2005, is based on the amount of volume passing through the system, and yields approximate \$8,000 per year.

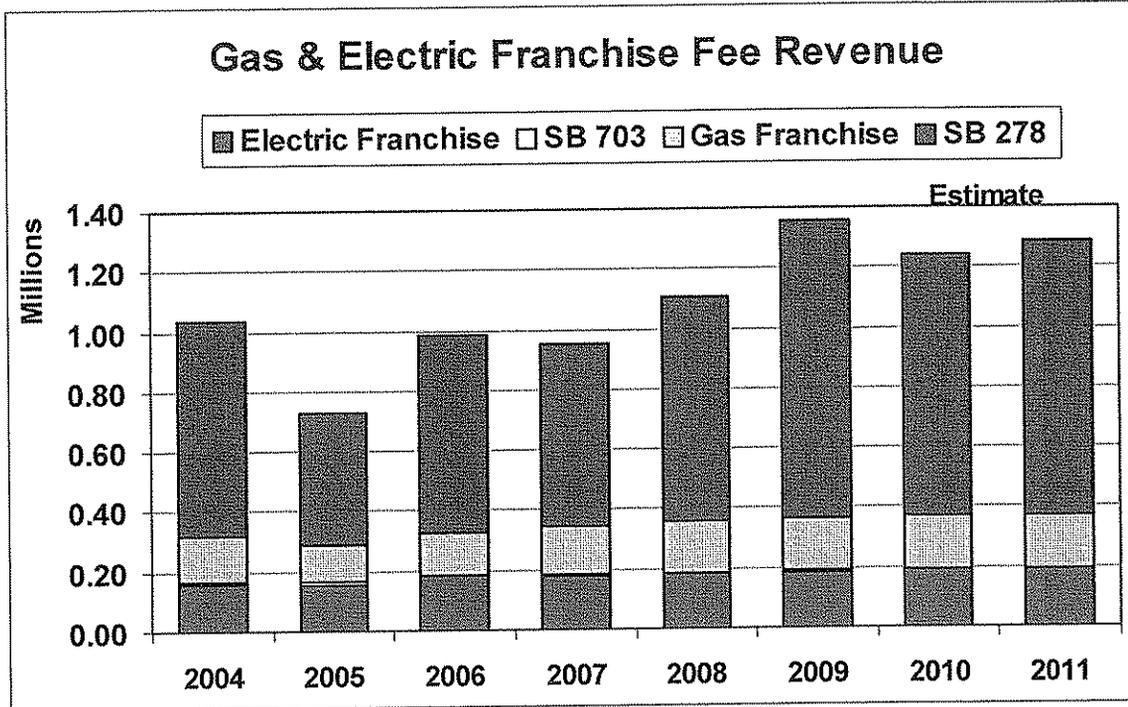
PG&E operates the Gas and Electric Franchise and transports gas and electricity from several wholesalers, in addition to it's own. The franchise is 2% of gross receipts and has improved through the years as commodity prices have increased, albeit at an uneven rate. One of the most difficult elements to predict is the amount of wholesale gas sold to Benicia and regulated by SB 278. This mandated surcharge can fluctuate widely as wholesale spot-market prices delivered by PG&E determine the amount of contract wholesale prices, primarily delivered by Conoco-Phillips to the Valero Refinery. Currently, the SB278 surcharge is 71% of total receipts.

Chart 7.



Franchise Tax	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Proposed 2010	Proposed 2011
Solid Waste	115,000	120,000	125,000	130,000	135,000	140,000	140,000	140,000
Gas/Electric	1,032,640	726,165	983,335	950,600	1,104,400	1,353,240	1,237,490	1,287,490
Cable TV	236,300	258,980	283,980	319,700	342,585	350,000	350,000	350,000
Pipeline	-	6,970	7,340	7,520	7,770	8,050	7,980	7,980
Total	1,383,940	1,112,115	1,399,655	1,407,820	1,589,755	1,851,290	1,735,470	1,785,470
Growth Rate								
Solid Waste		4%	4%	4%	4%	4%	0%	0%
Gas/Electric		-30%	35%	-3%	16%	23%	-9%	4%
Cable TV		10%	10%	13%	7%	2%	0%	0%
Pipeline			5%	2%	3%	4%	-1%	0%
Average Growth		-20%	26%	1%	13%	16%	-6%	3%

Chart 8

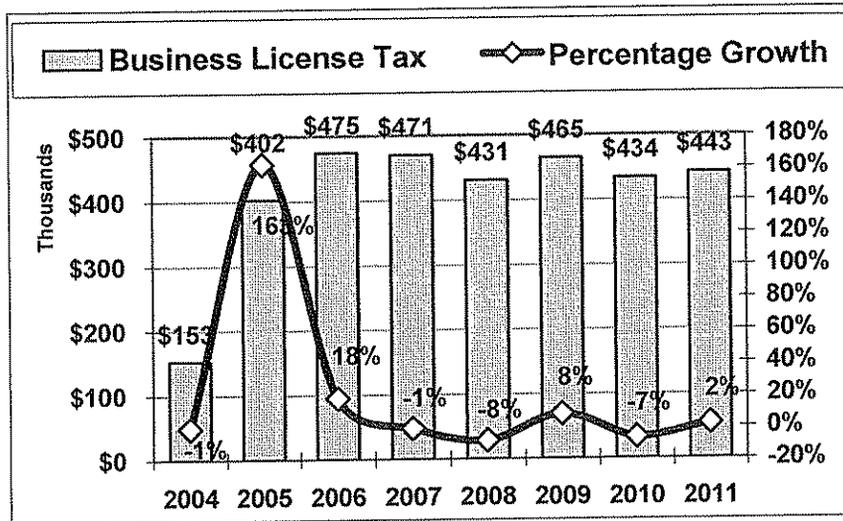


Fiscal Year	Electric Franchise		SB 703		Gas Franchise		SB 278		Total	
	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change
2004	162,081	-42.5%	3,689	32.0%	154,968	61.5%	711,904	116.2%	1,032,642	45.5%
2005	154,588	-4.6%	9,018	144.4%	125,585	-19.0%	436,974	-38.6%	726,165	-29.7%
2006	183,786	18.9%	3,695	-59.0%	139,617	11.2%	656,239	50.2%	983,336	35.4%
2007	179,822	-2.2%	2,604	-29.5%	159,985	14.6%	608,186	-7.3%	950,598	-3.3%
2008	183,939	2.3%	3,160	21.3%	170,823	6.8%	746,478	22.7%	1,104,400	16.2%
2009	185,951	1.1%	2,820	-10.8%	173,468	1.5%	991,000	32.8%	1,353,239	3.0%
2010	188,741	1.5%	2,904	3.0%	176,070	1.5%	869,775	-12.2%	1,237,490	3.0%
2011	191,572	1.5%	2,991	3.0%	178,711	1.5%	914,216	5.1%	1,287,490	3.0%
Share	15%		0.2%		14%		71%		100%	

Source: Benicia Comprehensive Annual Financial Report and PG&E records.

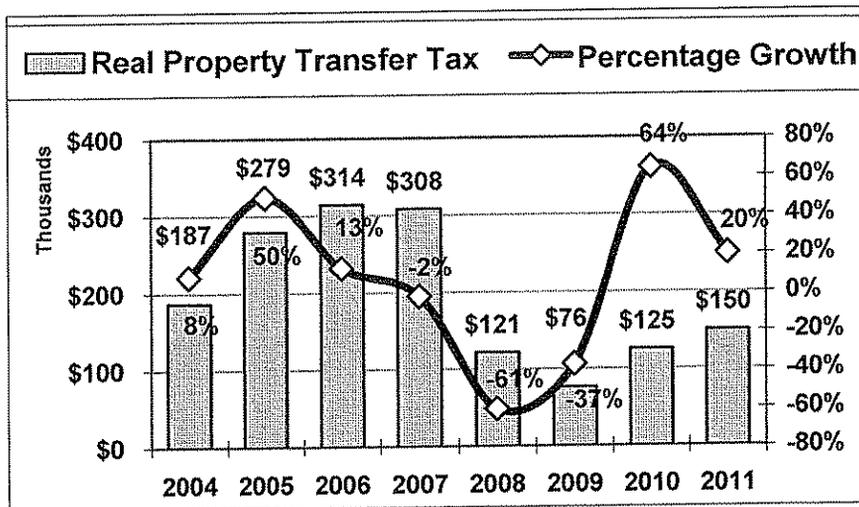
• **Business License Tax.** This tax is levied on firms doing business in Benicia. The tax is based on gross income and number of employees in three categories, Professional, Retail/Wholesale, and All Other. The tax was increased in 2005 by a vote of the citizens and included a new category for Multi-family business. During the analysis of Measure R, tax revenues were expected to increase from \$150,000 to \$450,000 annually. The expectations for the coming budget cycle are below the anticipated amounts due to economic conditions.

Chart 9



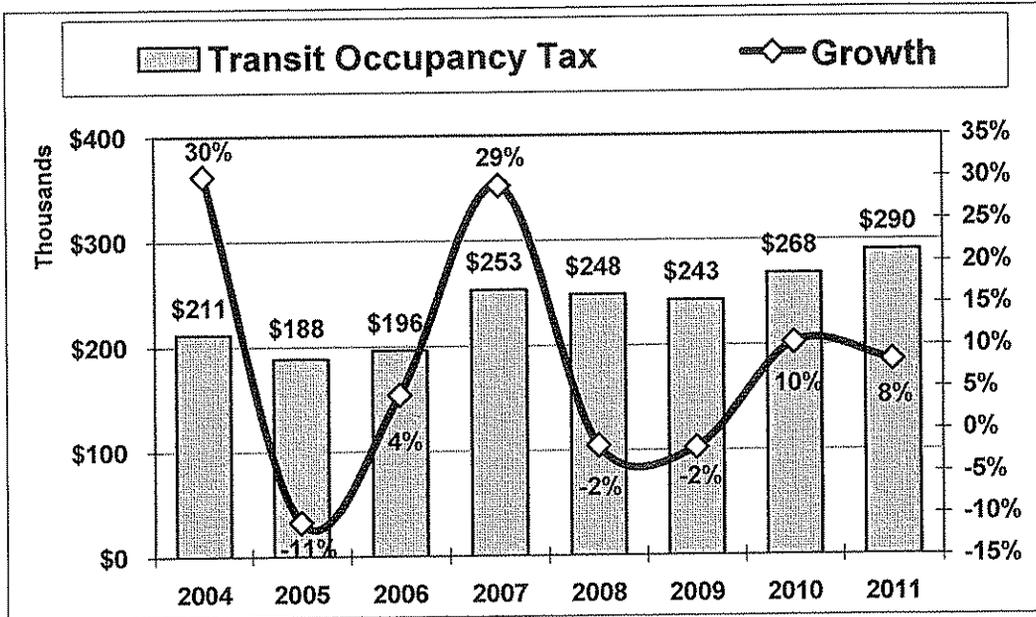
• **Real Property Transfer Tax.** Transfer of real property is subject to a tax of \$0.55 per \$500 of sales prices less encumbrances (0.11% rate). The City and Solano County each receive half of the revenue. The tax is collected by the County and is remitted to the City monthly. This is a relatively small but quite volatile source. It is strongly affected by the local real estate market and the rate of new construction. The decrease in sales volume and price over the past 2 years has reduced revenues substantially.

Chart 10



• **Transient Occupancy Tax.** Occupants of motel/hotel rooms pay 9% of rent for stays of 30 days or less. Government employees traveling on official business are exempt from the tax. Revenue growth depends on the number of rooms, level of occupancy and average room rates. The tax is collected by the hotel/motel operator and remitted to the City on a quarterly basis. There is a new hotel opening in the late summer near East Military and East 5th Street that is expected to generate an additional \$45,000 per year beginning 10/11, otherwise receipts are expected to stay flat due to economic conditions.

Chart 11



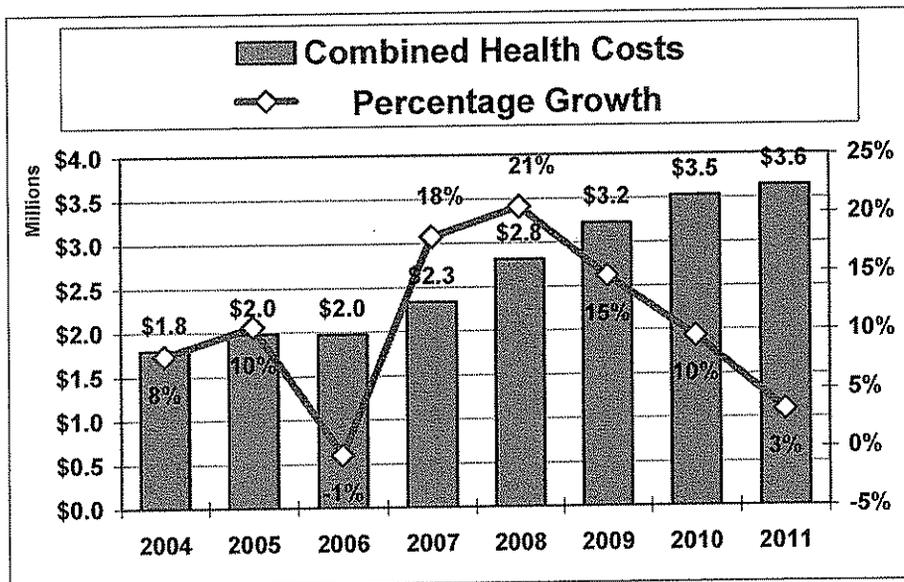
Major General Fund Expenditures

Health Insurance Costs. Medical, dental, and vision premiums are covered under current labor MOUs at 100% of the cost of the following 09/10 premiums:

Plan Description	Monthly Amount
Kaiser \$5 copay medical plan	\$1,439.98
Ameritas dental plan	150.05
VSP vision plan	25.44
Total	\$1,615.47

An employee may choose the Health Net plan and pay 50% of the difference between the Kaiser Rate and the Health Net Rate. The amounts included in the proposed budget reflect the actual premium costs for 09/10 and an increase of 5% for the 10/11 budget. As you can see from the following chart, the cost of health insurance has increased dramatically over the last decade and continues to outpace the City's revenue growth. The City is committed to MOU's through June 30, 2010 and will discuss cost-saving methods during the negotiations.

Chart 1



	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Estimated 2009	Proposed 2010	Proposed 2011
Insurance								
Health	1,487,225	1,674,516	1,653,783	1,982,292	2,445,247	2,853,654	3,115,620	3,215,784
Dental	237,968	239,858	251,288	277,042	292,718	294,827	339,533	349,775
Vision	71,141	69,897	69,255	71,576	72,874	73,598	73,420	75,488
Combined Health Cost	1,796,334	1,984,270	1,974,326	2,330,910	2,810,840	3,222,078	3,528,573	3,641,047
Change Rate								
Health		13%	-1%	20%	23%	17%	9%	3%
Dental		1%	5%	10%	6%	1%	15%	3%
Vision		-2%	-1%	3%	2%	1%	0%	3%
Percentage Growth	8%	10%	-1%	18%	21%	15%	10%	3%

Retirement Costs. The City's retirement costs are affected by PERS investment losses, payroll changes and actuarial factors. PERS is experiencing significant investment losses in 08/09 (at an annual rate of between 25-31% over the past several months). At PERS' recommendation, the City forecast assumes a 27.5% investment loss for 08/09, and a return to PERS' 7.75% actuarial assumption of annual gains thereafter. (To the extent that actual returns are below the 7.75% assumption, employers must recover them over the next 15-30 years through higher payments; higher levels of PERS investment returns above 7.75% can lead to lower employer payments.)

The 10/11 PERS rates (which will include the impact of a 5.1% loss for 07/08) will not be known until October 2009, but the City forecast assumes a 1% increase in the employer rate, based on the latest information from PERS. The big impact will come with the rates for 11/12, which will include the current fiscal year's assumed 27.5% investment loss. The immediate impact will be mitigated by the adoption by PERS of a new rate smoothing mechanism that uses a 30-year period for amortizing extraordinary investment losses; its impact is smaller rate increases in the near-term, but higher rates on an ongoing basis.

In 2006, the City issued Pension Obligation Bonds (POB) in order to generate savings over a 30 year period. The original issue amounted to \$13.9 million and was issued at rates ranging from 5.67% to 6.12% depending on the maturity date. Most of the net savings were recognized in the first 3 years of the issue and the balance will allow for the payment of interest and principal on the bonds. The City charges an incremental POB surcharge to each employee's retirement rate and deposits the amounts into the Retirement Stabilization Fund. The surcharge amounts are only expected to pay the POB interest and principal each year.

Chart 2

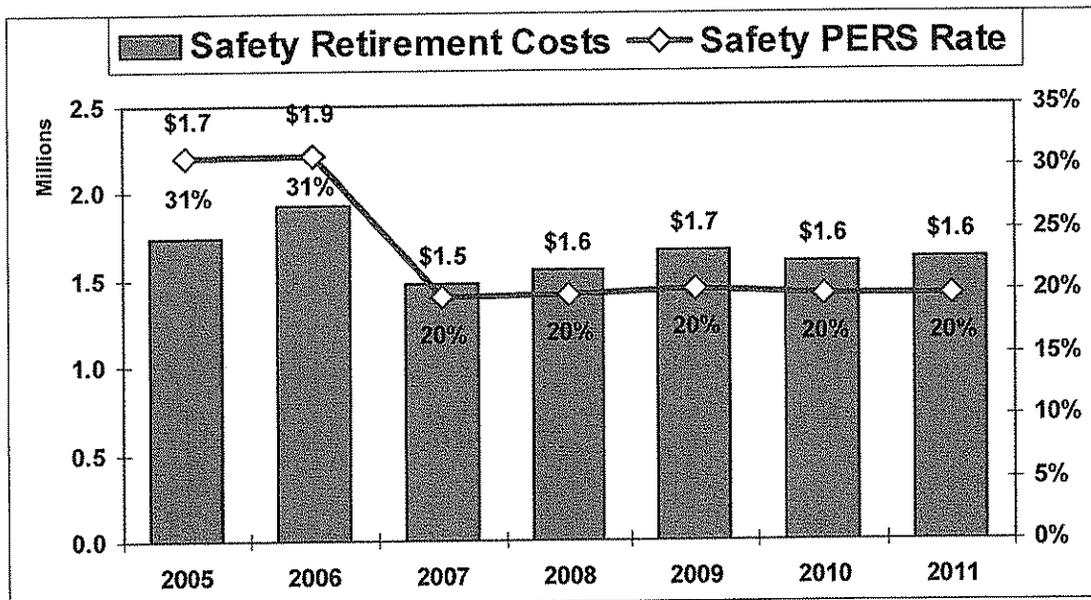
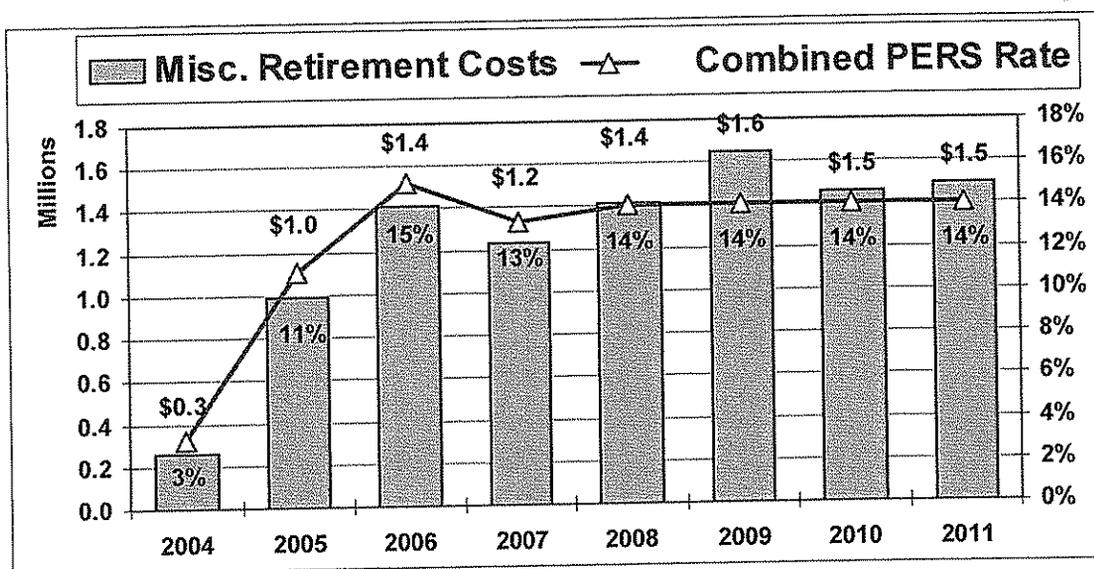


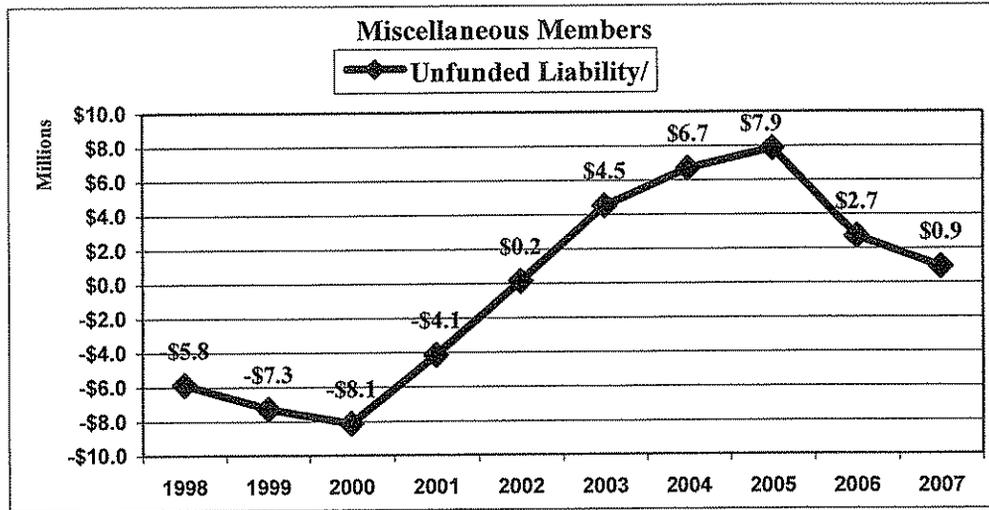
Chart 2 (cont.)

PERS Employer Contributi	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Estimated 2009	Proposed 2010	Proposed 2011
Safety Retirement Costs	1,068,119	1,735,861	1,926,816	1,472,764	1,554,007	1,667,209	1,596,955	1,617,213
Misc. Retirement Costs	258,977	993,117	1,416,571	1,237,478	1,408,718	1,646,129	1,458,368	1,491,882
Combined Retirement Costs	1,327,096	2,728,978	3,343,387	2,710,242	2,962,725	3,313,338	3,055,324	3,109,096
PERS Rates								
Safety PERS Rate	19.55%	30.79%	30.99%	19.58%	19.80%	20.16%	19.80%	19.80%
Safety POB Increment				10.92%	10.70%	10.34%	13.20%	13.20%
Combined Safety Rate	19.55%	30.79%	30.99%	30.50%	30.50%	30.50%	33.00%	33.00%
Miscellaneous	3.28%	11.04%	15.25%	10.05%	10.89%	12.18%	10.75%	10.70%
Misc POB Increment				3.25%	3.11%	1.82%	3.25%	3.30%
Combined PERS Rate	3.28%	11.04%	15.25%	13.30%	14.00%	14.00%	14.00%	14.00%



The following charts show the history of the Unfunded Accrued Actuarial Liability (UAAL) for the Miscellaneous and Safety Plans. The greater the UAAL, the greater the employer rate and vice versa. During the early part of the decade, PERS rates were reduced to zero as the UAAL became negative, meaning the value of the fund was greater than the value of the liability. PERS advised the City of Benicia the rate would remain a zero for over 20 years, which proved to be false as the above charts indicate.

**Chart 3
Unfunded Accrued Actuarial Liability**

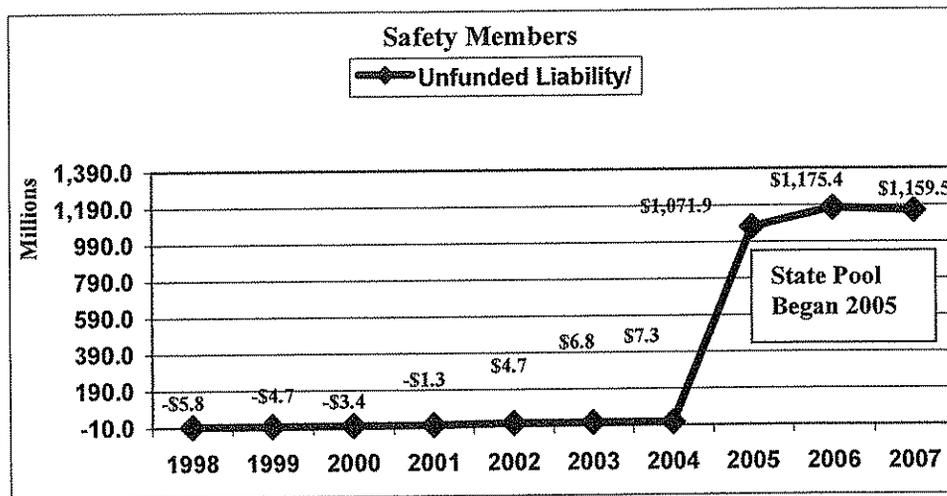


Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability/ (Excess Assets) (a-b)	Funded Status (b/a)	Annual Covered Payroll (c)	UAAL as a % of Payroll (a-b) / (c)	Employer Contrib. Rate
1998	15,589,851	21,439,850	(5,849,999)	137.5%	5,219,710	-112.1%	6.63%
1999	17,387,616	24,655,942	(7,268,326)	141.8%	5,787,443	-125.6%	6.12%
2000	19,371,640	27,506,306	(8,134,666)	142.0%	6,150,462	-132.3%	0.34%
2001	24,827,949	28,967,051	(4,139,102)	116.7%	7,079,317	-58.5%	0.00%
2002	28,353,131	28,201,335	151,796	99.5%	8,053,627	1.9%	0.00%
2003	33,792,454	29,269,778	4,522,676	86.6%	8,440,604	53.6%	0.38%
2004	38,425,034	31,733,986	6,691,048	82.6%	9,017,330	74.2%	3.28%
2005	43,013,766	35,158,198	7,855,568	81.7%	9,449,115	83.1%	11.04%
2006	48,996,809	46,282,296	2,714,513	94.5%	10,074,599	26.9%	15.25%
2007	52,482,247	51,555,288	926,959	98.2%	10,965,084	n/a	10.05%
2008	Due Oct '09	Due Oct '09	Due Oct '09	n/a	Due Oct '09	n/a	10.89%
2009	Due Oct '10	Due Oct '10	Due Oct '10	n/a	Due Oct '10	n/a	12.18%
2010	Due Oct '11	Due Oct '11	Due Oct '11	n/a	Due Oct '11	n/a	10.75%

* Pension Obligation Bond Issued in FY 2005-06 and Rates Adjusted in FY 2006-07.

** Estimates from PERS Actuaries. Full Detail due in following year's reports.

Chart 3
Unfunded Accrued Actuarial Liability



Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability/ (Excess Assets) (a-b)	Funded Status (b/a)	Annual Covered Payroll (c)	UAAL as a % of Payroll (a-b) / (c)	Employer Contrib. Rate
1998	\$ 27,569,318	\$ 33,390,813	\$ (5,821,495)	121.1%	\$ 3,677,389	-158.3%	10.82%
1999	34,113,268	38,859,424	(4,746,156)	113.9%	4,275,067	-111.0%	5.67%
2000	38,706,715	42,097,736	(3,391,021)	108.8%	4,492,748	-75.5%	0.00%
2001	41,901,244	43,203,676	(1,302,432)	103.1%	4,891,750	-26.6%	0.00%
2002	45,092,197	40,353,909	4,738,288	89.5%	5,047,896	93.9%	0.00%
2003	47,596,711	40,806,520	6,790,191	85.7%	6,217,127	109.2%	3.17%
2004	51,301,566	44,037,499	7,264,067	85.8%	6,584,618	110.3%	19.55%
2005	6,367,049,264	5,295,150,375	1,071,898,889	83.2%	6,847,285	15654.4%	30.79%
2006	7,278,049,834	6,102,615,567	1,175,434,267	83.8%	6,718,602	-	30.99%
2007	7,986,055,176	6,826,599,459	1,159,455,717	85.5%	7,398,994	Due Oct '08	19.58%
2008	Due Oct '09	Due Oct '09	Due Oct '09	n/a	6,847,285	Due Oct '09	19.80%
2009	Due Oct '10	Due Oct '10	Due Oct '10	n/a	6,718,602		20.16%
2010	Due Oct '11	Due Oct '11	Due Oct '11	n/a	7,398,994		20.15%

UAAL - Unfunded Actuarial Accrued Liability

* Pension Obligation Bond Issued in FY 2005-06 and Rates Adjusted in FY 2006-07. Columns A & B from FY04-05 until present are from the Public Safety Pool.

** Estimates from PERS Actuaries. Annual Covered Payroll is for Benicia Side Fund. Full Detail due in following year's reports.

Notes: The information in this schedule was designed to show the Unfunded Liability for PERS Retirement for the last 10 years. The information provided by the Actuaries is complete through June 30, 2007 but is limited for June 30, 2008, June 30, 2009 and 2010. The Public Safety Fund was Pooled with other Agencies beginning June 30, 2005 and information is limited for the Benicia amounts, referred to as a "Side Fund."

**2009-2011 Discretionary Projects
Ranking Form**

Special Meeting IV-A-19

Projects	(1) Optional Amounts	(2) Applicable Strategic Issues					(3) Top Investment Issues					(4) Top Survey Priorities				(5) Urgency	(6) Leverage	(7) Enables or Continuation of Important Projects, Programs & Svcs.	Total
		Health & Safety	Env.	Economic	Infrastr.	Quality of Life	Protecting Env.	Resources Public Safety	Streets	Down town	EMS	Rec Ctrs.	Senior Services						
Building & Related Infrastructure																			
Community Ctr. (Phase I)	\$610,000			1	1									1	1			1	7
Pool House Roof	\$250,000	1			1										1				7
COQ - Phase II	\$150,000			1	1										1				6
Fire Station 12 Improv.	\$265,000	1			1								1						6
Library Weatherization	\$15,000	1			1										1				6
City Hall Energy Efficiency/ADA Improv.	\$95,000		1		1										1				6
Library Basement	\$525,000			1	1								1						6
PD Locker Room Renovations & Repairs	\$30,000	1			1													1	5
Other																			
City Software (Streaming video/agenda mgmt, Windows software)	\$142,000		1		1														6
Waterfront Park	\$50,000		1		1													1	6
West Channel bridge removal	\$100,000	1			1													1	5
Museum Improvements	\$375,000			1	1														4
Artism Enhancement	\$235,000			1	1														4
City Tech Needs Assessment	\$40,000			1	1														4
Enhanced Main St. Support	\$35,000			1	1														4
Arts & Culture Commission	\$40,000			1	1														3
City Undergrounding Plan	\$25,000			1	1														3

Projects That Score Above 5 Points:

- Community Center (Phase 1)
- Pool House Roof
- COQ - Phase II
- Fire Station 12 Improvements
- Library Weatherization
- City Hall Energy Efficiency/ADA
- Library Basement
- City Software
- Waterfront Park
- PD Locker Room Renovations & Repair
- W. Channel Bridge removal

- 1) Amounts: Estimates of project costs
- 2) Strategic Issues Criteria: Each project was evaluated to determine which of the strategic issues it is best aligned with
- 3) Top Survey areas: Each project was evaluated to determine which of the top National Citizen Survey areas the project addresses
- 4) Key Drivers: Each project was evaluated to determine which of the key drivers from the National Citizen Survey the project addresses
- 5) Urgency: Each project was evaluated to determine if a significant opportunity will be lost if the action is not pursued immediately; or if a very significant adverse affect will occur if the action is not pursued immediately
- 6) Leverage: Each project was evaluated to determine if the action will attract substantial matching funds to complete the project
- 7) Enables completion of or continuation of important projects, programs or services: Means that the project is already underway and near completion and/or not pursuing the project will significantly impact continuation of important programs & services (e.g., bath house at the pool)

**Summary of Funding for Discretionary
Projects – Tiers 1, 2 and 3**

**Discretionary Projects
Tiers 1, 2 and 3 and Proposed Street Projects**

Tier I Project - Funded

This list includes the previously listed Tier I projects, with some changes/additions noted below.

Project	2009-10 Amount	2010-11 Amount	Rating	Status
Community Center - Phase I	\$610,000		7	Funded - General Fund
Pool House Roof	\$250,000		7	Funded - Parks Dedication
Commanding Officers Quarters - Phase II	\$150,000		6	Funded - Capital License
Fire Station 12 Improv.	\$265,000		6	Funded - Facility Maintenance
Library Weatherization	\$15,000		6	Funded - Facility Maintenance
City Hall Energy Efficiency/ADA Improvements	\$95,000		6	Funded - Facility Maint. - includes City Hall energy efficiency improv. and ADA improv.
Library Basement		\$525,000	6	Funded - General Fund (added from Tier II)
City Software	\$70,000	\$72,000	6	Funded - General Fund - includes agenda management and Windows software
PD Locker Room Renovations & Repair	\$30,000		5	Funded - Capital License
W. Channel Bridge Removal		\$100,000	5	Funded - General Fund - Reduced cost - (added from Tier III)
BIP Tech Needs Assessment	\$40,000		4	Move to Tier II - lower rating
Total	\$1,525,000	\$697,000		

Tier II Projects - Not Recommended for Funding - Alternative Provided

These projects were previously in Tier III, with the exception of the BIP Tech Study, but moved to Tier II because an alternative funding recommendation is provided, should funding of these projects be desired.

Project	2009-10 Amount	2010-11 Amount	Rating	Recommended Alternate Amount if Funding	
				Desired	
Museum Improvements	\$325,000	\$50,000	4		\$25,000
Tourism Enhancement	\$140,000	\$95,000	4		\$45,000
Enhanced Main St. Support	\$35,000	\$33,250	4		\$35,000
BIP Tech Needs Assessment	\$40,000		4		\$35,000
Arts & Culture Commission	\$40,000	\$40,000	3		\$20,000/ per fiscal year
Total	\$580,000	\$218,250			

Tier III Projects - Not Recommended for Funding

Project	2009-10 Amount	2010-11 Amount	Rating	Status
Utility Undergrounding Plan		\$25,000	3	Remains in Tier III - lower rating
Waterfront Park	\$50,000		6	Remains in Tier III - not in 2-year CIP
Total	\$50,000	\$25,000		

**Discretionary Projects
Tiers 1, 2 and 3 and Proposed Street Projects**

Project	Proposed Street Projects		
	2009-10 Amount	2010-11 Amount	Fund Source
City-wide Street Resurfacing	\$375,000	\$500,000.00	Gas Tax
City-wide Street Resurfacing	\$415,000		Prop 1B/Prop 42
Industrial Way Roadway Improv.	\$50,000	500,000.00	TIF
East 2nd Street Overlay	\$400,000		Stimulus
Bridge Repair	\$50,000		Funded - Gas Tax (added from Tier III)
Total	\$1,290,000	\$1,000,000	

**Summary of Impacted Funds for Discretionary
Projects**

Special Meeting IV-A-25

Summary of Impacted Funds for Discretionary Projects

Facility Maintenance Internal Service Fund

Description	FY08-09	FY09-10	FY10-11
Total revenues	432,555	326,575	326,775
General Fund Reallocation	(300,000)	(307,380)	(307,380)
Total expenses	(131,745)	(500,000)	(125,000)
Ending Working Capital	639,875	159,070	53,465

Vehicle Replacement Internal Service Fund

Description	FY08-09	FY09-10	FY10-11
Total revenues	897,665	558,060	606,880
General Fund Reallocation	(100,000)	(290,220)	(446,665)
Total expenses	(372,546)	(215,204)	(114,745)
Ending Working Capital	897,869	950,505	995,975

Equipment Replacement Internal Service Fund

Description	FY08-09	FY09-10	FY10-11
Total revenues	263,475	276,254	289,428
General Fund Reallocation	(100,000)	(220,000)	(220,000)
Total expenses	(86,394)	(52,958)	(125,000)
Ending Working Capital	618,719	622,015	633,388

Capital License Fund

Description	FY08-09	FY09-10	FY10-11
Total revenues	18,925	16,950	39,590
Total expenses	(104,685)	(190,000)	(10,000)
Ending Working Capital	180,055	7,005	36,595

Park Dedication Fund

Description	FY08-09	FY09-10	FY10-11
Total revenues	1,917,340	1,062,110	135,230
Total expenses	(3,197,745)	(400,000)	-
Ending Working Capital	(744,850)	(82,740)	52,490
Note: \$900,000 Grant Receivable at 6/30/2009			

**Minutes from the March 9, 2009 Human Services
and Arts Board meeting**

Special Meeting IV-A-27

**BENICIA HUMAN SERVICES AND ARTS BOARD
SPECIAL MEETING
MONDAY, MARCH 9, 2009 7:15 PM – DRAFT MINUTES
COMMISSION ROOM – CITY HALL
250 EAST L STREET
BENICIA, CA 94510**

I. Call to Order at 7:16 p.m.

II. Convene Meeting

A. Roll Call:

Present: Board Members Petrellese (by phone), Surratt, Caplin, Kozak, Blaufarb, Pollard, Salazar and Lessenger

Board Member Billing arrived after roll call.

Staff Present: Administrative Services Director, Anne Cardwell

B. Pledge of Allegiance

C. Reference to Fundamental Rights of the Public

III. Monthly Board Approvals:

A. Adoption of Agenda: Board Member Pollard made a motion for adoption, Board Member Kozak seconded, all in favor.

B. Approval of Minutes for January 12, 2009, January 23, 2009, February 9, 2009, and February 23, 2009: Board Member Lessenger noted a correction to the February 23, 2009 minutes, and then made a motion to approve all four sets of minutes, Board Member Kozak seconded, all in favor.

C. Approval of Financial Reports for February 2009: Board member Pollard made a motion for approval, and Board Member Salazar seconded, all in favor.

IV. Opportunity for Public Comment

None.

V. Correspondence

The Boar reviewed the items of correspondence included in the packet, i.e., a notation of a \$100 donation received from Janet Hein last month and a corrected progress report from Benicia Performing Arts.

VI. Grantee Reports

A. Discussion of Grantee Quarterly Reports

The Board reviewed a quarterly report from Benicia Community Arts (BCA). The Board agreed to invite BCA to the next meeting to provide additional information as a follow up to Board Member Billoing's annual site visit report from several months ago. It was noted there are still some unresolved questions remaining from that visit. The Board agreed to approve payment for the quarter. Board Member Pollard made a motion to approve the report, but invite BCA to the next Board meeting, Board Member Kozak seconded, all in favor.

The Board also reviewed and approved the quarterly report submitted by the Food Bank. Board Member Billing made the motion for approval, and Board Member Blaufarb seconded, all in favor.

B. Annual Grantee Site Visit Reports

There were not any annual site visit reports this month to review. The Board did review the Site Visit Schedule and it was noted that Board Member Lessenger and Board Member Kozak would be making a visit to Catholic Social Services in April.

VII. Action Items

A. Review of Grant Applications from Non-Profit Human Services & Arts Providers

Chair Member Surratt asked if there was any public comment on this agenda item. The nephew of Robin Winters indicated he would like to speak and read an email from Mr. Winters regarding concerns about Arts Benicia (email on file).

Mike Marcus, member of the executive board of Arts Benicia, noted that a number of representatives from Arts Benicia were present and available to answer any questions. Board member Blaufarb inquired about Kathryn Weller Renfrow's recent departure from Arts Benicia. Mr. Marcus confirmed her leave of absence and noted her potential continued involvement via a curator role. Adriene Rockwell from Arts Benicia spoke a bit about their budget and direction for the next year, including the lack of program cut backs and focus on exhibitions. Board Member Kozak inquired as to whether Arts Benicia had made reductions in their budget in anticipation of less funding from the City. Mr. Marcus expanded on Ms. Rockwell's statements, noting that the proposed budget as part of their application assumes full funding from the City.

Board Member Surratt noted that in these tough financial times, there would likely be impacts on the grant amounts. He noted that the Human Services and Arts Board makes recommendations on how to parcel out the funding, and the final amounts are decided by the City Council as part of the budget process.

With no further public comment, the Board proceeded to begin their evaluation process for determining recommended funding amounts. The Board began with the Human Services grant applications.

Human Services:

The Board decided that any organization scoring less than an average score of 70 would not be eligible for funding. This is consistent with how the recommendations for funding have been made previously. This eliminated Benicia Unified School District (BUSD) - Nutrition Program for consideration for funding. Summary of scores attached.

A number of scenarios were proposed and calculated in order to achieve the funding benchmarks of 1.) Same as 2008-09, 2.) 5% less, and 3.) 10% less. The general approach was to attempt to fully-fund, or fund at a higher percentage, those organizations that scored well, with an increased percentage deducted from the total amount requested for those groups that did not score as well. After much discussion the Board recommended the following:

1.) Same as 2008-09:

Benicia Community Action Council (CAC), Children's Nurturing Project (CNP) and Families in Transition (FIT), the three with the highest scores, receive their full funding request.

Catholic Social Services (CSS), Benicia Unified School District - Special Friends (SF) and Community Gardens (CG), who all scored above 70, receive 70% of their funding request

Reach Out receives 40% of their funding request, primarily due to the Board's concerns with the total amount requested by this organization being rather high based on proposed scope (i.e. \$30,000/year)

2.) 5% less:

CAC & FIT are funded at 95% of their funding request.

CNP is funded at 80% of their funding request.

CSS, SF and CG are funded at 70% of their funding request.

Reach Out is funded at 40% of their funding request,

3.) 10% less:

For the 10% less scenario, the Board was able to come up with a recommendation that allowed for an 8% reduction by reducing funding requests by approximately 5%.

CAC & FIT are funded at 90% of their funding request.

CNP is funded at 75% of their funding request.

CSS, SF and CG are funded at 65% of their funding request.

Reach Out is funded at 35% of their funding request.

Please see attached chart for recommended dollar amounts.

Board Member Pollard made a motion to present the above as the Board's recommendations to Council for funding of Human Services organizations for 2009-2011. Board Member Billing seconded. All in favor.

Arts:

A similar approach was taken with the Arts organizations. Benicia Ballet was eliminated from consideration of funding due to receiving a score below 70.

1.) Same as 2008-09:

Arts Benicia and BOTTG, the two with the highest scores - in the 90s, receive their full funding request.

BPA, who scored at the next tier, at 87, receives 90% of their funding request.

BCA, who scored a 71, receives just over 50% (i.e., 53%) of their funding request.

2.) 5% less:

BOTTG is fully funded (the Board made the decision to keep their funding at the same level in all three scenarios, based on the relatively small amount of the request and so that the amount funded would not fall below last year's funding amount).

Arts Benicia is funded at 95% of their funding request.

BPA is funded at 80% of their funding request.

BCA is funded at 50% of their funding request.

3.) 10% less:

Following some discussion by the Board, there was an opportunity for public comment. A question was raised by Mr. Marcus from Arts Benicia as to why the Board was attempting to reduce to 10% for the arts, when they only did 8% for human services. The Board ultimately came up with an approximately 8% (i.e., 8.8%) reduction scenario for the arts:

BOTTG is fully funded.

Arts Benicia is funded at 90% of their funding request.

BPA is funded at 70% of their funding request.

BCA is funded at 40% of their funding request.

Please see attached chart for recommended dollar amounts.

Board Member Lessenger made a motion to present the above as the Board's recommendations to Council for funding of Arts organizations for 2009-2011. Board Member Pollard seconded. All in favor.

B. Identification of Board Recommendations for the City's 2009-2011 Strategic Plan

The Board reviewed the recommendations from the 2007-09 strategic planning process. The Human Services and Arts Board then agreed on the following priorities to forward to the Mayor and City Council for inclusion in the 2009-2011 Strategic Plan.

- Maintain or increase funding for human services and arts
- Encourage coordination among human services organizations
- Encourage coordination among arts organizations
- Complete improvements necessary to open the Benicia Community Center
- Increase awareness of human services available to Benicians

VIII. Board Member Comments

None

IX. Adjournment: 10:45 p.m.

GRANT EVALUATION SUMMARY

Benicia Human Services and Arts Board

Budget Cycle 2009-2011

Member #	CAC	CSS	FIT	BUSD - S.F.	BUSD - N.P.	Comm Gardens	CNP	Reach Out	Benicia Ballet	Arts Benicia	BOITG	BPA	BCA	Member Name (Reference Only)
1	94	76	99	80	51	71	99	55	73	100	99	91	70	Becky Billing
2	95	69	90	77	54	73	92	77	67	98	97	87	74	Jerry Pollard
3	87	60	82	73	55	57	76	65	66	73	72	64	71	Mike Caplin
4	98	77	95	79	38	82	82	83	65	95	97	97	69	Leslie Lessenger
5	100	50	100	N/A	N/A	90	N/A	37	74	100	91	93	46	Ellen Blaufarb
6	87	86	73	70	70	89	78	69	70	86	84	83	71	Roy Salazar
7	N/A	75	100	72	34	75	95	78	55	95	100	95	70	Sharon Petrellese
8	92	72	89	70	68	58	68	78	55	90	84	82	83	Bob Surratt
9	92.5	88	100	90	62	76	100	91	70	99	98	89	83	Sandra Kozak
Total Points	746	653	828	611	432	671	690	633	595	836	822	781	637	
Average Points	93	73	92	76	54	75	86	70	66	93	91	87	71	

F:\shared\Finance\Human Services\Correspondence\2009-11 RFF\F\2009-11 Grant Evaluations with recommendations 031709.xls\Funding Matrix

GRANT FUNDING MATRIX

Benicia Human Services and Arts Board

Budget Cycle 2009-2011

Item	CAC	CSS	FIT	BUSD - S.F.	BUSD - N.P.	Comm Gardens	CNP	Reach Out	Total Human Services	Benicia Ballet	Arts Benicia	BOTIG	BPA	BCA	Total/ATS	Funding Totals
Year 1 Request	\$ 70,690	\$ 14,545	\$ 30,000	\$35,000	\$ 90,000	\$ 4,800	\$ 5,000	\$ 30,000	\$280,035	\$ 10,000	\$ 65,000	\$10,675	\$ 12,000	\$ 18,142	\$115,817	\$ 675,887
Year 2 Request	\$ 70,690	\$ 14,545	\$ 30,000	\$35,000	\$ 90,000	\$ 4,800	\$ 5,000	\$ 30,000	\$280,035	\$ 10,000	\$ 65,000	\$10,675	\$ 12,000	\$ 18,142	\$115,817	\$ 675,887
Total Request	\$ 141,380	\$ 29,090	\$ 60,000	\$70,000	\$ 180,000	\$ 9,600	\$ 10,000	\$ 60,000	\$560,070	\$ 20,000	\$130,000	\$21,350	\$ 24,000	\$ 36,284	\$231,634	\$ 1,351,774

Board Recommended at Various Budget A. Availability Levels:

Same total budget of 08-09	70,690	10,182	30,000	24,500	0	3,360	5,000	12,000	155,732	0	65,000	10,675	10,800	9,695	96,170	407,634
5% less	67,156	10,182	28,500	24,500	0	3,360	4,000	12,000	149,698	0	61,750	10,675	9,600	9,071	91,096	390,492
10% less	63,621	9,454	27,000	22,750	0	3,120	3,750	10,500	140,195	0	58,500	10,675	8,400	7,256	84,831	365,221

Summary of Total Annual Funding Level Targets			
	2008-09	5% less	10% less
Human Services	\$157,625	\$149,744	\$134,769
Arts	\$96,170	\$91,362	\$82,225
Totals	\$253,795	\$241,105	\$216,995

F:\shared\Finance\Human Services\Correspondence\2009-11 RFF\2009-11 Grant Evaluations with recommendations 031709.xls\Funding Matrix

Amended Budget Pages

All Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
General Fund	32,387,125	33,201,895	33,757,365	33,698,785	32,578,695	-3%	32,945,280	1%
Special Revenue Funds	3,101,545	3,498,035	3,423,910	3,160,345	3,564,880	4%	3,225,300	-10%
Debt Service Funds	1,129,940	1,174,805	1,266,685	1,166,535	1,161,790	-8%	1,161,790	-
Capital Project Funds	4,274,580	3,228,560	7,640,905	3,304,750	4,765,960	-38%	2,374,420	-50%
Internal Service Funds	3,618,555	4,450,215	3,743,690	3,833,580	3,798,179	1%	3,738,698	-2%
Enterprise Funds	39,501,930	19,815,950	21,086,595	16,799,565	17,152,140	-19%	17,631,515	3%
Agency Funds	2,168,535	2,000,870	1,921,080	1,505,014	1,498,720	-22%	1,498,720	0%
Revenue Total	\$ 86,182,210	67,370,330	72,840,230	63,468,574	64,520,364	-11%	62,575,723	-3%

Expenditures								
General Fund	30,086,505	33,391,895	36,280,740	36,261,535	32,732,565	-10%	32,801,235	0%
Special Revenue Funds	3,448,905	2,768,635	4,821,490	3,717,148	4,298,785	-11%	3,818,570	-11%
Debt Service Funds	3,109,095	1,457,400	1,180,750	1,183,745	1,185,970	0%	1,186,645	0%
Capital Project Funds	9,303,000	3,611,090	11,913,085	4,775,320	4,824,210	-60%	3,247,205	-33%
Internal Service Funds	4,142,475	5,414,090	4,464,145	3,541,260	3,727,840	-16%	3,679,569	-1%
Enterprise Funds	44,008,645	21,115,930	31,104,780	29,759,980	20,317,340	-35%	19,206,114	-5%
Agency Funds	2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%
Expenditure Total	96,176,025	69,672,850	91,685,720	81,154,874	68,936,890	-25%	65,776,868	-5%

Combined Surplus/(Deficit)	(9,993,815)	(2,302,520)	(18,845,490)	(17,686,300)	(4,416,526)	-77%	(3,201,145)	-28%
-----------------------------------	--------------------	--------------------	---------------------	---------------------	--------------------	-------------	--------------------	-------------

Fund Balance								
General Fund	6,966,135	7,242,575	6,513,785	6,553,780	6,535,000	0%	6,879,590	5%
Special Revenue Funds	2,701,315	3,430,715	2,028,685	3,011,882	2,289,652	13%	1,696,382	-26%
Debt Service Funds	1,409,550	1,126,955	1,212,890	1,109,745	1,085,565	-10%	1,060,710	-2%
Capital Project Funds	4,969,135	4,586,605	314,425	3,116,035	3,057,785	-	2,185,000	-29%
Internal Service Funds	3,211,440	3,052,525	2,753,755	3,373,450	2,943,789	7%	2,877,918	-2%
Enterprise Funds	26,797,153	24,223,427	15,002,214	17,771,529	16,910,433	13%	16,242,298	-4%
Agency Funds	3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%
Total Fund Balance	\$ 49,291,453	46,858,937	31,022,239	38,150,970	36,081,713	16%	34,258,977	-5%

6/10/2009 at 4:54 PM

Special Meeting IV-A-36

General Fund Summary - By Department

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed Budget 2009-10 (2/1)	%	Proposed Budget 2010-11 (3)	%
						(2)		(3/2)
Revenues								
City Council	0	200	0	1,280	500		500	
City Clerk	50	0	0	0	0		0	
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	190	570	0	2,400	500		500	
City Attorney	130	0	0	0	0		0	
Economic Development	0	1,000	0	30	0		0	
Human Resources	505	515	0	0	0		0	
Finance	30	0	0	0	0		0	
Library	74,195	67,365	72,770	61,505	64,505	-11%	64,505	0%
Community Development	510,100	482,585	363,450	361,600	361,900	0%	361,900	0%
Police	483,210	453,825	409,630	401,830	406,700	-1%	406,700	0%
Fire	286,275	335,435	402,080	392,080	360,000	-10%	360,000	0%
Public Works	198,000	45,255	89,500	84,550	41,500	-54%	41,500	0%
Parks & Community Services	961,310	1,023,270	948,220	1,032,280	1,023,560	8%	1,023,560	0%
Insurances	0	6,640	23,900	23,900	0		0	
Non-Departmental	27,511,940	29,291,595	29,493,210	29,407,725	29,521,255	0%	29,925,720	1%
Interfund Transfer-In	168,230	78,165	80,415	80,415	80,415	0%	80,415	0%
Revenue Total	\$ 30,246,735	31,843,270	31,975,685	31,942,305	31,958,695	0%	32,366,115	1%
Expenditures								
City Council	82,420	97,075	101,575	102,235	102,100	1%	105,180	3%
City Clerk	69,175	78,010	80,910	77,100	79,715	-1%	81,435	2%
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	418,230	454,430	546,205	545,355	565,665	4%	583,860	3%
City Attorney	571,485	569,185	579,195	585,940	620,030	7%	635,570	3%
Human Resources	450,820	365,100	375,385	337,880	349,700	-7%	360,930	3%
Finance	999,675	983,070	1,122,410	1,137,405	1,110,365	-1%	1,154,520	4%
Community Grants & Programs	388,225	486,255	506,750	506,750	405,485	-20%	404,205	0%
Economic Development	383,335	454,740	501,495	502,770	439,590	-12%	430,895	-2%
Library	1,144,595	1,209,775	1,273,790	1,260,860	1,267,045	-1%	1,230,160	-3%
Community Development	1,227,030	1,433,840	1,487,550	1,404,615	1,432,415	-4%	1,476,555	3%
Police	7,293,635	8,026,425	8,125,060	8,176,180	8,431,440	4%	8,631,390	2%
Fire	6,203,785	6,899,210	6,983,220	7,127,615	7,129,810	2%	7,283,540	2%
Public Works	1,774,765	1,956,655	2,086,645	2,053,595	1,894,985	-9%	1,926,840	2%
Parks & Community Services	4,366,800	5,268,170	5,443,905	5,227,920	5,174,520	-5%	5,287,955	2%
Insurances	725,110	712,735	516,625	581,630	528,855	2%	539,700	2%
Non-Departmental & Debt Service	1,547,545	2,164,320	1,701,290	1,782,685	1,452,220	-15%	1,141,460	-21%
Interfund Transfer-Out	632,785	595,815	698,745	695,055	750,765	7%	781,225	4%
Expenditure Total	\$ 28,331,985	31,811,660	32,223,265	32,198,300	31,832,565	-1%	32,156,235	1%
Operational Surplus/(Deficit)	1,914,750	31,610	(247,580)	(255,995)	126,130		209,880	
Capital Projects & Non-Recurring								
Non-Recurring Revenues	2,140,390	1,358,625	1,781,680	1,756,480	620,000	-65%	579,165	-7%
Non-Recurring Expenditures	1,754,520	1,580,235	4,057,475	4,063,235	900,000	-78%	645,000	-28%
Combined Surplus/(Deficit)	2,300,620	(190,000)	(2,523,375)	(2,562,750)	(153,870)		144,045	
Transfers to B.S. Loans Receivable	(190,115)	(281,145)	(66,440)	(145,810)	(175,085)		(200,545)	
Transfers to Project Reserves	2,550,535		(1,728,145)	(1,728,145)				
Misc Adj to Fund Balance	(97,050)	(185,295)						
Fund Balance	\$ 6,966,135	7,242,575	6,513,785	6,553,780	6,535,000		6,879,590	
Reserve Percentage	24.6%	22.8%	20.2%	20.4%	20.5%		21.4%	
Over/(Short) of 20% Requirement	1,299,738	880,243	69,132	114,120	168,487		448,343	

Special Revenue Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	56,155	68,435	26,000	19,905	525,615	-	418,900	-20%
Community Services Programs	30,760	58,300	33,810	40,735	34,895	3%	35,175	1%
Fire Special Revenue Funds	8,925	34,700	22,800	9,620	19,000	-17%	7,325	-
Gas Tax Funds	518,935	965,965	829,235	685,995	728,640	-12%	753,980	3%
Human Services Fund	117,495	250,210	256,770	256,770	243,670	-5%	243,670	0%
Landscaping & Lighting Districts	458,475	457,045	448,225	432,165	433,635	-3%	432,960	0%
Library Special Revenue Funds	1,146,930	1,123,125	1,127,560	1,070,400	1,039,015	-8%	1,024,735	-1%
Southern Pacific Depot	27,385	20,055	5,880	0	13,100	123%	25,700	96%
Police Special Revenue Funds	400,500	403,050	575,130	455,825	270,405	-53%	269,455	0%
Tourtlot Mitigation	30,455	28,890	18,250	6,600	5,000	-73%	5,000	0%
FEMA OES	20,850	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	40,000	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Activities	37,910	11,665	40,250	46,425	9,480	-76%	8,400	-11%
Revenue Total	\$ 3,101,545	3,498,035	3,423,910	3,160,345	3,564,880	4%	3,225,300	-10%

Expenditures								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	0	0	167,500	137,720	582,590	248%	476,875	-18%
Community Services Programs	200	43,200	80,515	80,515	55,300	-31%	55,425	0%
Fire Department Grants	13,975	27,260	37,865	16,400	42,920	13%	7,325	-
Gas Tax Funds	836,130	373,915	1,297,800	823,840	873,100	-33%	935,480	7%
Human Services Fund	139,185	254,600	257,995	271,495	241,790	-6%	241,790	0%
Landscaping & Lighting Districts	450,100	473,340	600,020	542,690	551,540	-8%	536,450	-3%
Library Grants	1,299,285	1,102,605	1,430,910	1,208,289	1,161,075	-19%	1,192,665	3%
Southern Pacific Depot	12,225	15,065	16,540	16,540	7,500	-55%	7,500	0%
Police Department Grants	366,595	347,155	685,245	314,955	464,545	-32%	289,690	-38%
Tourtlot Mitigation	42,515	33,505	112,975	74,975	43,000	-62%	43,000	0%
FEMA OES	13,530	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	37,790	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Activities	28,395	21,395	96,335	93,825	33,000	-66%	32,370	-2%
Expenditure Total	\$ 3,448,905	2,768,635	4,821,490	3,717,148	4,298,785	-11%	3,818,570	-11%

Combined Surplus/(Deficit) (347,360) 729,400 (1,397,580) (556,803) (733,905) -47% (593,270) -19%

Fund Balance								
BUSD Fields	0	0	0	0	0	-	0	-
Community Development Block Grants	373,305	441,740	300,240	323,925	266,950	-11%	208,975	-22%
Community Services Programs	133,155	148,255	101,550	108,475	88,070	-13%	67,820	-23%
Fire Department Grants	11,585	19,025	3,960	12,245	0	-100%	0	-
Gas Tax Funds	24,855	616,905	148,340	479,060	334,600	126%	153,100	-54%
Human Services Fund	117,425	113,035	111,810	98,310	100,190	-10%	102,070	2%
Landscaping & Lighting Districts	411,105	394,810	243,015	422,255	304,350	25%	200,860	-34%
Library Grants	512,095	532,615	229,265	394,726	272,666	19%	104,736	-62%
Southern Pacific Depot	127,595	132,585	121,925	116,045	121,645	0%	139,845	15%
Police Department Grants	189,800	245,695	131,130	386,565	192,425	47%	172,190	-11%
Tourtlot Mitigation	695,775	691,160	596,435	622,785	584,785	-2%	546,785	-6%
FEMA OES	0	0	0	0	0	-	0	-
Climate Plan Grant	0	0	2,210	0	0	-100%	0	-
BCDC Grant	0	0	0	0	0	-	0	-
Cable Television Activities	104,620	94,890	38,805	47,490	23,970	-38%	0	-100%
Total Fund Balance	\$ 2,701,315	3,430,715	2,028,685	3,011,882	2,289,652	13%	1,696,382	-26%

Debt Service Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Vilarrasa Senior Housing	4,405	114,810	114,315	113,815	114,310	0%	114,310	-
Police Remodel and Storm Water	337,430	276,975	276,680	276,680	276,680	0%	276,680	-
1997 Wastewater Bond	788,105	783,020	875,690	776,040	770,800	-12%	770,800	-
Revenue Total	\$ 1,129,940	1,174,805	1,266,685	1,166,535	1,161,790	-8%	1,161,790	0%
Expenditures								
Vilarrasa Senior Housing	63,000	114,315	114,315	114,310	114,310	0%	114,310	0%
Police Remodel and Storm Water	2,255,995	554,855	276,680	276,680	276,680	0%	276,680	0%
1997 Wastewater Bond	790,100	788,230	789,755	792,755	794,980	1%	795,655	0%
Expenditure Total	\$ 3,109,095	1,457,400	1,180,750	1,183,745	1,185,970	0%	1,186,645	0%
Combined Surplus/(Deficit)	(1,979,155)	(282,595)	85,935	(17,210)	(24,180)	-128%	(24,855)	3%
Fund Balance								
Vilarrasa Senior Housing	0	495	495	0	0	-	0	-
Police Remodel and Storm Water	277,880	0	0	0	0	-	0	-
1997 Wastewater Bond	1,131,670	1,126,460	1,212,395	1,109,745	1,085,565	-10%	1,060,710	-2%
Total Fund Balance	\$ 1,409,550	1,126,955	1,212,890	1,109,745	1,085,565	-10%	1,060,710	-2%

6/10/2009 at 4:54 PM

Special Meeting IV-A-39

Capital Project Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Capital License	285,530	49,605	20,560	18,925	16,950	-18%	39,590	134%
Community Center	15,650	116,815	3,700	239,010	861,780	-	50,000	-94%
Intermodal Center	43,485	52,825	47,000	21,095	50,000	6%	500,000	-
McAllister Assessment Dist.	417,025	1,160	0	1,300	1,100	-	1,100	0%
Park Dedication	735,190	905,455	2,848,145	1,917,340	1,062,110	-63%	135,230	-87%
Police Building	923,160	214,095	0	4,885	0	-	0	-
Traffic Mitigation	376,825	265,255	291,500	143,780	75,000	-74%	75,000	0%
Storm Water Improvements	1,050,515	683,140	290,290	152,025	200,000	-31%	205,000	2%
Donation Funded Projects	7,410	810	0	0	0	-	0	-
Special Fund Street Projects	119,790	890,385	4,137,010	792,010	2,491,020	-40%	835,500	-66%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	49,015	2,700	14,380	8,000	196%	533,000	6563%
Revenue Total	\$ 4,274,580	3,228,560	7,640,905	3,304,750	4,765,960	-38%	2,374,420	-50%

Expenditures								
Capital License	197,395	372,150	217,360	104,685	190,000	-13%	10,000	-95%
Community Center	227,750	438,275	1,574,645	363,110	560,000	-64%	50,000	-91%
Intermodal Center	0	31,530	173,700	21,095	50,000	-71%	500,000	900%
McAllister Assessment Dist.	3,311,380	0	0	0	0	-	0	-
Park Dedication	767,545	1,240,140	3,446,885	3,197,745	400,000	-88%	0	-100%
Police Building	1,273,175	190,455	78,375	31,075	28,065	-64%	0	-100%
Traffic Mitigation	702,445	260,375	1,395,650	294,815	1,005,495	-28%	781,445	-22%
Storm Water Improvements	1,853,245	502,590	290,290	242,015	200,000	-31%	205,000	2%
Donation Funded Projects	157,280	1,760	13,175	0	20,140	53%	0	-100%
Special Fund Street Projects	529,445	537,085	4,347,735	518,375	2,370,510	-45%	835,500	-65%
Casa de Vilarrasa	283,340	0	0	0	0	-	0	-
Library Basement Project	0	36,730	375,270	2,405	0	-100%	865,260	-
Expenditure Total	\$ 9,303,000	3,611,090	11,913,085	4,775,320	4,824,210	-60%	3,247,205	-33%

Combined Surplus/(Deficit)	(5,028,420)	(382,530)	(4,272,180)	(1,470,570)	(58,250)	99%	(872,785)	1398%
-----------------------------------	--------------------	------------------	--------------------	--------------------	-----------------	------------	------------------	--------------

Fund Balance								
Capital License	588,360	265,815	69,015	180,055	7,005	-90%	36,595	422%
Community Center	143,780	(177,680)	(1,748,625)	(301,780)	0	-100%	0	#DIV/0!
Intermodal Center	1,017,335	1,038,630	911,930	1,038,630	1,038,630	14%	1,038,630	0%
McAllister Assessment Dist.	20,600	21,760	21,760	23,060	24,160	11%	25,260	5%
Park Dedication	870,240	535,555	(63,185)	(744,850)	(82,740)	31%	52,490	-163%
Police Building	30,615	54,255	(24,120)	28,065	0	-100%	0	-
Traffic Mitigation	2,575,680	2,580,560	1,476,410	2,429,525	1,499,030	2%	792,585	-47%
Storm Water Improvements	(90,560)	89,990	89,990	0	0	-100%	0	-
Donation Funded Projects	21,090	20,140	6,965	20,140	0	-100%	0	-
Special Fund Street Projects	(508,005)	(154,705)	(365,430)	118,930	239,440	-166%	239,440	0%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	312,285	(60,285)	324,260	332,260	-651%	0	-100%
Total Fund Balance	\$ 4,969,135	4,586,605	314,425	3,116,035	3,057,785	873%	2,185,000	-29%

6/10/2009 at 4:54 PM

Special Meeting IV-A-40

Internal Service Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	544,435	568,060	470,915	429,515	568,625	21%	582,025	2%
Equipment Replacement	119,460	282,630	250,180	163,475	176,254	-30%	189,428	7%
Vehicle Replacement	474,210	899,645	470,275	797,670	267,840	-43%	160,215	-40%
Facility Maintenance	243,715	331,910	20,760	132,555	19,195	-8%	19,395	1%
Retirement Stabilization	1,334,300	1,270,605	1,342,060	1,122,000	1,266,400	-6%	1,293,000	2%
Revenue Total	\$ 3,618,555	4,450,215	3,743,690	3,833,580	3,798,179	1%	3,738,698	-2%

Expenses

Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	542,390	435,480	571,805	637,835	696,175	22%	708,499	2%
Equipment Replacement	76,710	43,045	156,960	86,390	52,960	-66%	58,055	10%
Vehicle Replacement	352,995	1,162,635	200,385	372,545	215,205	7%	114,745	-47%
Facility Maintenance	277,575	184,975	718,685	131,750	0	-100%	0	-
Retirement Stabilization	1,990,370	2,490,590	1,626,810	1,124,375	1,263,635	-22%	1,303,635	3%
Expense Total	\$ 4,142,475	5,414,090	4,464,145	3,541,260	3,727,840	-16%	3,679,569	-1%

Combined Surplus/(Deficit)	(523,920)	(963,875)	(720,455)	292,320	70,339	-110%	59,129	-16%
-----------------------------------	------------------	------------------	------------------	----------------	---------------	--------------	---------------	-------------

Working Capital

Admin Services - Enterprises	0	0	0	0	0	-	0	-
Fleet & Equipment Services	0	0	0	0	0	-	0	-
Workers' Compensation	753,945	464,845	785,640	285,130	157,580	-80%	31,106	-80%
Equipment Replacement	302,050	541,635	634,855	618,720	742,014	17%	873,387	18%
Vehicle Replacement	735,735	472,745	742,635	897,870	950,505	28%	995,975	5%
Facility Maintenance	492,135	639,070	(58,855)	639,875	159,070	-370%	53,465	-66%
Retirement Stabilization	927,575	934,230	649,480	931,855	934,620	44%	923,985	-1%
Total Working Capital	\$ 3,211,440	3,052,525	2,753,755	3,373,450	2,943,789	7%	2,877,918	-2%

6/10/2009 at 4:54 PM

Special Meeting IV-A-41

Enterprise Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Benicia Marina Fund	311,010	634,175	498,435	442,885	515,485	3%	538,945	5%
Benicia Transit Fund	1,556,635	1,409,540	1,215,495	1,215,495	1,134,995	-7%	1,186,660	5%
Wastewater Utility	9,049,435	7,898,535	7,878,000	7,473,785	7,650,410	-3%	7,850,410	3%
Water Utility	28,584,850	9,873,700	11,494,665	7,667,400	7,851,250	-32%	8,055,500	3%
Revenue Total	\$ 39,501,930	19,815,950	21,086,595	16,799,565	17,152,140	-19%	17,631,515	3%
Expenses								
Benicia Marina Fund	521,420	578,460	529,300	583,895	533,945	1%	538,945	1%
Benicia Transit Fund	1,781,125	1,999,820	1,181,965	1,181,965	2,155,425	82%	1,261,764	-41%
Wastewater Utility	7,840,055	7,281,805	11,475,625	10,878,820	8,531,120	-26%	8,155,855	-4%
Water Utility	33,866,045	11,255,845	17,917,890	17,115,300	9,096,850	-49%	9,249,550	2%
Expense Total	\$ 44,008,645	21,115,930	31,104,780	29,759,980	20,317,340	-35%	19,206,114	-5%
Combined Surplus/(Deficit)	(4,506,715)	(1,299,980)	(10,018,185)	(12,960,415)	(3,165,200)	-68%	(1,574,599)	-50%
Working Capital								
Benicia Marina Fund	103,755	159,470	128,605	18,460	0	-100%	0	-
Benicia Transit Fund	93,083	(13,963)	(93,651)	(93,651)	122,023	-230%	145,383	19%
Wastewater Utility	9,511,730	8,948,845	6,261,410	6,807,985	6,400,275	2%	6,367,830	-1%
Water Utility	17,088,585	15,129,075	8,705,850	11,038,735	10,388,135	19%	9,729,085	-6%
Total Working Capital	\$ 26,797,153	24,223,427	15,002,214	17,771,529	16,910,433	13%	16,242,298	-4%

6/10/2009 at 4:54 PM

Special Meeting IV-A-42

Agency Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Affordable Housing	755	755	350	500	500	43%	500	-
Drake/Gateway Infrastructure AD	145,480	122,150	152,440	84,870	83,790	-45%	83,790	0%
East 2nd St. Infrastructure	501,040	489,155	479,635	484,795	483,600	1%	483,600	0%
Fleetside Infrastructure	452,200	447,995	424,190	450,055	447,230	5%	447,230	0%
McAllister Infrastructure	930,950	940,815	864,465	484,795	483,600	-44%	483,600	0%
Benicia Historical Museum	138,110	0	0	0	0	-	0	-
Revenue Total	\$ 2,168,535	2,000,870	1,921,080	1,505,014	1,498,720	-22%	1,498,720	0%

Expenditures								
Affordable Housing	0	0	0	0	0	-	0	-
Drake/Gateway Infrastructure	144,595	141,845	152,440	147,440	76,560	-50%	72,530	-5%
East 2nd St. Infrastructure	482,120	478,280	479,635	479,635	479,465	0%	477,410	0%
Fleetside Infrastructure	425,365	430,360	424,190	424,190	428,940	1%	423,000	-1%
McAllister Infrastructure	865,195	863,325	864,465	864,620	865,215	0%	864,590	0%
Benicia Historical Museum	160,125	0	0	0	0	-	0	-
Expenditure Total	\$ 2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%

Combined Surplus/(Deficit)	91,135	87,060	350	(410,871)	(351,460)	-4%	(338,810)	-4%
-----------------------------------	---------------	---------------	------------	------------------	------------------	------------	------------------	------------

Fund Balance								
Affordable Housing	17,825	18,580	18,930	19,080	19,580	3%	20,080	3%
Drake/Gateway Infrastructure	236,710	217,015	217,015	154,445	161,675	-26%	172,935	7%
East 2nd St. Infrastructure	661,245	672,120	672,120	677,280	681,415	1%	687,605	1%
Fleetside Infrastructure	586,555	604,190	604,190	630,055	648,345	7%	672,575	4%
McAllister Infrastructure	1,606,740	1,684,230	1,684,230	1,733,690	1,748,475	4%	1,763,885	1%
Benicia Historical Museum	127,650	0	0	0	0	-	0	-
Total Fund Balance	\$ 3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%

6/10/2009 at 4:54 PM

Special Meeting IV-A-43



City Manager's Office
MEMORANDUM

Date: June 12, 2009
To: Mayor & City Council
From: City Manager
Re: June 15th Budget Workshop Update

As noted in the staff report distributed on Wednesday, June 10, the topics for the June 15 Study Session are:

1. Brief Summary of Workshop #1
2. Q&A from Workshop #1
3. Discretionary Projects funding: response to Council and public questions and comments
4. Community Group Funding Recommendations
5. Public Comment
6. Continued Department Budget Presentations

Budget Schedule:

Given the potential impacts on our Budget from the on-going State Budget deliberations, and remaining uncertainties about property tax and sales tax estimates, it is recommended that the third budget study session be held on June 23rd and budget adoption be deferred to the June 30 tentatively scheduled budget meeting.

Significant Uncertainties:

Substantial reductions in City revenues are under serious consideration in Sacramento as State leaders attempt to find measures to deal with a forecasted \$24 million deficit. Possible measures include:

1. Borrowing 8% of City property taxes (\$1.3 million for Benicia).
2. Taking or borrowing 70% to all of our Gas Taxes and Prop. 42 transportation funds (\$300,000 and \$200,000 respectively for Benicia).
3. Taking Special Law Enforcement funds that pay for one Police Officer and equipment and technology funding (about \$250,000).

Additionally, property tax estimates from the County Assessor received in the last few days appear to be about \$200,000 less than our previous estimate.

Property Tax Borrowing Proposal Impact:

If proposals to borrow property taxes should be approved, staff continues to believe that temporary backfilling from the General Fund reserve is appropriate. The State is Constitutionally required to repay borrowing with interest within three years. The General Fund 20% reserve is intended for avoiding service disruptions from financial problems that occur such as this. The General Fund reserve would exceed \$5 million if 8% were taken (over 15% of annual expenditures).

Should Gas Tax funds and Prop. 42 funds be taken, we recommend continuing our planned major street projects (over \$1 million per year) based on the State's duty to repay with interest borrowed Gas Tax funds, and based on the availability of Gas Tax, TIF and Prop. 42 balances.

Discretionary Project Recommendation:

Based on Council comments at the June 1st meeting, staff looked for opportunities to free-up additional funds to meet priorities. Staff found ways to reduce funding for some recommended projects and found additional sources of funds for some others. The most significant change is funding available for the Library Basement project in the second year. Most of the additional funding comes from greater levels of appropriation from the Internal Services funds and use of the General Fund reserve above the 20% required level.

In spite of the additional appropriations, the ending combined balance of the Internal Service Funds will remain significant at the end of the two-year budget period (\$1.6 million v. \$2.1 million at the beginning). Additionally, the General Fund will have a balance above the 20% requirement of over \$100,000 in Year-1 and \$400,000 in Year-2. The overall impact for Replacement Funds is that the funds do not grow as planned and as needed for the long-term replacement of plant and equipment. Nonetheless, staff believes the value of the projects funded is worth the temporary reduction in the replacement fund balances. Note, four years ago, no such funds were in existence.

Criteria and Rating Method for Discretionary Projects:

Staff briefed Council on June 1st regarding the criteria used to rank projects. In the meeting packet distributed Wednesday, June 10th, staff included the Rating Sheet and scores for projects. Projects that scored higher were generally more responsive to Strategic Issues identified in the Strategic Planning Process, and more in-line with priorities expressed by the public in the National Citizen Survey taken last fall.

Staff recommendations, revised somewhat since the June 1st workshop, continue to adhere to the rankings from the application of the criteria with one exception: the BIP Technology Needs Assessment. While this project did not gain the 5 minimum points in the evaluation process, staff believes that it should be funded (\$35,000). The Assessment is an investment in maintaining the viability of a strong industrial park, which the City's economic prosperity depends upon. While the summary of Tier 1-3 projects included in the June 15th packet currently includes this project

under Tier II along with other projects that received lower ratings, it should be clarified that this project is one that staff recommends including under Tier I and funding.

Alternative Funding of Discretionary Projects:

Based on Council comments on June 1st, staff has suggested funding at reduced levels for four projects:

- | | |
|---|-------------|
| 1. Arts and Culture Commission | \$20,000/yr |
| 2. Tourism: funding TBID consultant | \$40,000 |
| 3. Main Street funding for community events | \$35,000 |
| 4. Benicia Historical Museum – additional funding | \$25,000/yr |

While not included in staff recommendations, these projects could possibly be funded from anticipated amounts in the General Fund anticipated above the 20% reserve.

Attachments:

- Questions and Answers from June 1, 2009 Budget Workshop
- Updated Amended Budget Pages (replaces the attachment in 6/15/09 packet distributed on 6/10/09)

QUESTIONS & ANSWERS FROM JUNE 1, 2009

Questions and Answers from June 1, 2009 Budget Workshop

Council Questions:

1. Prop. 1-A borrowing:

a. Any loop holes for State to avoid paying back, delaying?

The word is the State would borrow the money and pay it back in the third year. The advice from Michael Coleman is to not speculate about what will happen after they pay it back.

b. Interest Rate: Who makes the decision?

There is no stipulated interest rate but the last Gas Tax borrowing earned interest at the LAIF rate.

c. Can we book the State's payback obligation as a short or near-term asset to comply with the balanced budget policy?

We can, but the auditors are leaning towards "not recognizing the receivable" until the State demonstrates its ability to repay.

2. State Budget take-aways: What are the additional possibilities?

a. Sales Tax?

No, we are mandated 1%.

b. Property Tax?

There is always talk of reallocation of the percentages, similar to ERAF but legislators are hinting about solving their own problem without causing harm to other agencies.

c. Special Law Enforcement funding?

Most likely will see a reduction as this is partially pass-thru Federal Funding and California match money. At least \$250,000 at risk.

3. Police Station Remedial Work: Are we out of legal compliance?

No, inspections of our holding cells are conducted annually and they meet legal requirements. The recent Grand Jury report gave several suggestions on the police facility that warrant further discussion, specifically in areas that may expose the City to civil liability, i.e., ADA accessibility, security, etc.

4. Concerns about impact of an additional wave of foreclosures on property tax revenues, particularly in 2010.

Per the HDL letter, we can expect a round of foreclosures as jumbo loans reset and second mortgage balloon payments become due in the near future. The recent residential value decline has now stretched back to 2001 levels. Staff has reserved \$100 million for additional residential assessed valuation losses but

expects the amount will be fully offset by the increased value from the Valero Improvement Projects.

Public Questions:

1. Streaming Video/Agenda Management: Reconcile the references to \$43,000 v. \$250,000:

The \$250,000 reported in the Strategic Plan figure includes streaming video at \$43,000, agenda management \$27,000, public safety technology at \$90,000, enhanced GIS capabilities at \$90,000. The recommendation is to proceed with the Streaming Video and Agenda Management. Staff is also recommending upgrades to the Microsoft Office Suite.

2. Is there money for Cemetery improvements?

In the cemetery budget there is \$25,000 each year for cemetery improvements plus \$20,000 per year for vaults. The formula did not show the amount in the category amount, but it is listed in the Line Item Budget.

**3. Discretionary Project funding criteria: What are they?
Show relative rankings by staff.**

See attachment to June 15, 2009 Budget Workshop staff report for rankings.

a. Downtown was left off the evaluation criteria even though it was in top four investment priorities of public per the National Citizen Survey?

It was not left off the evaluation criteria on the ranking sheet; it was left off the power point presentation by mistake.

4. Budgets with extraordinary increases in line items (major objects of expenditure):

Will be reported on by each Department Head during presentations.

5. Explain cost increases in City Treasurer, City Attorney, IT.

a. City Treasurer cost increases were explained at the June 1st workshop: There are now .2 FTEs assigned to the City Treasurer department. The allocation covers the time spent by four finance staff that do bank reconciliations, investment recording and investment reporting. The costs are paid directly from the earnings of the consolidated investment pool.

b. City Attorney salary and benefit increase: The City Attorney started FY 2008-09 with a budget of \$296,000 for Salaries, an amount that was later reduced to \$255,000 as part of the City's budget reduction efforts, i.e. frozen positions. The proposed budget includes funds to cover the reinstatement of some part-time clerical support, and thus the increase in salary and benefit costs.

- c. **IT Salary and Benefit increase:** The IT department added a new employee in October 2008. The position was only budgeted for 8 months last year and 12 months in the proposed budget. The balance of the increases reflect merit increases for the IT Manager and IT Analyst.

6. Economic Development Budget:

a. Add Economic Development Strategy to responsibilities

Done, it will be included in final version.

b. Explain what we get with the proposed Budget (comment was made there is no progress on the Tourism Program recommended in the Budget).

If an amount less than the requested amount (\$195,000 in 2009-10 and \$150,000 in 2010-11) is approved, staff will, in consultation with the EDB and other stakeholders, determine which of the recommended elements would be prioritized.

c. Main St.: What is implication if enhanced funding is not approved?

Need additional funding to continue to plug gap from discontinuing Waterfront Festival after 2006 and building replacement event, Art & Jazz Festival. The currently proposed contract will need to be revised/renegotiated; 3rd and 4th of July events in jeopardy for 2010. Economy and loss of the Waterfront Festival have impacted revenue significantly.

7. West L-St. undergrounding proposal: Is it feasible?

a. Provide statement about feasibility of project v. Rule 20 criteria

Staff confirmed with PG&E that West L St. will not qualify for a Rule 20a undergrounding project since it is not a major street.

b. Do we need to fund a project consultant/manager at \$25,000 to get an UG project going?

Yes, a project consultant would be necessary to help staff navigate through the highly specialized Rule 20 program process in cooperation with PG&E who would take the lead role on behalf of the utility companies.

8. Library Project:

a. Contact Congressman George Miller's office again for funding assistance

The Library Director believes that most likely Federal funds will come through the Broadband Technology grants, and she is monitoring the progress of these on a regular basis. Applications are not yet available. Staff will continue to stay in contact with Congressman Miller's office as well.

9. Arts and Culture Commission:

a. Show the cost elements making-up the \$40,000 staffing proposal:

\$23,591 for a part-time Management Analyst

\$15,000 for operating supplies

\$38,591 Total

Staff support time was estimated based on information gained from other cities with arts and culture commissions (e.g., Redwood City, El Cerrito and Richmond) regarding staff time necessary to support such a commission.

b. What Department will staff the Commission?

To be determined by the City Manager when funding for commission is resolved.

10. Explore VIP Settlement 2008 as a source of funds for priority projects:

a. BUSD fields maintenance?

If it is for changes that achieve measurable water conservation. It was anticipated the Sustainability Commission would review and make recommendations for water conservation and climate action plan projects. The Commission has not yet been established. Additionally, it does not seem likely that substantial reduction in field maintenance costs from application of VIP Settlement 2008 funds could be expected.

b. City Hall Structural repairs?

It's possible that a project could be conceived that would result in substantial energy savings. Staff will explore potential of seeking VIP Settlement 2008 funds.

11. Risks of relying on State to pay back borrowed funds?

Sell receivable? During the 2004 VLF borrowing of \$600,000, the City sold the receivable at a cost of \$45,000.

12. Will the Budget maintain public safety service levels?

Yes

13. Tourism Project: find a way to fund

There may be funds available in excess of the 20% reserve that could fund an element of the proposed program, e.g., \$45,000 for a TBID. This would postpone the enhanced marketing activity, but would build the foundation for long-term funding of an enhanced tourism program.

14. PERS costs: more discussion on possibilities of steep rate hikes

This will not occur until 3rd year. See June 15 staff report for additional information.

15. COQ \$150,000: What does that buy?

This project consists of adding A/C to the current HVAC system, AT&T installing phone and data lines, and Comcast installing cable and Internet access. (\$150,000)

16. Community Center \$610,000: What does that buy?

The Community Center project will include restoration of the south wing, which includes four (4) existing classrooms, one existing restroom, and conversion of a storage area to a restroom. This work will include installing new drywall (tape, texture, and paint), new flooring, cabinetry, window coverings, alarm system, and certification of the fire alarm system. (\$610,000)

17. Swim Pool Roof: explain \$250,000 cost and any alternatives, e.g., could project be delayed.

The swimming pool bathhouse roof project will require removal and replacement of the existing roof and roof structure and relocating electrical, gas, and plumbing lines. It will also require that we install ADA access from the pool deck into the restroom facility and install ADA restrooms in the bathhouse. Due to the current condition of the roof and structural integrity of the structure this project cannot be delayed. The Building Official has inspected the facility and recommends the project begin at the conclusion of the 2009 swim season. (\$250,000)

18. Tier 1 and possibly 2 and 3: identify projects that are "compliance" required and identify projects that are citizen requests.

To be provided at the June 15th budget workshop.

19. Need Policy for use of Internal Service Funds.

Will provide information at future budget workshops.

UPDATED AMENDED BUDGET PAGES

All Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
General Fund	32,387,125	33,201,895	33,757,365	33,698,785	32,578,695	-3%	32,945,280	1%
Special Revenue Funds	3,101,545	3,498,035	3,423,910	3,160,345	3,564,880	4%	3,225,300	-10%
Debt Service Funds	1,129,940	1,174,805	1,266,685	1,166,535	1,161,790	-8%	1,161,790	-
Capital Project Funds	4,274,580	3,228,560	7,640,905	3,304,750	4,765,960	-38%	2,374,420	-50%
Internal Service Funds	3,618,555	4,450,215	3,743,690	3,833,580	3,678,179	-2%	3,618,678	-2%
Enterprise Funds	39,501,930	19,815,950	21,086,595	16,799,565	17,152,140	-19%	17,631,515	3%
Agency Funds	2,168,535	2,000,870	1,921,080	1,505,014	1,498,720	-22%	1,498,720	0%
Revenue Total	\$ 86,182,210	67,370,330	72,840,230	63,468,574	64,400,364	-12%	62,455,703	-3%
Expenditures								
General Fund	30,086,505	33,391,895	36,280,740	36,261,535	32,732,565	-10%	32,801,235	0%
Special Revenue Funds	3,448,905	2,768,635	4,821,490	3,717,148	4,298,785	-11%	3,818,570	-11%
Debt Service Funds	3,109,095	1,457,400	1,180,750	1,183,745	1,185,970	0%	1,186,645	0%
Capital Project Funds	9,303,000	3,611,090	11,913,085	4,775,320	4,824,210	-60%	3,247,205	-33%
Internal Service Funds	4,142,475	5,414,090	4,464,145	3,541,260	4,227,840	-5%	3,804,569	-10%
Enterprise Funds	44,008,645	21,115,930	31,104,780	29,759,980	20,317,340	-35%	19,206,114	-5%
Agency Funds	2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%
Expenditure Total	96,176,025	69,672,850	91,685,720	81,154,874	69,436,890	-24%	65,901,868	-5%
Combined Surplus/(Deficit)	(9,993,815)	(2,302,520)	(18,845,490)	(17,686,300)	(5,036,526)	-73%	(3,446,165)	-32%
Fund Balance								
General Fund	6,966,135	7,242,575	6,513,785	6,553,780	6,535,000	0%	6,879,590	5%
Special Revenue Funds	2,701,315	3,430,715	2,028,685	3,011,882	2,289,652	13%	1,696,382	-26%
Debt Service Funds	1,409,550	1,126,955	1,212,890	1,109,745	1,085,565	-10%	1,060,710	-2%
Capital Project Funds	4,969,135	4,586,605	314,425	3,116,035	3,057,785	-	2,185,000	-29%
Internal Service Funds	3,211,440	3,052,525	2,753,755	3,373,450	2,823,789	3%	2,637,898	-7%
Enterprise Funds	26,797,153	24,223,427	15,002,214	17,771,529	16,910,433	13%	16,242,298	-4%
Agency Funds	3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%
Total Fund Balance	\$ 49,291,453	46,858,937	31,022,239	38,150,970	35,961,713	16%	34,018,957	-5%

General Fund Summary - By Department

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed Budget 2009-10 (2/1)	% (2)	Proposed Budget 2010-11 (3)	% (3/2)
Revenues								
City Council	0	200	0	1,280	500		500	
City Clerk	50	0	0	0	0		0	
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	190	570	0	2,400	500		500	
City Attorney	130	0	0	0	0		0	
Economic Development	0	1,000	0	30	0		0	
Human Resources	505	515	0	0	0		0	
Finance	30	0	0	0	0		0	
Library	74,195	67,365	72,770	61,505	64,505	-11%	64,505	0%
Community Development	510,100	482,585	363,450	361,600	361,900	0%	361,900	0%
Police	483,210	453,825	409,630	401,830	406,700	-1%	406,700	0%
Fire	286,275	335,435	402,080	392,080	360,000	-10%	360,000	0%
Public Works	198,000	45,255	89,500	84,550	41,500	-54%	41,500	0%
Parks & Community Services	961,310	1,023,270	948,220	1,032,280	1,023,560	8%	1,023,560	0%
Insurances	0	6,640	23,900	23,900	0		0	
Non-Departmental	27,511,940	29,291,595	29,493,210	29,407,725	29,521,255	0%	29,925,720	1%
Interfund Transfer-In	168,230	78,165	80,415	80,415	80,415	0%	80,415	0%
Revenue Total	\$ 30,246,735	31,843,270	31,975,685	31,942,305	31,958,695	0%	32,366,115	1%
Expenditures								
City Council	82,420	97,075	101,575	102,235	102,100	1%	105,180	3%
City Clerk	69,175	78,010	80,910	77,100	79,715	-1%	81,435	2%
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	418,230	454,430	546,205	545,355	565,665	4%	583,860	3%
City Attorney	571,485	569,185	579,195	585,940	620,030	7%	635,570	3%
Human Resources	450,820	365,100	375,385	337,880	349,700	-7%	360,930	3%
Finance	999,675	983,070	1,122,410	1,137,405	1,110,365	-1%	1,154,520	4%
Community Grants & Programs	388,225	486,255	506,750	506,750	405,485	-20%	404,205	0%
Economic Development	383,335	454,740	501,495	502,770	439,590	-12%	430,895	-2%
Library	1,144,595	1,209,775	1,273,790	1,260,860	1,267,045	-1%	1,230,160	-3%
Community Development	1,227,030	1,433,840	1,487,550	1,404,615	1,432,415	-4%	1,476,555	3%
Police	7,293,635	8,026,425	8,125,060	8,176,180	8,431,440	4%	8,631,390	2%
Fire	6,203,785	6,899,210	6,983,220	7,127,615	7,129,810	2%	7,283,540	2%
Public Works	1,774,765	1,956,655	2,086,645	2,053,595	1,894,985	-9%	1,926,840	2%
Parks & Community Services	4,366,800	5,268,170	5,443,905	5,227,920	5,174,520	-5%	5,287,955	2%
Insurances	725,110	712,735	516,625	581,630	528,855	2%	539,700	2%
Non-Departmental & Debt Service	1,547,545	2,164,320	1,701,290	1,782,685	1,452,220	-15%	1,141,460	-21%
Interfund Transfer-Out	632,785	595,815	698,745	695,055	750,765	7%	781,225	4%
Expenditure Total	\$ 28,331,985	31,811,660	32,223,265	32,198,300	31,832,565	-1%	32,156,235	1%
Operational Surplus/(Deficit)	1,914,750	31,610	(247,580)	(255,995)	126,130		209,880	
Capital Projects & Non-Recurring								
Non-Recurring Revenues	2,140,390	1,358,625	1,781,680	1,756,480	620,000	-65%	579,165	-7%
Non-Recurring Expenditures	1,754,520	1,580,235	4,057,475	4,063,235	900,000	-78%	645,000	-28%
Combined Surplus/(Deficit)	2,300,620	(190,000)	(2,523,375)	(2,562,750)	(153,870)		144,045	
Transfers to B.S. Loans Receivable	(190,115)	(281,145)	(66,440)	(145,810)	(175,085)		(200,545)	
Transfers to Project Reserves	2,550,535		(1,728,145)	(1,728,145)				
Misc Adj to Fund Balance	(97,050)	(185,295)						
Fund Balance	\$ 6,966,135	7,242,575	6,513,785	6,553,780	6,535,000		6,879,590	
Reserve Percentage	24.6%	22.8%	20.2%	20.4%	20.5%		21.4%	
Over/(Short) of 20% Requirement	1,299,738	880,243	69,132	114,120	168,487		448,343	

Special Revenue Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	56,155	68,435	26,000	19,905	525,615	-	418,900	-20%
Community Services Programs	30,760	58,300	33,810	40,735	34,895	3%	35,175	1%
Fire Special Revenue Funds	8,925	34,700	22,800	9,620	19,000	-17%	7,325	-
Gas Tax Funds	518,935	965,965	829,235	685,995	728,640	-12%	753,980	3%
Human Services Fund	117,495	250,210	256,770	256,770	243,670	-5%	243,670	0%
Landscaping & Lighting Districts	458,475	457,045	448,225	432,165	433,635	-3%	432,960	0%
Library Special Revenue Funds	1,146,930	1,123,125	1,127,560	1,070,400	1,039,015	-8%	1,024,735	-1%
Southern Pacific Depot	27,385	20,055	5,880	0	13,100	123%	25,700	96%
Police Special Revenue Funds	400,500	403,050	575,130	455,825	270,405	-53%	269,455	0%
Tourtlot Mitigation	30,455	28,890	18,250	6,600	5,000	-73%	5,000	0%
FEMA OES	20,850	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	40,000	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Activities	37,910	11,665	40,250	46,425	9,480	-76%	8,400	-11%
Revenue Total	\$ 3,101,545	3,498,035	3,423,910	3,160,345	3,564,880	4%	3,225,300	-10%

Expenditures								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	0	0	167,500	137,720	582,590	248%	476,875	-18%
Community Services Programs	200	43,200	80,515	80,515	55,300	-31%	55,425	0%
Fire Department Grants	13,975	27,260	37,865	16,400	42,920	13%	7,325	-
Gas Tax Funds	836,130	373,915	1,297,800	823,840	873,100	-33%	935,480	7%
Human Services Fund	139,185	254,600	257,995	271,495	241,790	-6%	241,790	0%
Landscaping & Lighting Districts	450,100	473,340	600,020	542,690	551,540	-8%	536,450	-3%
Library Grants	1,299,285	1,102,605	1,430,910	1,208,289	1,161,075	-19%	1,192,665	3%
Southern Pacific Depot	12,225	15,065	16,540	16,540	7,500	-55%	7,500	0%
Police Department Grants	366,595	347,155	685,245	314,955	464,545	-32%	289,690	-38%
Tourtlot Mitigation	42,515	33,505	112,975	74,975	43,000	-62%	43,000	0%
FEMA OES	13,530	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	37,790	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Activities	28,395	21,395	96,335	93,825	33,000	-66%	32,370	-2%
Expenditure Total	\$ 3,448,905	2,768,635	4,821,490	3,717,148	4,298,785	-11%	3,818,570	-11%

Combined Surplus/(Deficit)	(347,360)	729,400	(1,397,580)	(556,803)	(733,905)	-47%	(593,270)	-18%
-----------------------------------	------------------	----------------	--------------------	------------------	------------------	-------------	------------------	-------------

Fund Balance								
BUSD Fields	0	0	0	0	0	-	0	-
Community Development Block Grants	373,305	441,740	300,240	323,925	266,950	-11%	208,975	-22%
Community Services Programs	133,155	148,255	101,550	108,475	88,070	-13%	67,820	-23%
Fire Department Grants	11,585	19,025	3,960	12,245	0	-100%	0	-
Gas Tax Funds	24,855	616,905	148,340	479,060	334,600	126%	153,100	-54%
Human Services Fund	117,425	113,035	111,810	98,310	100,190	-10%	102,070	2%
Landscaping & Lighting Districts	411,105	394,810	243,015	422,255	304,350	25%	200,860	-34%
Library Grants	512,095	532,615	229,265	394,726	272,666	19%	104,736	-62%
Southern Pacific Depot	127,595	132,585	121,925	116,045	121,645	0%	139,845	15%
Police Department Grants	189,800	245,695	131,130	386,565	192,425	47%	172,190	-11%
Tourtlot Mitigation	695,775	691,160	596,435	622,785	584,785	-2%	546,785	-6%
FEMA OES	0	0	0	0	0	-	0	-
Climate Plan Grant	0	0	2,210	0	0	-100%	0	-
BCDC Grant	0	0	0	0	0	-	0	-
Cable Television Activities	104,620	94,890	38,805	47,490	23,970	-38%	0	-100%
Total Fund Balance	\$ 2,701,315	3,430,715	2,028,685	3,011,882	2,289,652	-13%	1,696,382	-26%

Debt Service Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Vilarrasa Senior Housing	4,405	114,810	114,315	113,815	114,310	0%	114,310	-
Police Remodel and Storm Water	337,430	276,975	276,680	276,680	276,680	0%	276,680	-
1997 Wastewater Bond	788,105	783,020	875,690	776,040	770,800	-12%	770,800	-
Revenue Total	\$ 1,129,940	1,174,805	1,266,685	1,166,535	1,161,790	-8%	1,161,790	0%
Expenditures								
Vilarrasa Senior Housing	63,000	114,315	114,315	114,310	114,310	0%	114,310	0%
Police Remodel and Storm Water	2,255,995	554,855	276,680	276,680	276,680	0%	276,680	0%
1997 Wastewater Bond	790,100	788,230	789,755	792,755	794,980	1%	795,655	0%
Expenditure Total	\$ 3,109,095	1,457,400	1,180,750	1,183,745	1,185,970	0%	1,186,645	0%
Combined Surplus/(Deficit)	(1,979,155)	(282,595)	85,935	(17,210)	(24,180)	-128%	(24,855)	3%
Fund Balance								
Vilarrasa Senior Housing	0	495	495	0	0	-	0	-
Police Remodel and Storm Water	277,880	0	0	0	0	-	0	-
1997 Wastewater Bond	1,131,670	1,126,460	1,212,395	1,109,745	1,085,565	-10%	1,060,710	-2%
Total Fund Balance	\$ 1,409,550	1,126,955	1,212,890	1,109,745	1,085,565	-10%	1,060,710	-2%

Capital Project Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Capital License	285,530	49,605	20,560	18,925	16,950	-18%	39,590	134%
Community Center	15,650	116,815	3,700	239,010	861,780	-	50,000	-94%
Intermodal Center	43,485	52,825	47,000	21,095	50,000	6%	500,000	-
McAllister Assessment Dist.	417,025	1,160	0	1,300	1,100	-	1,100	0%
Park Dedication	735,190	905,455	2,848,145	1,917,340	1,062,110	-63%	135,230	-87%
Police Building	923,160	214,095	0	4,885	0	-	0	-
Traffic Mitigation	376,825	265,255	291,500	143,780	75,000	-74%	75,000	0%
Storm Water Improvements	1,050,515	683,140	290,290	152,025	200,000	-31%	205,000	2%
Donation Funded Projects	7,410	810	0	0	0	-	0	-
Special Fund Street Projects	119,790	890,385	4,137,010	792,010	2,491,020	-40%	835,500	-66%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	49,015	2,700	14,380	8,000	196%	533,000	6563%
Revenue Total	\$ 4,274,580	3,228,560	7,640,905	3,304,750	4,765,960	-38%	2,374,420	-50%
Expenditures								
Capital License	197,395	372,150	217,360	104,685	190,000	-13%	10,000	-95%
Community Center	227,750	438,275	1,574,645	363,110	560,000	-64%	50,000	-91%
Intermodal Center	0	31,530	173,700	21,095	50,000	-71%	500,000	900%
McAllister Assessment Dist.	3,311,380	0	0	0	0	-	0	-
Park Dedication	767,545	1,240,140	3,446,885	3,197,745	400,000	-88%	0	-100%
Police Building	1,273,175	190,455	78,375	31,075	28,065	-64%	0	-100%
Traffic Mitigation	702,445	260,375	1,395,650	294,815	1,005,495	-28%	781,445	-22%
Storm Water Improvements	1,853,245	502,590	290,290	242,015	200,000	-31%	205,000	2%
Donation Funded Projects	157,280	1,760	13,175	0	20,140	53%	0	-100%
Special Fund Street Projects	529,445	537,085	4,347,735	518,375	2,370,510	-45%	835,500	-65%
Casa de Vilarrasa	283,340	0	0	0	0	-	0	-
Library Basement Project	0	36,730	375,270	2,405	0	-100%	865,260	-
Expenditure Total	\$ 9,303,000	3,611,090	11,913,085	4,775,320	4,824,210	-60%	3,247,205	-33%
Combined Surplus/(Deficit)	(5,028,420)	(382,530)	(4,272,180)	(1,470,570)	(58,250)	-99%	(872,785)	-1398%
Fund Balance								
Capital License	588,360	265,815	69,015	180,055	7,005	-90%	36,595	422%
Community Center	143,780	(177,680)	(1,748,625)	(301,780)	0	-100%	0	#DIV/0!
Intermodal Center	1,017,335	1,038,630	911,930	1,038,630	1,038,630	14%	1,038,630	0%
McAllister Assessment Dist.	20,600	21,760	21,760	23,060	24,160	11%	25,260	5%
Park Dedication	870,240	535,555	(63,185)	(744,850)	(82,740)	31%	52,490	-163%
Police Building	30,615	54,255	(24,120)	28,065	0	-100%	0	-
Traffic Mitigation	2,575,680	2,580,560	1,476,410	2,429,525	1,499,030	2%	792,585	-47%
Storm Water Improvements	(90,560)	89,990	89,990	0	0	-100%	0	-
Donation Funded Projects	21,090	20,140	6,965	20,140	0	-100%	0	-
Special Fund Street Projects	(508,005)	(154,705)	(365,430)	118,930	239,440	-166%	239,440	0%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	312,285	(60,285)	324,260	332,260	-651%	0	-100%
Total Fund Balance	\$ 4,969,135	4,586,605	314,425	3,116,035	3,057,765	873%	2,185,000	29%

Internal Service Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	544,435	568,060	470,915	429,515	568,625	21%	582,025	2%
Equipment Replacement	119,460	282,630	250,180	163,475	56,254	-78%	69,408	23%
Vehicle Replacement	474,210	899,645	470,275	797,670	267,840	-43%	160,215	-40%
Facility Maintenance	243,715	331,910	20,760	132,555	19,195	-8%	19,395	1%
Retirement Stabilization	1,334,300	1,270,605	1,342,060	1,122,000	1,266,400	-6%	1,293,000	2%
Revenue Total	\$ 3,618,555	4,450,215	3,743,690	3,833,580	3,678,179	-2%	3,618,678	-2%

Expenses								
Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	542,390	435,480	571,805	637,835	696,175	22%	708,499	2%
Equipment Replacement	76,710	43,045	156,960	86,390	52,960	-66%	58,055	10%
Vehicle Replacement	352,995	1,162,635	200,385	372,545	215,205	7%	114,745	-47%
Facility Maintenance	277,575	184,975	718,685	131,750	500,000	-30%	125,000	-75%
Retirement Stabilization	1,990,370	2,490,590	1,626,810	1,124,375	1,263,635	-22%	1,303,635	3%
Expense Total	\$ 4,142,475	5,414,090	4,464,145	3,541,260	4,227,840	-5%	3,804,569	-10%

Combined Surplus/(Deficit)	(523,920)	(963,875)	(720,455)	292,320	(549,661)	-24%	(185,891)	-66%
-----------------------------------	------------------	------------------	------------------	----------------	------------------	-------------	------------------	-------------

Working Capital								
Admin Services - Enterprises	0	0	0	0	0	-	0	-
Fleet & Equipment Services	0	0	0	0	0	-	0	-
Workers' Compensation	753,945	464,845	785,640	285,130	157,580	-80%	31,106	-80%
Equipment Replacement	302,050	541,635	634,855	618,720	622,014	-2%	633,367	2%
Vehicle Replacement	735,735	472,745	742,635	897,870	950,505	28%	995,975	5%
Facility Maintenance	492,135	639,070	(58,855)	639,875	159,070	-370%	53,465	-66%
Retirement Stabilization	927,575	934,230	649,480	931,855	934,620	44%	923,985	-1%
Total Working Capital	\$ 3,211,440	3,052,525	2,753,755	3,373,450	2,823,789	3%	2,637,898	-7%

Enterprise Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Benicia Marina Fund	311,010	634,175	498,435	442,885	515,485	3%	538,945	5%
Benicia Transit Fund	1,556,635	1,409,540	1,215,495	1,215,495	1,134,995	-7%	1,186,660	5%
Wastewater Utility	9,049,435	7,898,535	7,878,000	7,473,785	7,650,410	-3%	7,850,410	3%
Water Utility	28,584,850	9,873,700	11,494,665	7,667,400	7,851,250	-32%	8,055,500	3%
Revenue Total	\$ 39,501,930	19,815,950	21,086,595	16,799,565	17,152,140	-19%	17,631,515	3%
Expenses								
Benicia Marina Fund	521,420	578,460	529,300	583,895	533,945	1%	538,945	1%
Benicia Transit Fund	1,781,125	1,999,820	1,181,965	1,181,965	2,155,425	82%	1,261,764	-41%
Wastewater Utility	7,840,055	7,281,805	11,475,625	10,878,820	8,531,120	-26%	8,155,855	-4%
Water Utility	33,866,045	11,255,845	17,917,890	17,115,300	9,096,850	-49%	9,249,550	2%
Expense Total	\$ 44,008,645	21,115,930	31,104,780	29,759,980	20,317,340	-35%	19,206,114	-5%
Combined Surplus/(Deficit)	(4,506,715)	(1,299,980)	(10,018,185)	(12,960,415)	(3,165,200)	-68%	(1,574,599)	-50%
Working Capital								
Benicia Marina Fund	103,755	159,470	128,605	18,460	0	-100%	0	-
Benicia Transit Fund	93,083	(13,963)	(93,651)	(93,651)	122,023	-230%	145,383	19%
Wastewater Utility	9,511,730	8,948,845	6,261,410	6,807,985	6,400,275	2%	6,367,830	-1%
Water Utility	17,088,585	15,129,075	8,705,850	11,038,735	10,388,135	19%	9,729,085	-6%
Total Working Capital	\$ 26,797,153	24,223,427	15,002,214	17,771,529	16,910,433	13%	16,242,298	-4%

Agency Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Proposed 2009-10 (2)	% (2/1)	Proposed 2010-11 (3)	% (3/2)
Revenues								
Affordable Housing	755	755	350	500	500	43%	500	-
Drake/Gateway Infrastructure AD	145,480	122,150	152,440	84,870	83,790	-45%	83,790	0%
East 2nd St. Infrastructure	501,040	489,155	479,635	484,795	483,600	1%	483,600	0%
Fleetside Infrastructure	452,200	447,995	424,190	450,055	447,230	5%	447,230	0%
McAllister Infrastructure	930,950	940,815	864,465	484,795	483,600	-44%	483,600	0%
Benicia Historical Museum	138,110	0	0	0	0	-	0	-
Revenue Total	\$ 2,168,535	2,000,870	1,921,080	1,505,014	1,498,720	-22%	1,498,720	0%
Expenditures								
Affordable Housing	0	0	0	0	0	-	0	-
Drake/Gateway Infrastructure	144,595	141,845	152,440	147,440	76,560	-50%	72,530	-5%
East 2nd St. Infrastructure	482,120	478,280	479,635	479,635	479,465	0%	477,410	0%
Fleetside Infrastructure	425,365	430,360	424,190	424,190	428,940	1%	423,000	-1%
McAllister Infrastructure	865,195	863,325	864,465	864,620	865,215	0%	864,590	0%
Benicia Historical Museum	160,125	0	0	0	0	-	0	-
Expenditure Total	\$ 2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%
Combined Surplus/(Deficit)	91,135	87,060	350	(410,871)	(351,460)		(338,810)	-4%
Fund Balance								
Affordable Housing	17,825	18,580	18,930	19,080	19,580	3%	20,080	3%
Drake/Gateway Infrastructure	236,710	217,015	217,015	154,445	161,675	-26%	172,935	7%
East 2nd St. Infrastructure	661,245	672,120	672,120	677,280	681,415	1%	687,605	1%
Fleetside Infrastructure	586,555	604,190	604,190	630,055	648,345	7%	672,575	4%
McAllister Infrastructure	1,606,740	1,684,230	1,684,230	1,733,690	1,748,475	4%	1,763,885	1%
Benicia Historical Museum	127,650	0	0	0	0	-	0	-
Total Fund Balance	\$ 3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%