



**BENICIA CITY COUNCIL  
REGULAR MEETING AGENDA**

**City Council Chambers  
March 18, 2014  
6:30 PM**

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

*Please Note:  
Regardless of whether there is a Closed Session scheduled, the open session will begin  
at 7:00 PM*

**I. CALL TO ORDER (6:30 PM):**

**II. CLOSED SESSION (6:30 PM):**

- A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS**  
Property: Potential Contracts for Various Water Rights  
Agency negotiator: City Manager, City Attorney, Interim Public Works  
Negotiating parties: City of Benicia and various water providers  
Under negotiation: Both price and terms of payment

**III. CONVENE OPEN SESSION (7:00 PM):**

- A. ROLL CALL.**
- B. PLEDGE OF ALLEGIANCE.**
- C. REFERENCE TO THE FUNDAMENTAL RIGHTS OF PUBLIC.**

A plaque stating the fundamental rights of each member of the public is posted at the entrance to this meeting room per section 4.04.030 of the City of Benicia's Open Government Ordinance.

**IV. ANNOUNCEMENTS/PROCLAMATIONS/ APPOINTMENTS/PRESENTATIONS:**

**A. ANNOUNCEMENTS.**

**1. Announcement of action taken at Closed Session, if any.**

**2. Openings on Boards and Commissions:**

Arts and Culture  
1 full term  
Open until filled

Historic Preservation Review Commission  
1 unfilled term  
Open until filled

**3. Mayor's Office Hours:**

**Mayor Patterson will maintain an open office every Monday (except holidays) in the Mayor's Office of City Hall from 6:00 p.m. to 7:00 p.m. No appointment is necessary. Other meeting times may be scheduled through the City Hall office at 746-4200.**

**4. Benicia Arsenal Update**

Update from City Attorney

**B. PROCLAMATIONS.**

**1. IN RECOGNITION OF SUNSHINE WEEK - MARCH 16-22, 2014**

**C. APPOINTMENTS.**

**1. Appointment of Jacquelyn Sells DuBois to the Arts and Culture Commission for a four year term ending January 31, 2018.**

**2. Reappointment of Douglas Funk to the Civil Service Commission for a four year term ending January 31, 2018.**

**3. Reappointment of Martha Christopher to the Civil Service Commission for a four year term ending January 31, 2018.**

**4. Appointment of Stanley Adkins, Jr. to the Civil Service Commission for a four year term ending January 31, 2018.**

**5. Reappointment of Michael Roetzer to the Civil Service Commission for a four year term ending January 31, 2018.**

6. **Appointment of Dennis Cullen to the Economic Development Board for a four year term ending January 31, 2018.**
7. **Reappointment of Jon Van Landschoot to the Historic Preservation Review Commission for a four year term ending January 31, 2018.**
8. **Reappointment of Richard Sprankle to the Benicia Housing Authority Board of Commissioners for a two year term ending January 31, 2016.**
9. **Reappointment of Atiba Murphy to the Benicia Housing Authority Board of Commissioners for a two year term ending January 31, 2016.**
10. **Appointment of Zoe Bartholomew to the Open Government Commission for a four year term ending January 31, 2018.**
11. **Reappointment of Susan Lynn to the Open Government Commission for a four year term ending January 31, 2018.**
12. **Reappointment of Larry Fullington to the Open Government Commission for a four year term ending January 31, 2018.**
13. **Reappointment of Kimberly Funk to the Parks, Recreation & Cemetery Commission for a four year term ending January 31, 2018.**
14. **Appointment of Sharon Maher to the Community Sustainability Commission for a four year term ending January 31, 2018.**
15. **Appointment of Ershely Raj to the Community Sustainability Commission for a four year term ending January 31, 2018.**
16. **Additional Board and Commission Applications.**

**D. PRESENTATIONS.**

**V. ADOPTION OF AGENDA:**

**VI. 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.**

**VII. CONSENT CALENDAR (7:30 PM):**

Items listed on the Consent Calendar are considered routine and will be enacted, approved or adopted by one motion unless a request for removal or explanation is received from a Council Member, staff or member of the public. Items removed from the Consent Calendar shall be considered immediately following the adoption of the Consent Calendar.

**A. APPROVAL OF THE MINUTES OF THE FEBRUARY 25, 2014, MARCH 4, 2014 SPECIAL, AND MARCH 4, 2014 REGULAR CITY COUNCIL MEETINGS: (City Clerk)**

**B. APPROVAL OF CONSTRUCTION CONTRACT FOR THE WATER TREATMENT PLANT FILTER SLIDE GATE REPLACEMENT PROJECT. (City Manager)**

This action accepts the bids, affirms the bid protest, rejects the lowest bidder, and approves the construction contract for the Filter Slide Gate Replacement Project. This project, located at the Water Treatment Plant, consists of replacing two cast iron filter slide gates for washwater due to leakage. Sufficient monies are available in the Water Enterprise Fund to cover the cost of this work as per the adopted City Budget.

**Recommendation: Adopt a resolution accepting bids for the Water Treatment Plant Filter Slide Gate Replacement Project, affirming staff's decision on the bid protest, rejecting the lowest bidder, awarding the construction contract to Spiess Construction Company in the amount of \$68,800, and authorizing the City Manager to execute the contract on behalf of the City.**

**C. AMENDMENT OF CONTRACT FOR PROFESSIONAL SERVICES FOR THE BENICIA URBAN WATERFRONT ENHANCMENT AND MASTER PLAN. (Parks and Community Services Director)**

In December 2011, the City Council approved a grant agreement with the State Coastal Conservancy for up to \$140,000, which required the City to provide

staff time and a \$20,000 cash match, for the development of a master plan for the First Street Green and adjacent Coastal Salt Marsh. In October 2012, City Council approved the award of a contract to The Planning Center/DC&E (recently renamed PlaceWorks) to assist the City in developing the plan. It has subsequently become clear that it will be very beneficial to complete additional work that was not included in the original scope of work. The PlaceWorks contract would be amended to a not to exceed total of \$181,169. The State Coastal Conservancy has agreed to provide up to \$21,000 in augmentation funding in order to fund additional work by the project consultant team led by PlaceWorks, increasing the Conservancy's total commitment to \$161,000. The additional work will strengthen the plan and increase the likelihood that the plan that will be presented to Council for adoption later this year will be permitted by the five agencies with regulatory authority on this project.

**Recommendation: Adopt a resolution approving an amendment to the contract for professional consulting services for the Benicia Urban Waterfront Enhancement and Master Plan with PlaceWorks (formerly The Planning Center/DC&E), authorizing staff to sign the contract amendment on behalf of the City, and directing staff to proceed with completion of the Plan.**

- D. Approval to waive the reading of all ordinances introduced and adopted pursuant to this agenda.**

**VIII. BUSINESS ITEMS (7:45 PM):**

A public hearing should not exceed one hour in length. To maximize public participation, the council requests that speakers be concise and avoid repetition of the remarks of prior speakers. Instead, please simply state whether you agree with prior speakers.

**A. COMPREHENSIVE ANNUAL FINANCIAL REPORT AND MEMORANDUM ON INTERNAL CONTROL FOR THE FISCAL YEAR ENDED JUNE 30, 2013. (Interim Finance Director)**

The City's auditor, Maze & Associates has completed review of the annual financial statements for the fiscal year ended June 30, 2013 and has issued an unqualified audit opinion. The audited financial statements are incorporated in to a Comprehensive Annual Financial Report (CAFR). In addition to review of the financial statements, the auditors are required to report matters that could adversely affect the City's ability to record, process, summarize and report financial data. The auditors identified no deficiencies in internal control which they considered to be material weaknesses which could result in a material misstatement of the City's financial statements. The auditors did include in their Memorandum on Internal Control other matters that could be a concern such as the review of the City's Investment Policy and the Treasurer's Report.

Staff responses to each of the items noted are included in the Memorandum on Internal Control.

**Recommendation: Accept the Comprehensive Annual Financial Report and Memorandum on Internal Control for the fiscal year ended June 30, 2013.**

**B. Council Member Committee Reports:**

**(Council Member serve on various internal and external committees on behalf of the City. Current agendas, minutes and meeting schedules, as available, from these various committees are included in the agenda packet. Oral reports by the Council Members are made only by exception.)**

- 1. Mayor's Committee Meeting.  
(Mayor Patterson)  
Next Meeting Date: April 16, 2014**
- 2. Association of Bay Area Governments (ABAG).  
<http://www.abag.ca.gov/>  
(Mayor Patterson and Council Member Strawbridge)  
Next Meeting Date: TBD**
- 3. Finance Committee.  
(Vice Mayor Campbell and Council Member Strawbridge)  
Next Meeting Date: March 28, 2014**
- 4. League of California Cities.  
(Mayor Patterson and Vice Mayor Campbell)  
Next Meeting Date: April 30, 2014**
- 5. School Liaison Committee.  
(Council Members Strawbridge and Council Member Hughes)  
Next Meeting Date: June 12, 2014**
- 6. Sky Valley Open Space Committee.  
(Vice Mayor Campbell and Council Member Schwartzman)  
Next Meeting Date: TBD**
- 7. Solano EDC Board of Directors.  
(Mayor Patterson and Council Member Strawbridge)  
Next Meeting Date: March 13, 2014**

8. Solano Transportation Authority (STA).  
<http://www.sta.ca.gov/>  
 (Mayor Patterson and Council Member Schwartzman)  
 Next Meeting Date: April 9, 2014
9. Solano Water Authority-Solano County Water Agency and Delta Committee.  
<http://www.scwa2.com/>  
 (Mayor Patterson and Council Member Mark Hughes)  
 Next Meeting Date: April 10, 2014
10. Traffic, Pedestrian and Bicycle Safety Committee.  
 (Vice Mayor Campbell and Council Member Schwartzman)  
 Next Meeting Date: April 17, 2014
11. Tri-City and County Cooperative Planning Group.  
 (Mayor Patterson and Council Member Strawbridge)  
 Next Meeting Date: June 9, 2014
12. Valero Community Advisory Panel (CAP).  
 (Mayor Patterson and Council Member Hughes)  
 Next Meeting Date: March 24, 2014
13. Youth Action Coalition.  
 (Mayor Patterson, Council Member Strawbridge and Council Member Hughes)  
 Next Meeting Date: March 26, 2014
14. ABAG-CAL FED Task Force-Bay Area Water Forum.  
<http://www.baywaterforum.org/>  
 (Mayor Patterson)  
 Next Meeting Date: TBD
15. SOLTRANS Joint Powers Authority.  
 (Mayor Patterson, Council Member Hughes and Council Member Schwartzman)  
 Next Meeting Date: March 20, 2014

**IX. ADJOURNMENT (9:00 PM):**

<b>Public Participation</b>
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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 five 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 or special Needs**

In compliance with the Americans with Disabilities Act (ADA) and to accommodate any special needs, if you need special assistance to participate in this meeting, please contact Anne Cardwell, 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 the 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](http://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. A complete proceeding of each meeting is also recorded and available through the City Clerk's Office.



**AGENDA ITEM**  
**CITY COUNCIL MEETING DATE - MARCH 18, 2014**  
**PROCLAMATION**

**DATE** : March 5, 2014  
**TO** : City Council  
**FROM** : City Attorney  
**SUBJECT** : **PROCLAMATION ON SUNSHINE WEEK**

**RECOMMENDATION:**

Recognize March 16-22 as Sunshine Week and direct City staff to continue keeping a public records request log.

**EXECUTIVE SUMMARY:**

The Open Government Commission requests that a proclamation be issued regarding open government and Sunshine Week.

**BUDGET INFORMATION:**

There are no new budget impacts from this proclamation.

**GENERAL PLAN:**

N/A

**STRATEGIC PLAN:**

N/A

**BACKGROUND:**

At their March 10 meeting, the Open Government Commission considered the annual proclamation for Sunshine Week. The Commission recommends that the proclamation be issued.

The Commission discussed the importance of open government and the importance of having informed citizens participate in government. Citizen participation is key to making sure that the public's trust and confidence in their government is enhanced and maintained. The City of Benicia is ahead of many cities since it has an Open Government Ordinance and has annual training on open government.

One way to enhance open government in Benicia is to consider specific actions to enhance the public's right to know about their government. The Commission reviewed the following items to propose to the City Council:

- Consider whether any amendments to the Open Government Ordinance could be made to strengthen transparency in the City.
- The City currently accepts public record requests by the following methods: phone, U.S. mail (or its equivalent), over the counter and online. A log was created in 2012 to show whether the policy of posting more documents on line is working to improve responsiveness to records requests and to see if certain kinds of documents are routinely requested and might be candidates for posting online. The log reflects the following information:
  - The date the request was received;
  - A brief summary of the request;
  - The nature of the response (partial or full grant, denial);
  - The number of elapsed days until a response is rendered and until the records are made available, if different;
  - An indicator to denote if no records were available.

Submissions which provide no address or contact information are still logged but responses are not provided to the requestor unless it can be provided while the requestor waits.

It appears to staff that the numbers of record requests have decreased but there was no log kept previously so we cannot document this. It also appears that requests are for records that are not posted on the city's website.

The Open Government Commission will continue to review and monitor the Open Government Ordinance for possible improvements. The Commission also suggests the Council continue to direct staff to continue a log of public records requests to see if there are trends the type of records requested and if those records could then be placed on the web site if they are not already there.

It is the expectation of the Open Government Ordinance that this work could be accomplished with minimal impact on staff.

Attachment:

- Proclamation



# PROCLAMATION

IN RECOGNITION OF

## SUNSHINE WEEK

March 16-22, 2014

**WHEREAS**, James Madison, the Father of the U.S. Constitution, wrote that “the consent of the governed” requires that the people be able to “arm themselves with the power which knowledge gives;” and

**WHEREAS**, every citizen in our participatory democracy has an inherent right to access to government meetings and public records; and

**WHEREAS**, an open and accessible government is vital to establishing and maintaining the people’s trust and confidence in their government and in the government’s ability to effectively serve its citizens; and

**WHEREAS**, the protection of every person’s right of access to public records and government meetings is a high priority of the Benicia City Council; and

**WHEREAS**, Sunshine Week supports the public’s right to know about their government and its actions. Sunshine Week enlightens and empowers people to get involved in their government at all levels, make access to government information easier so they can be well informed and help make their communities better.

**NOW, THEREFORE, BE IT RESOLVED THAT I**, Elizabeth Patterson, Mayor of the City of Benicia, on behalf of the City Council, do hereby honor and recognize Sunshine Week, March 16-22.

---

Elizabeth Patterson, Mayor  
March 18, 2014





**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S APPOINTMENT OF JACQUELYN SELLS DUBOIS TO THE OPEN GOVERNMENT COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Jacquelyn Sells DuBois to the Arts and Culture Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Jacquelyn Sells DuBois

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: [REDACTED]

Email: [REDACTED] Years as Benicia resident: 41 years

Occupation/Employer: Retired

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Friends book sales

Please describe any applicable experience/training: I was on the Gallery Committee for Benicia Library's Gallery 1995-2011.

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: Jacquelyn S. DuBois Date: 1/17/14



### Arts and Culture Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

I believe the integration of Art with the community makes a healthier city.

2. Please describe any background or experience you may have in the arts (e.g., visual arts, cultural and/or performing arts, etc.)?

I have studied both art history and the applied arts, print making, pottery, water color and exhibition design.

3. Are you currently on any other City boards or commissions, and/or on the board of other organized arts or cultural groups? (The ordinance establishing this commission indicates that members shall not be on other city boards or commissions or a board member of other organized arts or cultural groups.)

Not at this time.

4. How do you see the Arts and Culture Commission supporting arts and culture in the Benicia community?

A very integral part. Modigliani said, "Art is a gift from those who have to those who have ~~not~~!" I have always enjoyed being a part of that integration.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF DOUGLAS FUNK TO THE CIVIL SERVICE COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Douglas Funk to the Civil Service Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

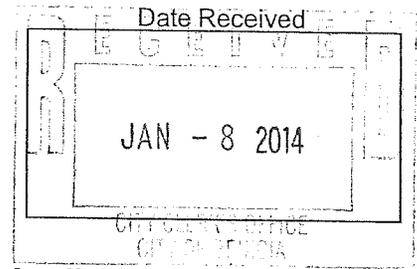
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Douglas Funk

Address: [REDACTED] Benicia, Ca.

Phone: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 30 yrs.

Occupation/Employer: Contra Costa Water District

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

current commissioner on the Civil Service Commission

Please describe any applicable experience/training: familiar with the

Union procedures and MOU's

All applications are considered public records and will be retained in an active file for at least one year from date of receipt.

Signature: [Signature] Date: 1/8/14



## Civil Service Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

Serving on this Commission allows me to help ensure that proper procedures are followed between the City and its bargaining units.

2. Do you have any experience in the area of human resources, employee relations, and/or supervising/managing employees or programs?

I Have been a Crew Leader for CCWD and I currently work closely with many of our bargaining units.

3. What knowledge and skills could you bring to the City of Benicia if appointed to this commission?

I am very familiar with the way Unions and Cities operate and can give non-biased opinions to issues that arise.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF MARTHA CHRISTOPHER TO THE CIVIL SERVICE COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Martha Christopher to the Civil Service Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

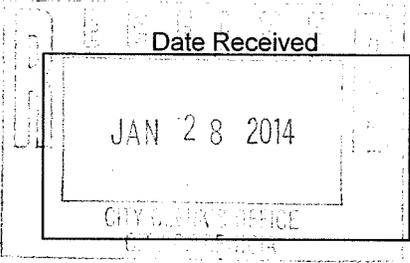
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

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Please check the board, commission, or committee you wish to apply for:

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- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Marc Christopher

Address: [Redacted] Benicia, CA

Phone: (Work) [Redacted] (Home) Same

(Cell) \_\_\_\_\_ Fax: \_\_\_\_\_

Email: [Redacted] Years as Benicia resident: 20

Occupation/Employer: Management consultant

Please note your most recent community or civic volunteer experience: See

attached

Please describe any applicable experience/training: See attached

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: Marc Christopher Date: 1/24/14



## Civil Service Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

*See attached*

2. Do you have any experience in the area of human resources, employee relations, and/or supervising/managing employees or programs?

*See attached*

- 
3. What knowledge and skills could you bring to the City of Benicia if appointed to this commission?
- 

*See attached*

City of Benicia Board/Commission/Committee Application

Application for:

Civil Service Commission

Name: Martha Christopher

Address: [REDACTED], Benicia, CA 94510

Telephone: [REDACTED]

Email: [REDACTED] or [REDACTED]

Years as Benicia resident: 20

Occupation/Employer: Self-employed as a Management Consultant

Most recent community or civic volunteer experience:

City of Benicia

Member of the Civil Service Commission (multiple terms, currently serving as Chair)

Library Art Gallery Committee (multiple terms)

Benicia Chamber of Commerce

BizNet Committee, member (past chair)

Legislative Affairs Committee (Chairperson)

Benicia Rotary Club

Relevant Experience – 35 plus years of management experience

What interests you about this commission?

I believe that the Civil Service Commission can play a valuable role for the City. The commission can provide a unique avenue for addressing employees' work-related concerns; share with staff the effectiveness of various policies and procedures in other (external) workplaces; and bring an enterprise-wide perspective to city staff as they deal with human resource matters.

Do you have any experience in the area of human resources, employee relations and/or supervising/managing employees or programs?

I have had management/supervisory responsibilities for many years in both union and non-union workplaces.

What knowledge and skills could you bring to the City of Benicia if appointed to this commission?

I bring both breadth and depth of management experience to the commission.



**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S APPOINTMENT OF STANLEY ADKINS, JR. TO THE CIVIL SERVICE COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Stanley Adkins, Jr. to the Civil Service Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

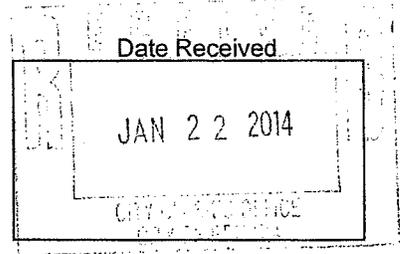
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

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- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Stanley R. Adkins, Jr.

Address: [REDACTED]

Phone: (Work) \_\_\_\_\_ (Home) [REDACTED]

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 24

Occupation/Employer: Retired Director of Human Resources at Mechanics Bank

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Nothing at present.

Please describe any applicable experience/training: \_\_\_\_\_

I spent 20 years as the Director of Human Resources for Mechanics Bank with over 500 employees. I oversaw all aspects of Human Resources including Policy making, recruiting and training.

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: [Handwritten Signature] Date: 12/26/13



## Civil Service Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

This is an area that I have considerable experience and I would like to provide a service to the community I live in.

2. Do you have any experience in the area of human resources, employee relations, and/or supervising/managing employees or programs?

Yes, I was a Senior Vice President at Mechanics Bank for over 40 years. The last 20 years, I was responsible for overseeing the entire Human Resource function at the Bank.

3. What knowledge and skills could you bring to the City of Benicia if appointed to this commission?

I am versed in all aspects of Human Resources management including recruitment, training, policy making, legal issues and general policy formulation. I also was a member of the Bank's Senior Management Committee that provided direction for the entire organization..

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF MICHAEL ROETZER TO THE CIVIL SERVICE COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Michael Roetzer to the Civil Service Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

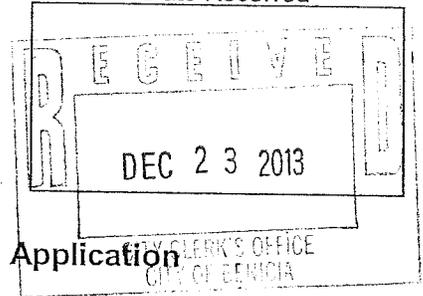
\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





Date Received



### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Michael Roetzer

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] years as Benicia resident: 35

Occupation/Employer: Contra Costa County

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Civil Service Commission

Please describe any applicable experience/training: 34 years in HR/

Administration in public agencies MBA

All applications are considered public records and will be retained in an active file for at least one year from date of receipt.

Signature: Michael Roetzer Date: 12-22-13



## Civil Service Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

Extensive experience in HR 6 years on the CSC. We have made strides in working with City HR staff and a project to review City Personnel Policies is about to launch.

2. Do you have any experience in the area of human resources, employee relations, and/or supervising/managing employees or programs?

34 years in public sector HR in all areas including as a manager and supervisor.

3. What knowledge and skills could you bring to the City of Benicia if appointed to this commission?

A strong interest and extensive knowledge of HR issues including years on the CSC and 4 years on City Council.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S APPOINTMENT OF DENNIS CULLEN TO THE ECONOMIC DEVELOPMENT BOARD FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Dennis Cullen to the Economic Development Board by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





D. CULLEN



## Economic Development Board Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Board? Have you attended a meeting within the last six months? *THE OPPORTUNITY TO MAKE A POSITIVE IMPACT ON THE STRATEGIES THAT NEED TO BE IMPLEMENTED. I KNOW LOGISTICS (INDUSTRIAL PARK), I UNDERSTAND THE CHALLENGES OF DOWNTOWN (20 YR MERCHANT), AND I AM ACTIVE IN ARTS BENICIA (ARSENAL) - I KEEP CURRENT VIA ON-LINE (AGENDA MINUTES) + MOST IMPORTANTLY, I HAVE A DIRECT PULSE ON PUBLIC OPINION (PUB)*
2. Participation on the Board involves monthly meetings on the 3rd COVER → Wednesday at 5:30 at City Hall, as well as reading the packet distributed in advance. Do you have any concerns with this commitment?  
*NOT AT ALL*
3. Are you the employee or owner of a Benicia business? If so, please describe the business and your role? *I HAVE BEEN 'HANDS ON' IN THE DOWNTOWN FOR 35 YRS. - I HELPED THE ECONOMIC DEVELOPMENT OF THE ARSENAL (COMMANDANT'S RESIDENCE) PAST OWNER (CHOICES) \* PRESENT OWNER (CULLEN'S TANNERY PUB) 131 FIRST ST.*
4. Given the adopted economic development goals in the City's General Plan (available online at the Community Development Department webpage on [www.ci.benicia.ca.us](http://www.ci.benicia.ca.us)), and Economic Development Strategy (available online at [www.BeniciaBusiness.com](http://www.BeniciaBusiness.com)) which do you feel the EDB should focus on, and why? *A DIRECT CONNECTION (BICYCLE, WALKING, + PUBLIC TRANSIT) FROM DOWNTOWN TO ARSENAL. THE HISTORY IS VERY RICH... OUR WATERFRONT IS KEY + UNDER UTILIZED ALSO, PRESERVE AND GROW THE RETAIL DOWNTOWN, THE 'DEPOT' AND 'A' ST IS A VITAL LOCATION THAT MUST BE ADDRESSED. ADDITIONALLY ADVANCED TECHNOLOGIES SHOULD BE CONSIDERED + DEVELOPED.*

1) I WISH TO GIVE BACK TO THE COMMUNITY, BY OFFERING A WELL ROUNDED PERSPECTIVE. I WALK THE STREETS MEETING NEIGHBORS, FELLOW BUSINESS OWNERS, (+ BIKE) + PROFESSIONALS OF ALL SORTS. I HAVE FAMILY HERE (BENICIA + VALLEJO). I HAVE A CHILD IN OUR LOCAL SCHOOLS. AS A VOLUNTEER OF THE U.S.C.B. AND A BOAT OWNER, I AM KNOWLEDGABLE OF OUR WATERWAYS + MARINAS. AS A LONGTIME RESIDENT, I HAVE LIVED IN MOST AREAS OF BENICIA (INC. DOWNTOWN, EAST + WEST SIDES, AS WELL AS THE HILLS



**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF JON VAN LANDSCHOOT TO THE HISTORIC PRESERVATION REVIEW COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Jon Van Landschoot to the Historic Preservation Review Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date



JAN - 2 2014



### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Jan Van Landschoot

Address: [Redacted] Benicia

Phone: (Work) X (Home) [Redacted]

(Cell) [Redacted] Fax: X

Email: [Redacted] Years as Benicia resident: 27+ years

Occupation/Employer: Retired - Working Part time for Cal. Parks.

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Current Member of H.P.R.C. + Benicia Waterfront Park Comm.

Please describe any applicable experience/training: \_\_\_\_\_

Please see attached

All applications are considered public records and will be retained in an active file for at least one year from date of receipt.

Signature: Jan Van Landschoot Date: Jan. 1, 2014

Jonathan Van Landschoot

Benicia, Ca 94510

## HISTORIC PRESERVATION REVIEW COMMISSION APPLICATION

### 1. What interests you about this Commission?

Some of my current historic preservation interests include:

- Updating the 1991 Historic Conservation Plan.
- Reworking the Historic Plan to match our Zoning Ordinances thereby resolving conflicts between the Historic Plan and zoning;
- Utilizing Certified Local Government status to gather Grant money
- Taking advantage of the economic benefits of heritage tourism;
- Help bring clarity and reliability to the planning process—e.g. with a new Historical District brochure for historic property owners, which is in progress
- Integrating City and community efforts to enhance our Historic Districts—such as events at the Benicia State Capitol State Park.
- Reviving the Historic Plaque program with the aide of Benicia artists,
- Arranging for City-provided historic signage in the Arsenal,
- Developing/updating tourism walking brochures of Arsenal and Downtown historic sites (Vallejo has just completed such a brochure which could be used as a model),
- Working with historic building design via creating a three-person sub committee of the HPRC to meet with property owners, similar to the system in place in Vallejo.

### Have you attended HPRC meetings? If so, when?

I have attended almost every meeting of the HPRC since my appointment to the Commission. Prior to my appointment, I attended almost all HPRC meetings and many Design Review Commission meetings.

- 
2. **Do you feel you have the time and commitment to be a viable member of the Commission?** Yes. I am retired and work part time at the California State Capitol Building State Park.

- 
3. **Is there a particular segment of historic preservation and/or design review that interests you more than others?**

I am especially interested in the following aspects of historic preservation:

- Helping historic homeowners maintain, and increase, their property values which, in turn, benefits the City;
- Taking advantage of the economic benefits of heritage tourism;
- Helping to bring clarity and reliability to the planning process

**4. Why do you think historic preservation and/or design review needs to play a lead role in fortifying the quality of life in Benicia?**

I believe that Benicia's historic assets will provide financial benefits to both the City and its residents. While visiting historic cities on the East Coast, I learned that several states—such as Maryland and Delaware—are actively restoring their old capitol cities.

Like the old capitols of Maryland and Delaware, California's old Capitol, Benicia, can be a modern, working city with an historic atmosphere. Also, given the far fewer number of "old capitols" on the West Coast, Benicia has the unique opportunity to provide West coast tourists with the ability to visit both an historic town as well as a restored "old capitol" here in Benicia.

**Do you see an area of historic preservation that needs to be expanded at this point?**

I believe the aspect of historic preservation in Benicia that most needs expansion is awareness. New home buyers, as well as current property owners, need to be better informed of the benefits of historic preservation. To wit, I am heading an effort to produce a new Historic Preservation informational brochure for historic property owners.

**5. Explain how you meet the qualifications below:**

- a. **Each member of the HPRC shall be a Benicia resident and have a demonstrated special interest, competence or knowledge in historic preservation.**
  - A. Current member of the HPRC.
  - B. Park Aide, California State Park System. Primary work locations are the Benicia Capitol State Historic Park and the Benicia State Recreation Area. I have also worked at other area historic state parks including: Jack London, the Sonoma Mission and Barracks, General Vallejo's Home and the Petaluma Adobe (i.e. General Vallejo's Rancho.)
  - C. Thirty two years experience as a California public school U.S. and World History teacher.
  - D. Bachelor's degree in History and Political Science (two majors) from the University of Michigan.
  - E. Extensive study in the area of home restoration including travel to visit restored historic buildings, towns and living history areas: Attendance at the California Preservation Foundation's 2002, 2006 & 2012 Annual Conferences.
  - F. Worked, for more than twenty-seven years, on preserving my craftsman bungalow home in Benicia's Old Town and helping other historic building owners with their properties.
  - G. Home and/or Garden has been on the Benicia Historical Society's Historic Home Tour twice, most recently in 2013.
  - H. Have developed a strong familiarity with: California's historical architectural styles, CEQA law and the Secretary of the Interior's Standards.
  - I. Past board member Benicia Historical Society which included membership on the Society's Adobe Restoration, Historic Signs and Historic Brochure committees.

- J. Have conducted tours of the Commanding Officer's Residence and the Benicia State Capitol Building.
- K. Current member, National Trust for Historic Preservation

**b. Members shall be, to the extent possible: "professionals in the disciplines of history, architecture, architectural history, planning, pre-historic and historic archeology, folklore, cultural anthropology, curation, conservation, and landscape architecture or related disciplines, such as urban planning, American studies, American civilization, or cultural geography."**

I am a professional in the discipline of history. In fact, my education and teaching experience comply with the National Park Service's professional qualifications in history to perform work under the Secretary of the Interior's Standards. These qualifications include "a bachelor's degree in history or closely related field [see item 1.B., above] plus . . . at least two years of full time experience in . . . teaching . . . with an academic institution. . . [see item 1.A., above]" (See Code of Federal Regulations, 36 CFR Part 61.)

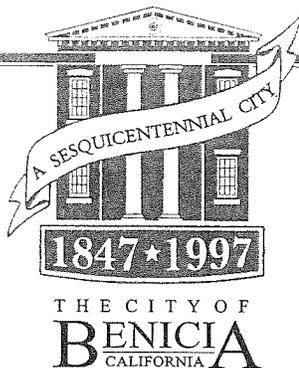
In addition I have read numerous books and articles on history and historic architecture—and continue to do so to keep my knowledge base up to date.

**c. At least two members shall be owners of an historic property.**

I am the owner of an historic residence in Benicia.

**6. What special skills do you have that would foster civic pride, particularly related to historic preservation?**

- A. Former lawyer.
  - B. Current HPRC member on the Waterfront Commission which is working to create and build a future park in the First Street Green which is set to include an archeological dig in the Summer 2014.
  - C. Past Member, Benicia Economic Development Board
  - D. Past member, Sky Valley Commission,
  - E. Past member Waterfront Park—Measure "C" group, 2004,
  - F. Past Member, Urban Growth Boundary Committee—Measure "K" 2003
  - G. Past Member of Benicia's "Tourism Ad Hoc Committee"
  - H. Strong advocate of citizen volunteer efforts. I believe Benicia contains many individuals with historic interests who would be willing to support Historic Preservation projects.
-



Date Received:

SUPPLEMENTAL APPLICATION

Planning Commission  
Historic Preservation Review Commission

If appointed to any of the above-noted boards, committees or commissions, you may be asked to complete a Form 700 disclosing your financial interests. In anticipation of this requirement, please respond to the following items on a separate sheet of paper and submit to the City Clerk's Office with your completed application.

- In order to assess any potential conflicts of interest, please indicate below the addresses of any property owned in addition to your primary residence.

*None*

- Please indicate any real property leases over 30 days:

*None*

- Please indicate below interest in any local businesses:

*Husband to Business owner: Dorell Rubay  
writer*

Signature of Applicant: *Jan Van Landschoot* Date: *Jan. 1, 2014*

Please note that your completed application is a public document that may be included in a City Council Meeting Agenda Packet.  
It will also be available to members of the public upon request.



**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF RICHARD SPRANKLE TO THE BENICIA HOUSING AUTHORITY BOARD OF COMMISSIONERS FOR A TWO YEAR TERM ENDING JULY 31, 2016**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Richard Sprankle to the Benicia Housing Authority Board of Commissioners by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

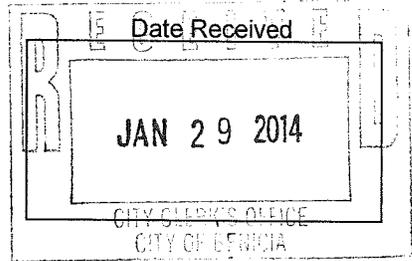
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Richard Sprankle

Address: [REDACTED]

Phone: (Work) \_\_\_\_\_ (Home) [REDACTED]

(Cell) \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_ Years as Benicia resident: 60+

Occupation/Employer: Retired

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Tenant Commissioner - Benicia Housing Authority and Benicia Volunteer Fire Dept.

Please describe any applicable experience/training: \_\_\_\_\_

I have served as a Tenant Commissioner for the Benicia Housing Authority.

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature:  Date: 01/22/2014



**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF ATIBA MURPHY TO THE BENICIA HOUSING AUTHORITY BOARD OF COMMISSIONERS FOR A TWO YEAR TERM ENDING JULY 31, 2016**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Atiba Murphy to the Benicia Housing Authority Board of Commissioners by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date



Date Received  
JAN 29 2014  
CITY CLERK'S OFFICE  
CITY OF BENICIA



### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Atiba Murphy

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: \_\_\_\_\_ Years as Benicia resident: 15 years

Occupation/Employer: Driver / A Limo Excursions & Wine Tours

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

N/A

Please describe any applicable experience/training: \_\_\_\_\_

N/A

All applications are considered public records and will be retained in an active file for at least one year from date of receipt.

Signature: Atiba G. Murphy Date: 1/24/14



## Housing Authority Board of Commissioners Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about the Housing Authority Board?

I live in the public housing development and I also serve as a Tenant Commissioner. I am very much interested in the Housing Authority's affordable housing programs to assist low income persons in our community. I have lived in Benicia for over 60 years and I enjoy volunteering my time as a Tenant Commissioner to the Housing Authority.

2. What are your expectations for this Board and how do you see your role on the Board?

My expectations for this Board would be to continue delivering affordable housing programs in our community. I see my role as a Tenant Commissioner, to offer the views and interests of the tenant population of which I reside.

3. This Board meets on the 4<sup>th</sup> Wednesday of the month. Currently the meetings begin at 6:00 pm. In addition, there may be several meetings of smaller Board committees during the year. Does this present a problem for you? If so, please explain.

No.

- 
4. What has your experience been with the Housing Authority, if any?

I have served as a Tenant Commissioner and currently reside in the public housing.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S APPOINTMENT OF ZOE BARTHOLOMEW TO THE OPEN GOVERNMENT COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Zoe Bartholomew to the Open Government Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

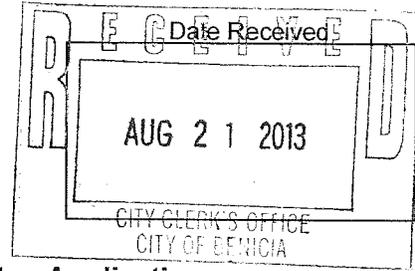
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Zoe Bartholomew

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: [REDACTED]

\* Email: [REDACTED] Years as Benicia resident: 3 years

Occupation/Employer: Owner, President, & Behavior Consultant for ZMB Consulting

Please note your most recent community or civic volunteer experience: I provide volunteer consultation services to Mount Calvary Baptist Church in their Counseling Ministry located in Fairfield, California.

Please describe any applicable experience/training: I provide behavior services throughout Solano, Napa, and Sonoma counties and I have been selected to be on various committees to help support children and adults with disabilities.

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt*

Signature: Zoe Bartholomew Date: 08-21-13



## Open Government Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about the Opening Government Commission?

I am interested in learning and being involved in government regulations within my community. I would like Benicia to continue to be a "forward-thinking" community, who strives on high academic achievement and sets the standard for working together as a community. I am able to share my expertise and training in human services and in business.

2. What are your expectations for this Commission and how do you see your role on the Commission?

My expectations are for the Open Government Commission Members to provide direct supervision, support, and monitoring of the City Council abiding by the set regulations of Open Government. This will be done through consultation and observations within the community to ensure the council is meeting the needs of all citizens residing in Benicia.

3. This Board meets quarterly, typically on a Tuesday evening. Currently the meetings begin at 5:00 pm. In addition, there may be several special meetings of the commission and/or subcommittees during the year. Do you feel you have the time and commitment to be a viable member of this Commission?

I live and breathe by a schedule, so if the dates are set then they will be locked into my schedule.

# Zoe Bartholomew

Benicia, CA 94510

## Education

- |   |           |
|---|-----------|
| Ed. D., Educational Leadership, University of Phoenix,                                    | 2006-2013 |
| M.C., Marriage, Family, Child Therapy, University of Phoenix,                             | 2003-2006 |
| B. S., Human Development: Emphasis on Early Childhood & Adolescent,<br>Howard University, | 1995-1999 |

## Experience

- |   |           |
|---|-----------|
| • City of Berkeley, Parks & Recreation Division, Recreational Leader,<br>Berkeley, CA                           | 1993-1998 |
| • Prince Georges School District, Autism Unit: Preschool, Support<br>Staff, Cheverly, MD                        | 1998-2000 |
| • Vallejo City Unified School District, Resource Specialist & Severely-<br>Handicapped Teacher, Vallejo, CA     | 2000-2003 |
| • Benicia Unified School District, Autism Specialist Teacher &<br>Behavior Intervention Specialist, Benicia, CA | 2003-2005 |
| • Solano County Office of Education, Behavior Intervention Specialist,<br>Fairfield, CA                         | 2005-2009 |
| • ZMB Consulting & Behavior Management, Inc., President &<br>Behavior Consultant, Vallejo & Napa, CA            | 2004-Now  |

## Lectures/Trainings

- |   |      |
|---|------|
| • School Violence Prevention Lecture, Touro University  | 2007 |
| • Adult Behavior Support Plans, Touro University  | 2007 |
| • Adult Autism Home Program Lecture, University of Phoenix  | 2009 |
| • Crisis Prevention Lecture, University of Phoenix  | 2009 |
| • Prompting & Fading Procedures Lecture, Touro University   | 2010 |
| • TEACCH & Direct Instruction Lecture, Touro University   | 2010 |
| • Special Purpose Assistant Roles & Responsibilities Training,<br>Benicia Unified School District | 2003 |
| • Classroom Management Strategies Training, Benicia Unified School District                       | 2003 |
| • Home Behavior Management Strategies Training, Benicia LAC                                       | 2003 |
| • Prevention the Key to a Successful Classroom Training,<br>Solano County Office of Education     | 2006 |

- Where Do We Begin? Home Behavior Management Strategies Training, Fairfield Koinonia Foster Family Services 2006
- Classroom Management & Student Behavior: Team Approach Training, Solano County Office of Education 2006
- Approaches to Learning Training, Solano County Office of Education 2007
- Intervention Strategies for Transportation Training, Fairfield-Suisun School District & Solano County Office of Education Bus Drivers 2007
- Autism Classroom Schedule & Lesson Planning Training, Solano County Office of Education 2007
- Behavior Management Training, Alameda County Schools Special Education Department 2008
- How to Prevent Crisis Situations? Training, Pace Solano 2008
- Verbal Intervention Training, Pace Solano 2008
- Age-Appropriate Activities Training, Pace Solano 2008
- Rational Detachment Training, Pace Solano 2008
- Contingency Systems Training, Pace Solano 2008
- Behavior Management Training, Pace Solano & PSI Napa 2008
- 1:1 Assistant Roles & Responsibilities Training, Calistoga-Joint Unified School District 2009
- Participation & Engagement Training, Pace Solano 2009
- Behavior Support Plan Training, Calistoga-Joint Unified School District 2009
- Behavior Management Training, Calistoga-Joint Unified School District 2010
- Behavior Management Training, Carrington-Brown Group Home 2010

**Research Experience**

- Dissertation 2009-2013

**Teaching Experience**

- Resource Specialist, Vallejo Middle School, Vallejo, CA 2000-2001
- Severely-Handicapped Teacher, Mare Island Elementary, Vallejo, CA 2001-2003
- Crisis Prevention Institute, Benicia Unified School District & Solano 2005-2009

- County Office of Education
- Senior Level Crisis Prevention Institute Instructor (CPI), 2009  
Solano County Office of Education
- Adjunct Faculty, Touro University, Vallejo, CA 2008-Present

**Professional Development**

- Preschool Autism Program, Cheverly, MD 1999
- Inside Out: What Makes the Person with High Functioning  
Autism or Asperger's Tick, San Francisco, CA 1999
- Lovaas Discrete Trial Training, Cheverly, MD 1999
- IEP Forms & Procedures, Vallejo, CA 2000
- Writing Measurable Goals & Objectives, Vallejo, CA 2000
- Success For All Reading Program, Lake Tahoe, CA 2001
- Conflict Resolution Training, Vallejo, CA 2001
- Metacognition Training, Vallejo, CA 2002
- Conduct Disorders in Children, Sacramento, CA 2002
- Applied Behavioral Analysis, Benicia, CA 2003
- BEST: Building Positive Behavior Supports in Schools,  
Fairfield, CA 2003
- Integrated Play Group (IPG) Training, Benicia, CA 2003
- Preventing Discipline Problems Series (For Children ages 3-8),  
Fairfield, CA 2003
- Reframing Discipline Series, Fairfield, CA 2003
- Section 504 Training, Benicia, CA 2003
- ABC Disorders: Asperger's Syndrome, Bi-polar, & Conduct  
Disorders, Oakland, CA 2004
- Students with Anger Problems, Sacramento, CA 2004
- Cultural Awareness Training, Benicia, CA 2004
- CPI Training for Trainers, San Diego, CA 2005
- SEACO Curriculum Training, Fairfield, CA 2005
- Effective Behavior Management, Fairfield, CA 2005
- Oppositional Defiant Disorder Training, Oakland, CA 2005
- Group work with Children of Battered Women,  
Fairfield, CA 2006
- ADHD Training, Oakland, CA 2006

- BICM Certification Training, Fairfield, CA 2007
- Applied Physical Training: CPI/IANICICI, San Francisco, 2007
- What is Autism Spectrum Disorders, Fairfield, CA 2007
- Behavior Disordered Youth, Sacramento, CA 2007
- SCERTS Model, Fairfield, CA 2007
- Asperger's Training, Sacramento, CA 2007
- CALTPA: Program Assessor Training, Vallejo, CA 2008
- Preschool BASICS Training, Fairfield, CA 2008
- Discipline of Students with Special Needs, Sacramento, CA 2008
- Senior Level CPI Instructor Training, San Francisco, CA 2009
- PENT Forum, Sacramento, CA 2009
- Autism & Nutrition, Sacramento, CA 2009

**Affiliations/Memberships**

- California Applied Behavioral Analysis Association (CALABA), 2005-Present
- CALABA Political Action Committee (PAC) 2010-Present
- National Black MBA Association (NBMBA) 2012-Present
- California State Senate Select North Bay Regional Autism Taskforce (NBART) 2010-Present
- Area 4 Board Autism Committee 2008-Present
- Autism Community Team (ACT) 2008-Present
- Sweetwater Spectrum Residency Review Committee 2012-Present

**Program Designs**

- **DELTA:** 2006  
Dynamic Education Linked to Achievement, Fairfield-Suisun School District & Solano County Office of Education
- **Pace Solano Curriculum & Grouping Design:** 2008  
ALL Sites, Pilot Site: Georgia, Vallejo, CA
- **Behavior Management Training Program:** 2008  
North Bay Regional Center Home Program (048), Vallejo, CA
- **Adaptive Skills Program:** 2008  
North Bay Regional Center Home Program (605), Vallejo, CA
- **Integrated Adaptive Skills Program (IASP):** 2010  
North Bay Regional Center After-School Program (605) in Partnership with Napa Parks & Recreation, Napa, CA

### Computer Skills

- Microsoft Office: Word, Excel, Powerpoint, Access, Publisher, Project
- SEIS: Special Education Database used in California Public Schools
- Website Design: Using templates (Wix.com)
- PC & Mac Literate: Using both systems & programs

### Expert Skills

- Conducting Functional Analysis Assessment (FAA)
- Conducting Functional Behavior Assessment (FBA)
- Designing Behavior Intervention Plan (BIP)
- Designing Behavior Support Plan (BSP)
- Implementing BIP & BSP
- Direct Instruction (Training)
- Various Data Collection Methods & Systems
- Program Design
- Project Development & Management
- Application-Based Instruction (Training)

### Communication Skills

- Reflective Listening skills
  - Engaging the audience
  - Presenting clear & simple information
  - Using nonverbal language
  - Using visual supports
  - Staying on topic
- 
-



**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF SUSAN LYNN TO THE OPEN GOVERNMENT COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Susan Lynn to the Open Government Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

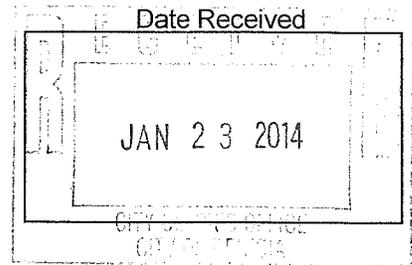
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: SUSAN LYNN

Address: [REDACTED]

Phone: (Work) N/A (Home) [REDACTED]

(Cell) [REDACTED] Fax: NONE

Email: [REDACTED] Years as Benicia resident: 39

Occupation/Employer: Retired Contra Costa County employee

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

I am currently serving on the Open Govt Commission

Please describe any applicable experience/training: \_\_\_\_\_

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: Susan Lynn Date: 1/22/2014



## Open Government Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about the Opening Government Commission?

In the year I have served I have come to understand the role of the commission and support its mission.

2. What are your expectations for this Commission and how do you see your role on the Commission?

I hope to help educate Benicia residents to the Commission so that they will know to use it when they need help dealing with the city.

3. This Board meets quarterly, typically on a Tuesday evening. Currently the meetings begin at 5:00 pm. In addition, there may be several special meetings of the commission and/or subcommittees during the year. Do you feel you have the time and commitment to be a viable member of this Commission?

This is no longer accurate. We haven't met on Tuesday for a year. We now meet on Mondays. Please correct this info when you have a chance.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF LARRY FULLINGTON TO THE OPEN GOVERNMENT COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Larry Fullington to the Open Government Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

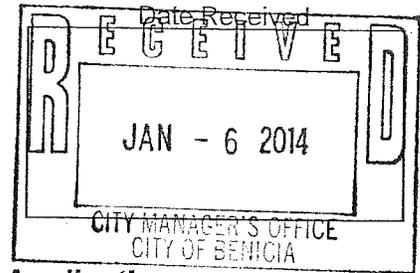
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

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Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: LARRY FULLINGTON

Address: [REDACTED] BENICIA 94510

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: [REDACTED]

Email: [REDACTED] Years as Benicia resident: 28

Occupation/Employer: RETIRED

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

OPEN GOVT. COMMISSION, ECON. DEV. BOARD, FINANCE CMTE

Please describe any applicable experience/training: \_\_\_\_\_

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: Laurena T. Fullington Jr Date: 1-2-14



## Open Government Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about the Opening <sup>As</sup> Government Commission?

ENCOURAGE CITIZEN INVOLVEMENT, + BE SURE THEY KNOW THEY HAVE A RECOURSE TO BE HEARD AND RECEIVE ANSWERS.

2. What are your expectations for this Commission and how do you see your role on the Commission?

PROVIDE A LINK BETWEEN CITIZENS AND CITY GOVT. HELP EDUCATE THEM ON AVAILABLE RESOURCES, AND HOW CITY GOVT. WORKS. ALSO, FOLLOW THROUGH ON ANY INVOLVEMENT WITH CITIZEN CONCERNS

3. This Board meets quarterly, typically on a Monday evening. Currently the meetings begin at 5:00 pm. In addition, there may be several special meetings of the commission and/or subcommittees during the year. Do you feel you have the time and commitment to be a viable member of this Commission?

YES

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S REAPPOINTMENT OF KIMBERLY FUNK TO THE PARKS, RECREATION & CEMETERY COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the reappointment of Kimberly Funk to the Parks, Recreation & Cemetery Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

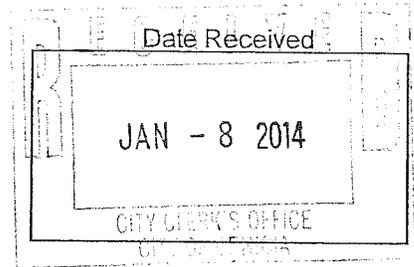
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Kimberley Funk

Address: [REDACTED]

Phone: (Work) \_\_\_\_\_ (Home) n/a

(Cell) [REDACTED] Fax: n/a

Email: [REDACTED] Years as Benicia resident: 30 years

Occupation/Employer: Collections Analyst/ Laborers Trust Fund

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Parks, Recreation + Cemetery Commissioner . Blue Star Moms Mt. Diablo chapter

Please describe any applicable experience/training: I have served as a

commissioner for four years

All applications are considered public records and will be retained in an active file for at least one year from date of receipt.

Signature: Kimberley Funk Date: 1/8/2014



## Parks, Recreation, and Cemetery Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. The Parks, Recreation, and Cemetery Commission is responsible for working closely with the Parks and Community Services Department to direct the City as effectively as possible on behalf of parks, cemeteries and recreational activities. What interests you about serving on the Parks, Recreation, and Cemetery Commission and participating in the work of the commission? Please describe your familiarity with the Commission.

*Benicia Parks & Recreation has been providing children, adults and seniors with lovely areas/parks and a variety of activities. I enjoy as a citizen being able to be involved with this.*

2. Please list current and past volunteer positions.

*Parks, Rec & Cemetery Commissioner  
Blue Star Moms Mt. Diablo Chapter, VP  
Benicia Little League, past president*

3. Responsibilities of being a Board member includes attending monthly Parks, Recreation, and Cemetery meetings, attending special events, and occasionally appearing at City Council meetings. Further, there are often subcommittees of the commission that will require additional meetings during the month. Do you feel you have the time and commitment to be able to consistently attend these meetings and events?

*yes*

4. If you could achieve one goal during your term as a Parks, Recreation, and Cemetery Commissioner, what would it be?

*The completion of the waterfront plan.*

5. Is there anything else you would like to share with us regarding your qualifications and/or interests?

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING THE MAYOR'S APPOINTMENT OF SHARON MAHER TO THE COMMUNITY SUSTAINABILITY COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Sharon Maher to the Community Sustainability Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

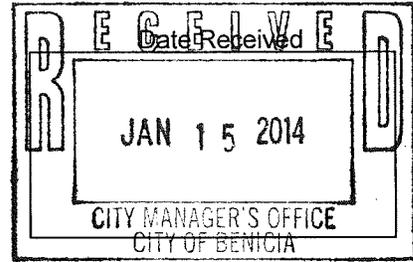
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





### City of Benicia Board/Commission/Committee Application

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Sharon Maher

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) [REDACTED]

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 14

Occupation/Employer: Business Performance Consultant & Coach; Matrix Point, Inc.

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

I have facilitated community & public agency meetings, coached officials/public servants (including Police Services, ECB, etc), & have facilitated a Chief Justice appointed Task Force for the State of Calif.

Please describe any applicable experience/training: \_\_\_\_\_

I have project committee experience; I am skilled in re-framing technical information into "English" for us all, bringing disparate points of view to common ground, and moving groups to action.

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: Sharon Maher Digitally signed by Sharon Maher  
DN: cn=Sharon Maher, o, ou,  
email=sharon@maheronline.com, c=US  
Date: 2014.01.15 18:50:46 -08'00' Date: Jan 15, 2014



## Community Sustainability Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about this Commission?

The purpose of the Commission is to bring a vision and direction to the very serious topic of our environmental future for us, our children, our grandchildren and beyond. It has the financial funds, and opportunity of those funds, to establish Benicia as a local and statewide leader in this effort. Great progress has already been made. I would like to offer my services to assist in this important effort.

2. Please describe any background or experience you may have in one or more of the following areas: (1) water quality, (2) water use efficiency and conservation; (3) air quality; (4) local and regional ecology; (5) energy; (6) mobility; (7) land use/stewardship; (8) green site planning and building; (9) waste management; (10) community and regional economics/finance; (11) social justice; (12) public relations, and/or, (13) local based business management (merchants, etc):

My background and experience is not professional, but rather is as a concerned citizen who has been pro-active in taking such actions as: participating in the Wattz On Audit and subsequent suggestions, purchasing a low-energy washer/dryer, establishing a climate-controlled garden watering system, installed various energy and water saving devices in my home (Nest, auto-faucets, low-flow toilets, etc). I have attended several of the CSC meetings, follow their activities, and have occasionally assisted with their think-tank meetings.

3. Have you read the City's Climate Action Plan? What aspects of this plan do you find important and why?

Yes. Aspects important to me: highlights categories of emissions to evaluate & address; ties Benicia to the national ICLEI effort; gives us the facts & negative impacts of accelerating GHG in understandable terms; highlights the importance of helping the community understand the issues and to be part of the solutions; provides a roadmap for GHG reductions- in the city, in industrial/commercial, etc; gives us focus for education, behavior change, & systems change; helps us understand this is an issue that will not allow us to ignore it- even if we wanted to.

4. How do you see the Community Sustainability Commission supporting sustainability and climate protection planning in the Benicia community?

I think this is an exciting area. Even though the Commission has made great strides, there is SO much to help the general public understand. Our children are now beginning to force our recognition of the issues, if we haven't already done so. The wave is moving and is gaining momentum -- from our children, other communities, our State, the Nation, and beyond. There are incredible ideas coming from everywhere. What a wonderful time and opportunity to harness what works for Benicia, declare us as forward thinkers, and take actions that show evidence of that. I see opportunities for us to blend community segments and our children in new ways toward this effort.

**\*\*Please limit each response to 250 words and attach separately, if necessary\*\***

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA CONFIRMING  
THE MAYOR'S APPOINTMENT OF ERSHELY RAJ TO THE COMMUNITY  
SUSTAINABILITY COMMISSION FOR A FOUR YEAR TERM ENDING JULY 31, 2018**

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Benicia that the appointment of Ershely Raj to the Community Sustainability Commission by Mayor Patterson is hereby confirmed.

\*\*\*\*\*

The above Resolution was approved by roll call by the City Council of the City of Benicia at a regular meeting of said Council held on the 18th day of March 2014 and adopted by the following vote:

Ayes:

Noes:

Absent:

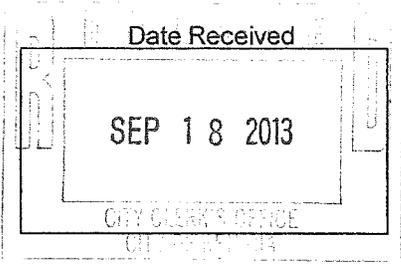
\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





**City of Benicia Board/Commission/Committee Application**

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Ershely Raj

Address: [REDACTED]

Phone: (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 1 Yr 7 Mths

Occupation/Employer: Petersen Dean Roofing & Solar

Please note your most recent community or civic volunteer experience: \_\_\_\_\_  
Parking Structure Campaign Coordinator, CSU Chico

Please describe any applicable experience/training: \_\_\_\_\_  
Parking Structure Campaign Coordinator, CSU Chico

*All applications are considered public records and will be retained in an active file for at least one year from date of receipt.*

Signature: [Handwritten Signature] Date: 9/18/13

1. What interests you about this Commission?

I have lived in Benicia for a year and a half now and have enjoyed this small quiet town, community, and people. My goal is to contribute to making a change in the community in which I live and I cannot think of a better idea than to join the Community Sustainability Commission. I believe change should start right at home. While I attended Chico State I took a good amount of environmental courses and my professor for a couple of those courses was Dr. Mark Stemen. He taught me what it was to inspire change. His strong will, effort, and activism is what motivated me to want to do the same. I have learned that the passion and strong will of one dedicated person can inspire and change many. The community sustainability commission has accomplished a great deal from its start. It has verified what environmental issues exist in Benicia, what needs to be done to fix those issues and reachable targets to reduce GHG emissions and make Benicia a better, cleaner place to live. I have a strong passion for sustainability, the environment, and local government. I am interested in the opportunity to help make a change in the local community, for the better.

2. Please describe any background or experience you may have in one or more of the following areas: (1) water quality, (2) water use efficiency and conservation; (3) air quality; (4) local and regional ecology; (5) energy; (4) mobility; (6) land use/stewardship; (7) green site planning and building; (8) waste management; (9) community and regional economics/finance; (10) social justice; (11) public relations, and/or, (12) local based business management (merchants, etc):

During my last year at Chico State, I took a course titled Environmental Thought and Action which allowed the students to select an issue on campus that was negatively impacting Chico State's effort towards sustainability and turn it around, fighting for social and environmental change. The campus seriously lacked proper and convenient transportation for students, staff, and faculty. The solution- create a parking structure. Our class chose this as the most pressing environmental issue that needed to be changed. We proposed that the student government not support Chico State's initiative to build a parking structure, gathered the required amount of signatures by speaking to classes, students on campus and the media. I personally achieved 200 signatures for the proposal while each student was required to obtain 100. I also spoke with other classes by asking professors for a few minutes of their class time and the campus and city newspaper. We proposed many alternative ideas to the Board of Supervisors; such as more bike racks, an improved bus system, discouraging driving for students living within 1 mile of campus, given that these were large contributing factors toward a lack of parking space availability. We explained how these ideas would be more sustainable and cheaper especially due to the fact that the student population would be responsible for paying for this parking structure. As a grand finale, we held a silent non violent protest which had many community and campus members in attendance and explained our views on the matter. In the end, our class won the vote by 72% which stated the student government should not support Chico State's decision to build the parking structure. A year later the structure was built. Never in my life had I been more inspired to create more social and environmental change. I gained much from that experience and want to continue on that path.

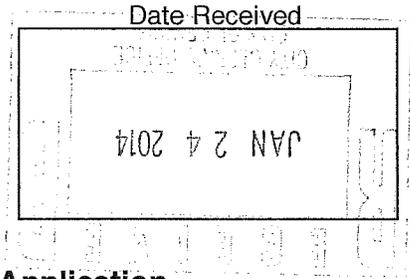
3. Have you read the City's Climate Action Plan? What aspects of this plan do you find important and why?

I found the Climate Action Plan recognized the unique factors that contribute to increased GHG emissions in Benicia. According to the plan, over 94% of emissions came from the industrial and commercial sectors. The plan has targets to reduce GHG emissions that are in line with AB32. In order to combat emissions, a \$14 million water conservation project between Valero Refinery, City of Benicia, and the Good Neighbor Steering Committee (GNSC) was created. It recognized this city has a uniquely large industrial sector and therefore must view their climate action plan as different from other cities, and in a way, more challenging. I also find the plan inclusive of all aspects of outreach and conservation. Public outreach is also a very important factor; residents should be informed of the reasons why changes are being made. The plan also includes renewable energy which is highly beneficial in decreasing Co2 production. Taking initiative to make a change within the local government is putting Benicia on the right track, and ahead of the game. The plan also recognizes the importance and connection between climate change and agriculture. With higher temperatures, there will be an increased demand on California's water supply. This not only takes into account California's food production, but that of the entire country. Lastly, another very important point mentioned in the plan was the rise in asthma rates and asthma attacks in children. Matters such as these cannot be taken lightly. The plan takes into consideration everyone and everything that is affected by climate change within the city.

4. How do you see the Community Sustainability Commission supporting sustainability and climate protection planning in the Benicia community?

Public outreach is very important, especially in today's day. The decisions those in local, state and federal government offices are making today, both the good and bad will affect the younger and future generations now more than ever before. Therefore, public outreach is crucial, and speaking to elementary and high school students is necessary in order for them to have a strong knowledge base of sustainability and climate change and what steps they can take in their own lives to combat it. With that said, I think public outreach is also something that can be improved upon. From what I have seen, high school students, and the elderly are more knowledgeable about climate change and environmental issues than "middle age" residents, not just in Benicia, but in many places. I think "middle aged" residents are not targeted enough. They are also the ones starting families. A lack of education and outreach to this age group eliminates the opportunity for them to teach their children at a younger age about living an "environmentally conscious" life. The plan is also very inclusive of the industrial sector. Working with the industrial sector, in contrast to working against them, such as accusing them of increasing Benicia's GHG is going to get the Climate Sustainability Commission further along in reaching their goals.





**City of Benicia Board/Commission/Committee Application**

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Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance, Audit & Budget Committee
- Historic Preservation Review Commission
- Human Services & Arts Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Nicolle Shanman

Address: [REDACTED]

Phone: (Work) [REDACTED] (Home) \_\_\_\_\_

(Cell) [REDACTED] Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 5

Occupation/Employer: Corporate Paralegal / Law Student

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

Make a Wish Foundation

Please describe any applicable experience/training: Contract Law,

(Review, Formation), Privacy, ethics, Legal Research /

All applications are considered public records and will be retained in an active file Writing  
for at least one year from date of receipt.

Signature: Nicolle Shanman Date: 1-23-2014



## Open Government Commission Application

In addition to completing the City of Benicia Board/Commission/Committee Application form, please respond to the following questions:

1. What interests you about the Opening Government Commission?

*It is my strong belief that our government must continue to increase transparency as well as citizen participation. Moreover, create ways for residents to connect easily and increase efficiency.*

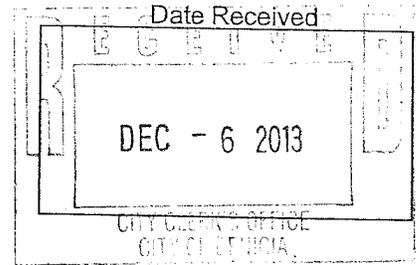
2. What are your expectations for this Commission and how do you see your role on the Commission?

*I would like to see the Commission work to expand its efforts with the use of new technologies to keep citizens better informed. I also would see my role as bringing about ways to make it easier for citizens to address matters that mean \**

3. This Board meets quarterly, typically on a Tuesday evening. Currently the meetings begin at 5:00 pm. In addition, there may be several special meetings of the commission and/or subcommittees during the year. Do you feel you have the time and commitment to be a viable member of this Commission?

*Yes.*

*\* the most to them.*



**City of Benicia Board/Commission/Committee Application**

It is the intent of the City Council to have Boards, Commissions or Committees composed of people from all geographical, social, environmental and economic sectors of the community and to avoid potential conflicts of interest.

Please check the board, commission, or committee you wish to apply for:

- Arts and Culture Commission
- Benicia Housing Authority Board of Commissioners
- Board of Library Trustees
- Civil Service Commission
- Economic Development Board
- Finance Committee
- Historic Preservation Review Commission
- Human Services Board
- Open Government Commission
- Parks, Recreation & Cemetery Commission
- Planning Commission
- Sustainability Commission
- Sky Valley Open Space Committee
- Uniform Code Board of Appeals

Name: Ryan Swan

Address: [REDACTED]

Phone: (Work) (707) [REDACTED] (Home) [REDACTED]

(Cell) same as work Fax: \_\_\_\_\_

Email: [REDACTED] Years as Benicia resident: 24

Occupation/Employer: Office Manager / Jeffrey Wong Insurance Agency (Benicia)

Please note your most recent community or civic volunteer experience: \_\_\_\_\_

LSC's 2013 Green Business Series

Please describe any applicable experience/training: involvement with multiple

LSC functions since 2011 / involvement with LSC's Education and Public Outreach

All applications are considered public records and will be retained in an active file <sup>subcommittee</sup> for at least one year from date of receipt. <sub>(work group 1) since 2011</sub>

Signature: [Signature] Date: 12/6/2013

1. I am interested in climate change, its impact, and exploring potential courses of action to mitigate this impact. The various legal implications are also of great interest to me. Understanding the aforementioned implications is one of the main reasons I am pursuing a study of the law. Additionally, I want to learn more about government and gain experience as to its functioning.
2. I have some experience with energy, having informally studied different modes of production, both renewable and non-renewable sources, and their presence and impact in California's energy portfolio. I started the Benicia Forum on Nuclear Power (a discussion group consisting of 4 core members) in 2011. Over the past two and a half years, we have discussed both nuclear energy production, with its beneficial and detrimental ramifications, and other potential alternatives to traditional non-renewable options. I have published a number of articles in the Benicia Herald on behalf of the BFNP addressing this subject matter. It has been nice having one member of our group be a retired nuclear engineer. I have been able to gain from his expertise and career experience in the areas of practicality and economics, both areas inseparably associated with any prominent energy source. I was also involved with the CSC's energy symposium in 2012.
3. I have read the Climate Action Plan and am particularly interested in the education section. I have been involved with the CSC's Education and Public Outreach Subcommittee for the past three years and have been involved in a number of CSC education series, including Stewards of our Children's Future, both Green Business series with Dominican University, the four-part energy symposium, and the 2012 Benicia Clean Tech Expo. As a commissioner, I would relish the opportunity to play a more active role in directing the course of future education series.
4. I see the CSC supporting sustainability in the community through active facilitation of education about pertinent issues, encouraging community action, e.g. by means of grant incentives, and working toward the implementation of strategic climate action plan initiatives.

MINUTES OF THE  
REGULAR MEETING – CITY COUNCIL  
February 25, 2014

City Council Chambers, City Hall, 250 East L Street, complete proceedings of which are recorded on tape.

**I. CALL TO ORDER:**

Mayor Patterson called the meeting to order at 6:00 p.m.

**II. CONVENE OPEN SESSION:**

**A. ROLL CALL**

All Council Members were present.

**B. PLEDGE OF ALLEGIANCE**

Chief Lydon led the Pledge of Allegiance.

**C. REFERENCE TO THE FUNDAMENTAL RIGHTS OF THE PUBLIC**

**III. ADOPTION OF AGENDA:**

On motion of Council Member Schwartzman, seconded by Council Member Hughes, Council adopted the Agenda as presented, on roll call by the following vote:

Ayes: Patterson, Strawbridge, Schwartzman, Campbell, Hughes

Noes: (None)

**IV. OPPORTUNITY FOR PUBLIC COMMENT:**

**A. WRITTEN COMMENT**

Two items received (copies on file).

**B. PUBLIC COMMENT**

None

**V. STUDY SESSION:**

**A. PRIORITY PROJECT LIST QUARTERLY REVIEW**

Anne Cardwell, Assistant City Manager, reviewed the staff report and a PowerPoint presentation.

Council Member Strawbridge and Staff discussed the Food Truck Ordinance. She would like to see it spelled out separately in the priority list. She and Staff discussed the Economic Development Action Plan.

Vice Mayor Campbell and Staff discussed purchasing the property that is for sale on the north side of Lake Herman Road. Mayor Patterson suggested the Sky Valley Open Space Committee meet to discuss the issue.

Council Member Hughes and Staff discussed the Benicia Industrial Park circulation study. He wanted to ensure someone from the Industrial Park was on the committee (they would be). They discussed #32 (public notification process). He and Staff discussed the process for putting specific projects on the priority list. Council discussed coming up with ways to make the list more user friendly.

Council Member Schwartzman and Staff discussed the Benicia Industrial Park broadband project, status of the boat yard cleanup, and the status of the final phase of the Rose Drive traffic calming project.

Mayor Patterson discussed being approached to support the San Francisco Bay Area Restoration Program.

Mayor Patterson and Staff discussed the broadband project in the Industrial Park, the Benicia Industrial Park market study, and the grant proposal program being addressed by the Community Sustainability Commission.

Council Member Schwartzman and Staff discussed the issue of the drought/water, and possibly putting that on the priority list. He and Staff discussed the broadband project in the Industrial Park.

Council Member Schwartzman discussed the importance of putting water on Council's list of priorities.

Mayor Patterson discussed being able to handle 'bolts from the blue.' She would like Staff to come up with a simple way to handle bolts from the blue, specifically the water situation.

Staff confirmed the water issue was a top priority, as it was a health and safety issue.

Mayor Patterson suggested adding a #9 to the list of criteria to address bolts from the blue.

Public Comment:

None

**B. RESOLUTION AMENDING THE FISCAL YEAR 2013-14 BUDGET, CLOSING FUNDS, AND CHANGING FUND DESCRIPTIONS**

**RESOLUTION 14-14 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA AMENDING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2013-14**

Brenda Olwin, Interim Finance Director, reviewed the staff report and a PowerPoint presentation.

Vice Mayor Campbell and Staff discussed the impound account, and the Valero property tax appeal.

Mayor Patterson and Staff discussed the possible need for additional reserves to deal with the appeals. Mayor Patterson asked for an understandable explanation for the public for why the improvements at Valero do not affect the property tax values.

Council Member Schwartzman and Staff discussed the property tax appeals process. He discussed his lack of confidence in success for defending the Valero appeal. He and Staff discussed the revenue challenges, the fact that the City needs to think ahead as to what can be done to gain more diversification (sales tax generators), and the issue of residential property taxes.

Mayor Patterson and Staff discussed the increase in costs to deliver services, and growing services that the public would be willing to pay for. She would like Staff and Council to have a discussion about some strategies that might come out of the market studies.

Vice Mayor Campbell and Staff discussed the property tax appeals.

Council Member Hughes and Staff discussed the issue of increasing the City's reserves to be able to handle the Valero property tax appeals. They discussed the 10-year forecast.

Mayor Patterson and Staff discussed the 10 year forecast. Mayor Patterson would like to have a conventional wisdom scenario and a worst case scenario, and how the City is capable of dealing with that. She and Staff discussed North Bay Aqueduct, and what mechanism the City has to deal with a 10-year drought.

Council Member Schwartzman would like to see a budget update for the second year each time an update is given (2013-14 and 2014-15).

Vice Mayor Campbell discussed the issue of reducing the reserve. He discussed concern regarding the lack of department directors, and the need to invest in those positions.

Council Member Strawbridge discussed the housing in Benicia being in high demand. She discussed the need to capitalize on that. She discussed the market study for the Industrial Park. She suggested doing a market study in the Downtown area as well.

Public Comment:

None

Mayor Patterson discussed the studies that need to be done so that Council could make some important decisions. There is an opportunity to use some of the reserves. She discussed using part of the reserve for the infrastructure and debt. She discussed looking at properties that could be used for re-purposing. She discussed making sure the public and business has the amenities necessary to do the things they need to do (Wi-Fi on First St. etc.) She supports the notion of employee retention and recruitment for the open director positions.

Public Comment:

None

On motion of Council Member Hughes, seconded by Council Member Schwartzman, Council adopted Resolution 14-14, as presented, on roll call by the following vote:

Ayes: Patterson, Strawbridge, Schwartzman, Campbell, Hughes  
Noes: (None)

**VI. ADJOURNMENT:**

Mayor Patterson adjourned the meeting at 8:16 p.m.

MINUTES OF THE  
SPECIAL MEETING – CITY COUNCIL  
March 04, 2014

City Council Chambers, City Hall, 250 East L Street, complete proceedings of which are recorded on tape.

**I. CALL TO ORDER:**

Mayor Patterson called the meeting to order at 6:00 p.m.

**II. CONVENE OPEN SESSION:**

Mayor Patterson convened the Open Session at 6:00 p.m.

**A. ROLL CALL**

All Council Members were present.

Vice Mayor Campbell arrived at 6:02 p.m.

**B. PLEDGE OF ALLEGIANCE**

Brad Kilger led the Pledge of Allegiance.

**C. REFERENCE TO THE FUNDAMENTAL RIGHTS OF THE PUBLIC:**

**III. ADOPTION OF AGENDA:**

On motion of Council Member Schwartzman, seconded by Council Member Hughes, Council adopted the Agenda, as presented, on roll call by the following vote:

Ayes: Patterson, Schwartzman, Hughes, Strawbridge, Campbell  
Noes: (None)

**IV. OPPORTUNITY FOR PUBLIC COMMENT:**

**A. WRITTEN COMMENT**

None

## **B. PUBLIC COMMENT**

1. Charlie Peters - Mr. Peters discussed an article he read in the San Francisco Chronicle regarding crude by rail. He discussed concerns regarding the issue.

## **V. BUSINESS ITEMS:**

### **A. WATER SUPPLY PROCUREMENT**

#### **RESOLUTION 14-15 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA AUTHORIZING ADDITIONAL WATER PURCHASES UP TO \$900,000 TO BE ADVANCED FROM THE WATER ENTERPRISE FUND**

Steve Solomon, Public Works Consultant, reviewed the staff report.

Vice Mayor Campbell and Staff discussed the Lake Berryessa water. They discussed the October 2013 agreement with the State. They discussed purchasing water from Lake Berryessa.

Council Member Schwartzman and Staff discussed the carryover water in Lake Berryessa. They discussed scenarios and what could happen if the current rain rate continued, and other sources of water (other than what had been presented). They discussed possibly having discussions with Valero (who uses the most water). Council Member Schwartzman would like the City to find a water source that was more readily available.

Council Member Strawbridge and Staff discussed how much water Valero was saving with the implementation of new programs. Council Member Strawbridge would like the City to partner with Valero on possible opportunities. They discussed possibly receiving transfers of water from Fairfield/Suisun/Cordelia area. Staff discussed the possibility of working with the City of Vallejo on the issue.

Council Member Hughes and Staff discussed the State Water Project, Lake Herman's capacity, and the issue of banking the water the City purchases from Lake Berryessa.

Mayor Patterson summarized the recommendations Council would be voting on. Council was voting on Staff's recommendations to seek to purchase up to \$900,000 of water. Council would be giving the authorization to start to procure sufficient Solano Project water supply to address projected demand in 2014-2015 (if the drought continues). The City would also hire a rate consultant to prepare an analysis and report on a drought surcharge amount, duration, structure, and compliance with Prop 218. Staff will return to Council on 3/25/14 with an update.

Council Member Hughes clarified that Council was not saying they were going to put a surcharge into effect. They are just gathering information as to what it would look like.

Vice Mayor Campbell clarified that the proposed resolution would give Staff the ability to negotiate the cost. The purchase authorization would be brought back to Council for approval.

Public Comment:

1. Charlie Peters - Mr. Peters discussed Valero's water use. He was in support of the City working with Valero on ways to conserve water.

Mayor Patterson discussed the need to think about 2014 and 2015. She discussed the need to look into how the City would deal with a 10 year drought. The best way to increase the water supply is conservation. She would like to move forward with looking into purchasing water.

Council Member Schwartzman asked Staff to move forward with discussions with Valero, and he would like Staff to explore long term solutions. He discussed amending the motion to memorialize that.

Mayor Patterson discussed the update of the Urban Water Management Plan. It might be good to form an ad-hoc committee so concerns could be fully explored.

Mayor Patterson noted that Council was supposed to go into Closed Session immediately following the Special Meeting. The Closed Session could not be accomplished in 10 minutes, so it would be held over until after the Open Session. There were no objections to the suggestion.

On motion of Council Member Hughes, seconded by Council Member Strawbridge, Council adopted Resolution 14-15, as presented, on roll call by the following vote:

Ayes: Patterson, Schwartzman, Hughes, Strawbridge, Campbell  
Noes: (None)

**VI. ADJOURNMENT:**

Mayor Patterson adjourned the Special Meeting at 6:53 p.m.



MINUTES OF THE  
REGULAR MEETING – CITY COUNCIL  
March 04, 2014

City Council Chambers, City Hall, 250 East L Street, complete proceedings of which are recorded on tape.

**I. CALL TO ORDER:**

Mayor Patterson announced that because the Special Meeting ran late, the Closed Session would be continued until after the adjournment of the Open Session.

There were no objections from Council Members regarding the change.

**II. CLOSED SESSION:**

- A. PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
(Subdivision (b) of Government Code Section 54957)  
Title: City Manager**

**III. CONVENE OPEN SESSION:**

Mayor Patterson called the Open Session to order at 7:01 p.m.

**A. ROLL CALL**

All Council Members were present.

**B. PLEDGE OF ALLEGIANCE**

Vice Mayor Campbell led the Pledge of Allegiance.

**C. REFERENCE TO THE FUNDAMENTAL RIGHTS OF THE PUBLIC.**

**IV. ANNOUNCEMENTS/PROCLAMATIONS/APPOINTMENTS/PRESENTATIONS:**

**A. ANNOUNCEMENTS**

- 1. Announcement of action taken at Closed Session, if any.**

Mayor Patterson reiterated that the Closed Session would immediately follow the adjournment of the Open Session.

2. **Openings on Boards and Commissions:**

3. **Mayor's Office Hours:**

4. **Benicia Arsenal Update**

Update from City Attorney

**B. PROCLAMATIONS**

**C. APPOINTMENTS**

Mayor Patterson discussed concerns with the current flawed appointment process. She would like to see the process changed. The list that has been published was the subcommittee's recommendation.

1. **Subcommittee recommendation to Mayor of Jacquelyn Sells DuBois to the Arts and Culture Commission for a four year term ending January 31, 2018.**
2. **Subcommittee recommendation to Mayor of Douglas Funk to the Civil Service Commission for a four year term ending January 31, 2018.**
3. **Subcommittee recommendation to Mayor of Martha Christopher to the Civil Service Commission for a four year term ending January 31, 2018.**
4. **Subcommittee recommendation to Mayor of Stanley Adkins, Jr. to the Civil Service Commission for a four year term ending January 31, 2018.**
5. **Subcommittee recommendation to Mayor of Michael Roetzer to the Civil Service Commission for a four year term ending January 31, 2018.**
6. **Subcommittee recommendation to Mayor of Dennis Cullen to the Economic Development Board for a four year term ending January 31, 2018.**
7. **Subcommittee recommendation to Mayor of Jon Van Landschoot to the Historic Preservation Review Commission for a four year term ending January 31, 2018.**
8. **Subcommittee recommendation to Mayor of Richard Sprankle to the Benicia Housing Authority Board of Commissioners for a two year term ending January 31, 2016.**

9. Subcommittee recommendation to Mayor of Atiba Murphy to the Benicia Housing Authority Board of Commissioners for a two year term ending January 31, 2016.
10. Subcommittee recommendation to Mayor of Zoe Bartholomew to the Open Government Commission for a four year term ending January 31, 2018.
11. Subcommittee recommendation to Mayor of Susan Lynn to the Open Government Commission for a four year term ending January 31, 2018.
12. Subcommittee recommendation to Mayor of Larry Fullington to the Open Government Commission for a four year term ending January 31, 2018.
13. Subcommittee recommendation to Mayor of Kimberly Funk to the Parks, Recreation & Cemetery Commission for a four year term ending January 31, 2018.
14. Subcommittee recommendation to Mayor of Ryan Swan to the Community Sustainability Commission for a four year term ending January 31, 2018.
15. Subcommittee recommendation to Mayor of Ershely Raj to the Community Sustainability Commission for a four year term ending January 31, 2018.
16. Additional Board and Commission Applications

**V. ADOPTION OF AGENDA:**

Brad Kilger, City Manager, recommended item VIII.A be continued to a future meeting.

Mr. Boehme, Contract Attorney, discussed the recommendation to continue this item.

Council Member Schwartzman and Staff discussed the Planning Commission's recommendation process.

Council Member Hughes and Staff discussed the process for sending the item back to the Planning Commission, and the possibility of another tie vote. The item would most likely come to Council for final approval after the Planning Commission makes a recommendation. He did not see much of a risk in addressing the issue tonight.

Vice Mayor Campbell requested Council pull Item VIII.C from the agenda. Staff would be doing a monthly report on the financial software update.

Council Member Schwartzman asked Staff if Item VIII.A could be on the next agenda (it could not, as noticing requirements could not be met).

Council Member Strawbridge stated she would have to abstain from Item VIII.A due to a conflict of interest.

Council Member Hughes expressed support for discussing item VIII.A tonight.

Staff confirmed their recommendation was to remove item VIII.A from the agenda and refer it back to the Planning Commission for a recommendation.

Vice Mayor Campbell made a motion to remove Item VIII.C from the agenda. The motion passed.

Vice Mayor Campbell made a motion to remove Item VIII. A from the Agenda. The motion failed.

Staff confirmed Council Member Strawbridge could vote on the adoption of the Agenda, but would have to abstain from discussion on item VIII.A.

Vice Mayor Campbell made a motion to leave Item VIII.A on the agenda and remove Item VIII.C from the agenda. The motion passed.

On motion of Vice Mayor Campbell, seconded by Council Member Schwartzman, Council approved removing item VIII.C from the agenda, on roll call by the following vote:

Ayes: Patterson, Strawbridge, Schwartzman, Campbell, Hughes  
Noes: (None)

On motion of Vice Mayor Campbell, seconded by Council Member Schwartzman, Council did not approve removing Item VIII.A from the agenda, on roll call by the following vote:

Ayes: Patterson, Campbell  
Noes: Schwartzman, Hughes

On motion of Vice Mayor Campbell, seconded by Council Member Hughes, Council approved leaving Item VIII.A on the Agenda, and removing Item VIII.C from the Agenda, on roll call by the following vote:

Ayes: Patterson, Schwartzman, Campbell, Hughes  
Noes: (None)

**VI. OPPORTUNITY FOR PUBLIC COMMENT:**

**A. WRITTEN COMMENT**

Three items received (copies on file).

**B. PUBLIC COMMENT**

1. Mary Frances Kelly Poh - Ms. Kelly Poh discussed the Human Service Fund's 30-year anniversary.
2. Mr. Peters - Mr. Peters suggested the possibility of the City drafting a resolution regarding making the use of ethanol voluntary rather than mandatory.
3. Greg Maddox - Mr. Maddox discussed concern regarding noticing procedures and rental property. Property owners are notified, but the businesses on the property are not.
4. Council Member Schwartzman - Council Member Schwartzman discussed concern regarding the number of thefts of unlocked vehicles. He asked the community to lock their cars.

**VII. CONSENT CALENDAR:**

On motion of Council Member Schwartzman, seconded by Council Member Hughes, Council adopted the Consent Calendar, as presented, on roll call by the following vote:

Ayes: Patterson, Strawbridge, Schwartzman, Campbell, Hughes  
Noes: (None)

**A. APPROVAL OF THE MINUTES OF THE FEBRUARY 18, 2014 CITY COUNCIL MEETING**

**B. FIRST READING AND INTRODUCTION OF AN ORDINANCE TO AMEND BENICIA MUNICIPAL CODE SECTION 2.64.030 (MEETING TIME AND PLACE) OF CHAPTER 2.64 (BOARD OF LIBRARY TRUSTEES) OF TITLE 2 (ADMINISTRATION AND PERSONNEL)**

**ORDINANCE 14- - AN ORDINANCE AMENDING SECTION 2.64.030 (MEETING TIME AND PLACE) OF CHAPTER 2.64 (BOARD OF LIBRARY TRUSTEES) OF TITLE 2 (ADMINISTRATION AND PERSONNEL) OF THE BENICIA MUNICIPAL CODE**

**C. APPROVAL OF CONSULTANT CONTRACT WITH CARBON LIGHTHOUSE TO SUPPORT IMPLEMENTATION OF THE BUSINESS RESOURCE INCENTIVE PROGRAM**

**RESOLUTION 14-16 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA AWARDING PROFESSIONAL SERVICE CONTRACT TO CARBON LIGHTHOUSE OF SAN FRANCISCO, CALIFORNIA IN THE AMOUNT NOT TO EXCEED \$35,000 AND AUTHORIZING THE CITY MANAGER TO SIGN THE CONTRACT ON BEHALF OF THE CITY**

**D. APPROVAL OF CONTRACT FOR WATER FILTER MEDIA REPLACEMENT AT THE WATER TREATMENT PLANT**

**RESOLUTION 14-17 - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA APPROVING A CONTRACT FOR REPLACEMENT OF WATER FILTER MEDIA AT THE WATER TREATMENT PLANT WITH CARBON ACTIVATED CORPORATION IN THE INITIAL AMOUNT OF \$120,778, WITH SUBSEQUENT COSTS BEING NEGOTIATED IN 2016 AND 2018, AND AUTHORIZING THE CITY MANAGER TO SIGN THE CONTRACT ON BEHALF OF THE CITY**

**E. Approval to waive the reading of all ordinances introduced and adopted pursuant to this agenda.**

**VIII. BUSINESS ITEMS:**

**A. FIRST READING AND INTRODUCTION OF AN ORDINANCE AMENDING THE ZONING MAP OF THE DOWNTOWN MIXED USE MASTER PLAN TO CHANGE THE ZONING DESIGNATION FROM NEIGHBORHOOD GENERAL-OPEN TO TOWN CORE FOR 117, 141, AND 145 EAST D STREET, AFTER DETERMINING THAT THE PROJECT IS EXEMPT FROM CEQA**

Council Member Strawbridge recused herself due to a conflict of interest.

Staff recommended this item be removed from the agenda.

Council Member Hughes inquired about the sense of urgency from the parties involved.

Mayor Patterson discussed exparte communications. She discussed concerns raised to her regarding noticing, fairness, process, etc. She inquired if the Planning Commission could hold a special meeting to discuss this item (it could).

Council Member Schwartzman and Mayor Patterson discussed concerns raised regarding noticing procedures.

Vice Mayor Campbell expressed support for continuing this item.

Public Comment:

None

Staff clarified their recommendation was not to continue the item, but to remove it from the agenda for referral back to the Planning Commission.

Vice Mayor Campbell made a motion to remove this item and refer it to the Planning Commission (for a special meeting). The motion was seconded by Council Member Schwartzman.

Public Comment (on motion):

1. Steven David, applicant, expressed concern regarding delaying this item, as it poses a hardship for him.

Council Member Hughes discussed the risks of hearing the item tonight and removing and sending it back to the Planning Commission.

Council Member Schwartzman and Staff discussed the properties affected by this item.

Vice Mayor Campbell discussed Council's options regarding this item.

Council Member Hughes and Staff discussed the options and risks involved with this item.

Staff confirmed they would do everything possible to move this forward as quickly as possible for the applicant.

Staff confirmed they were clear that Council was looking for creative solutions with this item.

Council Member Hughes thought it would be a faster process for the applicant if the item was referred back to the Planning Commission.

On motion of Vice Mayor Campbell, seconded by Council Member Schwartzman, Council approved removing this item from the Agenda, and referred it back to the Planning Commission for a special meeting, on roll call by the following vote:

Ayes: Patterson, Schwartzman, Campbell, Hughes

Noes: (None)

## **B. GREENHOUSE GAS (GHG) EMISSIONS INVENTORY & POLICY ANALYSIS**

Alex Porteshawver, CAP Coordinator, reviewed the staff report and PowerPoint presentation.

Vice Mayor Campbell and Staff discussed the emitters. They discussed whether there would be penalties if the City did not meet its goals (no).

Council and Staff discussed the issue of the large emitters.

Vice Mayor Campbell discussed the issue of not being able to treat petroleum communities the same as non-petroleum communities.

Council Member Schwartzman discussed Valero's efforts to reduce emissions and its carbon footprint. He and Staff discussed the differences from 2000 to 2005, the energy savings projects at City Hall, solar installations, the residential programs, and hot water heaters.

Council Member Strawbridge and Staff discussed the large energy users in the Benicia Industrial Park, concerns raised regarding the CAP coordinator working with EDB on commercial and industrial businesses, the home rebate program not being utilized and the solar program being full (and possibly combining them), public outreach, and looking into the issue of wind/energy.

Council Member Hughes and Staff discussed the large emitters, the reduction in energy from low-flow shower heads, whether the assumptions in the report are realistic, and the qualifications of the Sonoma State intern who worked on the report.

### Public Comment:

1. Constance Beutel - Ms. Beutel discussed the environmental impacts/consequences of the City not meeting its goals. She discussed the SAGE/Watts On program and Council Member Strawbridge's concerns regarding the CAP Coordinator's time.
2. Kathy Kerridge - Ms. Kerridge discussed the issue of community choice energy.

Mayor Patterson and Staff discussed the issue of trends and priorities. Mayor Patterson clarified that Council was saying for priorities, choose that which has the most bang for the buck (most feasible), and proven. She discussed the importance of marketing energy and water conservation. She would like to look at what could be done to get the trend line changed. She discussed ideas that were talked about to help, which included adding to the CSC's funded items list: hot water circulators, technical assistance for changing irrigation, etc. She asked that the marketing program be inclusive rather than limited. She would like to see more information from Valero on their efforts. She liked the idea of shifting some

of the resources to the solar program.

Council Member Strawbridge and Staff discussed marketing the program and how it would be carried out.

Council Member Schwartzman and Staff discussed the household participation rate. He was not ready to go down the mandatory path.

Vice Mayor Campbell and Staff discussed several differences between the reports presented to the CSC and City Council.

Gina Eleccion, Management Analyst, discussed the issue of needing to budget for the CAP projects, as none of them are currently funded. Mayor Patterson requested that the table presented to Council contain the reductions as well as the barriers.

On motion of Council Member Schwartzman, seconded by Council Member Hughes, Council accepted the Greenhouse Gas (GHG) Emissions Inventory & Policy Analysis, on roll call by the following vote:

Ayes: Patterson, Strawbridge, Schwartzman, Campbell, Hughes

Noes: (None)

**C. VICE MAYOR CAMPBELL REQUEST TO AGENDIZE AN ITEM REGARDING PROPOSED ADDITION TO CITY COUNCIL AGENDA**

Item removed per Adoption of the Agenda.

**IX. ADJOURNMENT:**

Mayor Patterson adjourned the meeting to Closed Session at 9:41 p.m.



**AGENDA ITEM**  
**CITY COUNCIL MEETING DATE - MARCH 18, 2014**  
**CONSENT CALENDAR**

**DATE** : March 6, 2014

**TO** : City Manager

**FROM** : Public Works Director

**SUBJECT** : **APPROVAL OF CONSTRUCTION CONTRACT FOR THE WATER TREATMENT PLANT FILTER SLIDE GATE REPLACEMENT PROJECT**

**RECOMMENDATION:**

Adopt a resolution accepting bids for the Water Treatment Plant Filter Slide Gate Replacement Project, affirming staff's decision on the bid protest, rejecting the lowest bidder, awarding the construction contract to Spiess Construction Company in the amount of \$68,800, and authorizing the City Manager to execute the contract on behalf of the City.

**EXECUTIVE SUMMARY:**

This action accepts the bids, affirms the bid protest, rejects the lowest bidder, and approves the construction contract for the Filter Slide Gate Replacement Project. This project, located at the Water Treatment Plant, consists of replacing two cast iron filter slide gates for washwater due to leakage. Sufficient monies are available in the Water Enterprise Fund to cover the cost of this work as per the adopted City Budget.

**BUDGET INFORMATION:**

The total cost for the project is \$72,240, which includes construction (\$68,800) and 5 percent construction contingency (\$3,440). Funding for construction will be allocated from Account No. 594-8259-9960 (Water System Replacement).

**GENERAL PLAN:**

Relevant General Plan Goal:

- Goal 2.28: Improve and maintain public facilities and services

**STRATEGIC PLAN:**

Relevant Strategic Plan Issues:

- Strategic Issue #1: Protecting Community Health and Safety
- Strategic Issue #4: Preserving and Enhancing Infrastructure

**ENVIRONMENTAL REVIEW:**

This project is Categorically Exempt per CEQA Section 15302 (c), which applies to replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity.

**BACKGROUND:**

Filters #1 and #2 were built during construction of the Water Treatment Plant (WTP) in 1970. The slide gates for the influent and waste discharge for each filter are cast iron and controlled by motor operator valve actuators. In 1998, filters #1 and #2 slide gates were adjusted to minimize leakage by applying more force against the slide door within its track through wedge adjustment. This minimized the flow but eventually, the track seals wore faster.

In May 2009, filter #1 was leaking excessively and further wedge adjustment was required. The wedge pressure exerted such friction within the slide track that it prevented the actuators from lifting the slide gates within their tracks. After various attempts to correct the problem, filter #1 was removed from service in September 2010 due to failure of the valve actuators. The valve actuators for filter #1 will be replaced by others during the Filter Slide Gate Replacement Project.

A Notice to Contractors Inviting Bids was posted on the City's website, published in the Benicia Herald twice, and advertised via the Blue Print Express Planroom and Reed's Contractor Exchange. On January 21, 2014, five bids were received and opened for this project as summarized below.

<b>RANK</b>	<b>BIDDER'S NAME AND CITY</b>	<b>TOTAL BASE BID</b>
--	<i>GSE Construction Co. Livermore</i>	<i>\$48,750 Deemed Not Responsive/Not Responsible</i>
<b>1</b>	<b>Spiess Construction Co. Santa Maria</b>	<b>\$68,800.00</b>
2	Monterey Mechanical Oakland	\$73,961.00
3	ERS Industrial Services Fremont	\$80,726.43
4	Boson Engineering, Inc. Folsom, CA	\$90,750.00
--	<i>Engineer's Estimate</i>	<i>\$123,000.00</i>

Spiess Construction Co. filed a bid protest on January 22, 2014. After careful review, staff affirmed the bid protest and rejected the low bidder, GSE Construction Co., as “not responsive/not responsible.” GSE Construction Co. failed to list the manufacturer of the equipment, as required per page 14 of the Bid Documents, which states that “After opening of the bids, no changes or substitutions in equipment/material suppliers will be allowed without written approval of the City.” (Excerpts of the bids from both GSE Construction and Spiess Construction are attached). By not listing the manufacturer, this could allow GSE Construction an unfair advantage of shopping for a better price among manufacturers during construction. It also prevents the City from determining if the bid is based on the specified equipment to be installed. In this case, the slide gates and pedestals make up 100% of the specified equipment list.

For these reasons, staff recommends awarding the construction contract for the Water Treatment Plant Filter Slide Gate Replacement Project to the second lowest bidder, Spiess Construction Company of Santa Maria, CA, in the amount of \$68,800 who is deemed responsive and responsible.

Attachments:

- ❑ Proposed Resolution
- ❑ Bid Protest from Spiess Construction Co.
- ❑ Rejection Bid Letter to GSE Construction
- ❑ Bid Excerpt from GSE Construction
- ❑ Bid Excerpt from Spiess Construction Co.

**RESOLUTION NO. 14-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA ACCEPTING THE BIDS FOR THE WATER TREATMENT PLANT FILTER SLIDE GATE REPLACEMENT PROJECT, AFFIRMING STAFF'S DECISION ON THE BID PROTEST, REJECTING THE LOWEST BIDDER, AWARDING THE CONSTRUCTION CONTRACT TO SPIESS CONSTRUCTION COMPANY IN THE AMOUNT OF \$68,800, AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE CONTRACT ON BEHALF OF THE CITY**

**WHEREAS**, the Water Treatment Plant's existing filter #1 and #2 slide gates are excessively leaking and in need of replacement; and

**WHEREAS**, the City of Benicia's Water Treatment Plant Filter Slide Gate Replacement Project was advertised for construction bids and five sealed bids were properly received and opened on January 21, 2014; and

**WHEREAS**, a bid protest was received from Spiess Construction Company on January 22, 2014 that was subsequently reviewed and found with merit; and

**WHEREAS**, the apparent low bid was rejected as "not responsive/not responsible"; and

**WHEREAS**, Spiess Construction Company was the second lowest, responsive and responsible bidder; and

**WHEREAS**, this project is categorically exempt pursuant to Section 15302c, which applies to replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity.

**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Benicia hereby accepts the bids for the Water Treatment Plant Filter Slide Gate Replacement Project, affirms staff's decision on the bid protest, rejects the lowest bidder, and awards the construction contract in the amount of \$68,800 to Spiess Construction Company of Santa Maria, CA (funded from Acct. No. 594-8259-9960).

\* \* \* \* \*

On motion of Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_, the above resolution was introduced and passed by the City Council of the City of Benicia at a regular meeting of said Council held on the 18<sup>th</sup> day of March, 2014, and adopted by the following vote:

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date





AZ #119975 • CA #333989 • NV #0038929

Spiess Construction Co., Inc.

January 22, 2014

P.O. Box 2849  
Santa Maria, CA 93457-2849  
(805) 937-5859  
Fax (805) 934-4432

City of Benicia  
Water Treatment Plant  
Attn: Scott Rovanpera  
100 Water Way  
Benicia, CA 94510

Email: srovanpera@ci.benicia.ca.us

Re: WTP Filter Slide Gate Replacement Project

Subj: Bid Protest

Dear Mr. Rovanpera:

On January 21, 2014, Spiess Construction Company Inc, (SCCI) submitted a bid to the City of Benicia (the City), for the above referenced project. GSE was the apparent low bidder with a price of \$48,750.00 and SCCI was the second apparent low bidder with a price of \$68,800.00.

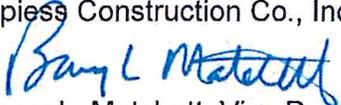
SCCI is formally protesting the award of a contract to GSE due to their failure to list the name of the slide gate and pedestal manufacturer, as required per page 14 of the Bid Documents, which states that **"After opening of the bids, no changes or substitutions in equipment/material suppliers will be allowed without written approval of the City."** By not listing the manufacturer it not only gives GSE an unfair advantage in that it allows for materials shopping after the bid opening that the other bidders would not have, and it also disallows the City to base an award knowing the one of the named acceptable manufacturers was listed. Spiess listed Golden Harvest, a named manufacturer on our bid form.

It should also be noted that GSE did not have someone attend the one and only pre-bid job walk. Although the job walk was not mandatory, it is a requirement that the bidder inspect the job site prior to submitting a bid. Page 11 of the bid forms, item #10 requires the bidder to provide the name of the person who inspected job and the date that the inspection was performed. It is unclear if GSE actually had someone at the site, or if they even provided information on the bid form to indicate that someone physically walked the site. If they did, then a record of that person signing in at the WTP as a visitor should be available, as all visitor are required to sign in when they arrive at the WTP.

For the above reasons we are of the opinion that the bid submitted by GSE should be considered as non-responsive and that Spiess Construction should be awarded the contract.

Your consideration of this matter is greatly appreciated, please contact us at (805) 937-5859 if you require additional information.

Sincerely,  
Spiess Construction Co., Inc.

  
Barry L. Matchett, Vice President

C:\msw\employee\Barry\BidProtest\Benicia\012214

**VII.B.7**





March 4, 2014

THE CITY OF  
**BENICIA**  
CALIFORNIA

Orlando Gutierrez, President  
GSE Construction Co., Inc.  
6950 Preston Ave.  
Livermore, CA 94551

**Re: REJECTION OF BID – FILTER SLIDE GATE REPLACEMENT PROJECT**

The City of Benicia Public Works Department has rejected your bid for the 2014 Filter Slide Gate Replacement Project. Your failure to list the manufacturer of the equipment on page 14 of the bid packet has made your bid “not responsive/not responsible”. As part of the “Required Bidder Information – Equipment/Material Source Information”, the instructions read:

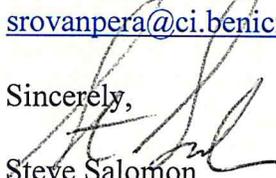
*The bidder shall indicate opposite each item of equipment or material listed below, the name of the manufacturer of the equipment or material proposed to be furnished with the words “and/or” will not be permitted. After the opening of the bids, no changes or substitutions in equipment/material suppliers will be allowed without the written approval of the City.*

By not listing the manufacturer, this could allow GSE Construction an unfair advantage of shopping for a better price among manufacturers during construction. It also prevents the City from determining if the bid is based on the specified equipment to be installed. In this case, the slide gates and pedestals make up 100% of the specified equipment list.

In the NOTICE INVITING BIDS, it states that “the City reserves the right to reject any or all bids, to waive any informality in a bid, and to make awards in the interest of the City.” If you wish to contest this decision, the City must receive a formal appeal no later than March 11, 2014. The project is scheduled to be awarded by the City Council on March 18, 2014.

For further information, please contact Scott Rovanner at (707) 746-4393 or by e-mail at [srovanpera@ci.benicia.ca.us](mailto:srovanpera@ci.benicia.ca.us).

Sincerely,

  
Steve Salomon

Interim Public Works Director

cc: Brad Kilger, City Manager  
Heather McLaughlin, City Attorney  
Scott Rovanner, Water Superintendent



**PROPOSAL  
REQUIRED BIDDER INFORMATION  
GENERAL INFORMATION**

The bidder shall furnish the following information, which shall be clear and comprehensive. Failure to comply with this requirement shall render the proposal (bid) non-responsive and shall cause its rejection. Additional sheets shall be attached as required. The bidder may submit any additional information the bidder desires. In addition, the bidder authorizes and requests any person, corporate officer, or other public agency official, to furnish any information requested by the City in verification of this information.

1. Bidder's Name: GSE Construction Co., Inc.
  
2. Bidder's Principal Business Address:  
6950 Preston Ave., Livermore, CA 94551
  
3. Bidder's Telephone No: 925-447-0292  
Fax No: 925-447-0962  
Email: estimating@gseconstruction.com
  
4. Contractor's License Information:  
Primary Classification: A, B, C16, C36, HAZ & ASB  
State License No: 401498  
Supplemental classification held, if any: \_\_\_\_\_  
\_\_\_\_\_
  
5. When organized: June 1980
  
6. If a corporation, where incorporated: California
  
7. Number of years as a Contractor in construction work of this type: 33
  
8. General character of work performed by your Company: \_\_\_\_\_  
We are a General Contractor specializing in Water and Wastewater Treatment  
\_\_\_\_\_

**PROPOSAL  
REQUIRED BIDDER INFORMATION  
GENERAL INFORMATION**

9. Names and titles of all officers of the firm:
- |                                     |                                   |
|-------------------------------------|-----------------------------------|
| Orlando Gutierrez - President       | Dennis Gutierrez - Vice President |
| Sue Gutierrez - Secretary/Treasurer | Steve Mazza - VP Field Operations |
10. Name of person who inspected the site of the proposed work for your firm: No one \*
- Name \_\_\_\_\_ Date of Inspection \_\_\_\_\_
- Name \_\_\_\_\_ Date of Inspection \_\_\_\_\_
- Name \_\_\_\_\_ Date of Inspection \_\_\_\_\_
11. Name, address and telephone number of the surety company and agent who will provide the required bonds for this contract:
- \_\_\_\_\_
- Fidelity & Deposit Company of Maryland Agent: Stan Matranga 916-489-1799
- \_\_\_\_\_
- PO Box 2143, Carmichael, CA 95609
- \_\_\_\_\_
12. Names of the project manager and field superintendent who will be assigned to direct and supervise the work under this contract:
- Name Dennis Gutierrez Position Vice President
- Name Nelson Cooper Position Superintendent
- ATTACH TO THIS BID the experience resumes of the named project manager and field superintendent.
13. ATTACH TO THIS BID or within three (3) days of the public bid opening date, the apparent lowest, second lowest and third lowest bidders shall furnish a notarized and verified financial statement, references, and other information, sufficiently comprehensive to permit an appraisal, by the City, of the Contractor's current financial condition.





**PROPOSAL  
REQUIRED BIDDER INFORMATION  
GENERAL INFORMATION**

The bidder shall furnish the following information, which shall be clear and comprehensive. Failure to comply with this requirement shall render the proposal (bid) non-responsive and shall cause its rejection. Additional sheets shall be attached as required. The bidder may submit any additional information the bidder desires. In addition, the bidder authorizes and requests any person, corporate officer, or other public agency official, to furnish any information requested by the City in verification of this information.

1. Bidder's Name: SPIESS CONSTRUCTION CO., INC.
2. Bidder's Principal Business Address: P.O. BOX 2849  
SANTA MARIA, CA 93457
3. Bidder's Telephone No: 805-937-5859  
Fax No: 805-934-4432  
Email: info@scctank.com
4. Contractor's License Information:  
Primary Classification: A  
State License No: 333989  
Supplemental classification held, if any: \_\_\_\_\_  
B, C33, C27
5. When organized: 2-14-77
6. If a corporation, where incorporated: CALIFORNIA
7. Number of years as a Contractor in construction work of this type: 36 YEARS
8. General character of work performed by your Company: \_\_\_\_\_  
GENERAL ENGINEERING

**PROPOSAL  
REQUIRED BIDDER INFORMATION  
GENERAL INFORMATION**

9. Names and titles of all officers of the firm:

SCOTT A. COLEMAN, PRESIDENT BARRY MATCHETT, V.P.  
FRANK FORTHUN, A.V.P. JEFF DAVIDSON, SECRETARY

10. Name of person who inspected the site of the proposed work for your firm:

Name KARL S. GILLETTE Date of Inspection 7 JANUARY 14.

Name \_\_\_\_\_ Date of Inspection \_\_\_\_\_

Name \_\_\_\_\_ Date of Inspection \_\_\_\_\_

11. Name, address and telephone number of the surety company and agent who will provide the required bonds for this contract:

TRAVELERS CASUALTY + SURETY CO. OF AMERICA  
O/O Willis Insurance - BRYAN MARTIN - 415-955-0225  
525 MARKET STREET, #3400, SAN FRANCISCO, CA 94105

12. Names of the project manager and field superintendent who will be assigned to direct and supervise the work under this contract:

Name BARRY L. MATCHETT Position PROJECT MANAGER

Name KARL GILLETTE Position SUPERINTENDENT

ATTACH TO THIS BID the experience resumes of the named project manager and field superintendent.

13. ATTACH TO THIS BID or within three (3) days of the public bid opening date, the apparent lowest, second lowest and third lowest bidders shall furnish a notarized and verified financial statement, references, and other information, sufficiently comprehensive to permit an appraisal, by the City, of the Contractor's current financial condition.

**PROPOSAL  
REQUIRED BIDDER INFORMATION  
EQUIPMENT/MATERIAL SOURCE INFORMATION**

The bidder shall indicate opposite each item of equipment or material listed below, the name of the manufacturer of the equipment or material proposed to be furnished under the bid. The listing of more than one manufacturer for each equipment/material to be furnished with the words "and/or" will not be permitted. After the opening of the bids, no changes or substitutions in equipment/material suppliers will be allowed without the written approval of the City.

EQUIPMENT/MATERIAL	MANUFACTURER/SUPPLIER
<u>SLIDE GATES &amp; PEDESTALS</u>	<u>GOLDEN HARVEST</u>
_____	_____
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**AGENDA ITEM**  
**CITY COUNCIL MEETING DATE - MARCH 18, 2014**  
**CONSENT CALENDAR**

**DATE** : March 6, 2014

**TO** : City Manager

**FROM** : Parks and Community Services Director

**SUBJECT** : **AMENDMENT OF CONTRACT FOR PROFESSIONAL SERVICES FOR THE BENICIA URBAN WATERFRONT ENHANCMENT AND MASTER PLAN**

**RECOMMENDATION:**

Adopt a resolution approving an amendment to the contract for professional consulting services for the Benicia Urban Waterfront Enhancement and Master Plan with PlaceWorks (formerly The Planning Center/DC&E), authorizing Staff to sign the contract amendment on behalf of the City, and directing Staff to proceed with completion of the Plan.

**EXECUTIVE SUMMARY:**

In December 2011, the City Council approved a grant agreement with the State Coastal Conservancy for up to \$140,000, which required the City to provide staff time and a \$20,000 cash match, for the development of a master plan for the First Street Green and adjacent Coastal Salt Marsh. In October 2012, City Council approved the award of a contract to The Planning Center/DC&E (recently renamed PlaceWorks) to assist the City in developing the plan. It has subsequently become clear that it will be very beneficial to complete additional work that was not included in the original scope of work. The PlaceWorks contract would be amended to a not to exceed total of \$181,169. The State Coastal Conservancy has agreed to provide up to \$21,000 in augmentation funding in order to fund additional work by the project consultant team led by PlaceWorks, increasing the Conservancy's total commitment to \$161,000. The additional work will strengthen the plan and increase the likelihood that the plan that will be presented to Council for adoption later this year will be permitted by the five agencies with regulatory authority on this project.

**BUDGET INFORMATION:**

There is no direct impact to the City's budget, as augmentation funding from the Coastal Conservancy will fund the additional work that necessitated this contract amendment. The PlaceWorks contract will be amended to a new total of \$181,165. The Coastal Conservancy will provide \$161,000 of this total. The City will continue to be responsible for the remaining \$20,165 of project

costs, in addition to staff time.

### **GENERAL PLAN:**

Relevant General Plan Goals and Policy:

- Goal 2.12: Strengthen the Downtown as the City's central commercial zone
  - Policy 2.12.4: Create a social, recreational, and economic anchor at the waterfront end of First Street by establishing a waterfront park which provides a site for community festivals, preserves open space, and allows commercial and civic uses at the Depot site.
- Goal 3.13: Improve urban design qualities of the waterfront and public access to the shoreline

### **STRATEGIC PLAN:**

Relevant Strategic Issues and Strategies and Actions:

- Strategic Issue 3: Strengthening Economic and Fiscal Conditions
  - Strategy 1: Implement Economic Development Strategy
    - Action 1(e): Complete master plan for Downtown Waterfront Park
- Strategic Issue 5: Maintain and Enhance a High Quality of Life
  - Strategy 2: Implement the Downtown Master Plan
    - Action 2(a): Pursue outside funds for Downtown improvements

### **PARKS, TRAILS AND OPEN SPACE MASTER PLAN:**

Relevant Plan Goal and Objective:

- Goal 2: Provide a range of trail opportunities with a variety of settings in a comprehensive, City-wide trail network.
  - Objective 2.2: Seek continuous public access along the waterfront

### **BACKGROUND:**

The interdisciplinary project consultant team working with City staff to develop the Waterfront Master Plan consists of PlaceWorks, Balance Hydrologics, Environmental Collaborative, and TranSystems. In coordination with staff, the consultant team prepared an Existing Conditions Analysis that documents site history and previous site plans, site use and design analysis, biological and hydrologic assessments, and preliminary wetland and sea level rise assessments. Based on the results of the preliminary wetland assessment, the decision was subsequently made to complete a formal wetland delineation.

Following public input at two Community Advisory Committee meetings and one Community Workshop that engaged over 100 members of the public and the Community Advisory Committee, the project consultant team drafted three site alternatives for review at a series of four Review Meetings designed to

progressively refine the draft site alternatives and identify a preferred site concept. The first three Review Meetings consisted of the second Community Workshop, third Community Advisory Committee meeting, and a Parks, Recreation & Cemetery Commission meeting. City Council then adopted a resolution approving the Draft Preferred Alternative that was refined by these meetings, and directed staff to proceed with development of the Draft Master Plan and concurrent Environmental Review.

Staff and project consultants from PlaceWorks and Environmental Collaborative then sought preliminary consultations with the regulatory agencies with permitting authority for the Waterfront Master Plan. We met on-site with United States Army Corps of Engineers (Corps) in December to verify the Wetland Delineation and seek preliminary input on project elements and likely mitigation requirements. We subsequently met on-site with staff from the California Department of Fish and Wildlife (CDFW) and Regional Water Quality Control Board (RWQCB) in early January. Staff from the Bay Conservation and Development Commission (BCDC) was not able to join either of these meetings, but requested that City staff meet in their San Francisco offices in late January. The United States Fish and Wildlife Service have not responded to requests for preliminary consultation, and are not expected to respond until the City submits a formal permit application.

The preliminary consultations with the Corps, CDFW, and RWQCB provided guidance regarding whether project elements would be permitted, initial direction on standards that might impact permitting of other elements, and likely mitigation requirements. Staff has been working with PlaceWorks and Environmental Collaborative to revise the Preferred Alternative and to develop a mitigation plan that reflects the direction received from the regulatory agencies.

Staff met with BCDC staff in late January to provide an overview of the project and the preliminary mitigation concepts. In mid-February, BCDC staff requested that the City present the Preferred Alternative to BCDC's Design Review Board (DRB), which advises the Bay Conservation and Development Commission on design, recreation, and public access issues associated with projects seeking BCDC permits. This presentation has been scheduled for the May 5 DRB meeting. Staff is currently working with BCDC staff, PlaceWorks, and Environmental Collaborative to prepare for that meeting. Completion of the Draft Master Plan will be delayed to accommodate the DRB meeting. This will also delay the Master Plan Adoption process, which will include Review meetings with the Community Advisory Committee and the Parks Recreation & Cemetery Commission, and an adoption hearing with City Council. Staff has also requested an extension to the project completion date, which the Coastal Conservancy has granted.

The contract amendment will enable the following scope, which addresses work needed for successful completion of the project that is beyond the original scope of work:

1. Revised Preferred Alternative – Based on additional input from the resource agencies and City regarding the current Preferred Alternative, PlaceWorks will revise the existing Preferred Alternative to create a revised Preferred Alternative. This will include items related to the location of the wetlands, boardwalk alignment, shape and extent of the proposed Green, non-motorized boat launch, and other project details. In addition to the revised Preferred Alternative, PlaceWorks will create a conceptual graphic that identifies all project components, as well as a revised Project Matrix and accompanying conceptual cost estimate.
2. Mitigation Areas Design and Planning – Due to the anticipated potential impacts to jurisdictional wetlands of the Preferred Alternative, and the desire to ensure that all project components are implementable, additional work is needed to develop a detailed mitigation approach. This includes calculation and mapping of all potential mitigation areas based on coordination with environmental resource agencies. PlaceWorks and Environmental Collaborative will develop a conceptual plan and written description of the approach to mitigation of biological resource impacts, and seek input from resource agencies regarding this approach.
3. Staff Meetings/Coordination – Additional meetings and coordination between City staff and the consultant team are anticipated as part of the refinement of the Preferred Alternative and mitigation approach.
4. Presentation to Design Review Board of the Bay Conservation and Development Commission – PlaceWorks will assist the City in presenting the Preferred Alternative to the Design Review Board of the Bay Conservation and Development Commission, including preparing a presentation of the proposed design concept elements.

#### **NEXT STEPS:**

##### **Draft Master Plan and Environmental Analysis**

Based on the direction received during the review meetings, the consultant team is working with staff to prepare a Draft Master Plan. The Planning Center/DC&E will prepare an environmental analysis concurrently with the preparation of the Draft Master Plan.

##### **Master Plan Adoption**

Initial Review meetings will be held with the Community Advisory Committee and Parks, Recreation and Cemetery Commission. The Master Plan adoption hearing will be held at City Council.

Attachment:

- Draft Resolution

## RESOLUTION NO. 14-

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BENICIA APPROVING AN AMENDMENT OF THE CONTRACT FOR PROFESSIONAL SERVICES FOR THE DEVELOPMENT OF THE URBAN WATERFRONT ENHANCEMENT AND MASTER PLAN**

**WHEREAS**, the City Council of the City of Benicia approved a grant agreement with the Coastal Conservancy for the development of a Benicia Urban Waterfront Restoration Plan on December 20, 2011; and

**WHEREAS**, the Coastal Conservancy grant agreement provided the City \$140,000 to develop a waterfront restoration plan, and the City's required financial match for this agreement is \$20,000; and

**WHEREAS**, development of such a plan is consistent with the City's General Plan and with the Strategic Plan strategies of Strengthening Economic and Fiscal Conditions and Maintaining and Enhancing a High Quality of Life; and

**WHEREAS**, an interdisciplinary consultant team led by The Planning Center/DC&E (now PlaceWorks) was awarded a contract for planning consulting services in October, 2012; and

**WHEREAS**, a Community Advisory Committee was formed to add value to the planning process guided by staff and the consultant; and

**WHEREAS**, an Existing Conditions Analysis, completed in May 2013, provided a thorough review of City planning for this site since the City acquired the property in 1975, and site hydrology and biological resources; and

**WHEREAS**, three Community Advisory Committee meetings, two Community Workshops, and one Parks Recreation & Cemetery Commission meeting guided the development and refinement of a Draft Preferred Alternative site plan; and

**WHEREAS**, at its November 8, 2013 meeting, City Council approved the Draft Preferred Alternative and directed staff to proceed with the development of the Draft Master Plan and concurrent Environmental Review; and

**WHEREAS**, staff and the consultant team then sought preliminary consultation with the resource agencies regarding mitigation and permit considerations, which clarified the benefit of additional consultation meetings and mitigation planning during the current phase of planning; and

**WHEREAS**, the State Coastal Conservancy agreed to provide augmentation funding to cover the full amount of the additional \$21,000 cost of the expanded scope of work with PlaceWorks.

**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Benicia hereby approves the amendment of the contract with PlaceWorks for additional tasks focused on mitigation and permit planning.

**BE IT FURTHER RESOLVED THAT** staff is authorized to sign the contract amendment on behalf of the City and is directed to proceed with the development of the Draft Master Plan and concurrent Environmental Review for the Benicia Urban Waterfront Enhancement and Master Plan.

\*\*\*\*\*

On motion of Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_, the above Resolution was introduced and passed by the City Council of the City of Benicia at a regular meeting of said Council held on the 18<sup>th</sup> day of March, 2014, and adopted by the following vote.

Ayes:

Noes:

Absent:

\_\_\_\_\_  
Elizabeth Patterson, Mayor

Attest:

\_\_\_\_\_  
Lisa Wolfe, City Clerk

\_\_\_\_\_  
Date

**AGENDA ITEM**  
**CITY COUNCIL MEETING DATE - MARCH 18, 2014**  
**BUSINESS ITEMS**

**DATE** : March 12, 2014

**TO** : City Manager

**FROM** : Interim Finance Director

**SUBJECT** : **COMPREHENSIVE ANNUAL FINANCIAL REPORT AND  
MEMORANDUM ON INTERNAL CONTROL FOR THE FISCAL YEAR  
ENDED JUNE 30, 2013**

**RECOMMENDATION:**

Accept the Comprehensive Annual Financial Report and Memorandum on Internal Control for the fiscal year ended June 30, 2013.

**EXECUTIVE SUMMARY:**

The City's auditor, Maze & Associates has completed review of the annual financial statements for the fiscal year ended June 30, 2013 and has issued an unqualified audit opinion. The audited financial statements are incorporated in to a Comprehensive Annual Financial Report (CAFR). In addition to review of the financial statements, the auditors are required to report matters that could adversely affect the City's ability to record, process, summarize and report financial data. The auditors identified no deficiencies in internal control which they considered to be material weaknesses which could result in a material misstatement of the City's financial statements. The auditors did include in their Memorandum on Internal Control other matters that could be a concern such as the review of the City's Investment Policy and the Treasurer's Report. Staff responses to each of the items noted are included in the Memorandum on Internal Control.

**BUDGET INFORMATION:**

There is no fiscal impact associated with this action.

**GENERAL PLAN:**

There is no General Plan impact with this action.

**STRATEGIC PLAN:**

Relevant Strategic Plan Goals and Strategies:

- Goal 8.00: Build Organizational Quality and Capacity
  - Strategy 8.20: Measure and track service (i.e. financial) performance

**BACKGROUND:**

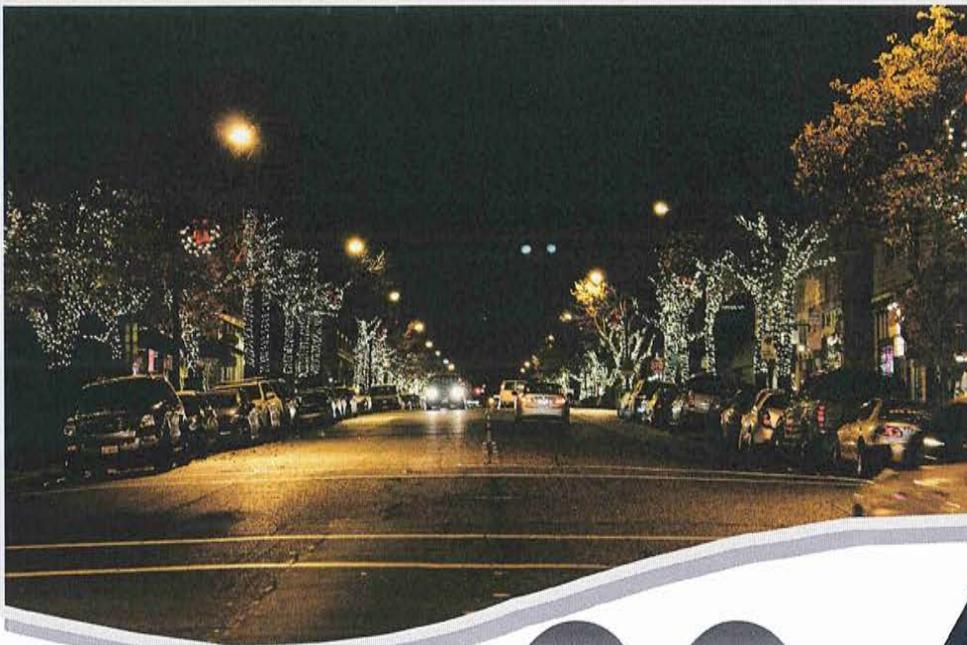
The City Council, on July 5, 2011, authorized the appointment of Maze & Associates as the City's Auditor for fiscal years 2010-11 through 2014-15. The City is required to have an independent audit of its financial records conducted on an annual basis. The auditors have completed their review of the June 30, 2013 financial statements and have issued an unqualified audit opinion stating that *"the basic financial statements...present fairly in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Benicia..."*

The audited financial statements are incorporated into a Comprehensive Annual Financial Report (CAFR), which provides additional analytical and statistical information to more fully describe the City's financial condition. The CAFR is submitted to the Government Finance Officers Association of the United States and Canada for consideration of Award of the Certificate of Achievement for Excellence in Financial Reporting. The City has received this award each year since 1991.

The Comprehensive Annual Financial Report was reviewed with the Finance Committee on February 28, 2014. Katherine Yuen, partner from Maze & Associates presented the results of the audit to the Finance Committee and responded to questions. The Finance Committee accepted the report and made a recommendation to forward the report to the City Council. Katherine Yuen of Maze & Associates will be present at the March 18, 2014 City Council meeting.

**Attachments:**

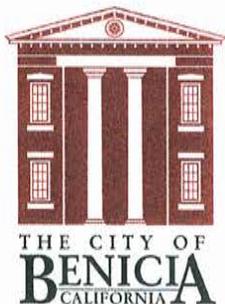
- Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2014
- Memorandum on Internal Control



# 2013

Fiscal Year Ended June 30, 2013

**CITY OF BENICIA**



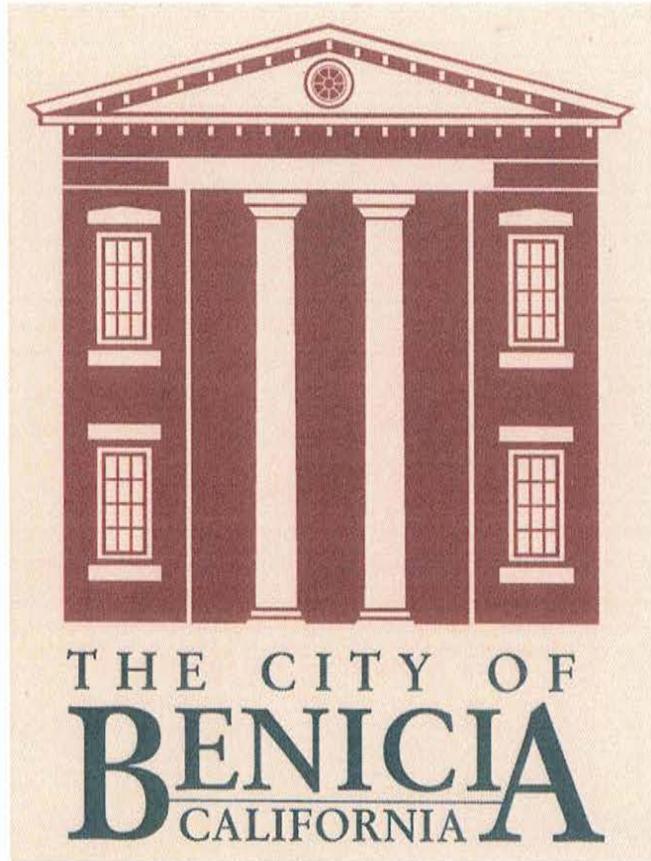
COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT

**VIII.A.3**



**CITY OF BENICIA, CALIFORNIA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**Prepared by**  
**FINANCE DEPARTMENT**



**CITY OF BENICIA**  
**Comprehensive Annual Financial Report**  
**For the Year Ended June 30, 2013**

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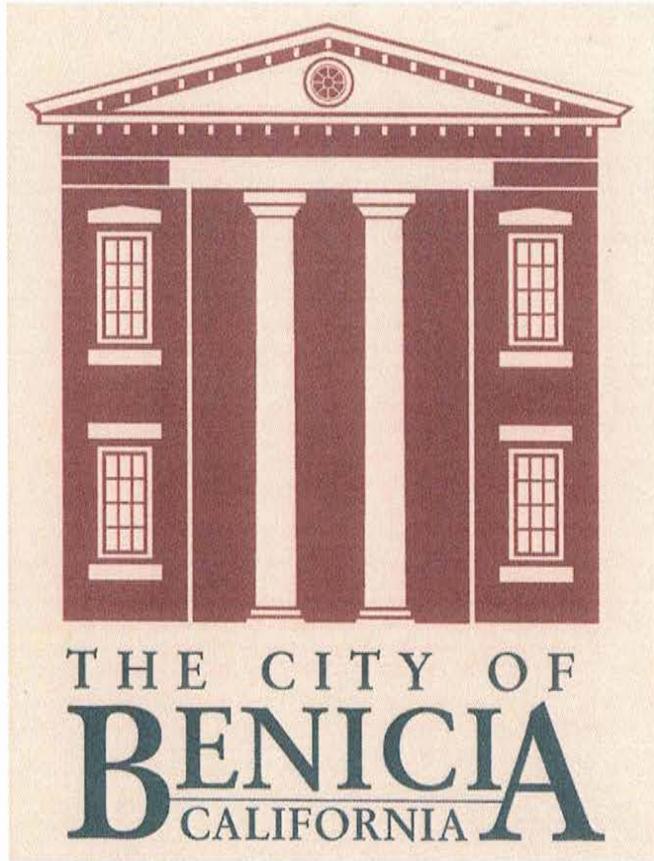
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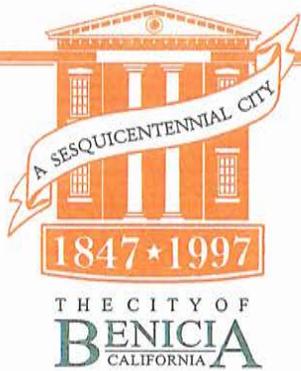
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December 23, 2013

**Honorable Mayor Elizabeth Patterson,  
Members of the City Council, and  
Citizens of the City of Benicia  
Benicia, California:**

The Comprehensive Annual Financial Report (CAFR) of the City for the fiscal year ended June 30, 2013, is submitted for Council's review and is published as a matter of public record for interested citizens. Management takes responsibility for completeness and reliability of the information contained in this report based upon a framework of internal control that has been established for this purpose. The objective of internal controls is to provide reasonable, rather than absolute, assurance that the CAFR information is accurate in all material respects.

The City of Benicia's financial statements have been audited by Maze and Associates, Certified Public Accountants. The goal of the independent audit is to obtain reasonable assurance that the basic financial statements are free of material misstatement and are fairly presented in conformity with generally accepted accounting principles (GAAP). Maze and Associates issued an unqualified opinion for the fiscal year ended June 30, 2013. Their report is presented as the first component of the financial section of this report.

Management's Discussion & Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is designed to complement this letter of transmittal and should be read in conjunction with it.

## **THE BENICIA GOVERNMENT**

Benicia, California is located in southern Solano County adjacent to the Carquinez Strait, which is part of the San Francisco Bay. It is a waterfront city, known for its small-town charm, history, and high quality of life. Benicia has moderate Mediterranean weather with dry warm summers and moderate winters. It currently occupies 14 square miles and serves a population of 27,163.

The City was incorporated in April 24, 1851, under the laws of the State of California. The City is a general law city administered by a council-manager form of government. The City provides a wide range of municipal services to its citizens including public safety (fire and police), library, parks and recreation, public works, planning and zoning, water and wastewater utilities, economic development, and general administrative services.

**City Council:** The Council consists of a mayor and four council members elected to staggered four year terms through a general election process. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the Council, overseeing the day-to-day operations of the City; and, for appointing directors of the various City departments.

**Finance Committee:** While retaining authority to approve actions, the City Council has established a citizen committee (the Committee) to review certain financial matters. Two members of the Council also serve on the Committee. At the monthly meetings, staff presents selected fund activity, warrant registers, certain quarterly operating results, quarterly investment reports; and, also reports on other matters requested by the Committee in the evaluation of the City's financial position.

## **THE BENICIA ECONOMY**

Benicia's strategic setting on the Carquinez Strait has made it an attractive location as both a place to live and a place for industrial activity. While largely built out, families continue to be attracted to the City of Benicia's quiet tree-lined neighborhoods, good schools, low crime rate and historic charm.

**Benicia Industrial Park:** The City's Industrial Park has been a model for other California cities on how to transform an abandoned military base into a viable industrial park and local economic catalyst. The Benicia Industrial Park (BIP) provides a strong tax base for the City, generating over 45% of the local tax revenue collected (including property, sales, and utility users). There is a mix of industrial and related uses including petro-chemical, manufacturing, wholesale trade, transportation, suppliers to major anchor businesses, and emerging new technology businesses.

These strengths are also leading to some challenges as the City's major business industries experience a protracted, modest recovery from the Great Recession; and the City's primary revenue sources are concentrated in the business-industrial economic sector. Adding to the challenge is increased competitive pressure from new business parks in surrounding cities. These challenges are reflected in the flat to low growth revenue trends in projected property and sales tax revenues.

**Property Tax:** The FY 2013-14 property tax assessment roll values increased by approximately 5%; however, the overall growth was attributable to a 9% growth in residential properties offset by nearly flat overall assessment growth in commercial, industrial and other property categories. Factors contributing to the robust residential growth relate primarily to increases in assessed values for residential properties that had previously received a Proposition 8 temporary reduction in value. While significant potential for Proposition 8 value recovery still exists in the residential property category; flattening commercial and industrial valuations, continued low level of development activity, and significant property tax assessment appeals continue to dampen the City's projected property tax growth trends.

**Sales Tax:** Sales tax revenue accounts for approximately 20% of average General Fund revenues. Revenues are projected to decrease approximately 11% from FY 2012-13 levels. This reduction is primarily due to a high level of one-time events during FY 2012-13. However, adjusting for the one-time events, the underlying trend is flat to modest growth projection in the near-term. This revenue source tends to be volatile year-over-year due to the high concentration of business-industrial taxpayers. On average, the City's top five sales tax producers generate approximately 30% of total sales tax collected.

While the City continues to experience revenue challenges, a manageable demand for social services allows the City to continue to allocate resources for economic and marketing development programs, cooperative education programs, climate action initiatives, and support of public art and historic treasures.

## **FINANCIAL INFORMATION**

**Financial Goals and Strategies:** The City's financial goals and strategies center on economic development in order to ensure stable revenue sources and provide a high level services to the community. These goals and strategies are:

1. Implement an Economic Development Strategy, including: continue tourism brand promotion and BIP marketing program; continue funding for non-profit arts and culture grants; and complete the Downtown Waterfront Park Master Plan.
2. Strengthen Benicia Industrial Park competitiveness, including; implementing road resurfacing projects; and pursuing and developing a BIP broadband project.
3. Retain and attract business, including: implementing a Business Development Action Plan; expanding business support tools and policies that balance sustainability with economic vitality; continuing to collaborate with the Benicia Unified School District to support quality education.
4. Manage City finances prudently, including; preparing and maintaining a balanced budget with strong emergency, contingency, and internal services fund reserves.
5. Increase economic vitality of BIP and other commercial areas, while preserving existing economic strengths and historic resources.

There is also a strong focus on sound management of the City's financial resources to allow for the stable delivery of public services and to preserve the City's reputation in financial markets.

**Long-term Planning:** Economic development remains a priority of the City Council. The City continues efforts toward increasing the economic vitality of the existing BIP, and also has considered plans for a possible expansion of business activity through a development agreement with the owner of a 500-acre parcel of property adjacent to the Benicia Industrial Park. Although no agreement exists at this time, a proposed development that includes light industrial uses and commercial space is consistent with the City's General Plan.

**Strategic Planning:** A citywide Strategic Plan has been developed through a series of public meetings, retreats and workshops with the City Council and City Management. The budget serves as the implementation measure for this plan and sets forth five major Strategic Issues as follows:

- Protecting Community Health and Safety
- Protecting and Enhancing the Environment
- Strengthening Economic and Fiscal Conditions
- Preserving and Enhancing Infrastructure
- Maintain and Enhance a High Quality of Life

As the City looks ahead, it is not anticipated that economic conditions will improve significantly during the next several years. The City continues to implement strategies to reduce costs and improve operational efficiencies while continuing to provide excellent citizen services. A cornerstone of this effort is titled “Strategic Path to Financial Resiliency and Organizational Sustainability” in which the City is embarking on targeted financial and organizational studies regarding the City’s long-term financial and organizational capacity. Ultimately, the City intends to engage the community in the financial efforts and revenue strategies needed to maintain current service-delivery levels while, at the same time, managing the City’s resources, infrastructure, and obligations in a financial prudent manner.

**Capital Planning:** The City updates a Capital Improvement Plan (CIP) on a biennial basis based upon the “Council Priority List.” During the FY 2013-15 budget cycle, the City updated funded capital projects for a two-year period. As local, state, and Federal funding sources have become difficult to secure, the City has identified several studies required to assess the resources required to maintain adequate infrastructure assets. This item also has been identified as a strategic objective to accomplish under the “Strategic Path to Financial Resiliency and Organizational Sustainability.”

**Internal Controls:** City management is responsible for establishing and maintaining an internal control structure designed to ensure government assets are protected from loss, theft or misuse and to ensure adequate accounting data are compiled for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Budgetary Controls:** The City maintains budgetary controls. The objective of these controls is to ensure compliance with the Council-approved, annual appropriated budget. Project-length financial plans are adopted for the Capital Improvement Project Funds. Budgetary control is maintained at the fund level for administrative and operating expenditures, while capital improvements are maintained at the project budget total. Department directors have control of their department budgets and if transfers between departments are needed, the City Manager has the authority to approve them. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

**General Fund Reserves:** The City has adopted a fund balance reserve policy establishing a minimum fund balance equal to 20% of the fund's annual operating revenue budget for the purpose of stabilizing the delivery of City services during periods of operational budget deficits. At a minimum, the reserves include the following: Contingency Reserve of 10% to mitigate the effects of economic uncertainties, local disasters, and/or severe financial hardships resulting from unforeseen changes in operating results; and, an Emergency Reserve of 10% to mitigate all unforeseen events not covered in the Contingency Reserve. As of June 30, 2013, the General Fund reserve balance was 22.7% of operating revenues.

During the FY 2013-2015 budget process, the City Council approved the use the Contingency Reserve in order to allow some organizational stability while the City initiates the various studies identified under the "Strategic Path to Financial Resiliency and Organizational Sustainability." Council has directed staff to implement financial decisions whereby the Contingency Reserve balance remains at or above 5% by June 30, 2015. Together with an Emergency Reserve Balance of 10%; a total projected reserve balance of 15% remains a prudent goal. In accordance with the policy, it is intended that the total reserve balance will be restored to 20% within a reasonable time after June 30, 2015.

**Long Range Financial Forecast:** The City of Benicia produces a five-year Long Range Financial Forecast. This report analyzes local, state, and federal economic conditions, short and long-term revenue and expenditure trends; and includes defined assumptions regarding future events. The forecast is updated each year to reflect changes based upon the passage of real events and other assumption changes.

**Gann Limit vs. Appropriations Subject to Limit:** Proposition 4, the "Gann Initiative," was passed by California voters in 1978, and is intended to limit government appropriations. The appropriations limit is calculated each year based upon fiscal year 1978-79 appropriations, which is modified by the composite consumer price index and population changes that have occurred in subsequent years. The City's appropriations limit and the estimated appropriations subject to the limit for the FY 2012-13 amounted to \$74,298,758 and \$28,701,813 respectively. City appropriations subject to the limit have consistently remained far below the appropriation limits and are not expected to deviate from this trend in the foreseeable future.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Benicia for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2012. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. The Finance Department Staff believes this report conforms to the Certificate of Achievement Program requirements and will submit the report to the GFOA to determine its eligibility. The City of Benicia has received this award for the past 21 years and it is our goal to be awarded this Certificate once again. The award demonstrates the City's conformance to the highest level of financial reporting standards.

#### **ACKNOWLEDGEMENTS**

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire staff of the Finance Department. I would like to express my special appreciation to Assistant Finance Director Abigail M. Urrutia and Accounting Systems Supervisor Alyson Kauzer. I would also like to thank the Mayor, City Council Members and the City Manager for their support in planning and conducting City financial affairs in a responsible and efficient manner.

Respectfully submitted,



Brenda Olwin  
Interim Finance Director

**MUNICIPAL OFFICERS**

As of June 30, 2013

CITY COUNCIL (Elected)

Elizabeth Patterson, Mayor	November 2016
Tom Campbell, Vice Mayor	November 2016
Mark Hughes, Councilmember	November 2014
Christina Strawbridge, Councilmember	November 2016
Alan Schwartzman, Councilmember	November 2014

OTHER (Elected)

Lisa Wolfe, City Clerk	November 2016
H.R. Autz, City Treasurer	November 2016

PLANNING COMMISSION (Appointed)

Suzanne Foley Sprague	January 2016
Susan Cohen Grossman	January 2016
Rod Sherry	January 2016
Belinda Smith	January 2015
George Oakes, Sr.	January 2015
Donald Dean	January 2017
Stephen Young	January 2017

PARKS, RECREATION AND CEMETARY COMMISSION (Appointed)

Sandy Moriaty	July 2013
John McGuire	July 2014
Rufus Bunch	January 2015
Kim Funk	January 2014
Nancy Cockerham	January 2015
Ken Paulk	July 2013
Ernie Gutierrez	January 2015
Ariana Chaney	September 2013

APPOINTED OFFICIALS

Brad Kilger	City Manager
Heather McLaughlin	City Attorney

DEPARTMENT HEADS

Anne Cardwell	Administrative Services
Brenda Olwin (Interim)	Finance
Jim Lydon	Fire
Diane Smikahl	Library
Mike Dotson	Parks & Community Services
Andrew Bidou	Police
Melissa Morton	Public Works

## **CITY OF BENICIA**

### **Mission, Vision and Values**

#### City Mission:

- Excellent Service

#### City Vision:

- To work together to build a sustainable community and enhance the City's overall quality of life.

#### City Values or Guiding Principles:

- Respect
- Responsiveness
- Integrity
- Inclusiveness & Collaboration
- Teamwork

**CITY OF BENICIA**  
**ORGANIZATIONAL CHART**

**JUNE 30, 2013**

CITIZENS OF BENICIA

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CITY COUNCIL

Elizabeth Patterson, Mayor

CITY CLERK

Lisa Wolfe

Tom Campbell, Vice Mayor

Mark Hughes

CITY TREASURER

H.R. Autz

Alan Schwartzman

Christina Strawbridge

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CITY MANAGER

Brad Kilger

CITY ATTORNEY

Heather McLaughlin

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POLICE  
CHIEF

Andrew  
Bidou

FIRE  
CHIEF

Jim  
Lydon

INTERIM  
FINANCE  
DIRECTOR

Brenda  
Olwin

ADMINISTRATIVE  
SERVICES DIRECTOR

Anne  
Cardwell

PARKS &  
COMMUNITY  
SERVICES  
DIRECTOR

Mike  
Dotson

LIBRARY  
DIRECTOR

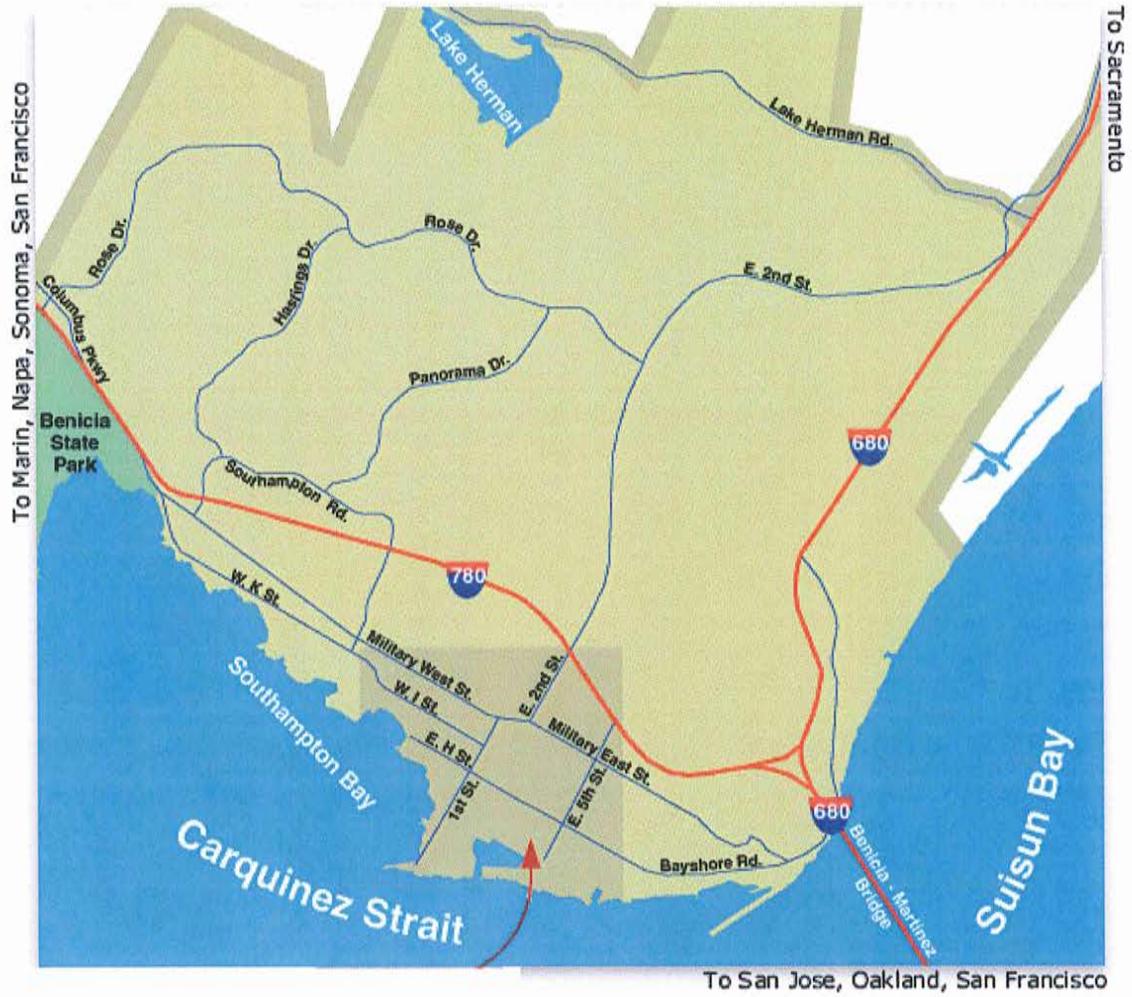
Diane  
Smikahl

PUBLIC WORKS  
DIRECTOR

Melissa  
Morton

Location Map

City of Benicia





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

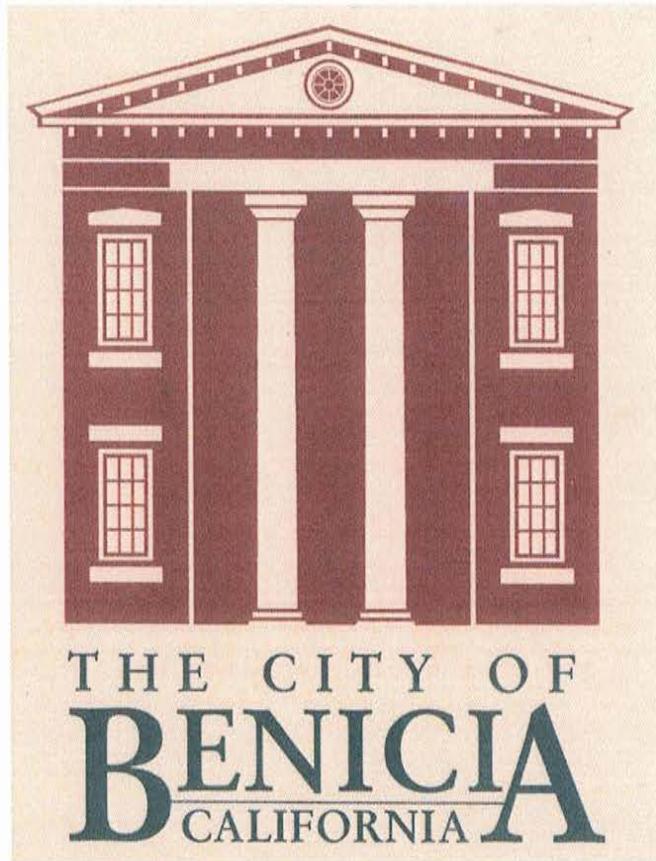
Presented to

**City of Benicia  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**

Executive Director/CEO



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the City Council  
City of Benicia, California

### *Report on Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Benicia, California, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Benicia, California, as of June 30, 2013 and the respective changes in the financial position and cash flows, where applicable, thereof and the respective budgetary comparisons listed as part of the basic financial statements for the year then ended in conformity with generally accepted accounting principles in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 1J, certain beginning fund balances were restated due to fund recategorization.

Management adopted the provisions of the following Governmental Accounting Standards Board Statements, which became effective during the year ended June 30, 2013 and had material effects on the financial statements:

*Statement 63 - Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.* See Note 1K to the financial statements for relevant disclosures.

The emphasis of these matters does not constitute a modification to our opinions.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with generally accepted auditing standards in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements as a whole. The Introductory Section, Supplemental Information, and Statistical Section as listed in the Table of Contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Supplemental Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

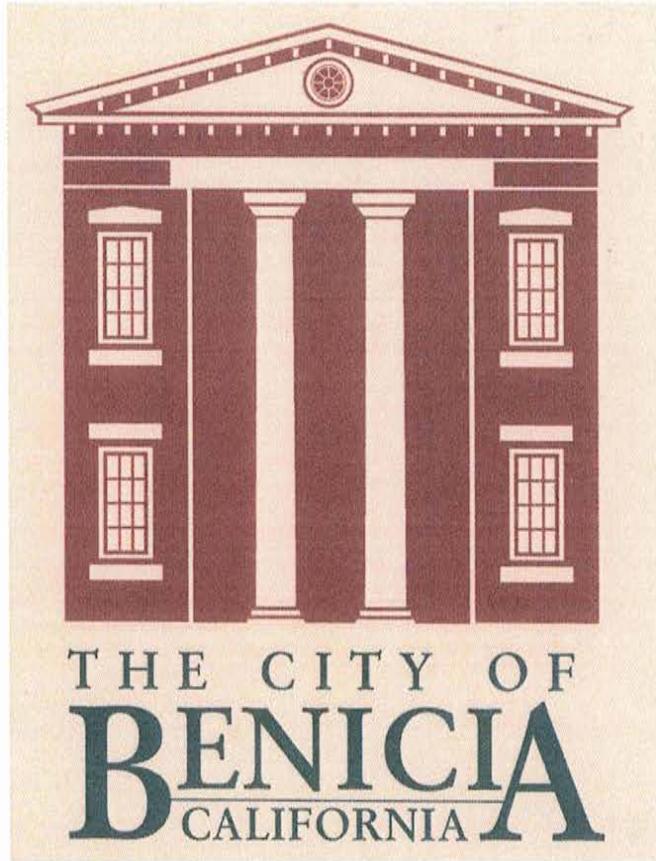
The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2014, on our consideration of the City of Benicia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Benicia's internal control over financial reporting and compliance.

*More & Associates*

Pleasant Hill, California  
January 15, 2014



**CITY OF BENICIA**  
**Management's Discussion and Analysis**

This management's discussion and analysis provides readers an overview and analysis of financial activities of the City of Benicia (City) for the fiscal year ended June 30, 2013. Please read this discussion and analysis in conjunction with the accompanying Transmittal Letter, the Basic Financial Statements and the accompanying notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$221.1 million. Of this amount, \$30.5 million may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's net position is more favorable this year and increased by \$2.0 million due to decreases in expenditures City-wide.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$14.6 million, an increase of \$0.3 million in comparison with the prior year, due to the reclassification of the Energy Conservation Capital and Debt Service funds as Internal Service Fund and capital expenditures in the Intermodal Transportation Fund.
- At the end of the current fiscal year, the General Fund's fund balance totaled \$8.3 million, an increase of 18.0%, due to the reclassification of the Capital License Fund as part of the General Fund and the creation of the new Economic Development Fund with an authorized transfer of \$1.0 million from the Intermodal Transportation Fund. Such funds were subject to Council discretion and were transferred and assigned by Council and authorized for certain projects and activities to stimulate the City's economy.
- The City's total debt decreased by \$5.6 million as a net result of debt maturities during the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements, which consists of three parts: (1) Government-wide Financial Statements, (2) Fund Financial Statements, and (3) Notes to the Basic Financial Statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide Financial Statements**

The Government-wide Financial Statements provide readers with a broad view of the City's finances, in a manner similar to a private-sector business, using the economic resources measurement focus and accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which liability is incurred.

The Statement of Net Position reports information about the City as a whole. This statement includes all assets (including infrastructure) as well as all liabilities (including long-term debt) of the City. Net position is the difference between assets and liabilities, which is one way to measure the City's financial health. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving or deteriorating.

**CITY OF BENICIA**  
**Management's Discussion and Analysis**

In the Government-wide statements, City activities are reported in two categories:

- **Governmental Activities** - Most of the City's basic services are reported in this category, including administration, community development, police, fire, parks and community services, public works, library services, and economic development. Property, sales and utility taxes, user fees, interest income, franchise fees, and state and federal grants are among the revenues that finance these activities.
- **Business-Type Activities** - The City charges a fee to customers to pay for the cost of certain services provided. The City's wastewater, water, marina, and transit operations are reported in this category.

**Fund Financial Statements**

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by bond covenants. However, the City establishes many other funds to help control and manage money for a particular purpose or to show that the City is meeting legal responsibilities for using certain taxes, grants, or other funds restricted in its use. Fund Financial Statements provide detailed information about the most significant funds, not the City as a whole.

All of the funds of the City can be divided into three categories:

- **Governmental Funds** - Most of the City's basic services are reported in governmental funds, using the current financial resources measurement focus and modified accrual accounting method, where revenues are recognized when measurable and available. Governmental funds are used to account for essentially the same functions reported as "governmental activities" in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Funds Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in determining the City's ability to finance its programs in the near future.

To better understand the City's long-term and short-term requirements, it is useful to compare the City's Governmental Fund Statements with the governmental activities in the Government-wide Financial Statements. To facilitate this comparison, a reconciliation of these statements is provided for both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance.

**CITY OF BENICIA**  
**Management's Discussion and Analysis**

- **Proprietary Funds** - When the City charges customers for services, either to outside customers or to other City departments, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way in which all activities are reported in the Government-wide Financial Statements, using the accrual basis of accounting. The City's enterprise funds are the same as the "business-type activities" reported in the government-wide financial statements, but provide more detail and additional information, such as cash flows for each enterprise fund. The City uses internal service funds to report activities that provide supplies and services to the City's other programs and activities, such as insurance, general services, building and equipment management and the retirement stability funds. Internal Service Funds are reported with "governmental activities" in the Government-wide Financial Statements since services provided predominantly benefit governmental rather than business-type functions.
- **Fiduciary Funds** - The City is the trustee, or fiduciary, for certain funds held on behalf of third parties. The City's fiduciary activities are reported in a separate Statements of Fiduciary Net Assets. These activities are excluded from the City's Government-wide Financial Statements because the City cannot use these assets to finance its operations. However, the City is responsible for ensuring that assets reported in these funds are used for their specified purposes.

**Notes to the Financial Statements**

The notes provide additional information essential to a full understanding of the data provided in both the Government-wide Financial Statements and Fund Financial Statements. The notes to the financial statements can be found on pages 35-71 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

<b>CITY OF BENICIA</b> <b>Management's Discussion and Analysis</b>
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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The City's combined Net Assets for the year ended June 30, 2013 are summarized below.

**Summary of Net Position**  
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 36.2	\$ 38.2	\$ 26.7	\$ 25.8	\$ 62.9	\$ 64.0
Capital assets	135.9	132.4	97.2	100.9	233.1	233.3
Total Assets	172.1	170.6	123.9	126.7	296.0	297.3
Long-term liabilities outstanding	29.5	31.9	34.9	38.2	64.4	70.1
Other liabilities	9.3	6.7	1.2	1.4	10.5	8.1
Total Liabilities	38.8	38.6	36.1	39.6	74.9	78.2
 Net Position:						
Invested in capital assets, net of related debt	121.9	127.5	62.3	62.7	184.2	190.2
Restricted	6.3	18.3	-	-	6.3	18.3
Unrestricted	5.1	(13.8)	25.5	24.4	30.6	10.6
Total Net Position	\$ 133.3	\$ 132.0	\$ 87.8	\$ 87.1	\$ 221.1	\$ 219.1

The largest portion of the City's net position (83.3%) reflects its investments in capital assets, less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens and are not available for future spending.

Restricted net assets represent 2.9% of the total net assets and are subject to external restrictions. The balance of unrestricted net assets, which represents 13.8% of the total assets, may be used to meet the City's ongoing obligations to citizens and creditors.

**CITY OF BENICIA**  
**Management's Discussion and Analysis**

A Statement of Activities and Changes in Net Assets, as of June 30, 2013, is presented below.

**Statement of Activities and Changes in Net Position**

(in millions)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 2.5	\$ 2.6	\$ 14.9	\$ 13.3	\$ 17.4	\$ 15.9
Operating grants and contributions	3.2	3.3	0.2	0.1	3.4	3.4
Capital grants and contributions	0.5	1.7	-	-	0.5	1.7
General Revenues:						
Property taxes	11.8	13.4	-	-	11.8	13.4
Sales taxes	7.9	6.9	-	-	7.9	6.9
Utility users' tax	4.8	5.1	-	-	4.8	5.1
Franchise	1.6	1.6	-	-	1.6	1.6
Other taxes	2.9	1.4	-	-	2.9	1.4
Motor vehicle license fees	1.8	1.9	-	-	1.8	1.9
Investment earnings	0	0.2	-	0.2	-	0.4
<b>Total Revenues</b>	<b>37.0</b>	<b>38.1</b>	<b>15.1</b>	<b>13.6</b>	<b>52.1</b>	<b>51.7</b>
<b>Expenses:</b>						
Administration	3.1	3.0	-	-	3.1	3.0
Public Safety - Police	8.2	8.8	-	-	8.2	8.8
Public Safety - Fire	6.4	6.5	-	-	6.4	6.5
Parks and Community Services	5.6	5.7	-	-	5.6	5.7
Public Works	3.1	7.6	-	-	3.1	7.6
Community Development	1.9	-	-	-	1.9	-
Library	1.9	2.1	-	-	1.9	2.1
Economic Development	0.6	0.5	-	-	0.6	0.5
General Government	3.1	3.2	-	-	3.1	3.2
Interest on long-term debt	1.6	1.2	-	-	1.6	1.2
Wastewater	-	-	7.2	7.1	7.2	7.1
Water	-	-	7.3	7.8	7.3	7.8
Benicia Marina	-	-	0.6	0.4	0.6	0.4
Transit	-	-	-	0.1	-	0.1
Loss from disposal of capital assets	-	-	-	0.2	-	0.2
<b>Total Expenses</b>	<b>35.5</b>	<b>38.6</b>	<b>15.1</b>	<b>15.6</b>	<b>50.6</b>	<b>54.2</b>
Increase in net assets before transfers	1.5	(0.5)	-	(2.0)	1.5	(2.5)
Transfers	(0.7)	-	0.7	-	-	-
Increase in net position	0.8	(0.5)	0.7	(2.0)	1.5	(2.5)
Net position - 7/1/12 (as restated)	132.5	133.0	87.1	89.1	219.6	222.1
Net position - 6/30/13	\$ 133.3	\$ 132.5	\$ 87.8	\$ 87.1	\$ 221.1	\$ 219.6

<b>CITY OF BENICIA</b> <b>Management's Discussion and Analysis</b>
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Beginning Net Position for Governmental Activities has been restated due to the reclassification of the Energy Capital and Debt Service Funds to an Internal Service Fund. Adjustments were made for the deferred charges and bond discount for the 2011 COPs.

**Governmental Activities**

Total resources available during the year to finance governmental operations were \$168.9 million consisting of Net Position at July 1, 2012, of \$132.5 million, program revenues of \$6.2 million and general revenues of \$30.2 million.

The cost of all governmental activities this year was \$35.6 million. The largest governmental programs include Public Safety - both Police and Fire, and Parks and Community Services. The amount that was paid by those who directly benefited from governmental programs was \$2.5 million, while operating and capital grants and contributions paid for \$3.7 million of total costs. The City paid for the remaining "public benefit" portion of governmental activities with taxes and investment earnings.

The following table shows the Net Cost of Governmental Activities, which totaled \$29.4 million.

**Net Cost of Governmental Activities**

	Expenses	Program Revenues	Net Revenue (Expense) of Activities
Administration	\$ 3,118,013	\$ 99,106	\$ (3,018,907)
Public Safety - Police	8,229,298	567,588	(7,661,710)
Public Safety - Fire	6,362,097	271,410	(6,090,687)
Parks and Community Services	5,631,017	2,629,187	(3,001,830)
Public Works	3,076,360	1,667,442	(1,408,918)
Community Development	1,935,323	-	(1,935,323)
Library	1,927,951	141,816	(1,786,135)
Economic Development	647,573	-	(647,573)
General Government	3,077,915	822,522	(2,255,393)
Interest expense	1,588,003	-	(1,588,003)
<b>Total</b>	<b>\$ 35,593,550</b>	<b>\$ 6,199,071</b>	<b>\$ (29,394,479)</b>

**CITY OF BENICIA**  
**Management's Discussion and Analysis**

**Business-type Activities**

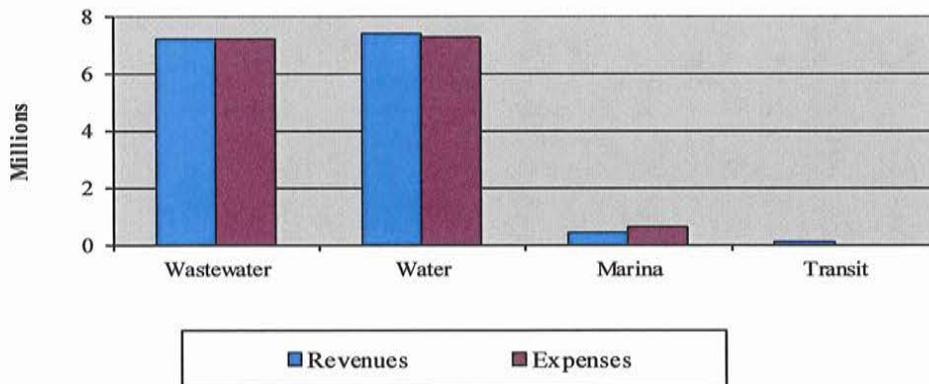
Total resources available during the year to finance Business-Type Activities were \$102.9 million consisting of Net Position at July 1, 2012, of \$87.1 million, program revenues of \$15.1 million and general revenues of \$.7 million.

The cost of all Business-Type activities this year was \$15.1 million. As shown in the Statement of Activities and Changes in Net Assets, the amounts paid by users of the systems were \$14.9 million, while operating and capital grants and contributions were \$.2 million.

**Net Cost of Business-Type Activities**

	Expenses	Program Revenues	Net Revenue (Expense) of Activities
Wastewater	\$ 7,181,756	\$ 7,186,846	\$ 5,090
Water	7,289,049	7,358,983	69,934
Benicia Marina	600,429	389,413	(211,016)
Transit	-	121,621	121,621
<b>Total</b>	<b>\$ 15,071,234</b>	<b>\$ 15,056,863</b>	<b>\$ (14,371)</b>

The following chart illustrates the comparison of operating revenues and expenses by business-type activity:



**CITY OF BENICIA**  
**Management's Discussion and Analysis**

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

In addition to the accrual-basis government-wide statements described above, the City maintains financial records at the fund level for compliance with finance-related legal requirements and for budgetary control. The Fund Financial Statements focus on individual funds of the City, reporting operations in more detail than the Government-wide Financial Statements.

### **Governmental Funds**

The City's governmental funds provide information on near-term inflows, outflows and balances of spendable resources. The City's governmental funds reported a combined fund balance at June 30, 2013, of \$14.6 million, an increase of \$0.3 million in comparison with the prior year, due to a combination of the reclassification of the Energy Conservation Capital and Debt Service funds as an Internal Service fund, the creation of the Economic Development activities, capital expenditures for the Intermodal Facilities, and overall spending cutbacks during the year.

As a result of the Fiscal Year 2010-2011 implementation of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, the focus and terminology used for reporting fund balance has substantially been altered. The following are the components of fund balance:

- (1) Nonspendable Fund Balance – portion of net resources that can not be spent because of their form (will never convert to cash) or must be maintained intact pursuant to legal or contractual requirements.
- (2) Restricted Fund Balance – portion of fund balance that are subject to externally enforceable legal restrictions such as creditors, grantors, contributors or other governments.
- (3) Committed Fund Balance – portion of fund balance whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making (City Council) and remains binding unless removed in the same manner.
- (4) Assigned Fund Balance – portion of fund balance that reflects a government's intended use of resources.
- (5) Unassigned Fund Balance – net resources in excess of what can properly be classified in one of the four categories described above.

**General Fund** - The General Fund is the chief operating fund of the City. As a measure of the General Fund's ability to deliver City services during periods of operational budget deficits, the City has adopted a fund balance reserve policy that establishes a minimum fund balance equal to 20% of the fund's annual operating revenue budget or actual amounts for the fiscal year. At a minimum, the reserves include: Contingency Reserve of 10% to mitigate the affects of major economic uncertainties, local disasters and or severe financial hardships resulting from unforeseen changes in revenues and/or expenditures; and an Emergency Reserve of 10% to mitigate all unforeseen events not covered in the Contingency Reserve.

At the end of the fiscal year, total fund balance of the General Fund was \$8.3 million. \$3.1 million of this fund balance is Committed for Emergency Reserve, which was 10.0% of the actual operating revenues. The Contingency Reserve falls under the Unassigned Fund Balance and at the end of the year, the balance is at \$3.9 million, which is 12.7% of the actual operating revenues.

The General Fund realized general tax and other revenues of \$31.1 million during the year to pay for \$29.2 million operating expenditures, realizing an excess of revenues over expenditures of \$1.9 million.

**CITY OF BENICIA**  
**Management's Discussion and Analysis**

Cost cutting measures, such as freezing open positions, delaying major expenditures, and continued employee concessions were implemented to lessen the deficiency for the year.

**Proprietary Funds**

The City's proprietary funds provide the same type of information found in the Government-wide Financial Statements, but in more detail.

**Wastewater Fund** – The City's wastewater utility fund collected \$7.2 million in user fees to maintain the system. The fund has \$57.6 million in capital assets, net of accumulated depreciation, financed with \$16.9 million of long-term debt. The fund made debt service payments of \$2.3 million during the year. The net position decreased by \$.07 million due to lower interest income earned for the year and higher operating costs, which offset the increase in wastewater rates charged to customers during the fiscal year.

**Water Fund** – The City's water utility fund collected \$7.4 million in user fees to sustain the system. The system has \$36.9 million in capital assets, net of accumulated depreciation, financed with \$11.6 million of long-term debt. The fund made \$1.7 million in debt service payments for the year. The net position decreased by \$.5 million due to capital expenditures for the year, which offset the increase in water rates charged to customers during the fiscal year.

**Benicia Marina** – The City's Marina collected \$.3 million in user fees to support its operating and debt service costs. The Marina has \$2.7 million in capital assets, net of accumulated depreciation, financed with \$3.0 million of long-term debt. Debt service payments for the year were \$.3 million. The fund continues to have a decrease in net position. The City continues to evaluate options for a long-term operating solution. In the meantime, General Fund transfers support the operations.

**Transit** – The City's Transit system ceased to exist as of July 1, 2011 due to a Joint Powers Authority Agreement (JPA) between the Cities of Vallejo and Benicia. Capital assets were officially transferred to the JPA (SolTrans) on February 2012. This fiscal year, SolTrans paid the outstanding amount of the City loan plus interest, which paid for the emission devices installed in the bus fleet. The remainder of the transfer was from the General Fund to fund the deficit and close the fund.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the City Council may revise the City budget on more than one occasion. The Approved Budget is adopted by the City Council prior to the July 1 start of the fiscal year ("Original Budget"). The City Council may add appropriations or change revenue estimates during the course of the fiscal year, primarily at midyear budget review. Finally, the revenue and expenditure estimates for the current fiscal year are revised as part of the Approved Budget ("Final Budget").

Fiscal year 2012-13 was the second year of a two-year budget. The original budget for 2012-13 was developed in early 2011. The original budget for the General Fund revenues was \$31.1 million, while expenditures were at \$30.3 million. The final budget estimates for revenues was \$31.0 million, a decrease of \$.1 million, and \$29.6 million for expenditures, a decrease of \$.7 million. The main components of the decreases are as follows:

- \$1.1 million decrease in property taxes due to the lower assessed valuation for secured and unsecured properties
- \$1.4 increase in sales taxes as a result of a high level of one-time events and re-allocation of taxes from prior periods by the State

<b>CITY OF BENICIA</b> <b>Management's Discussion and Analysis</b>
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- \$.3 million decrease in utility users tax due to a lower revenues recognized by utility carriers
- \$.2 million decrease in franchise fees due to lower revenues recognized by utility carriers
- \$.1 million decrease in investment earnings due to rising investment yields
- \$.2 million increase in other revenues due to the recalculation of prior years property tax administration fees assessed by the County and refunded to the City
- \$.6 million decrease for salary and benefit adjustments from continuing to freeze open positions and employee concessions
- \$.3 million increase in one-time capital expenditures

During the year, revenues surpassed the budget by \$.05 million. The largest revenue variance was for other revenues as a result of the change in methodology in the County property tax administration fees calculation that resulted in favor of the cities, causing a refund of prior years fees. Actual expenditures were \$.5 million less than the final budget due to cutbacks on operating expenditures, the hiring freeze and continuing concessions from employee bargaining groups.

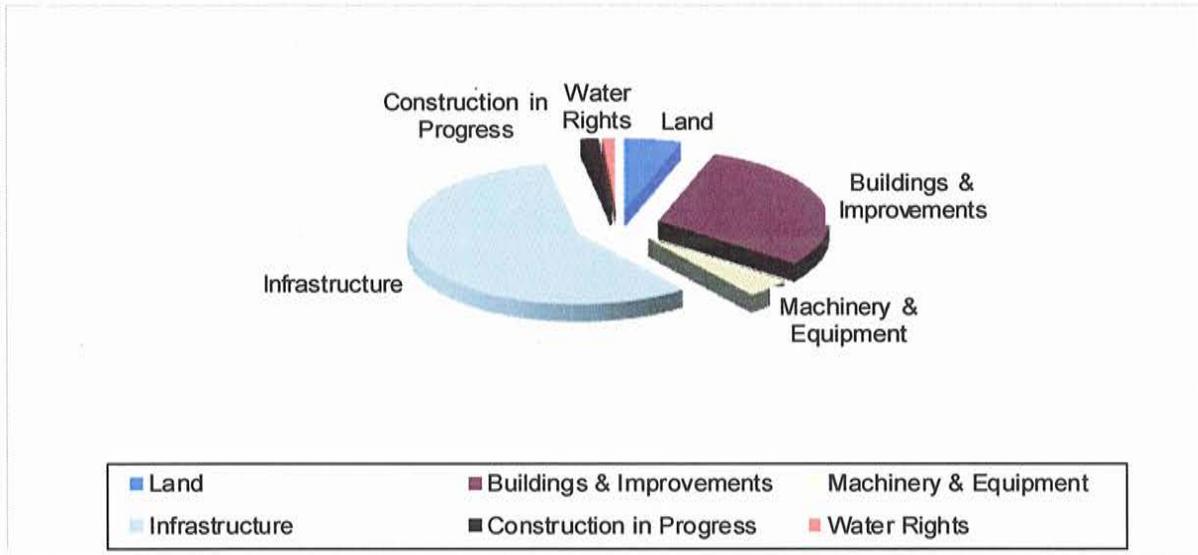
### CAPITAL ASSETS

The capital assets of the City are those assets, which are used in the performance of the City's functions including infrastructure assets. This investment in capital assets includes land and easements, infrastructure, buildings and improvements, equipment and construction in progress. At June 30, 2013, net capital assets of the governmental activities totaled \$135.9 million and the net capital assets of the business-type activities totaled \$97.2 million. Depreciation on capital assets is recognized in the Government-wide Financial Statements.

The following table provides a breakdown of the City's capital assets at June 30, 2013:

	<b>Capital Assets</b>					
	<b>(in millions)</b>					
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2013	2012	2013	2012	2013	2012
Land	\$ 18.5	\$ 18.5	\$ 2.6	\$ 2.6	\$ 21.1	\$ 21.1
Buildings & Improvements	26.5	22.1	91.5	90.6	118.0	112.7
Machinery & Equipment	8.8	8.7	8.5	8.4	17.3	17.1
Infrastructure	152.8	137.7	73.9	73.9	226.7	211.6
Construction in Progress	3.4	16.4	2.8	3.3	6.2	19.7
Water Rights	-	-	5.0	5.0	5.0	5.0
<b>Total Capital Assets</b>	<b>210.0</b>	<b>203.4</b>	<b>184.3</b>	<b>183.8</b>	<b>394.3</b>	<b>387.2</b>
<b>Accumulated Depreciation</b>	<b>(74.1)</b>	<b>(71.0)</b>	<b>(87.1)</b>	<b>(82.9)</b>	<b>(161.2)</b>	<b>(153.9)</b>
<b>Net Assets</b>	<b>\$ 135.9</b>	<b>\$ 132.4</b>	<b>\$ 97.2</b>	<b>\$ 100.9</b>	<b>\$ 233.1</b>	<b>\$ 233.3</b>

**CITY OF BENICIA**  
**Management's Discussion and Analysis**



This year's major capital asset additions were the completion of solar arrays within the City and the Intermodal facilities.

Additional information on the City's capital assets can be found in Note 6 on pages 51-53 of this report.

**DEBT ADMINISTRATION**

The City uses a variety of indebtedness to finance various capital acquisitions. At June 30, 2013, the City's long-term debt outstanding was \$64.4 million. Of this total, \$29.5 million was in governmental activities and \$34.9 was in business-type activities. The City's governmental activities decreased by \$2.4 million, and business-type activities decreased by \$3.3 million as a result of debt maturities during the year.

The percentage of net bonded debt to taxable property valuation, and the amount of bonded debt per capita are useful indicators of the City's debt position. Per capita debt outstanding decreased by \$223 per capita from \$2,605 to \$2,382 from the previous fiscal year.

<b>CITY OF BENICIA</b> <b>Management's Discussion and Analysis</b>
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The following is a summary of the City's long-term debt obligations at June 30, 2013:

**Long-term Debt**  
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ 3.5	\$ 4.3	\$ -	\$ -	\$ 3.5	\$ 4.3
Pension Obligation Bonds	11.4	12.1	-	-	11.4	12.1
Certificates of Participation	12.6	13.1	-	-	12.6	13.1
Capital Lease Obligations	2.0	2.4	-	-	2.0	2.4
Utility Revenue Bonds	-	-	6.6	7.6	6.6	7.6
Loans Payable	-	-	28.3	30.6	28.3	30.6
<b>Total Indebtedness</b>	<b>\$ 29.5</b>	<b>\$ 31.9</b>	<b>\$ 34.9</b>	<b>\$ 38.2</b>	<b>\$ 64.4</b>	<b>\$ 70.1</b>

Additional information on the City's long-term debt can be found in Note 7 on pages 54-60 of this report.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City prepares a biennial budget, which focuses on long-term financial viability and allows decision-makers to better understand the on-going impact of current policy decisions. Through the budget, the Council sets the direction of the City, including allocating resources and establishing priorities. For fiscal year 2013-14, the General Fund budget included flat projected revenues and a continued containment of budgeted expenditures despite inflationary cost increases. Due to the current economic climate, the City maintained an aggressive soft-hiring freeze throughout the budget period, assumed continued concessions with employee bargaining groups, and assumed a minimum-growth increase in general operating expenditures. The FY 2013-14 City-wide budget includes increased revenues in the Proprietary Funds due to Council-approved rates increases for both water and wastewater services. The City-wide budget also includes major capital investments occurring in the Proprietary Funds as a result of major capital upgrades in the City's water and wastewater assets. The City will also incur some grant-funded transportation-related capital expenditures in the next fiscal year.

The City continues to manage on-going budget challenges, and has done so without a significant decrease in overall net position citywide.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Finance Department at 250 East "L" Street, Benicia, CA 94510, phone (707) 746-4225.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**STATEMENT OF NET POSITION  
AND STATEMENT OF ACTIVITIES**

CITY OF BENICIA  
STATEMENT OF NET POSITION  
JUNE 30, 2013

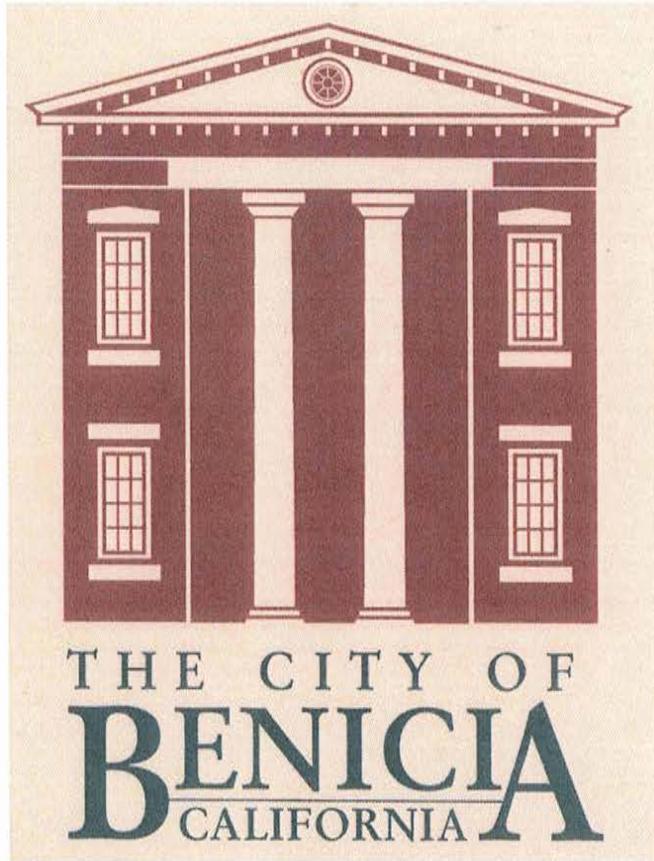
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments available for City operations (Note 3)	\$18,023,096	\$20,584,661	\$38,607,757
Accounts receivable	3,419,796	3,324,527	6,744,323
Interest receivable	2,675	2,426	5,101
Materials, parts and supplies (Note 1H)	15,398	602,582	617,980
Prepaid items (Note 1H)	64,056	75,000	139,056
Internal balances	(570,390)	570,390	
Restricted cash and investments held by fiscal agents (Note 3)	1,197,148		1,197,148
Other assets	190,062	216,074	406,136
Lease receivable		393,437	393,437
Loans receivable (Note 5)	2,654,997	931,690	3,586,687
Prepaid PERS contribution (Note 10)	11,202,426		11,202,426
Capital assets (Note 6):			
Non-depreciable	21,975,438	5,422,037	27,397,475
Depreciable, net of accumulated depreciation	113,904,655	91,828,020	205,732,675
Total Assets	<u>172,079,357</u>	<u>123,950,844</u>	<u>296,030,201</u>
<b>LIABILITIES</b>			
Accounts payable	3,177,917	377,839	3,555,756
Accrued payroll	105,762		105,762
Customer and performance deposits	833,597	119,235	952,832
Interest payable	295,113	314,311	609,424
Unearned revenue		160,037	160,037
General liability claims (Note 12):			
Due within one year	170,300		170,300
Workers compensation claims (Note 12):			
Due within one year	842,031		842,031
Due in more than one year	1,306,969		1,306,969
Accrued compensated absences (Note 1G):			
Due within one year	831,838	263,995	1,095,833
Due in more than one year	273,498		273,498
Net OPEB Liability, due in more than one year (Note 11)	1,431,012		1,431,012
Long-term debt (Note 7):			
Due within one year	2,503,336	3,366,811	5,870,147
Due in more than one year	27,004,636	31,562,067	58,566,703
Total Liabilities	<u>38,776,009</u>	<u>36,164,295</u>	<u>74,940,304</u>
<b>NET POSITION (Note 8)</b>			
Net investments in capital assets	<u>121,948,249</u>	<u>62,321,179</u>	<u>184,269,428</u>
Restricted for:			
Capital projects	1,208,607		1,208,607
Debt service	702,812		702,812
Special revenue projects	1,871,444		1,871,444
Landscaping and Lighting	404,808		404,808
Library	916,460		916,460
Open Space	485,571		485,571
Community Services	726,522		726,522
Total Restricted Net Position	<u>6,316,224</u>		<u>6,316,224</u>
Unrestricted	<u>5,038,875</u>	<u>25,465,370</u>	<u>30,504,245</u>
Total Net Position	<u>\$133,303,348</u>	<u>\$87,786,549</u>	<u>\$221,089,897</u>

See accompanying notes to financial statements

CITY OF BENICIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Business-type Activities
<b>Governmental Activities:</b>							
Administration	\$3,118,013	\$15,908	\$83,198		(\$3,018,907)	(\$3,018,907)	
Public safety - police	8,229,298	177,489	390,099		(7,661,710)	(7,661,710)	
Public safety - fire	6,362,097	85,498	185,912		(6,090,687)	(6,090,687)	
Parks and community services	5,631,017	1,104,054	1,525,133		(3,001,830)	(3,001,830)	
Public works	3,076,360	727,631	939,811		(1,408,918)	(1,408,918)	
Community development	1,935,323				(1,935,323)	(1,935,323)	
Library	1,927,951	48,360	93,456		(1,786,135)	(1,786,135)	
Economic development	647,573				(647,573)	(647,573)	
General government	3,077,915	300,401	22,121	\$500,000	(2,255,393)	(2,255,393)	
Interest on long-term debt	1,588,003				(1,588,003)	(1,588,003)	
<b>Total Governmental Activities</b>	<b>35,593,550</b>	<b>2,459,341</b>	<b>3,239,730</b>	<b>500,000</b>	<b>(29,394,479)</b>	<b>(29,394,479)</b>	
<b>Business-type Activities:</b>							
Wastewater	7,181,756	7,186,846			\$5,090	5,090	
Water	7,289,049	7,358,983			69,934	69,934	
Benicia Marina	600,429	320,803	68,610		(211,016)	(211,016)	
Transit			121,621		121,621	121,621	
<b>Total Business-type Activities</b>	<b>15,071,234</b>	<b>14,866,632</b>	<b>190,231</b>		<b>(14,371)</b>	<b>(14,371)</b>	
<b>Total</b>	<b>\$50,664,784</b>	<b>\$17,325,973</b>	<b>\$3,429,961</b>	<b>\$500,000</b>	<b>(29,394,479)</b>	<b>(14,371)</b>	<b>(29,408,850)</b>
<b>General revenues:</b>							
Taxes:							
Property taxes					11,835,074	11,835,074	
Sales taxes					7,873,396	7,873,396	
Utility users' tax					4,825,055	4,825,055	
Franchise tax					1,637,825	1,637,825	
Other taxes					2,913,592	2,913,592	
Motor vehicle in-lieu, unrestricted					1,822,267	1,822,267	
Investment earnings					(92)	48,860	
Gain from disposal of capital assets						1,388	
Transfers, net					(671,209)	671,209	
<b>Total general revenues and transfers</b>					<b>30,235,908</b>	<b>721,457</b>	<b>30,957,365</b>
Change in Net Position					841,429	707,086	1,548,515
Net Position-Beginning as restated (Note 1J)					132,461,919	87,079,463	219,541,382
Net Position-Ending					<b>\$133,303,348</b>	<b>\$87,786,549</b>	<b>\$221,089,897</b>

See accompanying notes to financial statements



## FUND FINANCIAL STATEMENTS

The funds described below were determined to be Major Funds by the City in fiscal 2013. Individual non-major funds may be found in the Supplemental section.

### **GENERAL FUND**

The General Fund is used for all of the general revenues of the City not specifically levied or collected for other City funds and the related expenditures.

### **GENERAL OBLIGATION BONDS DEBT SERVICE FUND**

Accounts for property tax levies for the payment of voter-approved debt principal and interest of the General Obligation Bonds. On June 7, 2012, the City issued General Obligation Refunding Bonds, Series 2012, in the amount of \$4,270,000, bearing interest of 1.25%. The proceeds were used to refund the City's outstanding 1997 General Obligation Wastewater Bonds, Series A and B.

CITY OF BENICIA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2013

	General	General Obligation Bonds Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments available for City operations (Note 3)	\$7,266,574	\$55,266	\$7,216,834	\$14,538,674
Accounts receivable	1,334,258		1,958,178	3,292,436
Interest receivable	1,478	6	861	2,345
Due from other funds (Note 4B)	1,640,577			1,640,577
Prepaid items (Note 1H)	30,750			30,750
Restricted cash and investments (Note 3)		647,540		647,540
Loans receivable (Note 5)	686,286		1,968,711	2,654,997
<b>Total Assets</b>	<b>\$10,959,923</b>	<b>\$702,812</b>	<b>\$11,144,584</b>	<b>\$22,807,319</b>
<b>LIABILITIES</b>				
Accounts payable	\$1,112,901		\$1,016,309	\$2,129,210
Accrued payroll	105,762			105,762
Customer deposits	2,929		825,668	828,597
Due to other funds (Note 4B)			1,452,422	1,452,422
Advances from other funds (Note 4C)	722,759			722,759
<b>Total Liabilities</b>	<b>1,944,351</b>		<b>3,294,399</b>	<b>5,238,750</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - accounts receivable			268,062	268,062
Unavailable revenue - loans receivable	686,286		1,968,711	2,654,997
<b>Total Deferred Inflows of Resources</b>	<b>686,286</b>		<b>2,236,773</b>	<b>2,923,059</b>
<b>FUND BALANCES</b>				
Fund balance (Note 8):				
Nonspendable	30,750			30,750
Restricted	203,047	\$702,812	4,404,805	5,310,664
Committed	3,097,360		1,480,824	4,578,184
Assigned	1,054,192			1,054,192
Unassigned	3,943,937		(272,217)	3,671,720
<b>Total Fund Balances</b>	<b>8,329,286</b>	<b>702,812</b>	<b>5,613,412</b>	<b>14,645,510</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$10,959,923</b>	<b>\$702,812</b>	<b>\$11,144,584</b>	<b>\$22,807,319</b>

See accompanying notes to financial statements

CITY OF BENICIA  
Reconciliation of the  
GOVERNMENTAL FUNDS -- BALANCE SHEET  
with the  
STATEMENT OF NET POSITION  
JUNE 30, 2013

Total fund balances reported on the Governmental Funds Balance Sheet \$14,645,510

Amounts reported for Governmental Activities in the Statement of Net Position  
are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

Capital assets used in Governmental Activities are not current assets or financial resources and  
therefore are not reported in the Governmental Funds. 115,367,201

**ALLOCATION OF INTERNAL SERVICE FUND NET POSITION**

Internal Service Funds are not Governmental Funds. However, they are used by management to  
charge the costs of certain activities, such as insurance, central services and maintenance  
to individual Governmental Funds. The net current position of the Internal Service Funds are therefore  
included in Governmental Activities in the following line item in the Statement of Net Position.

Cash and investments, available for City Operations	3,484,422
Restricted cash and investments	549,608
Accounts receivable	127,360
Interest receivable	330
Prepaid items	33,306
Materials, parts and supplies	15,398
Prepaid PERS contributions	11,202,426
Capital assets, net of accumulated depreciation	20,512,892
Accounts payable	(1,048,707)
Deposits payable	(5,000)
Internal balances	(35,786)
Workers' compensation claims	(2,149,000)
Interest payable	(145,301)
Long-term debt	(24,114,608)

**ACCRUAL OF NON-CURRENT REVENUES AND EXPENSES**

Revenues which are unavailable on the Fund Balance Sheets, because they are not available currently,  
are taken into revenue in the Statement of Activities. 2,923,059

**LONG-TERM ASSETS AND LIABILITIES**

The assets and liabilities below are not due and payable in the current period and therefore are not  
reported in the Funds:

Other assets	190,062
Long-term debt	(5,393,364)
Interest payable	(149,812)
Non-current portion of compensated absences	(1,105,336)
OPEB	(1,431,012)
Claims payable	(170,300)

**NET POSITION OF GOVERNMENTAL ACTIVITIES** \$133,303,348

See accompanying notes to financial statements

CITY OF BENICIA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013

	General	General Obligation Bonds Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$11,835,074	\$716,586		\$12,551,660
Sales taxes	7,085,187		\$788,209	7,873,396
Utility users' taxes	4,825,055			4,825,055
Franchise tax	1,637,825			1,637,825
Other taxes	931,059			931,059
Assessments			427,664	427,664
Licenses and permits	331,830			331,830
Fines and forfeitures	125,016			125,016
Use of money and property	311,010	(1,674)	38,115	347,451
Revenue from other agencies	2,050,280		2,803,193	4,853,473
Current service charges	1,423,705		196,803	1,620,508
Community donations			82,765	82,765
Other	507,168		997,555	1,504,723
<b>Total Revenues</b>	<b>31,063,209</b>	<b>714,912</b>	<b>5,334,304</b>	<b>37,112,425</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Administration	2,943,896		45,887	2,989,783
Public safety - police	8,078,683		302,612	8,381,295
Public safety - fire	6,490,519			6,490,519
Parks and community services	4,619,097		541,011	5,160,108
Public works	1,160,546		326,123	1,486,669
Community development	1,010,550		341,444	1,351,994
Library	1,204,180		757,104	1,961,284
Economic development	599,745		53,975	653,720
General	2,821,213			2,821,213
Capital outlay	248,754		3,186,210	3,434,964
Debt service:				
Principal		695,000	298,334	993,334
Interest and fiscal charges	11,749	31,100	92,656	135,505
<b>Total Expenditures</b>	<b>29,188,932</b>	<b>726,100</b>	<b>5,945,356</b>	<b>35,860,388</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,874,277</b>	<b>(11,188)</b>	<b>(611,052)</b>	<b>1,252,037</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (Note 4A)	1,093,745		1,191,352	2,285,097
Transfers (out) (Note 4A)	(1,696,613)		(1,500,000)	(3,196,613)
<b>Total Other Financing Sources (Uses)</b>	<b>(602,868)</b>		<b>(308,648)</b>	<b>(911,516)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,271,409</b>	<b>(11,188)</b>	<b>(919,700)</b>	<b>340,521</b>
<b>BEGINNING FUND BALANCES, AS RESTATED (NOTE 1J)</b>	<b>7,057,877</b>	<b>714,000</b>	<b>6,533,112</b>	<b>14,304,989</b>
<b>ENDING FUND BALANCES</b>	<b>\$8,329,286</b>	<b>\$702,812</b>	<b>\$5,613,412</b>	<b>\$14,645,510</b>

See accompanying notes to financial statements

CITY OF BENICIA  
 Reconciliation of the  
 NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  
 with the  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$340,521

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay expenditures are therefore added back to fund balance	3,434,964
Non-capitalized capital outlay expenditures were reclassified to various governmental activities	(108,314)
Depreciation expense is deducted from the fund balance	(2,617,224)
(Depreciation expense is net of internal service fund depreciation of \$860,528 which has already been allocated to serviced funds)	

LONG-TERM DEBT PROCEEDS AND PAYMENTS

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Assets the repayment reduces long-term liabilities.

Repayment of debt principal is added back to fund balance	993,334
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ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Unavailable revenue	(450,218)
Interest payable	(12,778)
Compensated absences	2,707
Net OPEB liability	(263,702)
Claims payable	76,351

ALLOCATION OF INTERNAL SERVICE FUND ACTIVITY

Internal Service Funds are used by management to charge the costs of certain activities, such as equipment acquisition, maintenance, and insurance to individual funds.

The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental funds is reported with governmental activities because they service those activities.

Change in Net Position - Internal Service Fund	<u>(554,212)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$841,429</u></u>
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See accompanying notes to financial statements

CITY OF BENICIA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes:				
Property	\$12,951,025	\$11,860,000	\$11,835,074	(\$24,926)
Sales	5,667,830	7,085,000	7,085,187	187
Utility users'	5,292,480	4,974,000	4,825,055	(148,945)
Franchise tax	1,841,945	1,600,000	1,637,825	37,825
Other	829,750	930,000	931,059	1,059
Licenses and permits	295,000	295,000	331,830	36,830
Fines and forfeitures	79,000	109,000	125,016	16,016
Use of money and property	593,595	452,000	311,010	(140,990)
Revenue from other agencies	2,083,180	2,028,180	2,050,280	22,100
Current service charges	1,400,950	1,389,500	1,423,705	34,205
Other	91,195	290,090	507,168	217,078
<b>Total Revenues</b>	<b>31,125,950</b>	<b>31,012,770</b>	<b>31,063,209</b>	<b>50,439</b>
<b>EXPENDITURES:</b>				
Current:				
Administration	3,149,995	3,182,855	2,943,896	238,959
Public safety - police	8,841,825	8,101,140	8,078,683	22,457
Public safety - fire	7,210,820	6,555,950	6,490,519	65,431
Parks and community services	4,943,780	4,639,795	4,619,097	20,698
Public works	1,744,225	1,202,675	1,160,546	42,129
Community development	777,300	1,019,525	1,010,550	8,975
Library	1,189,125	1,207,325	1,204,180	3,145
Economic development	512,305	626,620	599,745	26,875
General	1,419,285	2,655,350	2,821,213	(165,863)
Capital outlay	317,940	435,770	248,754	187,016
Debt service:				
Interest and fiscal charges	237,020	17,740	11,749	5,991
<b>Total Expenditures</b>	<b>30,343,620</b>	<b>29,644,745</b>	<b>29,188,932</b>	<b>455,813</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>782,330</b>	<b>1,368,025</b>	<b>1,874,277</b>	<b>506,252</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (Note 4A)	93,745	1,093,745	1,093,745	
Transfers (out) (Note 4A)	(905,930)	(1,695,585)	(1,696,613)	(1,028)
<b>Total other financing sources (uses)</b>	<b>(812,185)</b>	<b>(601,840)</b>	<b>(602,868)</b>	<b>(1,028)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$29,855)</b>	<b>\$766,185</b>	<b>1,271,409</b>	<b>\$505,224</b>
Beginning fund balance, as restated (Note 1J)			<u>7,057,877</u>	
Ending fund balance			<u><u>\$8,329,286</u></u>	

See accompanying notes to financial statements

## **MAJOR PROPRIETARY FUNDS**

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

The City reported all of its Enterprise Funds as major funds in fiscal 2013.

### **WASTEWATER**

Accounts for the transport, treatment and disposal of wastewater for residents and businesses located within the City.

### **WATER**

Accounts for the purchase, treatment and distribution of water to residents and businesses located within the City.

### **BENICIA MARINA**

Accounts for the operation and management of the City Marina.

### **TRANSIT**

Accounts for the remaining balances from prior operation and management of the City transit service, which is now operated by SolTrans, a JPA entered into by the cities of Vallejo and Benicia. This fund was closed in fiscal year 2013.

CITY OF BENICIA  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2013

	Business-type Activities-Enterprise Funds				Governmental Activities- Internal Service Funds
	Wastewater	Water	Benicia Marina	Transit	
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash and investments (Note 3):					
Available for City operations	\$11,306,940	\$8,734,093			\$20,041,033
Restricted cash and investments held by fiscal agents					\$4,028,050
Accounts receivable	1,526,511	1,612,169	\$185,847		3,324,527
Interest receivable	1,333	1,093			2,426
Materials, parts and supplies (Note 1H)	29,981	572,601			602,582
Prepaid items (Note 1H)			75,000		75,000
<b>Total Current Assets</b>	<b>12,864,765</b>	<b>10,919,956</b>	<b>260,847</b>		<b>24,045,568</b>
<b>Non-Current Assets:</b>					
<b>Long-Term Assets:</b>					
Prepaid PERS contribution (Note 10)					11,202,426
Other assets	119,550	96,524			216,074
Loans receivable (Note 5)	508,180	423,510			931,690
Lease receivable			393,437		393,437
Advances to other funds (Note 4C)	722,759				722,759
<b>Total Long-Term Assets</b>	<b>1,350,489</b>	<b>520,034</b>	<b>393,437</b>		<b>2,263,960</b>
<b>Property, Plant and Equipment (Note 6):</b>					
Land	669,710	1,850,389	63,982		2,584,081
Buildings and improvements	51,036,559	32,556,273	7,933,205		91,526,037
Machinery and equipment	5,907,420	2,574,474			8,481,894
Infrastructure and water rights	42,064,544	36,873,638			78,938,182
Construction in progress	1,023,866	1,814,090			2,837,956
Less: accumulated depreciation	(43,057,123)	(38,775,380)	(5,285,590)		(87,118,093)
<b>Net Property, Plant and Equipment</b>	<b>57,644,976</b>	<b>36,893,484</b>	<b>2,711,597</b>		<b>97,250,057</b>
<b>Total Non-Current Assets</b>	<b>58,995,465</b>	<b>37,413,518</b>	<b>3,105,034</b>		<b>99,514,017</b>
<b>Total Assets</b>	<b>71,860,230</b>	<b>48,333,474</b>	<b>3,365,881</b>		<b>123,559,585</b>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts payable	113,316	251,012	13,511		377,839
Customer and performance deposits		44,235	75,000		119,235
Interest payable	152,935	28,903	132,473		314,311
Due to other funds (Note 4B)			152,369		152,369
Unearned revenue	160,037				160,037
Workers' compensation claims (Note 12)					842,031
Compensated absences (Note 1G)	127,250	136,745			263,995
Current portion long-term liabilities (Note 7)	1,885,962	1,314,067	166,782		3,366,811
<b>Total Current Liabilities</b>	<b>2,439,500</b>	<b>1,774,962</b>	<b>540,135</b>		<b>4,754,597</b>
<b>Long-Term Liabilities</b>					
Workers' compensation claims (Note 12)					1,306,969
Utility revenue bonds (Note 7)	2,065,457	3,406,137			5,471,594
Loans payable (Note 7)	14,816,104	8,231,531	3,042,838		26,090,473
Lease obligation (Note 7)					161,451
General obligation bonds (Note 7)					12,040,212
Pension obligation bonds (Note 7)					10,346,726
<b>Total Long-Term Liabilities</b>	<b>16,881,561</b>	<b>11,637,668</b>	<b>3,042,838</b>		<b>31,562,067</b>
<b>Total Liabilities</b>	<b>19,321,061</b>	<b>13,412,630</b>	<b>3,582,973</b>		<b>27,498,402</b>
<b>NET ASSETS (Note 8)</b>					
Net investment in capital assets	38,877,453	23,941,749	(498,023)		62,321,179
Restricted for debt service					106
Restricted for capital projects					549,502
Unrestricted	13,661,716	10,979,095	280,931		24,921,742
<b>Total Net Position</b>	<b>\$52,539,169</b>	<b>\$34,920,844</b>	<b>(\$217,092)</b>		<b>\$87,242,921</b>

Some amounts reported for *business-type activities* in the Statement of Net Position are different because certain internal service fund assets and liabilities are included with *business-type activities*.

543,628

Change in Net Position of Business-type Activities

\$87,786,549

CITY OF BENICIA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2013

	Business-type Activities-Enterprise Funds				Governmental Activities- Internal Service Funds	
	Wastewater	Water	Benicia Marina	Transit		Totals
OPERATING REVENUES						
Charges for services	\$7,034,045	\$7,277,869			\$14,311,914	\$4,950,393
Connection fees	152,509	46,322			198,831	
Rentals			\$320,803		320,803	
Refunds and rebates	292	34,792			35,084	596,108
<b>Total Operating Revenues</b>	<b>7,186,846</b>	<b>7,358,983</b>	<b>320,803</b>		<b>14,866,632</b>	<b>5,546,501</b>
OPERATING EXPENSES						
Wages and benefits	2,239,862	2,205,866			4,445,728	750,174
Materials and supplies	379,808	454,296			834,104	358,145
Operations and maintenance	1,922,829	2,392,273	265,657		4,580,759	296,083
Purchased water		464,442			464,442	
Depreciation	2,200,451	1,816,740	189,612		4,206,803	860,528
Claims and Insurance						1,817,890
<b>Total Cost of Sales and Operating Expenses</b>	<b>6,742,950</b>	<b>7,333,617</b>	<b>455,269</b>		<b>14,531,836</b>	<b>4,082,820</b>
<b>Operating Income (Loss)</b>	<b>443,896</b>	<b>25,366</b>	<b>(134,466)</b>		<b>334,796</b>	<b>1,463,681</b>
NONOPERATING REVENUES (EXPENSES)						
Interest income	16,488	13,250	19,122		48,860	4,738
Interest (expense)	(472,581)	(405,765)	(145,160)		(1,023,506)	(1,421,088)
Amortization of issuance/discount	(23,541)	(35,979)			(59,520)	(18,632)
Intergovernmental revenue			68,610	121,621	190,231	
Pension obligation amortization						(346,467)
Other						126
Gain / (loss) from sale of capital assets	1,388				1,388	66,751
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(478,246)</b>	<b>(428,494)</b>	<b>(57,428)</b>	<b>121,621</b>	<b>(842,547)</b>	<b>(1,714,572)</b>
<b>Income (Loss) Before Transfers</b>	<b>(34,350)</b>	<b>(403,128)</b>	<b>(191,894)</b>	<b>121,621</b>	<b>(507,751)</b>	<b>(250,891)</b>
Transfers in (Note 4A)			171,494	593,460	764,954	240,307
Transfers (out) (Note 4A)	(37,450)	(56,295)			(93,745)	
<b>Net Transfers</b>	<b>(37,450)</b>	<b>(56,295)</b>	<b>171,494</b>	<b>593,460</b>	<b>671,209</b>	<b>240,307</b>
<b>Change in Net Position</b>	<b>(71,800)</b>	<b>(459,423)</b>	<b>(20,400)</b>	<b>715,081</b>	<b>163,458</b>	<b>(10,584)</b>
BEGINNING NET POSITION (DEFICIT), AS RESTATED (NOTE 1J)	52,610,969	35,380,267	(196,692)	(715,081)		9,171,614
<b>ENDING NET POSITION (DEFICIT)</b>	<b>\$52,539,169</b>	<b>\$34,920,844</b>	<b>(\$217,092)</b>			<b>\$9,161,030</b>

Some amounts reported for *business-type activities* in the Statement of Activities are different because the portion of the net income of certain internal service funds is reported with the business-type activities which those funds serviced.

543,628

Change in Net Position of Business-type Activities

\$707,086

See accompanying notes to financial statements

CITY OF BENICIA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2013

	Business-type Activities-Enterprise Funds				Governmental Activities- Internal Service Funds	
	Wastewater	Water	Benicia Marina	Transit		Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$6,721,404	\$6,860,798	\$404,433		\$13,986,635	\$5,046,498
Payments to suppliers	(2,323,755)	(3,409,583)	(297,192)		(6,030,530)	(724,489)
Payments to employees	(2,235,903)	(2,206,059)			(4,441,962)	(1,032,823)
Refunds and rebates						429,664
Claims paid						(544,473)
<b>Cash Flows from (used for) Operating Activities</b>	<b>2,161,746</b>	<b>1,245,156</b>	<b>107,241</b>		<b>3,514,143</b>	<b>3,174,377</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Interfund receipts (payments)			(42,522)	(715,081)	(757,603)	240,307
Operating grant and contributions			68,610	121,621	190,231	
Transfers in			171,494	593,460	764,954	
Transfers (out)	(37,450)	(56,295)			(93,745)	
Receipts from (payment to) interfund loans	248,251				248,251	219,580
Principal paid on non-capital debt						(1,060,000)
Interest paid on non-capital debt						(336,860)
<b>Cash Flows from (used for) Noncapital Financing Activities</b>	<b>210,801</b>	<b>(56,295)</b>	<b>197,582</b>		<b>352,088</b>	<b>(936,973)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets		(587,645)			(587,645)	(2,471,332)
Proceeds from sale of capital assets	1,388				1,388	66,751
Savings from capital energy project						
Principal payments on capital debt	(1,843,762)	(1,271,528)	(171,702)		(3,286,992)	(656,681)
Interest paid	(506,104)	(444,349)	(152,243)		(1,102,696)	(722,203)
<b>Cash Flows (used for) Capital and Related Financing Activities</b>	<b>(2,348,478)</b>	<b>(2,303,522)</b>	<b>(323,945)</b>		<b>(4,975,945)</b>	<b>(3,783,465)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest received	17,621	14,448	19,122		51,191	4,961
<b>Cash Flows from Investing Activities</b>	<b>17,621</b>	<b>14,448</b>	<b>19,122</b>		<b>51,191</b>	<b>4,961</b>
<b>Net Cash Flows</b>	<b>41,690</b>	<b>(1,100,213)</b>			<b>(1,058,523)</b>	<b>(1,541,100)</b>
Cash and investments at beginning of period, as restated (Note 1J)	11,265,250	9,834,306			21,099,556	6,118,758
Cash and investments at end of period	<u>\$11,306,940</u>	<u>\$8,734,093</u>			<u>\$20,041,033</u>	<u>\$4,577,658</u>
<b>Reconciliation of Operating Income (Loss) to Cash Flows from Operating Activities:</b>						
Operating income (loss)	\$443,896	\$25,366	(\$134,466)		\$334,796	\$1,463,681
Adjustments to reconcile operating income to cash flows from operating activities:						
Depreciation	2,200,451	1,816,740	189,612		4,206,803	860,528
Change in assets and liabilities:						
Receivables, net	(366,624)	(510,979)	83,630		(793,973)	(70,339)
Materials, parts and supplies	757	(134,455)			(133,698)	(1,800)
Other assets	18,877	33,959			52,836	(6,629)
Accounts payable and other accrued expenses	(40,752)	1,924	(31,535)		(70,363)	(61,832)
Accrued compensated absences	3,959	(193)			3,766	
Refundable deposits		16,420			16,420	
Unearned revenue	(98,818)	(3,626)			(102,444)	
Workers' compensation claims						990,768
<b>Cash Flows from (used for) Operating Activities</b>	<b>2,161,746</b>	<b>1,245,156</b>	<b>107,241</b>		<b>3,514,143</b>	<b>3,174,377</b>

SCHEDULE OF NON CASH ACTIVITY

See accompanying notes to financial statements

## **FIDUCIARY FUNDS**

Trust funds are used to account for assets held by the City as a trustee agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements. The City maintains a Trust Fund for the Affordable Housing Private Purpose Trust.

Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements. The City maintains its Agency Funds for its assessment districts.

CITY OF BENICIA  
 FIDUCIARY FUNDS  
 STATEMENT OF FIDUCIARY NET POSITION  
 JUNE 30, 2013

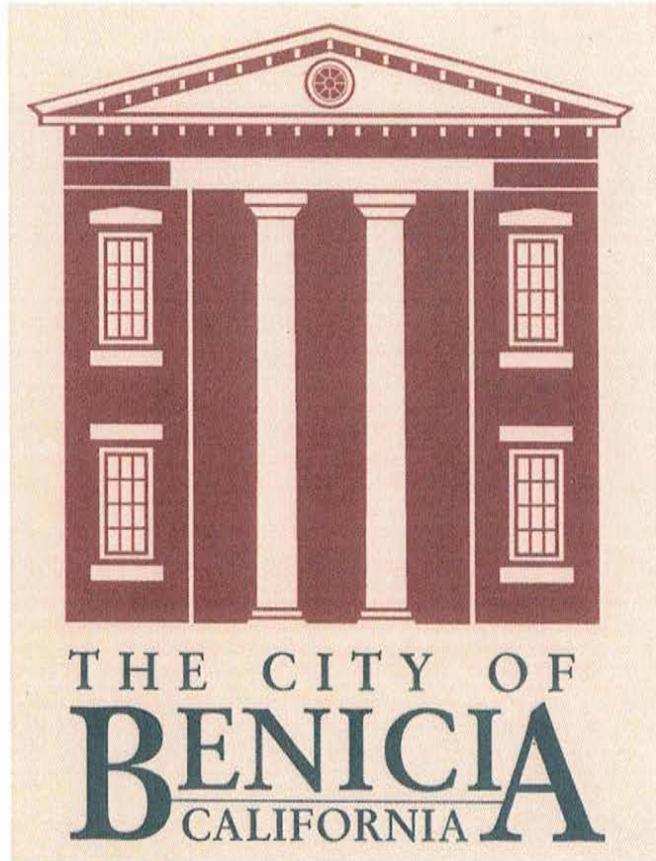
	<u>Affordable Housing Private Purpose Trust Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Restricted cash and investments (Note 3)	\$20,218	\$2,919,854
Interest receivable	<u>2</u>	<u>342</u>
Total Assets	<u>20,220</u>	<u>\$2,920,196</u>
<b>LIABILITIES</b>		
Accounts payable		
Due to bondholders	<u>                    </u>	<u>2,920,196</u>
Total Liabilities	<u>                    </u>	<u>\$2,920,196</u>
<b>NET POSITION</b>		
Held in trust for:		
Other governments	<u>20,220</u>	
Total Net Position	<u>\$20,220</u>	

See accompanying notes to financial statements

CITY OF BENICIA  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2013

	Affordable Housing Private Purpose Trust Fund
ADDITIONS	
Use of money and property	\$174
Total Additions	174
CHANGE IN NET POSITION	174
NET POSITION, BEGINNING OF YEAR	20,046
NET POSITION, END OF YEAR	\$20,220

See accompanying notes to financial statements



**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Background***

The City of Benicia was incorporated as a general law city on April 24, 1851. The City operates under the Council Manager form of government and provides the following services: public safety (police and fire), highways and streets, storm drains, water, wastewater, culture recreation, public improvements, planning and zoning, and general administration.

The financial statements and accounting policies of the City conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

***Reporting Entity***

The accompanying financial statements present the activities of the City of Benicia (the primary government).

***Joint Ventures***

In addition, the City participates in joint ventures with the Solano Water Authority and the Solano Transportation Authority. The Solano Water Authority was formed to coordinate water procurement and use among the Solano cities and county. The Solano Transportation Authority was established to develop regional strategies and to cooperatively address Solano County transportation issues. See Note 13 for more detailed information regarding these relationships.

***Other Related Organization***

The City Council is responsible for other related organization board appointments to the Benicia Housing Authority. See Note 18 for more detailed information regarding this relationship.

**B. *Basis of Presentation***

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These Standards require that the financial statements described below be presented.

***Government-wide Statements:*** The Statement of Net Position and the Statement of Activities display information about the primary government (the City). These statements include the financial activities of the overall City government, except for fiduciary activities. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category — *governmental*, *proprietary*, and *fiduciary* — are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

**C. Major Funds**

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

**General Fund** – The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The general fund accounts for all financial resources of a governmental unit, which are not accounted for in another fund.

**General Obligation Bonds Debt Service Fund** – Accounts for property tax levies for the payment of voter-approved debt principal and interest of the General Obligation Bonds. On June 7, 2012, the City issued General Obligation Refunding Bonds, Series 2012, in the amount of \$4,270,000, bearing interest of 1.25%. The proceeds were used to refund the City's outstanding 1997 General Obligation Wastewater Bonds, Series A and B.

The City reported all of its enterprise funds as major funds in the accompanying financial statements:

**Wastewater Fund** – Accounts for the transport, treatment and disposal of wastewater for residents and businesses located within the City.

**Water Fund** – Accounts for the distribution of water to residents and businesses located within the City.

**Benicia Marina Fund** – Accounts for activities of the City's Marina.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Transit Fund** – Accounts for the remaining balances from prior operation and management of the City transit service, which is now operated by SolTrans, a JPA entered into by the cities of Vallejo and Benicia. This fund was closed in fiscal year 2013.

The City also reports the following fund types:

**Fiduciary Funds** – The City maintains two types of Fiduciary Funds - Trust Fund and Agency Funds. The Trust Fund accounts for activities of an individual private trust fund for the benefit of the Affordable Housing. Agency Funds are used to account for assets held by the City as an agent for the Fleetside Industrial Assessment District, East 2<sup>nd</sup> Street Assessment District, Combined Drake/Gateway Assessment District and McAllister Assessment District. The financial activities of these funds are excluded from the Government-wide financial statement, but are presented in separate Fiduciary Fund financial statements.

**D. Basis of Accounting**

The government-wide and proprietary financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable* and *available*. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as *other financing sources*.

Those revenues susceptible to accrual at both the City-wide and Fund level are property, sales and franchise taxes, current service charges, and interest revenue. Fines and licenses and permits are not susceptible to accrual because they are not measurable until received in cash.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's business-type activities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**E. Property Tax Revenues**

Solano County assesses properties and bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1.

Secured property tax is due in two installments, on November 1 and March 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1, and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed, provided they become available as defined above.

**F. Revenue Recognition For Water and Sewer**

Revenues are recognized based on cycle billings rendered to customers. Revenues for services provided but not billed at the end of a fiscal period are accrued at the end of the fiscal year.

**G. Compensated Absences**

Compensated absences are comprised of unpaid vacation and certain compensated time off, which are accrued as earned. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The City's liability for compensated absences is recorded in the Water and Wastewater funds as appropriate. The liability for compensated absences is determined annually. However, such compensated absences payments are not distinguished from regular payroll paid during the fiscal year. Amounts expected to be paid out of current financial resources are recorded as fund liabilities; the long-term portion is recorded in the Statement of Net Position.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Compensated absences are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

Compensated absences activities were as follows for the year ended June 30, 2013:

	Governmental Activities	Business-type Activities	Total
Beginning Balance	\$1,108,043	\$260,229	\$1,368,272
Additions	829,131	147,146	976,277
Payments	(831,838)	(143,380)	(975,218)
Ending Balance	<u>\$1,105,336</u>	<u>\$263,995</u>	<u>\$1,369,331</u>
Current Portion	<u>\$831,838</u>	<u>\$263,995</u>	<u>\$1,095,833</u>

**H. *Materials, parts and Supplies and Prepaid Items***

Materials, parts and supplies, and prepaid items are held for consumption and are valued at cost using the first-in-first-out (FIFO) basis. The cost is recorded as an expenditure at the time individual items are consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**I. *Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**J. *New Fund, Closed Fund and Fund Recategorization***

In fiscal year 2013, the City closed the Transit Enterprise Fund.

In addition, the City combined the Energy Conservation Capital Projects Fund and the Energy Conservation Debt Service Fund to form a new Energy Internal Service Fund. During the recategorization of the funds, the City recorded bond discount and deferred bond issuance costs related to the 2011 Certificates of Participation that were not previously reported in the governmental-wide activities.

The City also combined the Library Book Special Revenue Fund and the Capital License Capital Projects Fund into the General Fund. As a result, July 1, 2012 balances were restated as follows:

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

General Fund fund balance, July 1, 2012	\$6,953,982
Added July 1, 2012, fund balances of:	
Library Book Special Revenue Fund	736
Capital License Capital Projects Fund	103,159
	<hr/>
Total General Fund fund balance, July 1, 2012, as restated	<u>\$7,057,877</u>
Total Governmental Fund fund balances, July 1, 2012	\$17,256,091
Removed July 1, 2012, fund balances of:	
Energy Conservation Capital Projects Fund	(2,935,797)
Energy Conservation Debt Service Fund	(15,305)
	<hr/>
Total Governmental Fund fund balances, July 1, 2012, as restated	<u>\$14,304,989</u>
Total Internal Service Fund net positions, July 1, 2012	\$8,973,446
Added July 1, 2012, fund balances of:	
Energy Conservation Capital Projects Fund	2,935,797
Energy Conservation Debt Service Fund	15,305
Added the following balances that were not previously included in the governmental fund financial statements:	
July 1, 2012 capital assets balance	10,020,543
July 1, 2012 long-term debt balance	(13,216,959)
Unamortized bond issuance costs	198,397
Bond discount	245,085
	<hr/>
Total Internal Service Fund net positions, July 1, 2012, as restated	<u>\$9,171,614</u>

As a result of the above adjustments for the unamortized bond issuance costs and bond discount, governmental activities net position, July 1, 2012 was restated as \$132,461,919.

**K. *Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow or resources (revenue) until that time.

The City does not have any items that qualify for reporting in this category this fiscal year.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 2 – BUDGET AND BUDGETARY ACCOUNTING**

**A. *Budgeting Procedures***

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed bi-annual operating budget for the next two fiscal years commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The biennial budget is adopted by City Council resolution prior to July 1.
4. Expenditures may not legally exceed budgeted appropriations at the fund level.
5. All budget adjustments and transfers between funds must be approved by the City Council by resolution during the fiscal year. The City Manager and Finance Director are authorized to transfer unencumbered appropriations within a department and between departments.
6. Formal budgetary integration, including the recording of encumbrances, is employed as a management control device during the year in all budgeted funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation.
7. Remaining appropriations lapse at year-end and must be reappropriated in the following year.
8. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except for the Developer Deposits Special Revenue fund, which is not budgeted. The City adopts project budgets for the Capital Project funds except for the Casa de Vilarrasa Fund.

Budgeted amounts are as originally adopted or as amended by the City Council. Individual amendments were not material in relation to the original appropriations. Budget and actual comparison for the General Fund are presented at the department level except for Administration which is composed of City Council, City Manager, Treasurer, Finance, City Attorney, Human Resources and City Clerk.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 – CASH AND INVESTMENTS**

The City’s dependence on property tax receipts, which are received semi-annually, requires it to maintain significant cash reserves to finance operations during the remainder of the year. The City pools cash from all sources and all funds except cash and investments held by trustees so that it can be invested at the maximum yield consistent with safety and liquidity, while individual funds can make expenditures at any time.

**A. Policies**

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the City’s cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California law, this collateral is held in a separate investment pool by another institution in the City’s name and places the City ahead of general creditors of the institution.

The City pools cash from all sources and all funds, except certain specific investments within funds and cash with fiscal agents, so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time.

The City and its fiscal agents invest in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called *security instruments*, or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system. Individual investments are generally made by the City’s fiscal agents as required under its debt issues. In order to maximize security, the City employs the Trust Department of a bank as the custodian of all City managed investments, regardless of their form.

The City’s investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

**B. Classification**

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or Agency agreements.

Cash and investments available for City operations	\$38,607,757
Restricted cash and investments held by fiscal agents	1,197,148
Total City cash and investments	39,804,905
Cash and investments	
in Fiduciary Funds (separate statement)	
Trust Fund	20,218
Agency Funds	2,919,854
Total cash and investments	\$42,744,977

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

Cash and investments as of June 30, 2013, consist of the following:

Cash on hand	\$4,767
Deposits with financial institutions	4,892,603
Investments	37,847,607
Total cash and investments	\$42,744,977

Cash and investments available for City operations is used in preparing proprietary fund statements of cash flows because these assets are highly liquid and are expended to liquidate liabilities arising during the year.

**C. Investments Authorized by the California Government Code and the City's Investment Policy**

The City's investment policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Non-Negotiable Certificates of Deposit	5 years	N/A	25%	No Limit
Bankers' Acceptances	180 days	A-1	20%	Lesser of 5% or \$3 Million
U.S. Treasury Bills and Notes	5 years	N/A	No Limit	No Limit
U.S. Government Agency Securities	5 years	N/A	No Limit	No Limit
U.S. Government Sponsored Securities	5 years	AAA	No Limit	No Limit
Repurchase Agreements	30 days	A-1	N/A	\$1 Million
Commercial Paper	270 days	A-1	25%	Lesser of 10% or \$1 Million
State Local Agency Investment Fund	N/A	N/A	N/A	\$50 Million per account
Money Market Funds	N/A	AAA	20%	Lesser of 10% or \$5 Million

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**D. Investments Authorized by Debt Agreements**

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality
Bankers' Acceptances	360 days	A-1
U.S. Treasury Bills and Notes	None	N/A
State General Obligations	None	A
Municipal Obligations	None	Aaa/AAA
U.S. Government Agency Securities	None to 3 years	AAA
U.S. Government Sponsored Securities	None to 3 years	AAA
Federal Housing Administration Debentures	None	N/A
Repurchase Agreements	None to 1 year	A
Commercial Paper	270 days	A-1+
State Local Agency Investment Fund	N/A	N/A
Money Market Fund	N/A	AAm
Defeasance Securities	N/A	N/A
Pre-refunded Municipal Obligations	None	AAA
Investment Agreements	N/A	AA
Unsecured Certificates of Deposit	30 days	A-1
CalTrust	None	N/A

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**E. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 to 24 Months	25 to 36 Months	36 to 60 Months	Total
U.S. Treasury Notes	\$858,153	\$2,539,253	\$345,772	\$147,176	\$3,890,354
California Local Agency Investment Fund	10,166,415				10,166,415
Corporate Notes			1,561,261	3,762,303	5,323,564
Certificates of Deposit		1,872,637			1,872,637
U.S. Government Agencies	2,976,480	4,410,856	4,143,849	4,353,102	15,884,287
<i>Held by Trustees:</i>					
Money Market Mutual Funds (U.S. Securities)	710,350				710,350
<b>Total Investments</b>	<b>\$14,711,398</b>	<b>\$8,822,746</b>	<b>\$6,050,882</b>	<b>\$8,262,581</b>	<b>\$37,847,607</b>

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills, and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. At June 30, 2013, these investments matured in an average of 278 days.

Money market funds are available for withdrawal on demand and at June 30, 2013, matured in an average of 45 to 53 days.

The City's investments include government mortgage-backed securities in the amount of \$13,599,141 that are highly sensitive to interest rate fluctuations to a greater degree than already indicated above.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**F. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2013, for all U.S. Treasury Notes, U.S. Government Agencies Securities and Money Market Mutual Funds are as provided by Standard and Poor's investment rating system except as noted. The Local Agency Investment Fund was not rated as of June 30, 2013.

Investment Type	Total
<i>Rated AA+:</i>	
U.S. Government-Sponsored Enterprise Agencies	
Non-callable	\$14,184,795
Callable	1,699,492
Corporate Notes	
Non-callable	2,676,259
Callable	224,735
<i>Rated AAAm:</i>	
Money Market Mutual Funds (U.S. Securities)	710,350
<i>Rated AAA:</i>	
Corporate Notes	154,738
<i>Rated AA:</i>	
Corporate Notes	1,011,478
<i>Rated AA-:</i>	
Certificates of Deposit	671,740
Corporate Notes	1,256,354
<i>Rated A-I+:</i>	
Certificates of Deposit	650,572
<i>Rated A-I:</i>	
Certificates of Deposit	550,325
<i>Not rated:</i>	
California Local Agency Investment Fund	10,166,415
<i>Exempt from credit rating disclosure:</i>	
U.S. Treasury Notes	3,890,354
Total Investments	<u><u>\$37,847,607</u></u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 3 - CASH AND INVESTMENTS (Continued)**

**G. Concentration of Credit Risk**

Included in the table at Note E above are the following significant investments in any one issuer other than U.S. Treasury securities, mutual funds, and external investment pools.

Reporting Unit	Issuer	Investment Type	Reported Amount
Entity-wide	Federal Home Loan Mortgage Corporation	US Government agency securities	\$6,576,266
	Federal National Mortgage Association	US Government agency securities	6,317,268

**NOTE 4 - INTERFUND TRANSACTIONS**

**A. Transfers Between Funds**

With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2013 were as follows:

Fund Making Transfer	Fund Receiving Transfers	Amount Transferred	
<b>General Fund</b>	Non-Major Governmental Funds	\$691,352	(A)(B)(D)(G)
	Benicia Marina Fund	171,494	(A)
	Transit	593,460	(B)
	Internal Service Funds	240,307	(A)
<b>Special Revenue Funds:</b>			
Non-Major Governmental Funds	Non-Major Governmental Funds	500,000	(C)
<b>Capital Projects Funds:</b>			
Non-Major Governmental Funds	General Fund	1,000,000	(A)(C)
<b>Enterprise Funds:</b>			
Wastewater	General Fund	37,450	(E)
Water	General Fund	56,295	(E)
		\$3,290,358	

- (A) Transfer to fund City operations.
- (B) To fund negative cash deficit.
- (C) Transfer to fund capital improvements.
- (D) Transfer to fund debt service payments.
- (E) Transfer to fund administrative expenses.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 4 - INTERFUND TRANSACTIONS (Continued)**

**B. Current Interfund Balances**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2013, the following funds have balances due to the General Fund:

<b>Special Revenue Fund:</b>	
Miscellaneous Grants	\$64,002
<b>Capital Projects Funds:</b>	
Street Projects	59,973
Intermodal Transportation Fund	1,328,447
<b>Enterprise Fund:</b>	
Benicia Marina	152,369
<b>Internal Service Fund:</b>	
General Services	<u>35,786</u>
Total	<u><u>\$1,640,577</u></u>

**C. Advances Between Funds**

During fiscal year 2009, an advance in the amount of \$1,627,009 was made from the Wastewater Enterprise Fund to the General Fund to finance property tax settlement payments to Valero Energy Corporation. The advance is being repaid with interest at the current portfolio earning rate and is expected to be fully repaid by 2015. The outstanding balance at June 30, 2013 was \$722,759.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 5 – LOANS RECEIVABLE**

At June 30, 2013, the City had the following loans receivable:

	Balance at June 30, 2013		
	Governmental Activities	Business-Type Activities	Total
Housing Rehabilitation Loan Program	\$312,495		\$312,495
Burgess Point, Benicia Housing Partners	550,000		550,000
Benicia Housing Authority	340,000	\$845,000	1,185,000
Hearthstone Village, Affordable Housing Affiliation	192,514	191,572	384,086
Bay Ridge Affordable Housing		756,750	756,750
Casa De Vilarrasa, Benicia Housing Authority	1,400,000		1,400,000
Fee Deferrals Suraj Investments, LLC	52,502	86,690	139,192
Total Loans Receivable	2,847,511	1,880,012	4,727,523
Less: Forgivable Amounts	(192,514)	(948,322)	(1,140,836)
Total	\$2,654,997	\$931,690	\$3,586,687

**A. *Housing Rehabilitation Loan Program***

The City administers a Housing Rehabilitation Loan Program using the Housing and Community Development Act funds. Under this program, residents with incomes below a certain level are eligible to receive low interest loans, secured by deeds of trust, for construction work on their homes. Federal grants are used to fund these loans. Upon approval of loans, the City disburses the funds, and arranges for and collects repayments. As of June 30, 2013, residents owed the City \$312,495 in loans offered by this program.

**B. *Burgess Point, Benicia Housing Partners***

On July 1, 2003, the City authorized a loan to Benicia Housing Partners for an amount of \$550,000. The loan bears simple interest at eight percent annually and is secured by a deed of trust. The purpose of the loan was to provide funding for the construction of 56 units of tax credit rental housing. Annual payments are made from residual receipts collected by the developer to the extent such funds are available. Such payments continue until the loan and interest are paid in full or the remaining principal and interest is due in full on the earliest of: 1) the date of any transfer not authorized by the City, 2) the date of any default, or 3) December 31, 2035.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 5 – LOANS RECEIVABLE (Continued)**

**C. *Burgess Point, Benicia Housing Authority***

On July 23, 2003, the City authorized a loan to Benicia Housing Authority for an amount of \$1,185,000. The loan bears simple interest at six percent annually and is unsecured. The loan was to provide funding for the purchase of building permits by Benicia Housing Partners. Benicia Housing Authority makes annual payments from funds received from Benicia Housing Partners based upon a loan agreement. Such payments continue until the loan and interest is paid in full or the remaining principal and interest is due in full on the earliest of: 1) the date of any transfer not authorized by the City, 2) the date of any default, or 3) December 31, 2035.

**D. *Hearthstone Village, Affordable Housing Affiliation***

On May 21, 2003, the City authorized loans to the Affordable Housing Affiliation in the amount of \$96,000 and \$288,086 in deferred fees, totaling \$384,086. The loans were later assumed by individual low income and very low-income home buyers (collectively “Hearthstone Village”) within the twelve-unit development. The loans are secured by deeds of trust creating a valid lien, not lower than third priority, upon the related property. The loans were assumed under a ten-year regulatory agreement requiring continued use of the properties for low and very low-income households. This requirement is no longer mandated by the City’s regulatory agreement which expired in May 2013; however, it is the City’s intent that the loans will continue to be deferred while the units are occupied by the low and very low-income owners.

**E. *Bay Ridge Affordable Housing***

On November 12, 2002, developer fees were deferred in the form of a loan receivable for fifty affordable low-income household units in the Bay Ridge Affordable Housing Project. The Water and Wastewater Connection fees were deferred by a promissory note for \$381,750 and \$375,000, respectively, for a total deferred amount of \$756,750. The note bears simple interest at 5.5% annually. The loans will not be repaid unless there is a failure to comply with the eligibility terms in the loan agreement. The City waived other fees in the amount of \$253,250 to assist the low-income housing project. This waiver was a one-time waiver of fees that occurred in 2003.

**F. *Casa de Vilarrasa, Benicia Housing Authority***

On January 6, 2005, the City authorized a loan to Benicia Housing Authority in an amount up to \$1.4 million. The loan bears simple interest not to exceed 10% a year and is unsecured. The loan was used to fund the improvements of the Casa de Vilarrasa housing project. The loan will be paid in full on or before April 1, 2016. The City loaned the Authority an additional \$119,309 in fiscal 2009-10. In fiscal 2010-11, the City wrote off \$344,641 of the loan balance. As of June 30, 2013, the outstanding amount of this loan was \$1,400,000.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 5 – LOANS RECEIVABLE (Continued)**

**G. Fee Deferrals**

On September 19, 2006, the City authorized a fee deferral payment agreement, secured by a deed of trust, with Suraj Investment Group, LLC to defer developer fees in the amount of \$213,328. The fees are deferred in the form of a loan receivable for water, sewer, capital license, and traffic impact fees associated with the commercial project located at 1375 East 5<sup>th</sup> Street. On March 6, 2012, the City Council approved a new payment plan for the remaining balance owed by Suraj Investment Group. The new terms of the agreement calls for monthly payments for seven years with an interest rate of 5.125%. Final payment will be on March 1, 2019. As of June 30, 2013, the outstanding amount was \$139,192.

**NOTE 6 – CAPITAL ASSETS**

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. The City defines capital assets as assets with an initial individual cost of more than \$25,000 and an estimated useful life in excess of three years with the exception of federally funded acquisitions, which are \$5,000 or more. Land and infrastructure are capitalized at an initial individual cost of more than \$150,000.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives listed below to capital assets:

Buildings and Improvements	15-50 years
Machinery and Equipment	5-30 years
Computer Software	5 years
Treatment Plant, Water & Sewer Pipes	40-60 years
Other Infrastructure	10-85 years
Water Rights	25 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 6 – CAPITAL ASSETS (Continued)**

A. Capital asset activity during the fiscal year was as follows:

	Balance June 30, 2012	Additions	Retirements	Transfers	Balance June 30, 2013
<b>Governmental Activities:</b>					
Capital assets, not depreciated:					
Land	\$18,545,953				\$18,545,953
Construction in Progress	16,392,773	\$5,230,131		(\$18,193,419)	3,429,485
Total capital assets, not depreciated	<u>34,938,726</u>	<u>5,230,131</u>		<u>(18,193,419)</u>	<u>21,975,438</u>
Buildings and Improvements	22,131,569	57,563		4,262,704	26,451,836
Machinery and Equipment	8,699,703	283,521	(\$471,418)	240,293	8,752,099
Computer Software	51,426	40,965			92,391
Infrastructure	137,689,152	1,283,930		13,690,422	152,663,504
Total cost of depreciable assets	<u>168,571,850</u>	<u>1,665,979</u>	<u>(471,418)</u>	<u>18,193,419</u>	<u>187,959,830</u>
Less accumulated depreciation:					
Buildings and Improvements	(8,397,052)	(728,177)			(9,125,229)
Machinery and Equipment	(6,526,307)	(378,246)	471,418		(6,433,135)
Computer Software	(20,570)	(10,285)			(30,855)
Infrastructure	(56,104,912)	(2,361,044)			(58,465,956)
Total accumulated depreciation	<u>(71,048,841)</u>	<u>(3,477,752)</u>	<u>471,418</u>		<u>(74,055,175)</u>
Net depreciable assets	<u>97,523,009</u>	<u>(1,811,773)</u>		<u>18,193,419</u>	<u>113,904,655</u>
Governmental Activity Capital Assets, Net	<u>\$132,461,735</u>	<u>\$3,418,358</u>			<u>\$135,880,093</u>
<b>Business-Type Activities:</b>					
Capital assets, not depreciated:					
Land and Improvements	\$2,584,081				\$2,584,081
Construction in Progress	3,289,062	\$587,643		(\$1,038,749)	2,837,956
Total capital assets, not depreciated:	<u>5,873,143</u>	<u>587,643</u>		<u>(1,038,749)</u>	<u>5,422,037</u>
Capital assets, being depreciated:					
Buildings and Improvements	90,567,331			958,706	91,526,037
Machinery and Equipment	8,401,851			80,043	8,481,894
Infrastructure	73,938,182				73,938,182
Water Rights	5,000,000				5,000,000
Total cost of depreciable assets	<u>177,907,364</u>			<u>1,038,749</u>	<u>178,946,113</u>
Less accumulated depreciation:					
Buildings and Improvements	(39,084,644)	(2,259,195)			(41,343,839)
Machinery and Equipment	(4,057,560)	(373,109)			(4,430,669)
Infrastructure	(39,169,086)	(1,374,499)			(40,543,585)
Water Rights	(600,000)	(200,000)			(800,000)
Total accumulated depreciation	<u>(82,911,290)</u>	<u>(4,206,803)</u>			<u>(87,118,093)</u>
Net depreciable assets	<u>94,996,074</u>	<u>(4,206,803)</u>		<u>1,038,749</u>	<u>91,828,020</u>
Business-type Activity Capital Assets, Net	<u>\$100,869,217</u>	<u>(\$3,619,160)</u>			<u>\$97,250,057</u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 6 – CAPITAL ASSETS (Continued)**

**B. Project Commitments**

At June 30, 2013, the City had outstanding commitments with contractors for the following projects:

Project	Commitment
Street Resurfacing	\$325,172
Urban Waterfront Enhancement	100,168
Intermodal-Phase II	121,855
	\$547,195

**C. Capital Asset Contributions**

Some capital assets may be acquired using Federal and State grant funds, or they may be contributed by developers or other governments. GASB Statement 34 requires that these contributions be accounted for as revenues at the time the capital assets are contributed.

**D. Depreciation Allocation**

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or programs are as follows:

Governmental Activities:	
Administration	\$97
Public safety - police	83,638
Public safety - fire	8,382
Parks and community services	481,322
Public works and community development	1,982,116
Library	7,440
General government	54,229
Internal service funds	860,528
Total Governmental Activities	\$3,477,752
Business-type Activities:	
Wastewater	\$2,200,451
Water	1,816,740
Benicia Marina	189,612
Total Business-Type Activities	\$4,206,803

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 – LONG -TERM DEBT**

The City generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt.

The City's debt issues and transactions are summarized below and discussed in detail thereafter.

**A. Current Year Transactions and Balances**

	Balance at July 1, 2012	Additions/ Accretion	Deletions	Balance at June 30, 2013	Due Within One Year
<b>GOVERNMENTAL ACTIVITY DEBT</b>					
2006 Pension Obligation Bonds					
Series A-1 (Current Interest Bonds)	\$5,625,000			\$5,625,000	
Series A-2 (Capital Appreciation Bonds)	6,523,201	\$363,525	\$1,060,000	5,826,726	\$1,105,000
2011 Certificates of Participation					
Energy Conservation Projects	13,100,000		400,000	12,700,000	425,000
Less unamortized original issue discount	(245,085)		(10,297)	(234,788)	
2012 General Obligation					
Refunding Bonds	4,270,000		695,000	3,575,000	625,000
Casa de Vilarrasa- Capital Lease	1,115,842		64,851	1,050,991	67,818
Fire Engine Capital Lease	232,370		34,699	197,671	36,219
Police and Marina Area Storm Drain					
Improvements Capital Lease	1,000,855		233,483	767,372	244,299
Total Governmental Activity Debt	<u>\$31,622,183</u>	<u>\$363,525</u>	<u>\$2,477,736</u>	<u>\$29,507,972</u>	<u>\$2,503,336</u>
	Balance			Balance	Due Within
	July 1, 2012		Deletions	June 30, 2013	One Year
<b>BUSINESS-TYPE ACTIVITY DEBT</b>					
2002 Water Revenue					
Refunding Bonds	\$4,940,000		\$750,000	\$4,190,000	\$780,000
2005 Wastewater Refunding					
Revenue Bonds	2,685,000		290,000	2,395,000	300,000
Less unamortized original issue discount	(40,090)		(6,684)	(33,406)	
Total utility bonds payable net of discount	<u>7,584,910</u>		<u>1,033,316</u>	<u>6,551,594</u>	<u>1,080,000</u>
State of California Marina Loans	3,381,323		171,702	3,209,621	166,783
State Revolving Loan Fund- WWTP	9,951,520		1,028,356	8,923,164	1,046,894
State Revolving Loan Fund- I & I WW	8,004,307		525,406	7,478,901	539,067
State Revolving Loan Fund- Water Treatment Plant	9,287,126		521,528	8,765,598	534,067
Total Business-type Activity Debt	<u>\$38,209,186</u>		<u>3,280,308</u>	<u>\$34,928,878</u>	<u>\$3,366,811</u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 - LONG - TERM DEBT (Continued)**

**B. 2006 Pension Obligation Bonds**

On June 15, 2006, the California Statewide Communities Development Authority issued the 2006 Series A-1 Current Interest Bonds and Series A-2 Capital Appreciation Bonds in the amounts of \$27,985,000 and \$34,828,647, of which \$7,430,000 and \$6,542,596 were the City's portion. The bond proceeds were used to fund the unfunded actuarial accrued liability of the Miscellaneous and Safety pension plans through the California Public Employees' Retirement System. The application of the proceeds was treated as employer contributions of that year. Since the amounts were greater than the required pension contributions of that year, the difference resulted in the City reporting a pension asset. As of June 30, 2013, the City's prepaid pension obligation amounted to \$11,202,426.

The Series A-1 Current Interest Bonds bear interest rates of 5.69%-5.93%. Principal payments are due annually through 2036. Interest payments are payable semi-annually on June 1 and December 1.

The Series A-2 Capital Appreciation Bonds unaccrued discount totaled \$3,433,276 at June 30, 2013. The Bonds do not pay periodic interest. Interest on the Bonds accretes in value at the rates of 5.67% to 6.12%. Repayments of the accreted principal commenced on June 1, 2008.

**C. 2011 Certificates of Participation Energy Conservation Projects**

On April 7, 2011, the Public Property Financing Corporation of California (Corporation) issued Certificates of Participation (COPs) – 2011 Energy Conservation Projects in the amount of \$13,195,000. The proceeds of the Certificates were used to finance various energy conservation projects throughout the vicinity of City of Benicia, purchase a reserve fund surety bond in lieu of cash funding a reserve fund for the Certificates, fund capitalized interest with respect to the Certificates through October 15, 2011 and pay delivery costs incurred in conjunction with the execution, delivery and sale of the Certificates.

On April 1, 2011, the City entered into a site and facility lease with the Corporation for real property and site improvements commonly known as City Hall and the Clocktower Fortress. These properties have been pledged as collateral under a separate lease agreement, between the City and the Corporation, which provides lease payments to be used to pay debt service on the 2011 COPs. Upon retirement of the 2011 COPs and related interest, the lease agreement terminates and title to properties reverts to the City.

The Certificates bear interest at 1.6% - 6.0% and are due semi-annually on April 15 and October 15. Principal payments are due annually on April 15 through 2036.

**D. General Obligation Refunding Bonds Series 2012**

On June 7, 2012, the City issued General Obligation Refunding Bonds, Series 2012, in the amount of \$4,270,000, bearing interest of 1.25%. The proceeds were used to refund the City's outstanding 1997 General Obligation Wastewater Bonds, Series A and B. Principal payments are due annually on August 1, and interest payable on February 1 and August 1.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 - LONG - TERM DEBT (Continued)**

***E. Casa de Vilarrasa - Capital Lease***

In March 2005, the City entered into a Capital Lease for \$1.4 million, at 4.5% interest, to finance the purchase and rehabilitation of the Casa de Vilarrasa forty-unit senior housing complex. Semi-annual payments are due on September 1 and March 1 each year. The first four payments are interest only and are financed from the lease proceeds. The loan principal is to be amortized over 20 years. However, it is anticipated the loan will be repaid in 2014. Ownership of the housing complex will be reverted to the City at the end of the lease. Since the lease is in essence a financing arrangement, the cost of the above project and the amount of the lease have been included in the City's financial statements.

***F. Fire Engine – Capital Lease***

In April 2008, the City entered into a Capital Lease for \$365,000, at 3.92% interest, to finance the purchase of a fire engine. Semi-annual payments are due on September 30 and March 31 each year. Ownership of the vehicle will be reverted to the City at the end of the lease.

***G. Police Building and Marina Area Storm Drain Improvements - Capital Lease***

In May 2006, the City entered into a Capital Lease for \$2.2 million, at 4.58% interest, to finance the improvements to the Police Building and the portion of the storm drain system located in the Marina Area. Semi-annual payments are due on December 22 and June 22 each year. Ownership of the improvements will be reverted to the City at the end of the lease. Since the lease is in essence a financing arrangement, the cost of the improvements and the amount of the lease have been included in the City's financial statements.

***H. 2002 Water Revenue Refunding Bonds***

In September 2002, the City issued Water Revenue Refunding Bonds in the amount of \$10,805,000. The proceeds were used to defease the 1991 Water System Refunding Project Certificates of Participation, prepay the City's 1997 Community Drought Relief Promissory Note, purchase a reserve fund surety bond and pay the costs of issuing the bonds. The Water Revenue Refunding Bonds are secured by a pledge of the available net revenues of the City's Water System and are subject to the prior lien of the 1967 Bonds. Interest rates range from 1.25% to 4.40%. Principal payments are payable annually on November 1 and interest payments semi-annually on May 1 and November 1.

The pledge of future available net revenues of the Water Fund ends upon repayment of the \$4,646,172 in remaining debt service on the bonds which is scheduled to occur in fiscal year 2018. As disclosed in the official statement, available net revenues are expected to provide coverage over debt service of 1.20 over the life of the bonds. For fiscal year 2013, gross Water Fund Revenues including operating revenues and non-operating interest earnings totaled \$7,372,233 and operating costs, not including depreciation or amortization, totaled \$5,516,877. Net Revenues available for debt service totaled \$1,855,356 which represented coverage of 1.98% of debt service payment of \$937,295.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 – LONG - TERM DEBT (Continued)**

***I. 2005 Wastewater Refunding Revenue Bonds***

In September 2005, the City issued the 2005 Wastewater Refunding Revenue Bonds in the amount of \$4,260,000. The proceeds were used to partially finance the refunding of the 1993 Refunding Wastewater Revenue Bonds in the outstanding principal amount of \$4,435,000. The 2005 Revenue Bonds are payable solely from and secured by a pledge of the net revenues derived from the sewer operation. Principal payments are payable annually on December 1 and interest payments semi-annually on May 1 and November 1.

The pledge of future net revenues of the Wastewater Fund ends upon repayment of the \$2,742,857 in remaining debt service on the bonds which is scheduled to occur in fiscal year 2020. As disclosed in the official statement, available net revenues are expected to provide coverage over debt service of 1.20 over the life of the bonds. For fiscal year 2013, Wastewater Fund Revenues including operating revenues and non-operating investment income totaled \$7,203,334 and operating costs, not including depreciation or amortization totaled \$4,542,501. Net Revenues available for debt service totaled \$2,660,833, which represented coverage of 6.8% of debt service payment of \$387,040.

***J. State of California Marina Loans***

From 1976 through 1984, the State of California loaned the City a total of \$6,046,730 for various construction projects for the City's marina. Interest and principal are payable annually on August 1 through 2027. Debt service is payable from marina revenues and general fund transfers.

***K. State Revolving Loan Fund - Wastewater Treatment Plant (WWTP)***

In 1998, the City negotiated a State Revolving Fund Loan with the State Water Resources Control Board to finance the remainder of the wastewater treatment plant improvements. The loan is a long-term liability of the Wastewater Enterprise Fund, which borrowed the maximum available of \$20,129,576. While the loan bears no stated interest, the City is required to pay an amount termed Local/State Match in addition to the principal amount of the loan. The City has imputed an interest rate of 1.8% to provide for the payment of this match. Payments are due annually in December through 2020.

***L. State Revolving Loan Fund - Inflow & Infiltration (I & I)***

In 2003, the City entered into a State Revolving Loan Fund loan agreement with the State Water Resources Control Board to finance the \$12 million inflow and infiltration project at a rate of 2.6%. The loan is a long-term liability of the Wastewater Enterprise Fund, which borrowed the maximum available of \$11,296,658. Payments are due annually on April 10 through 2025.

***M. State Revolving Loan Fund - Water Treatment Plant***

In 2004, the City entered into a State Revolving Fund loan agreement with the State Department of Water Resources to assist financing the Water Treatment Plant Improvement Project, which will enable the City to meet safe drinking water standards set by the State. The loan is a long-term liability of the Water Enterprise Fund, bearing interest of 2.39%. Principal and interest are payable semi-annually on January 1 and July 1 of each year, commencing January 1, 2008. The maximum amount the City can borrow is \$13,600,000; however, the City only borrowed \$11,716,747. As of June 30, 2013, the outstanding principal amount was \$8,765,598.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 – LONG - TERM DEBT (Continued)**

*N. Debt Service Requirements*

Annual debt service requirements are shown below for all long-term debt:

*Governmental Activities: General Obligation Bonds*

Year ending June 30	Principal	Interest
2014	\$625,000	\$40,782
2015	640,000	32,876
2016	650,000	24,813
2017	655,000	16,656
2018	670,000	8,375
2019	335,000	2,094
Total	<u>\$3,575,000</u>	<u>\$125,596</u>

*Governmental Activities: Certificates of Participation*

Year ending June 30	Principal	Interest
2014	\$425,000	\$692,753
2015	465,000	681,065
2016	535,000	666,418
2017	120,000	647,693
2018	155,000	643,073
2019-2023	1,330,000	3,071,015
2024-2028	2,090,000	2,624,379
2029-2033	3,630,000	1,935,600
2034-2036	3,950,000	489,900
Total	<u>\$12,700,000</u>	<u>\$11,451,896</u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 – LONG - TERM DEBT (Continued)**

*Governmental Activities: Pension Obligation Bonds*

Year ending June 30	Principal (A)	Interest
2014	\$1,105,000	\$332,415
2015	1,155,001	332,415
2016	1,210,000	332,415
2017	1,310,000	277,811
2018	305,000	217,631
2019-2023	1,830,000	1,088,155
2024-2028	2,385,001	1,088,155
2029-2033	3,060,000	1,061,174
2034-2036	2,525,000	308,657
Total	<u>\$14,885,002</u>	<u>\$5,038,828</u>

(A) Includes unaccreted discount totaling \$3,433,276

*Governmental Activities: Capital Leases*

Year ending June 30	Principal	Interest
2014	\$348,336	\$87,099
2015	364,207	71,111
2016	380,994	54,390
2017	118,637	40,071
2018	123,958	34,742
2019-2023	463,598	107,955
2024-2028	216,304	12,304
Total	<u>\$2,016,034</u>	<u>\$407,672</u>

*Enterprise Activities: Revenue Bonds*

Year ending June 30	Principal	Interest
2014	\$1,080,000	\$245,265
2015	1,125,000	203,130
2016	1,170,000	157,551
2017	1,205,000	108,916
2018	1,245,000	57,488
2019-2020	760,000	31,679
Total	<u>\$6,585,000</u>	<u>\$804,029</u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 7 – LONG - TERM DEBT (Continued)**

*Enterprise Activities: Revolving Loans*

Year ending June 30	Principal	Interest
2014	\$2,286,811	\$712,486
2015	2,340,048	659,400
2016	2,394,638	604,965
2017	2,450,615	549,148
2018	2,508,021	491,905
2019-2023	11,016,805	1,569,852
2024-2028	5,380,346	322,415
Total	<u>\$28,377,284</u>	<u>\$4,910,171</u>

**O. Special Assessment Debt Without City Commitment**

At June 30, 2013, the outstanding principal amount of bonded debt issued by special assessment districts in the City was as follows:

McAllister	\$9,145,000
East Second Street	1,150,000
Combined Drake/Gateway	133,000
Fleetside Industrial Refunding	800,000

The City has no legal or moral responsibility with respect to the payment of this debt and has therefore not recorded it as a liability. However, the City is responsible for the construction of the improvements financed by the Districts; therefore, the related Capital Projects Funds are reflected in the City's financial statements. The City is also responsible, as the Districts' agent, for recording the Districts' cash receipts, disbursements and balances, which are reported as Agency Fund transactions in the financial statements.

**NOTE 8 – NET POSITION AND FUND BALANCES**

**A. Net Position**

Net position is the excess of all the City's assets and deferred outflows over all its liabilities and deferred inflow, regardless of fund. Net position is divided into three captions on the Statement of Net Position. These captions apply only to net position, which is determined at the Government-wide level and proprietary funds and are described below:

*Net Investment in Capital Assets*, describes the portion of net position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 8 – NET POSITION AND FUND BALANCES (Continued)**

*Restricted* describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements and funds restricted to low and moderate income purposes.

*Unrestricted* describes the portion of net position which is not restricted as to use.

**B. Fund Balances**

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The City's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

*Nonspendable* represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

*Restricted* fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

*Committed* fund balances are comprised of amounts that can only be used for the specific purposes determined by the action that constitutes a binding constraint (i.e. ordinance or resolution) of the City's highest level of decision-making authority; the City Council. Commitments may be changed or lifted only by the City taking the same formal action that imposed the constraint originally.

*Assigned* fund balances are comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. The City has, by resolution, authorized the City Manager to assign fund balance.

*Unassigned* fund balance represents the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. Other governmental funds may only report negative unassigned fund balance, which occurs when a fund has a residual deficit after allocation of fund balance to the non-spendable, restricted or committed categories.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 8 – NET POSITION AND FUND BALANCES (Continued)**

Detailed classifications of the City's Fund Balances, as of June 30, 2013, are stated below:

Fund Balance Classifications	General Fund	General Obligation Bonds Debt Service Fund	Other Governmental Funds	Total
<b>Nonspendables:</b>				
Items not in spendable form:				
Prepaid expenses	\$30,750			\$30,750
Long-term interfund receivables				
<b>Total Nonspendable Fund Balances</b>	<u>30,750</u>			<u>30,750</u>
<b>Restricted for:</b>				
Debt Service		\$702,812		702,812
St. Catherine's Wood	103,912			103,912
Cable	99,135			99,135
Special Revenue			\$4,404,805	4,404,805
Capital Projects				
<b>Total Restricted Fund Balances</b>	<u>203,047</u>	<u>702,812</u>	<u>4,404,805</u>	<u>5,310,664</u>
<b>Committed to:</b>				
Capital Projects			1,480,824	1,480,824
Emergency Reserves	3,097,360			3,097,360
<b>Total Committed Fund Balances</b>	<u>3,097,360</u>		<u>1,480,824</u>	<u>4,578,184</u>
<b>Assigned to:</b>				
Human Services	16,302			16,302
Arts and Cultural Comm	4,788			4,788
Economic Development	865,164			865,164
Capital License	71,716			71,716
Library Book	10			10
City Operations	96,212			96,212
<b>Total Assigned Fund Balances</b>	<u>1,054,192</u>			<u>1,054,192</u>
<b>Unassigned:</b>				
General Fund	3,943,937			3,943,937
Capital Projects			(272,217)	(272,217)
<b>Total Unassigned Fund Balances</b>	<u>3,943,937</u>		<u>(272,217)</u>	<u>3,671,720</u>
<b>Total Fund Balances</b>	<u>\$8,329,286</u>	<u>\$702,812</u>	<u>\$5,613,412</u>	<u>\$14,645,510</u>

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 8 – NET ASSETS AND FUND BALANCES (Continued)**

**C. *Minimum Fund Balance Policies***

The City's Budget and Fiscal Policy requires the City to strive to maintain a goal of 20% of annual adopted operating budget revenues in the General Fund's and Enterprise Fund's cash reserves. If the City falls below 20% thresholds in the General Fund and Enterprise Funds, the City is required to present a plan for replenishing reserves in a reasonable time to Council. The ability of the City to maintain 20% cash reserves in the General Fund and Enterprise funds depends upon the timing of infrastructure projects.

An Emergency Reserve is maintained in the General Fund to mitigate all unforeseen events not covered in the Contingency Reserves. The Emergency Reserves shall be appropriated by the City Council to provide for Natural Disaster expenditures of epic proportion, such as an 8.0 Earthquake or 200-Year Flood Event. These funds will only be used by Council formal action and for the purposes stated.

**D. *Fund Equity Deficits***

The Street Projects Capital Projects Fund had a deficit fund balance of \$204,970 at June 30, 2013. Grant funds are expected to offset the deficit in fiscal year 2014.

The Intermodal Transportation Capital Projects Fund had a deficit fund balance of \$67,247 at June 30, 2013. Grant funds are expected to offset the deficit in fiscal year 2014.

The Benicia Marina Enterprise Fund had a deficit net position of \$217,092 at June 30, 2013. Management is currently reviewing options to reduce deficit over time with Council approval.

The Insurance Internal Service Fund had deficit net position of \$1,232,513 at June 30, 2013. Management is looking for options to increase service rates and reduce the deficit over time.

**NOTE 9 – DEFERRED COMPENSATION PLAN**

City employees may defer a portion of their compensation under a City sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them. Distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since assets held under these plans are not the City's property and are not subject to City control, they have been excluded from these financial statements.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 10 - PENSION PLAN**

***CALPERS Safety and Miscellaneous Employees Plans***

The City participates in pension plans offered by California Public Employees Retirement System (CALPERS), an agent multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. CALPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. The City's employees participate in the separate Safety (police and fire) and Miscellaneous (all other) Employee Plans. Benefit provisions under both Plans are established by State statute and City resolution. Benefits are based on years of credited service, equal to one year of full time employment. Funding for city's contributions for both Plans are determined annually on an actuarial basis as of June 30 by CALPERS. A third plan was established to implement the provisions of the Pension Reform Act of 2013 (PEPRA), Assembly Bill 340, and is applicable to employees new to CALPERS and hired after December 31, 2012. The Plans' provisions and benefits in effect at June 30, 2013, are summarized as follows:

	Safety		PEPRA		PEPRA-Safety	
	Miscellaneous	Miscellaneous	Miscellaneous	Fire	Police	
Benefit vesting schedule	5 years service					
Benefit payments	monthly for life					
Retirement age	50	55	62	57	57	
Monthly benefits, as a % of annual salary	3%	1.426%-2.418%	2%	2.70%	2.70%	
Required employee contribution rates	9%	8%	6.25%	12.25%	12.25%	
Required employer contribution rates	26.416%	15.187%	15.187%	12.25%	12.25%	

CALPERS determines contribution requirements using a modification of the Entry Age Normal Method. Under this method, the City's total normal benefit cost for each employee from date of hire to date of retirement is expressed as a level percentage of the related total payroll cost. Normal benefit cost under this method is the level amount the City must pay annually to fund an employee's projected retirement benefit. This level percentage of payroll method is used to amortize any unfunded actuarial liabilities. The actuarial assumptions used to compute contribution requirements are also used to compute the actuarial accrued liability. The City uses actuarially determined percentages of payroll to calculate and pay contributions to CALPERS. This results in no net pension obligations or unpaid contributions. Annual Pension Costs, representing the payment of all contributions required by CALPERS, for the last three fiscal years were as follows:

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
<i><b>Safety Plan</b></i>			
June 30, 2011	\$1,478,387	100%	0
June 30, 2012	1,540,274	100%	0
June 30, 2013	1,506,006	100%	0
<i><b>Miscellaneous Plan</b></i>			
June 30, 2011	\$1,248,955	100%	0
June 30, 2012	1,523,607	100%	0
June 30, 2013	1,525,905	100%	0

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 10 - PENSION PLAN (Continued)**

CALPERS uses the market related value method of valuing the Plan's assets. An investment rate of return of 7.75% is assumed, including inflation at 3.00%. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 3.25%. The City's unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis. The remaining amortization period at June 30, 2013 was 22 years for the miscellaneous plan and 19 years for the safety plan.

With the proceeds from the 2006 Pension Obligation Bonds, the City funded the unfunded actuarial accrued liabilities of the pension plans (See Note 7). These prepaid contributions are reflected in the accompanying financial statements as Prepaid PERS Contribution which amounted to \$11,202,426 at June 30, 2013. During fiscal 2012-13, the amortization of the prepayment decreased the actuarially required contributions by \$346,467 to arrive at the Annual Pension Costs of \$3,378,378.

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The Miscellaneous Plan's actuarial value (which differs from market value) and funding progress over the past three years is set forth below at their actuarial valuation date of June 30:

*Miscellaneous Plan:*

Actuarial						
Valuation Date	Entry Age Accrued Liability	Value of Assets	Unfunded (Overfunded) Liability	Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) Liability as % of Payroll
2009	\$67,420,920	\$60,224,044	\$7,196,876	89.3%	\$12,413,592	58.0%
2010	71,953,967	64,246,960	7,707,007	89.3%	11,267,528	68.4%
2011	77,140,133	68,317,491	8,822,642	88.6%	11,310,540	78.0%

As required by State law, effective July 1, 2005, the City's Safety Plan was terminated, and the Safety employees in the plan were required by CalPERS to join new State-wide pools. The following schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. The State-Wide Pool Safety Plan's actuarial value (which differs from market value) and funding progress over the past three years is set forth below at their actuarial valuation date of June 30:

*State-Wide Pool Safety Plan:*

Actuarial						
Valuation Date	Entry Age Accrued Liability	Value of Assets	Unfunded (Overfunded) Liability	Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) Liability as % of Payroll
2009	\$9,721,675,347	\$8,027,158,724	\$1,694,516,623	82.6%	\$973,814,168	174.0%
2010	10,165,475,166	8,470,235,152	1,695,240,014	83.3%	955,980,815	177.3%
2011	10,951,745,049	9,135,654,246	1,816,090,803	83.4%	949,833,090	191.2%

The City's Safety Plan represents approximately .71%, .78%, and .73% of the State-wide Safety 3% @ 50 Risk Pool for the years ended June 30, 2011, 2010, and 2009, respectively; based on covered payroll of \$6,715,523, \$7,443,560, and \$7,080,400 for those years.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 10 - PENSION PLAN (Continued)**

The actuarial value and funding progress of the State-wide pool, and the information regarding audited annual financial statements are available from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

**A. *Plan Description***

The City of Benicia contracts with Kaiser, Health Net, Ameritas Dental & Vision and United Healthcare to provide medical, dental, and vision benefits to both active and retired employees. The City pays no direct financial contribution towards retiree health benefits; however, due to the fact that retirees and active employees are insured in the same pool it indirectly subsidizes their premiums through payments for current employees.

**B. *Eligibility***

Employees (and their spouses) are eligible for retiree health benefits if they retire from the City on or after age 50 with at least 5 years of service and are eligible for a PERS pension. Retirees younger than age 65 are required to contribute the full amount of the monthly medical insurance premiums that are in effect for active employees. Retirees who are age 65 or older are required to contribute the full amount of the monthly premium rates in effect for Medicare Supplement insurance.

**C. *City's Funding Policy***

The contribution requirements of plan members and the City are established and may be amended by City Council. The contribution required to be made under City Council and labor agreement requirements is based on a pay-as-you-go basis (i.e., as medical insurance premiums become due). The City has not established a trust that is administered by the City for the purpose of holding assets accumulated for plan benefits.

**D. *Annual OPEB Cost and Net OPEB Obligation***

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation for these benefits:

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

Annual required contribution	\$474,370
Interest on net OPEB obligation	52,529
Adjustment to annual required contribution	<u>(54,311)</u>
Annual OPEB cost (expense)	472,588
Contributions made (including premiums paid)	<u>(208,886)</u>
Increase in net OPEB obligation	263,702
Net OPEB obligation - beginning of year	<u>1,167,310</u>
Net OPEB obligation - end of year	<u><u>\$1,431,012</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the two preceding years were as follows:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2011	\$514,209	39%	\$915,566
6/30/2012	444,299	47%	1,167,310
6/30/2013	472,588	44%	1,431,012

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

**E. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial assets, consistent with the long-term perspective of the calculations.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost Method. The actuarial assumptions included a 4.50 percent investment rate of return, which is the assumed rate of the expected long-term investment returns on plan assets calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 7 percent initially, reduced by decrements of 0.3% per year to an ultimate rate of 5.5 percent after the year 2018. Both rates included a 3.0 percent inflation assumption. The UAAL is being amortized as a level percentage of projected payroll over 30 years. The valuation is based on a closed 30 year amortization period. It is assumed the City's payroll will increase 3.25% per year.

The schedule of funding progress presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data from the April 1, 2012, actuarial study is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b)-(a)/(c)
6/30/2009	\$0	\$4,401,160	\$4,401,160	0.00%	\$19,529,818	23%
4/1/2012	0	4,716,121	4,716,121	0.00%	16,847,112	28%

**NOTE 12 - HEALTH, GENERAL LIABILITY AND WORKERS' COMPENSATION COVERAGE**

**A. Coverages**

City employees are covered under a medical and prescriptions policy with Kaiser and Healthnet. The City provides group dental and vision coverage to employees through programs that are administered by a service agent. The City pays all dental and vision claims.

The City is a member of the Association of Bay Area Governments (ABAG), which provides general liability coverage of \$5,000,000 above the City's deductible of \$25,000 per occurrence, and property damage insurance up to \$1,000,000,000. ABAG is governed by a board consisting of representatives from member municipalities. The board controls the operations of ABAG, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating. During the fiscal year ended June 30, 2013, the City contributed \$770,018 for current year coverage.

Audited financial statements may be obtained from ABAG Services, P.O. Box 2050, Oakland, CA 94604-2050.

The Local Agency Workers' Compensation Excess Insurance Joint Powers Authority (LAWCX) covers workers' compensation up to statutory limits. The City has a deductible or uninsured liability of up to \$350,000 per claim. During the fiscal year ended June 30, 2013, the City contributed \$112,863 for current year coverage.

LAWCX's financial statements may be obtained from Bickmore & Associates, 6371 Auburn Boulevard, Citrus Heights, CA 95621.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 12 - HEALTH, GENERAL LIABILITY AND WORKERS' COMPENSATION COVERAGE**  
**(Continued)**

**B. Liability for Uninsured Claims**

The City's liability for uninsured claims, including estimated claims incurred but not reported, was estimated by management based on prior years claims experience and was computed as follows as of June 30:

	2013			2012
	Workers' Compensation	General Liability	Total	
Beginning balance	\$1,158,232	\$246,651	\$1,404,883	\$859,071
Liability for current year claims and change in prior year claims estimate	2,185,841	206,962	2,392,803	1,593,076
Claims paid in fiscal year	(1,195,073)	(283,313)	(1,478,386)	(1,047,264)
Ending balance	<u>\$2,149,000</u>	<u>\$170,300</u>	<u>\$2,319,300</u>	<u>\$1,404,883</u>
Claim liabilities due within a year	<u>\$842,031</u>	<u>\$170,300</u>	<u>\$1,012,331</u>	<u>\$742,036</u>

For the years ended June 30, 2013, 2012, and 2011, the amount of settlements did not exceed insurance coverage.

**NOTE 13 – JOINT POWERS AUTHORITIES**

The City participates in joint ventures discussed below through separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each joint venture is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective joint venture, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these joint ventures are not the City's responsibility and the City does not have an equity interest in the assets of each joint venture except upon dissolution of the joint venture.

**A. Solano Water Authority**

Solano Water Authority was established to coordinate water procurement and use among the Cities and County of Solano.

Members share the Water Authority's expenses equally and each member has one representative on the commission that governs the Water Authority.

Audited financial statements may be obtained from the Solano Water Authority at 508 Elmira Road, Vacaville, California, 95687.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 13 – JOINT POWERS AUTHORITIES**

**B. *Solano Transportation Authority***

Solano Transportation Authority (STA) was established to develop regional strategies and meet regional transit and paratransit needs and to cooperatively address Solano County transportation issues.

The City's payments to STA are in accordance with a formula under which each member entity pays a proportionate share of expenditures based on the entity's population.

Audited financial statements may be obtained from STA at One Harbor Center, Suite 130, Suisun City, California, 94585.

**NOTE 14 – OPERATING LEASE**

The City has signed a lease agreement with the Benicia Unified School District (BUSD), commencing April 1, 2007 and ending on March 31, 2047, to lease the Mills School building and grounds located at 380 L Street, Benicia, for City use as a Community Center. This agreement can be renewed for two (2) additional ten (10) year terms.

The annual rent for said property shall be One Hundred Twenty Thousand Dollars (\$120,000), payable in equal monthly payments of Ten Thousand Dollars (\$10,000). According to the lease agreement, beginning in 2011, the monthly rent is adjusted annually for each succeeding years using the Consumer Price Index for all Urban Consumers (CPI-U). However, BUSD has been billing the City without any CPI adjustments.

Under the agreement, the City will pay for all water, gas, light, heat, power, telephone, security service, garbage pick-up, sewage fees and all other services supplied on the premises. The City may, at its sole cost and expense, construct any improvements including buildings, roadways, sidewalks, fences, playgrounds, parking areas, utilities, signs, monuments and landscaping which City deems necessary to the operations of its business. In addition, the City will maintain the existing premises and BUSD, shall have no maintenance or repair obligations with respect to the premises being leased.

**NOTE 15 – OTHER COMMITMENTS AND CONTINGENT LIABILITIES**

The City participates in several Federal and State grant programs. These programs have been audited by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act of 1984 as amended in 1996, and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is a defendant in a number of lawsuits that have arisen in the normal course of business, the outcome of which cannot be predicted with certainty. In the opinion of the City Attorney, these actions when finally adjudicated will not have a material adverse effect on the financial position of the City.

**CITY OF BENICIA**  
**Notes to Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 16 – VALERO REFINING COMPANY SETTLEMENT AGREEMENT COMMITMENT**

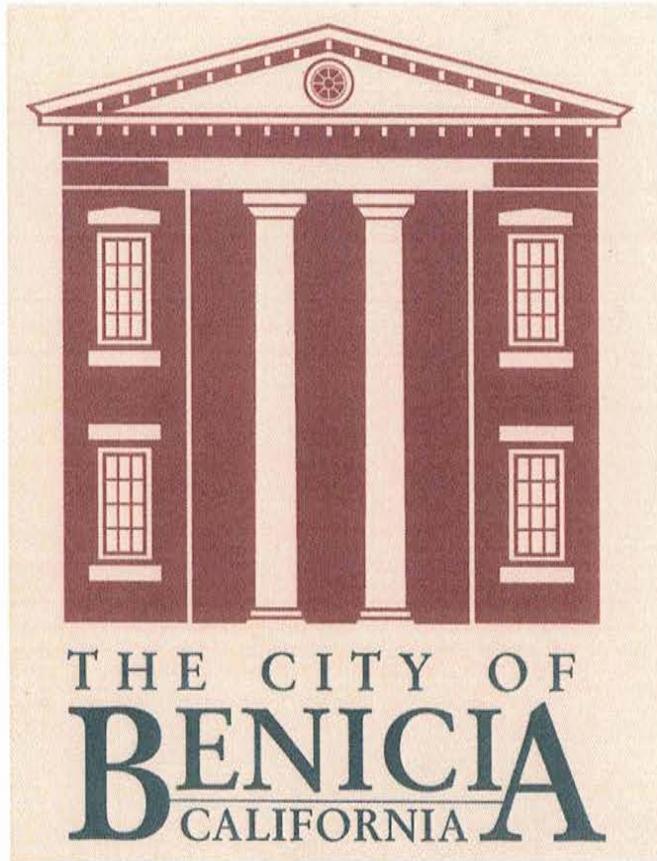
In April 2003, the City approved the Use Permit for the Valero Improvement Project (VIP). This was amended in June 2003 by Valero Refining Company (Valero) Settlement Agreement. In July 2008, the Good Neighbor Steering Committee and Valero entered into an agreement and the Planning Commission then incorporated the terms of the agreement into the conditions of approval for the Amended Valero Improvement Projects Agreement. Valero has committed \$14 million to fund various City-wide projects, of which \$6,723,000 is the City's direct share. The commitment does not meet the criteria to be recorded as revenue until eligible project expenditures are incurred. As of June 30, 2013, Valero has paid the City \$4,985,341 of this commitment.

**NOTE 17 - MARINA**

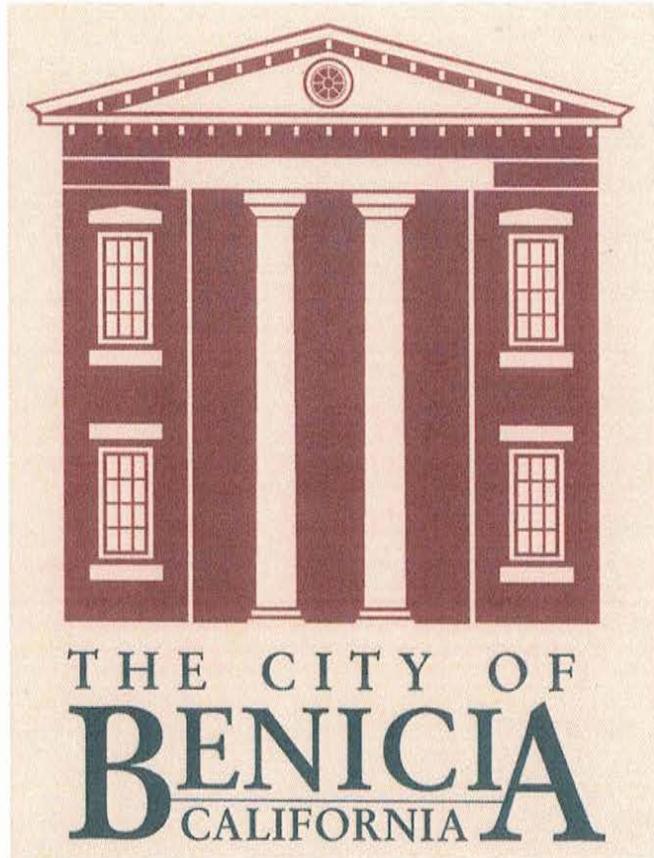
The City of Benicia contracts with the Benicia Harbor Corporation (BHC) to conduct annual dredging in the Benicia Marina common areas. In fiscal 2009-10, they failed to initiate and complete their dredging commitment and have claimed that it was due, in part, to the City's inability to acquire a California Dredging Permit in a timely manner. In fiscal year 2012-13, the amount under review was \$185,847. At June 30, 2013, the City received \$43,092 of this amount, which represents the percentage rent for fiscal year 12-13.

**NOTE 18 – OTHER RELATED ORGANIZATIONS**

The City Council of the City of Benicia appoints board members of the Benicia Housing Authority (the Authority). The Authority sets policy for, and administers, affordable housing programs within the City of Benicia. The City has related financial transactions with the Authority represented by loans receivable from the Authority in a total amount of \$2,585,000 as of June 30, 2013, and more fully described under Note 5C and F.



**SUPPLEMENTARY INFORMATION**



<b>NON-MAJOR GOVERNMENTAL FUNDS</b>
-------------------------------------

**SPECIAL REVENUE FUNDS****GAS TAX**

Accounts for monies received and expended from state gas tax allocation to cities.

**LANDSCAPING AND LIGHTING DISTRICTS: RESIDENTIAL, FLEETSIDE, COLUMBUS PARKWAY, EAST 2ND STREET, AND GOODYEAR ROAD**

Accounts for monies received from property owners and allocated for the maintenance of landscaping of paths in walkways and lighting of streetlights within the bounds of the specified districts.

**COMMUNITY DEVELOPMENT BLOCK GRANT**

Accounts for moneys received and expended by the City as a participant in the Federal Community Development Block Grant program.

**COMMUNITY SERVICES PROGRAM**

Accounts for moneys received from developers, grants, and cemetery fees for expenditures to maintain the City Cemetery, and also local grant money for a citywide tree maintenance program.

**LIBRARY PROGRAMS**

Accounts for donations and grant funds intended to promote literacy in the City.

**LIBRARY MEASURE B**

Accounts for funds from Solano County Measure B sales tax to be used for enhancement of library services.

**SOUTHERN PACIFIC DEPOT**

Accounts for community donations and rent receipts expended for the Southern Pacific Depot.

**PUBLIC SAFETY GRANTS**

Accounts for various public safety grant revenues and their expenditures.

**HUMAN SERVICES**

Accounts for endowment and restricted donations to support resident assistance programs within the City.

<b>NON-MAJOR GOVERNMENTAL FUNDS (Continued)</b>
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**DEVELOPER DEPOSITS**

Accounts for developer deposits, fees and related expenditures incurred for specific projects.

**TOURTELOT MITIGATION**

Accounts for the cost of maintaining open space in the project area. Sources of revenue include fees paid by the developer and investment earnings.

**MISCELLANEOUS GRANTS**

Accounts for miscellaneous recycling and ABAG workplace safety grants.

**VALERO GNSC**

Accounts for the Valero settlement monies to be used for various water and energy conservation projects.

**DEBT SERVICE FUND****CASA DE VILARRASA**

Accounts for the payment of debt principal and interest of the Casa De Vilarrasa Capital Lease. Sources of revenue include debt proceeds, investments earnings, and residual receipts from the project and General Fund transfers.

**CAPITAL PROJECTS FUNDS****TRAFFIC MITIGATION**

Accounts for installation of new traffic signals and modification of streets for standardization of intersections. Sources of revenue include investment earnings, State grants, development fees and interfund transfers.

**STREET PROJECTS**

Accounts for the construction of public improvements. Sources of revenue include local, state and federal funds.

<b>NON-MAJOR GOVERNMENTAL FUNDS (Continued)</b>
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**PARK DEDICATION**

Accounts for construction and capital improvements of the City's parks, trails and open space lands. Sources of revenue include investment earnings, Parkland dedication fees, local and state grants.

**LIBRARY BASEMENT PROJECT**

Accounts for costs of remodeling the basement of the Library and to provide expanded services for customers and staff.

**COMMUNITY CENTER**

Accounts for expenditures for the construction of the Benicia Community Center. Sources of funding include proceeds from the sale of City owned land, donations, and Valero settlement monies.

**COMMUNITY DONATIONS**

Accounts for community donations for specific capital projects and the use of these revenues.

**McALLISTER ASSESSMENT DISTRICT**

The McAllister Assessment District Capital Projects Fund accounts for the construction of public improvements benefiting the property within the bounds of the Assessment District, which is located north of Rose Drive and to the west of East Second Street. Source revenues include investment earnings and proceeds from bonds.

**INTERMODAL TRANSPORTATION FUND**

Accounts for funding and construction of various intermodal transportation projects. Sources of revenue include transfers provided by the General Fund, debt proceeds, investment earnings and grant funding.

**CASA DE VILARRASA**

Accounts for the capital improvements and rehabilitation of the project. Sources of revenue include investment earnings and proceeds from bonds.

CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2013

	SPECIAL REVENUE FUNDS			
	Gas Tax	Residential Landscaping and Lighting	Fleetside Landscaping and Lighting	Columbus Parkway Landscaping and Lighting
<b>ASSETS</b>				
Cash and investments available for City operations	\$911,932	\$73,009	\$150,027	\$105,693
Accounts receivable				179
Interest receivable	110	13	19	13
Loans receivable				
Total Assets	<u>\$912,042</u>	<u>\$73,022</u>	<u>\$150,046</u>	<u>\$105,885</u>
<b>LIABILITIES</b>				
Accounts payable	\$310,710	\$5,960	\$581	
Customer deposits				
Due to other fund				
Total Liabilities	<u>310,710</u>	<u>5,960</u>	<u>581</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - accounts receivable				
Unavailable revenue - loans receivable				
Total Deferred Inflows of Resources				
<b>FUND BALANCES</b>				
Restricted	601,332	67,062	149,465	\$105,885
Committed				
Unassigned				
Total Fund Balances (Deficits)	<u>601,332</u>	<u>67,062</u>	<u>149,465</u>	<u>105,885</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$912,042</u>	<u>\$73,022</u>	<u>\$150,046</u>	<u>\$105,885</u>

SPECIAL REVENUE FUNDS

East 2nd Street Landscaping and Lighting	Goodyear Road Landscaping and Lighting	Community Development Block Grant	Community Services Program	Library Programs	Library Measure B	Southern Pacific Depot	Public Safety Grants
\$39,450 1,293 5	\$41,524 119 5	\$457,290 37 312,495	\$269,189 32	\$313,894 38	\$511,377 107,197 66	\$155,748 18	\$182,304 137,534 31
<u>\$40,748</u>	<u>\$41,648</u>	<u>\$769,822</u>	<u>\$269,221</u>	<u>\$313,932</u>	<u>\$618,640</u>	<u>\$155,766</u>	<u>\$319,869</u>
			\$26	\$14,595	\$1,517		\$21,154 42,313
			26	14,595	1,517		63,467
		\$312,495					
		312,495					
\$40,748	\$41,648	457,327	269,195	299,337	617,123	\$155,766	256,402
<u>40,748</u>	<u>41,648</u>	<u>457,327</u>	<u>269,195</u>	<u>299,337</u>	<u>617,123</u>	<u>155,766</u>	<u>256,402</u>
<u>\$40,748</u>	<u>\$41,648</u>	<u>\$769,822</u>	<u>\$269,221</u>	<u>\$313,932</u>	<u>\$618,640</u>	<u>\$155,766</u>	<u>\$319,869</u>

(Continued)

CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2013

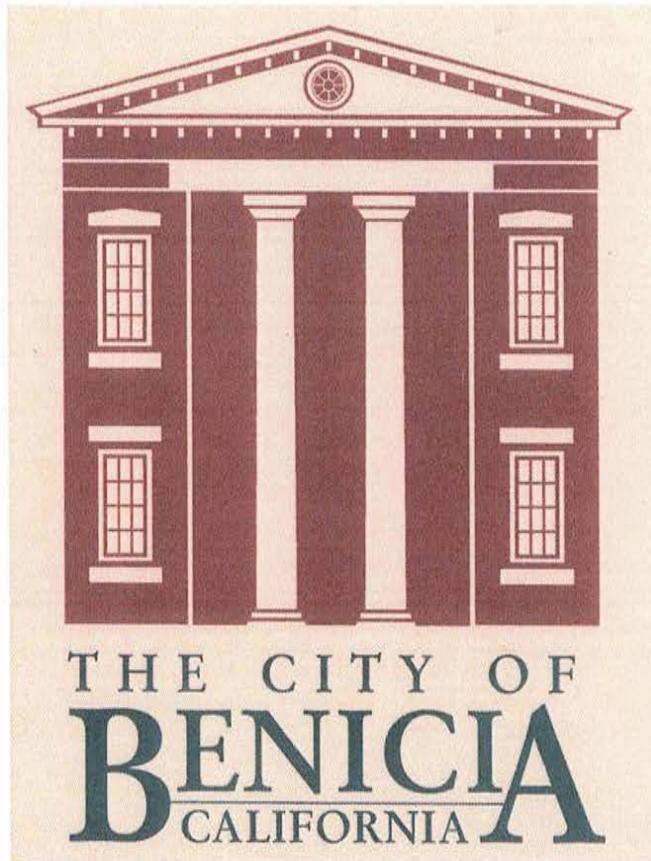
	SPECIAL REVENUE FUNDS			
	Human Services	Developer Deposits	Tourtelot Mitigation	Miscellaneous Grants
<b>ASSETS</b>				
Cash and investments available for City operations	\$156,555	\$826,286	\$485,552	
Accounts receivable		4,683		\$71,150
Interest receivable	19	34	59	
Loans receivable				
Total Assets	\$156,574	\$831,003	\$485,611	\$71,150
<b>LIABILITIES</b>				
Accounts payable		\$47,648	\$40	\$6,583
Customer deposits		783,355		
Due to other fund				64,002
Total Liabilities		831,003	40	70,585
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - accounts receivable				
Unavailable revenue - loans receivable				
Total Deferred Inflows of Resources				
<b>FUND BALANCES</b>				
Restricted	\$156,574		485,571	\$565
Committed				
Unassigned				
Total Fund Balances (Deficit)	156,574		485,571	565
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$156,574	\$831,003	\$485,611	\$71,150

SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS				
Valero GNSC	Casa De Vilarrasa	Traffic Mitigation	Street Projects	Park Dedication	Library Basement Project	Community Center
\$721,098		\$1,090,962		\$9,864	\$289,255	\$75,457
24,032			\$268,062	14,480		
129		130	3	24	34	
		59,266		196,950		
<u>\$745,259</u>		<u>\$1,150,358</u>	<u>\$268,065</u>	<u>\$221,318</u>	<u>\$289,289</u>	<u>\$75,457</u>
\$44,454		\$10,000	\$145,000	\$21,939		\$7,359
			59,973			
<u>44,454</u>		<u>10,000</u>	<u>204,973</u>	<u>21,939</u>		<u>7,359</u>
			268,062			
		59,266		196,950		
		59,266	268,062	196,950		
700,805		1,081,092		2,429	\$289,289	68,098
			(204,970)			
<u>700,805</u>		<u>1,081,092</u>	<u>(204,970)</u>	<u>2,429</u>	<u>289,289</u>	<u>68,098</u>
<u>\$745,259</u>		<u>\$1,150,358</u>	<u>\$268,065</u>	<u>\$221,318</u>	<u>\$289,289</u>	<u>\$75,457</u>

(Continued)

CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 2013

	CAPITAL PROJECTS FUNDS				
	Community Donations	McAllister Assessment District	Intermodal Transportation Fund	Casa De Vilarrasa	Total Non-major Governmental Funds
<b>ASSETS</b>					
Cash and investments available for City operations		\$350,368			\$7,216,834
Accounts receivable			\$1,329,449		1,958,178
Interest receivable		42			861
Loans receivable				\$1,400,000	1,968,711
Total Assets		\$350,410	\$1,329,449	\$1,400,000	\$11,144,584
<b>LIABILITIES</b>					
Accounts payable		\$310,494	\$68,249		\$1,016,309
Customer deposits					825,668
Due to other fund			1,328,447		1,452,422
Total Liabilities		310,494	1,396,696		3,294,399
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - accounts receivable					268,062
Unavailable revenue - loans receivable				\$1,400,000	1,968,711
Total Deferred Inflows of Resources				1,400,000	2,236,773
<b>FUND BALANCES</b>					
Restricted					4,404,805
Committed		39,916			1,480,824
Unassigned			(67,247)		(272,217)
Total Fund Balances		39,916	(67,247)		5,613,412
Total Liabilities, Deferred Inflows of Resources and Fund Balances		\$350,410	\$1,329,449	\$1,400,000	\$11,144,584



CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013

	SPECIAL REVENUE FUNDS			Columbus Parkway Landscaping and Lighting
	Gas Tax	Residential Landscaping and Lighting	Fleetside Landscaping and Lighting	
<b>REVENUES</b>				
Sales tax				
Assessments		\$299,886	\$79,977	\$15,800
Use of money and property	\$1,418	386	381	287
Revenue from other agencies	669,655			
Current service charges				
Community donations				
Other	15,164			
<b>Total Revenues</b>	<b>686,237</b>	<b>300,272</b>	<b>80,358</b>	<b>16,087</b>
<b>EXPENDITURES</b>				
Current:				
Administration				
Public safety - police				
Public safety - fire				
Parks and community services		330,969	93,207	16,414
Public works	301,484			
Community development				
Library				
Economic development				
Capital outlay	546,333			
Debt service:				
Principal repayment				
Interest and fiscal charges				
<b>Total Expenditures</b>	<b>847,817</b>	<b>330,969</b>	<b>93,207</b>	<b>16,414</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(161,580)</b>	<b>(30,697)</b>	<b>(12,849)</b>	<b>(327)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>				
<b>NET CHANGE IN FUND BALANCES</b>	<b>(161,580)</b>	<b>(30,697)</b>	<b>(12,849)</b>	<b>(327)</b>
<b>BEGINNING FUND BALANCES (DEFICITS)</b>	<b>762,912</b>	<b>97,759</b>	<b>162,314</b>	<b>106,212</b>
<b>ENDING FUND BALANCES (DEFICITS)</b>	<b>\$601,332</b>	<b>\$67,062</b>	<b>\$149,465</b>	<b>\$105,885</b>

SPECIAL REVENUE FUNDS

East 2nd Street Landscaping and Lighting	Goodyear Road Landscaping and Lighting	Community Development Block Grant	Community Services Program	Library Programs	Library Measure B	Southern Pacific Depot	Public Safety Grants
					\$788,209		
\$28,001 287	\$4,000 355	\$14,871	\$775	\$987 45,797	1,235	\$6,383	\$2,124 373,994
			38,971 500 5,538	15 81,800			105 1,156
<u>28,288</u>	<u>4,355</u>	<u>14,871</u>	<u>45,784</u>	<u>128,599</u>	<u>789,444</u>	<u>6,383</u>	<u>377,379</u>
							302,231
25,269	4,928					270	
		152,430		124,207	632,897		
			133,441	337	735		82,161
<u>25,269</u>	<u>4,928</u>	<u>152,430</u>	<u>133,441</u>	<u>124,544</u>	<u>633,632</u>	<u>270</u>	<u>384,392</u>
3,019	(573)	(137,559)	(87,657)	4,055	155,812	6,113	(7,013)
		152,430		62,905		10,000	74,000
		152,430		62,905		10,000	74,000
3,019	(573)	14,871	(87,657)	66,960	155,812	16,113	66,987
<u>37,729</u>	<u>42,221</u>	<u>442,456</u>	<u>356,852</u>	<u>232,377</u>	<u>461,311</u>	<u>139,653</u>	<u>189,415</u>
<u>\$40,748</u>	<u>\$41,648</u>	<u>\$457,327</u>	<u>\$269,195</u>	<u>\$299,337</u>	<u>\$617,123</u>	<u>\$155,766</u>	<u>\$256,402</u>

(Continued)

CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013

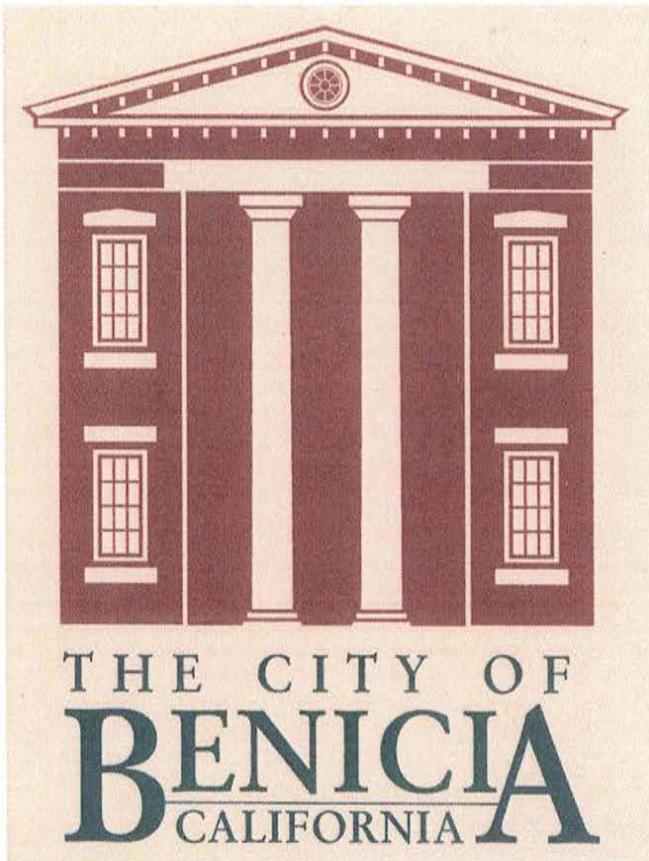
	SPECIAL REVENUE FUNDS			
	Human Services	Developer Deposits	Tourtelot Mitigation	Miscellaneous Grants
<b>REVENUES</b>				
Sales tax				
Assessments				
Use of money and property	\$586		\$1,627	
Revenue from other agencies				\$83,198
Current service charges		\$105,769		
Community donations	360			
Other		54,356		
<b>Total Revenues</b>	<b>946</b>	<b>160,125</b>	<b>1,627</b>	<b>83,198</b>
<b>EXPENDITURES</b>				
Current:				
Administration				43,416
Public safety - police		381		
Public safety - fire				
Parks and community services				
Public works			24,639	
Community development		105,769		
Library				
Economic development		53,975		
Capital outlay				78,858
Debt service:				
Principal repayment				
Interest and fiscal charges				
<b>Total Expenditures</b>		<b>160,125</b>	<b>24,639</b>	<b>122,274</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>946</b>		<b>(23,012)</b>	<b>(39,076)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,028			
Transfers (out)				
<b>Total Other Financing Sources (Uses)</b>	<b>1,028</b>			
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,974</b>		<b>(23,012)</b>	<b>(39,076)</b>
<b>BEGINNING FUND BALANCES (DEFICITS)</b>	<b>154,600</b>		<b>508,583</b>	<b>39,641</b>
<b>ENDING FUND BALANCES (DEFICITS)</b>	<b>\$156,574</b>		<b>\$485,571</b>	<b>\$565</b>

SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS					
		Valero GNSC	Casa De Vilarrasa	Traffic Mitigation	Street Projects	Park Dedication	Library Basement Project
\$1,274			\$608	\$207	\$2,435	\$851	
			30,808	243,936	14,480		
					21,240		
920,341							
921,615		31,416	244,143	38,155	851		
2,471							
69,954							
83,245							
205,063		92,960	372,865	122,138		\$152,311	
	\$298,334						
	92,656						
360,733	390,990	92,960	372,865	122,138		152,311	
560,882	(390,990)	(61,544)	(128,722)	(83,983)	851	(152,311)	
	390,989						500,000
(500,000)							
(500,000)	390,989						500,000
60,882	(1)	(61,544)	(128,722)	(83,983)	851	347,689	
639,923	1	1,142,636	(76,248)	86,412	288,438	(279,591)	
\$700,805		\$1,081,092	(\$204,970)	\$2,429	\$289,289	\$68,098	

(Continued)

CITY OF BENICIA  
NON-MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2013

	CAPITAL PROJECTS FUNDS				Total Non-major Governmental Funds
	Community Donations	McAllister Assessment District	Intermodal Transportation Fund	Casa De Vilarrasa	
REVENUES					
Sales tax					\$788,209
Assessments					427,664
Use of money and property	\$5	\$1,031	\$2		38,115
Revenue from other agencies			1,372,133		2,803,193
Current service charges					196,803
Community donations					82,765
Other			1,000		997,555
<b>Total Revenues</b>	<b>5</b>	<b>1,031</b>	<b>1,373,135</b>		<b>5,334,304</b>
EXPENDITURES					
Current:					
Administration					45,887
Public safety - police					302,612
Public safety - fire					
Parks and community services					541,011
Public works					326,123
Community development					341,444
Library					757,104
Economic development					53,975
Capital outlay	2,295		1,396,713		3,186,210
Debt service:					
Principal repayment					298,334
Interest and fiscal charges					92,656
<b>Total Expenditures</b>	<b>2,295</b>		<b>1,396,713</b>		<b>5,945,356</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,290)	1,031	(23,578)		(611,052)
OTHER FINANCING SOURCES (USES)					
Transfers in					1,191,352
Transfers (out)			(1,000,000)		(1,500,000)
<b>Total Other Financing Sources (Uses)</b>			<b>(1,000,000)</b>		<b>(308,648)</b>
NET CHANGE IN FUND BALANCES	(2,290)	1,031	(1,023,578)		(919,700)
BEGINNING FUND BALANCES (DEFICITS)	2,290	38,885	956,331		6,533,112
ENDING FUND BALANCES (DEFICITS)		\$39,916	(\$67,247)		\$5,613,412



CITY OF BENICIA  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	GAS TAX			RESIDENTIAL LANDSCAPING AND LIGHTING		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Sales tax						
Assessments				\$299,885	\$299,886	\$1
Use of money and property	\$4,000	\$1,418	(\$2,582)	500	386	(114)
Revenue from other agencies	770,000	669,655	(100,345)			
Current service charges						
Community donations						
Other		15,164	15,164			
<b>Total Revenues</b>	<b>774,000</b>	<b>686,237</b>	<b>(87,763)</b>	<b>300,385</b>	<b>300,272</b>	<b>(113)</b>
EXPENDITURES						
Current:						
Administration						
Public safety - police						
Parks and community services				335,610	330,969	4,641
Public works	471,400	301,484	169,916			
Community development						
Library				1,000		1,000
Capital outlay	802,420	546,333	256,087			
Debt service:						
Principal repayment						
Interest and fiscal charges						
<b>Total Expenditures</b>	<b>1,273,820</b>	<b>847,817</b>	<b>426,003</b>	<b>336,610</b>	<b>330,969</b>	<b>5,641</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(499,820)</u>	<u>(161,580)</u>	<u>338,240</u>	<u>(36,225)</u>	<u>(30,697)</u>	<u>5,528</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
<b>Total Other Financing Sources (Uses)</b>						
NET CHANGE IN FUND BALANCES	<u>(\$499,820)</u>	<u>(161,580)</u>	<u>\$338,240</u>	<u>(\$36,225)</u>	<u>(30,697)</u>	<u>\$5,528</u>
BEGINNING FUND BALANCES (DEFICITS)		762,912			97,759	
ENDING FUND BALANCES (DEFICITS)		<u>\$601,332</u>			<u>\$67,062</u>	

FLEETSIDE LANDSCAPING AND LIGHTING			COLUMBUS PARKWAY LANDSCAPING AND LIGHTING			EAST 2ND STREET LANDSCAPING AND LIGHTING		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$79,975	\$79,977	\$2	\$15,800	\$15,800		\$28,000	\$28,001	\$1
1,210	381	(829)	900	287	(\$613)	275	287	12
<u>81,185</u>	<u>80,358</u>	<u>(827)</u>	<u>16,700</u>	<u>16,087</u>	<u>(613)</u>	<u>28,275</u>	<u>28,288</u>	<u>13</u>
99,000	93,207	5,793	25,655	16,414	9,241	31,435	25,269	6,166
4,000		4,000	1,000		1,000			
<u>103,000</u>	<u>93,207</u>	<u>9,793</u>	<u>26,655</u>	<u>16,414</u>	<u>10,241</u>	<u>31,435</u>	<u>25,269</u>	<u>6,166</u>
<u>(21,815)</u>	<u>(12,849)</u>	<u>8,966</u>	<u>(9,955)</u>	<u>(327)</u>	<u>9,628</u>	<u>(3,160)</u>	<u>3,019</u>	<u>6,179</u>
<u>(\$21,815)</u>	<u>(12,849)</u>	<u>\$8,966</u>	<u>(\$9,955)</u>	<u>(327)</u>	<u>\$9,628</u>	<u>(\$3,160)</u>	<u>3,019</u>	<u>\$6,179</u>
	<u>162,314</u>			<u>106,212</u>			<u>37,729</u>	
	<u>\$149,465</u>			<u>\$105,885</u>			<u>\$40,748</u>	

(Continued)

CITY OF BENICIA  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	GOODYEAR ROAD LANDSCAPING AND LIGHTING			COMMUNITY DEVELOPMENT BLOCK GRANT		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Sales tax						
Assessments	\$4,000	\$4,000				
Use of money and property	375	355	(\$20)	\$17,400	\$14,871	(\$2,529)
Revenue from other agencies						
Current service charges						
Community donations						
Other						
<b>Total Revenues</b>	<u>4,375</u>	<u>4,355</u>	<u>(20)</u>	<u>17,400</u>	<u>14,871</u>	<u>(2,529)</u>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Administration						
Public safety - police						
Parks and community services	6,240	4,928	1,312			
Public works						
Community development				152,430	152,430	
Library						
Capital outlay	500		500			
<b>Debt service:</b>						
Principal repayment						
Interest and fiscal charges						
<b>Total Expenditures</b>	<u>6,740</u>	<u>4,928</u>	<u>1,812</u>	<u>152,430</u>	<u>152,430</u>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(2,365)</u>	<u>(573)</u>	<u>1,792</u>	<u>(135,030)</u>	<u>(137,559)</u>	<u>(2,529)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in				152,430	152,430	
Transfers out						
<b>Total Other Financing Sources (Uses)</b>				<u>152,430</u>	<u>152,430</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<u>(\$2,365)</u>	<u>(573)</u>	<u>\$1,792</u>	<u>\$17,400</u>	<u>14,871</u>	<u>(\$2,529)</u>
<b>BEGINNING FUND BALANCES (DEFICITS)</b>		<u>42,221</u>			<u>442,456</u>	
<b>ENDING FUND BALANCES (DEFICITS)</b>		<u>\$41,648</u>			<u>\$457,327</u>	

COMMUNITY SERVICES PROGRAM			LIBRARY PROGRAMS			LIBRARY MEASURE B		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$600,000	\$788,209	\$188,209
\$3,925	\$775	(\$3,150)	\$1,500	\$987	(\$513)	2,100	1,235	(865)
29,000	38,971	9,971	39,140	45,797	6,657			
	500	500	70,115	15	15			
500	5,538	5,038	14,400	81,800	11,685			
					(14,400)			
<u>33,425</u>	<u>45,784</u>	<u>12,359</u>	<u>125,155</u>	<u>128,599</u>	<u>3,444</u>	<u>602,100</u>	<u>789,444</u>	<u>187,344</u>
8,000		8,000						
154,490	133,441	21,049	251,630	124,207	127,423	742,935	632,897	110,038
			58,380	337	58,043	25,195	735	24,460
<u>162,490</u>	<u>133,441</u>	<u>29,049</u>	<u>310,010</u>	<u>124,544</u>	<u>185,466</u>	<u>768,130</u>	<u>633,632</u>	<u>134,498</u>
<u>(129,065)</u>	<u>(87,657)</u>	<u>41,408</u>	<u>(184,855)</u>	<u>4,055</u>	<u>188,910</u>	<u>(166,030)</u>	<u>155,812</u>	<u>321,842</u>
			62,905	62,905				
			62,905	62,905				
<u>(\$129,065)</u>	<u>(87,657)</u>	<u>\$41,408</u>	<u>(\$121,950)</u>	<u>66,960</u>	<u>\$188,910</u>	<u>(\$166,030)</u>	<u>155,812</u>	<u>\$321,842</u>
	<u>356,852</u>			<u>232,377</u>			<u>461,311</u>	
	<u>\$269,195</u>			<u>\$299,337</u>			<u>\$617,123</u>	

(Continued)

CITY OF BENICIA  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	SOUTHERN PACIFIC DEPOT			PUBLIC SAFETY GRANTS		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Sales tax						
Assessments						
Use of money and property	\$2,000	\$6,383	\$4,383	\$680	\$2,124	\$1,444
Revenue from other agencies				414,355	373,994	(40,361)
Current service charges						
Community donations				200	105	(95)
Other					1,156	1,156
Total Revenues	<u>2,000</u>	<u>6,383</u>	<u>4,383</u>	<u>415,235</u>	<u>377,379</u>	<u>(37,856)</u>
EXPENDITURES						
Current:						
Administration						
Public safety - police				395,805	302,231	93,574
Parks and community services	\$17,500	270	17,230			
Public works						
Community development						
Library						
Capital outlay	4,100		4,100	205,215	82,161	123,054
Debt service:						
Principal repayment						
Interest and fiscal charges						
Total Expenditures	<u>21,600</u>	<u>270</u>	<u>21,330</u>	<u>601,020</u>	<u>384,392</u>	<u>216,628</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,600)</u>	<u>6,113</u>	<u>25,713</u>	<u>(185,785)</u>	<u>(7,013)</u>	<u>178,772</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	10,000	10,000		74,000	74,000	
Transfers out						
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>		<u>74,000</u>	<u>74,000</u>	
NET CHANGE IN FUND BALANCES	<u>(\$9,600)</u>	<u>16,113</u>	<u>\$25,713</u>	<u>(\$111,785)</u>	<u>66,987</u>	<u>\$178,772</u>
BEGINNING FUND BALANCES (DEFICITS)		<u>139,653</u>			<u>189,415</u>	
ENDING FUND BALANCES (DEFICITS)		<u>\$155,766</u>			<u>\$256,402</u>	

HUMAN SERVICES			TOURTELOT MITIGATION			MISCELLENOUS GRANTS		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$2,000	\$586	(\$1,414)	\$4,340	\$1,627	(\$2,713)	\$83,200	83,198	(2)
2,000	360	(1,640)						
<u>4,000</u>	<u>946</u>	<u>(3,054)</u>	<u>4,340</u>	<u>1,627</u>	<u>(2,713)</u>	<u>83,200</u>	<u>83,198</u>	<u>(2)</u>
						43,980	43,416	564
			5,500	24,639	(19,139)			
			87,845		87,845	78,860	78,858	2
			<u>93,345</u>	<u>24,639</u>	<u>68,706</u>	<u>122,840</u>	<u>122,274</u>	<u>566</u>
4,000	946	(3,054)	(89,005)	(23,012)	65,993	(39,640)	(39,076)	564
1,030	1,028	(2)						
<u>1,030</u>	<u>1,028</u>	<u>(2)</u>						
<u>\$5,030</u>	<u>1,974</u>	<u>(\$3,056)</u>	<u>(\$89,005)</u>	<u>(23,012)</u>	<u>\$65,993</u>	<u>(\$39,640)</u>	<u>(39,076)</u>	<u>\$564</u>
	<u>154,600</u>			<u>508,583</u>			<u>39,641</u>	
	<u>\$156,574</u>			<u>\$485,571</u>			<u>\$565</u>	

(Continued)

CITY OF BENICIA  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	VALERO GNCS			CASA DE VILARRASA		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
REVENUES						
Sales tax						
Assessments						
Use of money and property		\$1,274	\$1,274			
Revenue from other agencies						
Current service charges						
Community donations						
Other						
	<u>1,768,000</u>	<u>920,341</u>	<u>(847,659)</u>			
Total Revenues	<u>1,768,000</u>	<u>921,615</u>	<u>(846,385)</u>			
EXPENDITURES						
Current:						
Administration	21,435	2,471	18,964			
Public safety - police						
Parks and community services	93,000	69,954	23,046			
Public works						
Community development		83,245	(83,245)			
Library						
Capital outlay	1,197,670	205,063	992,607			
Debt service:						
Principal repayment				\$298,305	\$298,334	(\$29)
Interest and fiscal charges				92,685	92,656	29
	<u>1,312,105</u>	<u>360,733</u>	<u>951,372</u>	<u>390,990</u>	<u>390,990</u>	
Total Expenditures	<u>1,312,105</u>	<u>360,733</u>	<u>951,372</u>	<u>390,990</u>	<u>390,990</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>455,895</u>	<u>560,882</u>	<u>104,987</u>	<u>(390,990)</u>	<u>(390,990)</u>	
OTHER FINANCING SOURCES (USES)						
Transfers in				390,990	390,989	(1)
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>				
Total Other Financing Sources (Uses)	<u>(500,000)</u>	<u>(500,000)</u>		<u>390,990</u>	<u>390,989</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCES	<u>(\$44,105)</u>	60,882	<u>\$104,987</u>	<u>          </u>	(1)	<u>(\$1)</u>
BEGINNING FUND BALANCES (DEFICITS)		<u>639,923</u>			<u>1</u>	
ENDING FUND BALANCES (DEFICITS)		<u>\$700,805</u>			<u>          </u>	

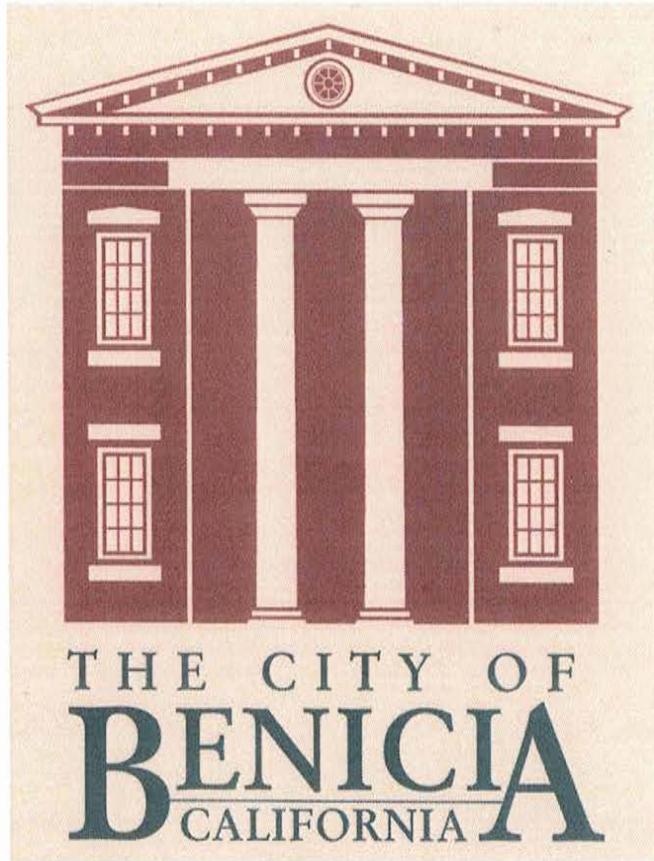
TRAFFIC MITIGATION			STREET PROJECTS			PARK DEDICATION		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$7,700	\$608	(\$7,092)	\$145,000	\$207	\$207	\$800	\$2,435	\$1,635
2,060	30,808	28,748		243,936	98,936	12,250	14,480	14,480
							21,240	8,990
<u>9,760</u>	<u>31,416</u>	<u>21,656</u>	<u>145,000</u>	<u>244,143</u>	<u>99,143</u>	<u>13,050</u>	<u>38,155</u>	<u>25,105</u>
223,965	92,960	131,005	811,185	372,865	438,320	235,000	122,138	112,862
<u>223,965</u>	<u>92,960</u>	<u>131,005</u>	<u>811,185</u>	<u>372,865</u>	<u>438,320</u>	<u>235,000</u>	<u>122,138</u>	<u>112,862</u>
<u>(214,205)</u>	<u>(61,544)</u>	<u>152,661</u>	<u>(666,185)</u>	<u>(128,722)</u>	<u>537,463</u>	<u>(221,950)</u>	<u>(83,983)</u>	<u>137,967</u>
<u>(\$214,205)</u>	<u>(61,544)</u>	<u>\$152,661</u>	<u>(\$666,185)</u>	<u>(128,722)</u>	<u>\$537,463</u>	<u>(\$221,950)</u>	<u>(83,983)</u>	<u>\$137,967</u>
	<u>1,142,636</u>			<u>(76,248)</u>			<u>86,412</u>	
	<u>\$1,081,092</u>			<u>(\$204,970)</u>			<u>\$2,429</u>	

(Continued)

CITY OF BENICIA  
 BUDGETED NON-MAJOR FUNDS  
 COMBINING SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	LIBRARY BASEMENT PROJECT			COMMUNITY CENTER		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>						
Sales tax						
Assessments						
Use of money and property	\$400	\$851	\$451			
Revenue from other agencies						
Current service charges						
Community donations						
Other						
Total Revenues	<u>400</u>	<u>851</u>	<u>451</u>			
<b>EXPENDITURES</b>						
Current:						
Administration						
Public safety - police						
Parks and community services						
Public works						
Community development						
Library						
Capital outlay	352,040		352,040	\$207,960	\$152,311	\$55,649
Debt service:						
Principal repayment						
Interest and fiscal charges						
Total Expenditures	<u>352,040</u>		<u>352,040</u>	<u>207,960</u>	<u>152,311</u>	<u>55,649</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(\$351,640)</u>	<u>851</u>	<u>352,491</u>	<u>(207,960)</u>	<u>(152,311)</u>	<u>55,649</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in				500,000	500,000	
Transfers out						
Total Other Financing Sources (Uses)				<u>500,000</u>	<u>500,000</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<u>(\$351,640)</u>	<u>851</u>	<u>\$352,491</u>	<u>\$292,040</u>	<u>347,689</u>	<u>\$55,649</u>
<b>BEGINNING FUND BALANCES (DEFICITS)</b>		<u>288,438</u>			<u>(279,591)</u>	
<b>ENDING FUND BALANCES (DEFICITS)</b>		<u>\$289,289</u>			<u>\$68,098</u>	

COMMUNITY DONATIONS			MCALLISTER ASSESSMENT DISTRICT			INTERMODAL TRANSPORTATION FUND		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
	\$5	\$5	\$360	\$1,031	\$671	\$480,000	\$2	\$2
						1,372,133	892,133	
							1,000	
	5	5	360	1,031	671	480,000	1,373,135	892,135
\$7,405	2,295	5,110				2,603,675	1,396,713	1,206,962
7,405	2,295	5,110				2,603,675	1,396,713	1,206,962
(7,405)	(2,290)	5,115	360	1,031	671	(2,123,675)	(23,578)	2,100,097
						(1,000,000)	(1,000,000)	
						(1,000,000)	(1,000,000)	
<u>(\$7,405)</u>	<u>(2,290)</u>	<u>\$5,115</u>	<u>\$360</u>	<u>1,031</u>	<u>\$671</u>	<u>(\$3,123,675)</u>	<u>(1,023,578)</u>	<u>\$2,100,097</u>
	2,290			38,885			956,331	
				<u>\$39,916</u>			<u>(\$67,247)</u>	



## **INTERNAL SERVICE FUNDS**

### **INSURANCE FUND**

Accounts for the accumulation and allocation of costs associated with the administration of medical coverage, temporary disability payments, safety training to all employees and maintaining excess insurance coverage for Workers' Compensation.

### **GENERAL SERVICES**

Accounts for the accumulation and allocation of costs pertaining to utility billing, liability insurance and property insurance of the Water and Wastewater Funds. The Fund also accounts for the preparation, maintenance and repair of mechanical equipment and vehicles for other departments.

### **BUILDING AND EQUIPMENT MANAGEMENT**

Accounts for the maintenance and remodeling of City owned buildings and facilities and acquisition of replacement vehicles and equipment.

### **RETIREMENT STABILITY FUND**

Provides for equalization of retirement costs. Sources of revenue include investment earnings, and service charges to departments.

### **ENERGY FUND**

Accounts for the accumulation and allocation of costs for certain energy conservation projects throughout the City; primarily solar panels. The fund operates as an internal electricity-provider to various sites within the City where solar arrays were constructed. Sources of the revenue include service charges to departments and energy rebates.

CITY OF BENICIA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF NET POSITION  
JUNE 30, 2013

	Insurance	General Services	Building and Equipment Management
<b>ASSETS</b>			
Current Assets:			
Cash and investments			
Available for City operations	\$917,952	\$41,022	\$1,667,652
Restricted cash and investments held by fiscal agents			
Accounts receivable			
Interest receivable	6		212
Materials, parts and supplies		15,398	
Prepaid items		33,306	
Total Current Assets	<u>917,958</u>	<u>89,726</u>	<u>1,667,864</u>
Non-Current Assets:			
Prepaid PERS contribution			
Other assets			
Property, plant and equipment:			
Land			
Buildings and improvements			12,343,352
Machinery and equipment			4,177,968
Less: accumulated depreciation			<u>(8,876,388)</u>
Net Property, Plant and Equipment			<u>7,644,932</u>
Total Assets	<u>917,958</u>	<u>89,726</u>	<u>9,312,796</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	1,471	53,940	17,127
Customer and performance deposits			
Interest payable			2,141
Workers' compensation claims	842,031		
Current portion long-term liabilities			36,219
Due to other funds		35,786	
Total Current Liabilities	<u>843,502</u>	<u>89,726</u>	<u>55,487</u>
Long-Term Liabilities:			
Workers' compensation claims	1,306,969		
Lease obligation			161,451
Certificates of participation			
Pension obligation bonds			
Total Long-Term Liabilities	<u>1,306,969</u>		<u>161,451</u>
Total Liabilities	<u>2,150,471</u>	<u>89,726</u>	<u>216,938</u>
<b>NET POSITION</b>			
Net investment in capital assets			7,447,262
Restricted for debt service			
Restricted for capital projects			
Unrestricted	<u>(1,232,513)</u>		<u>1,648,596</u>
Total Net Position	<u>(\$1,232,513)</u>		<u>\$9,095,858</u>

<u>Retirement Stability</u>	<u>Energy</u>	<u>Total</u>
\$1,037,279	\$364,145	\$4,028,050
106	549,502	549,608
126	127,234	127,360
112		330
		15,398
		33,306
<u>1,037,623</u>	<u>1,040,881</u>	<u>4,754,052</u>
11,202,426		11,202,426
	190,062	190,062
	556,909	556,909
	12,643,187	24,986,539
		4,177,968
	(332,136)	(9,208,524)
<u>11,202,426</u>	<u>13,058,022</u>	<u>31,905,380</u>
<u>12,240,049</u>	<u>14,098,903</u>	<u>36,659,432</u>
	976,169	1,048,707
	5,000	5,000
27,701	115,459	145,301
		842,031
1,105,000	425,000	1,566,219
		35,786
<u>1,132,701</u>	<u>1,521,628</u>	<u>3,643,044</u>
		1,306,969
		161,451
	12,040,212	12,040,212
<u>10,346,726</u>		<u>10,346,726</u>
<u>10,346,726</u>	<u>12,040,212</u>	<u>23,855,358</u>
<u>11,479,427</u>	<u>13,561,840</u>	<u>27,498,402</u>
	952,250	8,399,512
106		106
	549,502	549,502
760,516	(964,689)	211,910
<u>\$760,622</u>	<u>\$537,063</u>	<u>\$9,161,030</u>

CITY OF BENICIA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2013

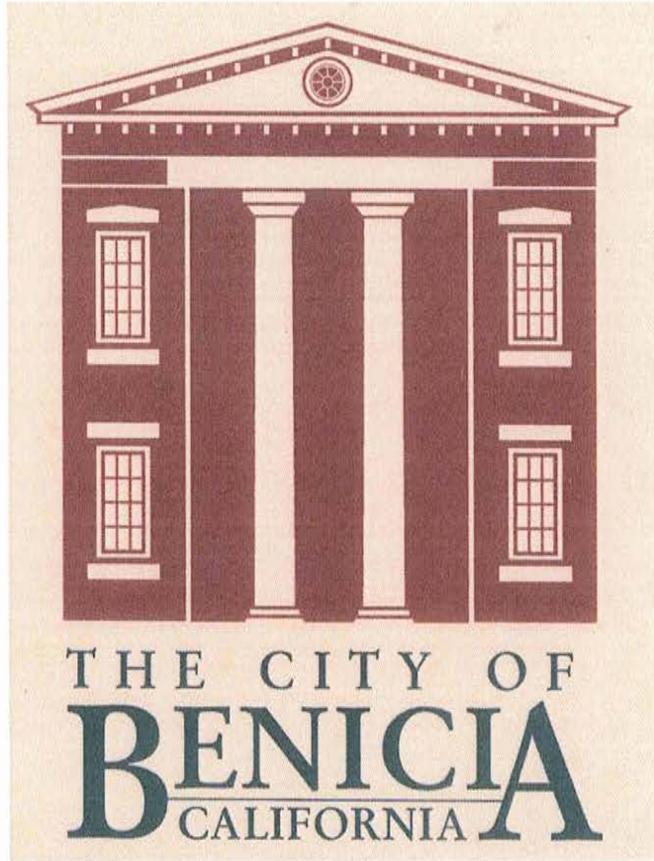
	Insurance	General Services	Building and Equipment Management
<b>OPERATING REVENUES</b>			
Charges for services	\$1,221,194	\$1,202,070	\$707,885
Refunds and rebates	20,803		61,191
<b>Total Operating Revenues</b>	<b>1,241,997</b>	<b>1,202,070</b>	<b>769,076</b>
<b>OPERATING EXPENSES</b>			
Wages and benefits	77,901	672,273	
Materials and supplies		20,257	337,888
Operations and maintenance	60,824	226,891	
Claims and Insurance	1,535,241	282,649	
Depreciation			528,392
<b>Total Operating Expenses</b>	<b>1,673,966</b>	<b>1,202,070</b>	<b>866,280</b>
<b>Operating Income (Loss)</b>	<b>(431,969)</b>		<b>(97,204)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest income	8,052		4,725
Interest expense			(18,200)
Pension obligation amortization			
Amortization of bond issue/discount			
Other			
Gain on sale of capital assets			66,751
<b>Total Nonoperating Revenues (Expenses)</b>	<b>8,052</b>		<b>53,276</b>
<b>Income (Loss) Before Transfers</b>	<b>(423,917)</b>		<b>(43,928)</b>
Transfers in			
<b>Change in Net Position</b>	<b>(423,917)</b>		<b>(43,928)</b>
<b>BEGINNING NET POSITION (DEFICITS), AS RESTATED (Note 1)</b>	<b>(808,596)</b>		<b>9,139,786</b>
<b>ENDING NET POSITION (DEFICITS)</b>	<b>(\$1,232,513)</b>		<b>\$9,095,858</b>

<u>Retirement Stability</u>	<u>Energy</u>	<u>Total</u>
\$1,167,539	\$651,705	\$4,950,393
	514,114	596,108
<u>1,167,539</u>	<u>1,165,819</u>	<u>5,546,501</u>
		750,174
		358,145
	8,368	296,083
		1,817,890
	<u>332,136</u>	<u>860,528</u>
	<u>340,504</u>	<u>4,082,820</u>
<u>1,167,539</u>	<u>825,315</u>	<u>1,463,681</u>
(2,447)	(5,592)	4,738
(700,385)	(702,503)	(1,421,088)
(346,467)		(346,467)
	(18,632)	(18,632)
126		126
		<u>66,751</u>
<u>(1,049,173)</u>	<u>(726,727)</u>	<u>(1,714,572)</u>
<u>118,366</u>	<u>98,588</u>	<u>(250,891)</u>
	<u>240,307</u>	<u>240,307</u>
118,366	338,895	(10,584)
<u>642,256</u>	<u>198,168</u>	<u>9,171,614</u>
<u>\$760,622</u>	<u>\$537,063</u>	<u>\$9,161,030</u>

CITY OF BENICIA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013

	Insurance	General Services	Building and Equipment Management
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$1,241,997	\$1,216,181	\$769,076
Payments to suppliers	(143,308)	(225,689)	(347,124)
Payments to employees	(77,901)	(954,922)	
Refunds and rebates			
Claims paid	(544,473)		
	<u>476,315</u>	<u>35,570</u>	<u>421,952</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Interfund receipts			
Receipts from (payment to) interfund loans	221,981	(2,401)	
Principal paid on non-capital debt			
Interest paid on non-capital debt			
	<u>221,981</u>	<u>(2,401)</u>	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on debt			(256,681)
Interest paid on debt			(18,200)
Acquisition of capital assets			(272,947)
Savings from capital energy project			
Proceeds from sale of capital assets			66,751
			<u>(481,077)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	8,046		4,891
	<u>8,046</u>		<u>4,891</u>
<b>Net Cash Flows</b>			
	706,342	33,169	(54,234)
Cash and investments at beginning of period	211,610	7,853	1,721,886
Cash and investments at end of period	<u>\$917,952</u>	<u>\$41,022</u>	<u>\$1,667,652</u>
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>			
Operating income (loss)	(\$431,969)		(\$97,204)
<b>Adjustments to reconcile operating income to net cash flows from operating activities:</b>			
Depreciation			528,392
<b>Change in assets and liabilities:</b>			
Materials, parts and supplies		(\$1,800)	
Prepaid items		(6,629)	
Accounts receivable		14,111	
Accounts payable	(82,484)	29,888	(9,236)
Workers' compensation claims	990,768		
	<u>\$476,315</u>	<u>\$35,570</u>	<u>\$421,952</u>

<u>Retirement Stability</u>	<u>Energy</u>	<u>Total</u>
\$1,167,539	\$651,705 (8,368)	\$5,046,498 (724,489) (1,032,823)
	429,664	429,664 (544,473)
<u>1,167,539</u>	<u>1,073,001</u>	<u>3,174,377</u>
	240,307	240,307 219,580
(1,060,000) (336,860)		(1,060,000) (336,860)
<u>(1,396,860)</u>	<u>240,307</u>	<u>(936,973)</u>
	(400,000) (704,003)	(656,681) (722,203)
	(2,198,385)	(2,471,332)
		<u>66,751</u>
	<u>(3,302,388)</u>	<u>(3,783,465)</u>
<u>(2,384)</u>	<u>(5,592)</u>	<u>4,961</u>
<u>(2,384)</u>	<u>(5,592)</u>	<u>4,961</u>
(231,705)	(1,994,672)	(1,541,100)
<u>1,269,090</u>	<u>2,908,319</u>	<u>6,118,758</u>
<u>\$1,037,385</u>	<u>\$913,647</u>	<u>\$4,577,658</u>
\$1,167,539	\$825,315	\$1,463,681
	332,136	860,528
		(1,800) (6,629)
	(84,450)	(70,339) (61,832)
		<u>990,768</u>
<u>\$1,167,539</u>	<u>\$1,073,001</u>	<u>\$3,174,377</u>



**AGENCY FUNDS**

**ASSESSMENT DISTRICTS**

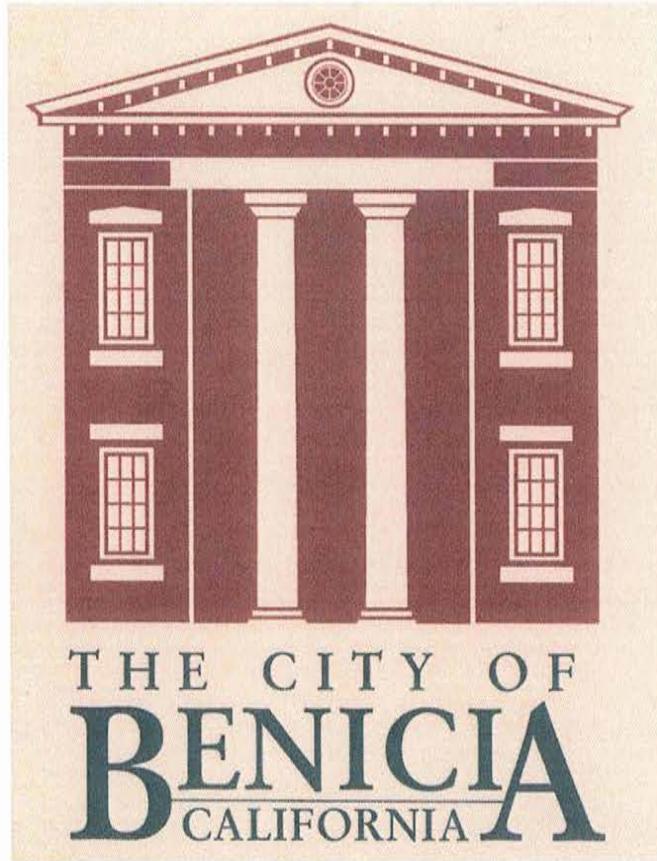
Accounts for the collection of assessments and disbursements to District bondholders for Assessment Districts debt without City commitment.

CITY OF BENICIA  
 AGENCY FUNDS  
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

	Balance June 30, 2012	Additions	Deductions	Balance June 30, 2013
<u>Fleetside Industrial Assessment District</u>				
<u>Assets</u>				
Restricted cash and investments	\$674,196	\$433,890	\$430,406	\$677,680
Interest receivable	149	79	149	79
Total assets	<u>\$674,345</u>	<u>\$433,969</u>	<u>\$430,555</u>	<u>\$677,759</u>
<u>Liabilities</u>				
Accounts payable	\$2,000		\$2,000	
Due to bondholders	672,345	\$433,969	\$428,555	677,759
Total liabilities	<u>\$674,345</u>	<u>\$433,969</u>	<u>\$428,555</u>	<u>\$677,759</u>
<u>East 2nd Street Assessment District</u>				
<u>Assets</u>				
Restricted cash and investments	\$618,555	\$456,551	\$523,928	\$551,178
Interest receivable	136	64	136	64
Total assets	<u>\$618,691</u>	<u>\$456,615</u>	<u>\$524,064</u>	<u>\$551,242</u>
<u>Liabilities</u>				
Accounts payable	98	\$98	\$196	
Due to bondholders	\$618,593	456,517	523,868	551,242
Total liabilities	<u>\$618,691</u>	<u>\$456,615</u>	<u>\$524,064</u>	<u>\$551,242</u>
<u>Combined Drake/Gateway Assessment District</u>				
<u>Assets</u>				
Restricted cash and investments	\$168,497	\$75,234	\$73,132	\$170,599
Interest receivable	37	20	37	20
Total assets	<u>\$168,534</u>	<u>\$75,254</u>	<u>\$73,169</u>	<u>\$170,619</u>
<u>Liabilities</u>				
Accounts payable	\$21		\$21	
Due to bondholders	168,513	\$75,254	\$73,148	170,619
Total liabilities	<u>\$168,534</u>	<u>\$75,254</u>	<u>\$73,169</u>	<u>\$170,619</u>

CITY OF BENICIA  
 AGENCY FUNDS  
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

<u>McAllister Assessment District</u>	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
<u>Assets</u>				
Restricted cash and investments	\$1,642,718	\$858,682	\$981,003	\$1,520,397
Interest receivable	<u>362</u>	<u>179</u>	<u>362</u>	<u>179</u>
Total assets	<u>\$1,643,080</u>	<u>\$858,861</u>	<u>\$981,365</u>	<u>\$1,520,576</u>
<u>Liabilities</u>				
Accounts payable	\$136	\$136	\$272	
Due to bondholders	<u>1,642,944</u>	<u>858,725</u>	<u>\$981,093</u>	<u>1,520,576</u>
Total liabilities	<u>\$1,643,080</u>	<u>\$858,861</u>	<u>\$981,365</u>	<u>\$1,520,576</u>
 <u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Restricted cash and investments	\$3,103,966	\$1,824,357	\$2,008,469	\$2,919,854
Interest receivable	<u>684</u>	<u>342</u>	<u>684</u>	<u>342</u>
Total assets	<u>\$3,104,650</u>	<u>\$1,824,699</u>	<u>\$2,009,153</u>	<u>\$2,920,196</u>
<u>Liabilities</u>				
Accounts payable	\$2,255	\$234	\$2,489	
Due to bondholders	<u>3,102,395</u>	<u>1,824,465</u>	<u>\$2,006,664</u>	<u>2,920,196</u>
Total liabilities	<u>\$3,104,650</u>	<u>\$1,824,699</u>	<u>\$2,009,153</u>	<u>\$2,920,196</u>



## STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### ***Financial Trends***

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Government Activities Tax Revenue By Source
4. Fund Balances of Governmental Funds
5. Changes in Fund Balance of Governmental Funds

### ***Revenue Capacity***

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Assessed and Estimated Actual Value of Taxable Property
2. Property Tax Rates, All Direct and Overlapping Governments
3. Principal Property Taxpayers
4. Property Tax Levies and Collections

### ***Debt Capacity***

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Ratio of General Bonded Debt Outstanding
3. Computation of Direct and Overlapping Debt
4. Computation of Legal Bonded Debt Margin
5. Debt Pledged Revenue Coverage, Water and Wastewater Revenue Bonds

### ***Demographic and Economic Information***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

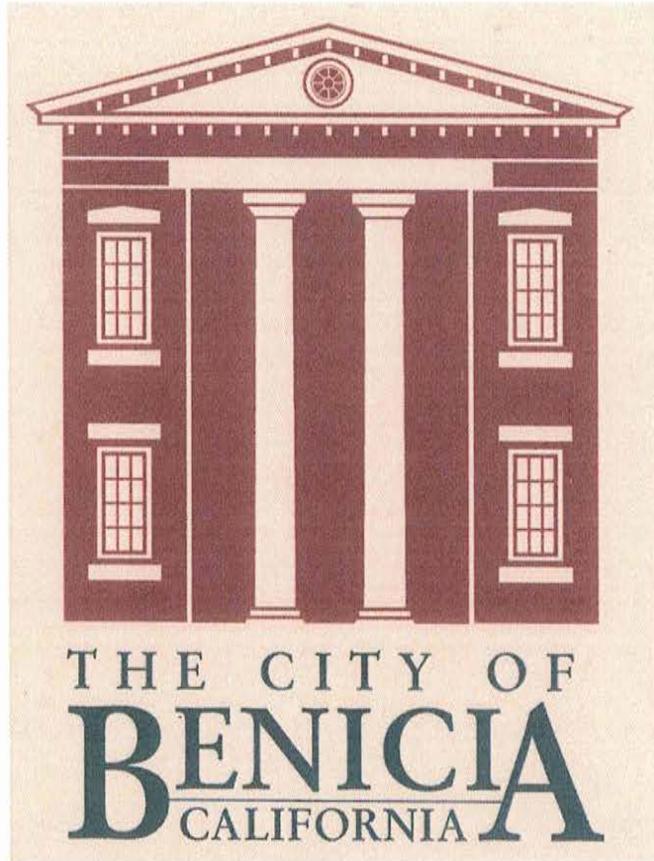
### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

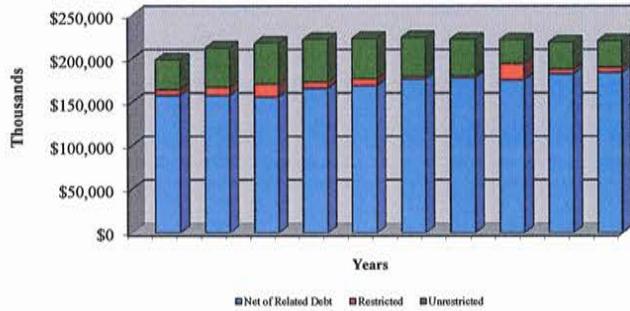
1. Full-Time Equivalent City Government Employees by Function
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program

### ***Sources***

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



**CITY OF BENICIA**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental activities</b>										
Net investment in capital assets	\$103,928,682	\$106,131,111	\$106,154,667	\$109,082,400	\$110,609,618	\$113,264,434	\$115,359,499	\$112,701,775	\$120,052,758	\$121,948,249
Restricted	6,542,947	8,273,480	14,218,067	7,848,173	8,052,003	3,195,339	2,507,802	19,174,006	5,641,592	6,316,224
Unrestricted	10,649,209	15,644,661	10,153,833	15,361,828	13,489,203	15,465,114	14,171,681	1,081,215	6,767,569	5,038,875
<b>Total governmental activities net position</b>	<b>\$121,120,838</b>	<b>\$130,049,252</b>	<b>\$130,526,567</b>	<b>\$132,292,401</b>	<b>\$132,150,824</b>	<b>\$131,924,887</b>	<b>\$132,038,982</b>	<b>\$132,956,996</b>	<b>\$132,461,919</b>	<b>\$133,303,348</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$53,923,197	\$52,003,981	\$50,368,665	\$56,818,976	\$58,724,744	\$63,624,158	\$62,819,454	63,064,298	62,660,031	\$62,321,179
Restricted	441,326	1,058,372	648,123	360	256	-	-	-	-	-
Unrestricted	23,316,541	29,788,462	36,731,790	33,563,541	32,863,392	29,231,383	27,932,802	26,022,756	24,419,432	25,465,370
<b>Total business-type activities net position</b>	<b>\$77,681,064</b>	<b>\$82,850,815</b>	<b>\$87,748,578</b>	<b>\$90,382,877</b>	<b>\$91,588,392</b>	<b>\$92,855,541</b>	<b>\$90,752,256</b>	<b>\$89,087,054</b>	<b>\$87,079,463</b>	<b>\$87,786,549</b>
<b>Primary government</b>										
Net investment in capital assets	\$157,851,879	\$158,135,092	\$156,523,332	\$165,901,376	\$169,334,362	\$176,888,592	\$178,178,953	175,766,073	182,712,789	\$184,269,428
Restricted	6,984,273	9,331,852	14,866,190	7,848,533	8,052,259	3,195,339	2,507,802	19,174,006	5,641,592	6,316,224
Unrestricted	33,965,750	45,433,123	46,885,623	48,925,369	46,352,595	44,696,497	42,104,483	27,103,971	31,187,001	30,504,245
<b>Total primary government net position</b>	<b>\$198,801,902</b>	<b>\$212,900,067</b>	<b>\$218,275,145</b>	<b>\$222,675,278</b>	<b>\$223,739,216</b>	<b>\$224,780,428</b>	<b>\$222,791,238</b>	<b>\$222,044,050</b>	<b>\$219,541,382</b>	<b>\$221,089,897</b>

**CITY OF BENICIA**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Expenses</b>			
Governmental Activities:			
Administration	\$3,262,692	\$3,563,133	\$3,544,980
Community Development	1,357,960	1,788,216	1,394,644
Public Safety - Police	6,138,029	7,531,528	7,132,974
Public Safety - Fire	4,578,727	4,955,345	6,082,806
Parks & Community Services	4,194,633	3,994,390	5,357,910
Public Works	4,740,810	6,432,754	4,572,017
Library	1,849,493	1,895,726	1,882,507
Economic Development	273,132	158,738	746,765
General	2,795,502	1,677,467	2,571,342
Interest on Long-Term Debt	399,337	447,403	421,796
Total Governmental Activities Expenses	<u>29,590,315</u>	<u>32,444,700</u>	<u>33,707,741</u>
Business-Type Activities:			
Wastewater	5,156,056	5,461,603	6,199,104
Water	5,280,652	5,394,061	5,940,193
Benicia Marina	760,507	564,568	564,438
Transit	1,123,274	1,203,930	1,450,093
Total Business-Type Activities Expenses	<u>12,320,489</u>	<u>12,624,162</u>	<u>14,153,828</u>
Total Primary Government Expenses	<u>\$41,910,804</u>	<u>\$45,068,862</u>	<u>\$47,861,569</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
Administration	\$50,879	\$195,782	\$16,191
Community Development	716,866	1,531,625	1,471,896
Public Safety - Police	117,414	206,046	248,691
Public Safety - Fire	25,444	145,959	83,945
Parks & Community Services	1,976,731	2,557,003	2,583,196
Public Works	399,918	368,068	384,481
Library	222,233	229,642	234,124
Economic Development		80	40
General	557,634	170,077	531,642
Operating Grants and Contributions	1,595,353	2,063,235	1,427,752
Capital Grants and Contributions	1,054,873	9,385,834	206,918
Total Government Activities Program Revenues	<u>6,717,345</u>	<u>16,853,351</u>	<u>7,188,876</u>
Business-Type Activities:			
Charges for Services:			
Wastewater	6,528,485	7,409,921	8,078,749
Water	7,501,883	7,694,339	8,343,298
Benicia Marina	328,133	332,066	325,172
Transit	198,619	188,654	218,998
Operating Grants and Contributions	1,025,439	906,999	1,114,734
Capital Grants and Contributions		1,518,000	337,829
Total Business-Type Activities Program Revenue	<u>15,582,559</u>	<u>18,049,979</u>	<u>18,418,780</u>
Total Primary Government Program Revenues	<u>\$22,299,904</u>	<u>\$34,903,330</u>	<u>\$25,607,656</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$22,872,970)	(\$15,591,349)	(\$26,518,865)
Business-Type Activities	3,262,070	5,425,817	4,264,952
Total Primary Government Net Expense	<u>(\$19,610,900)</u>	<u>(\$10,165,532)</u>	<u>(\$22,253,913)</u>

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$3,300,970	\$2,824,341	\$3,114,153	\$3,404,371	\$3,202,068	\$3,046,735	\$3,118,013
2,095,746	2,384,853	1,821,213				1,935,323
10,439,354	8,774,285	9,150,887	8,898,817	8,896,808	8,812,511	8,229,298
6,335,969	7,089,431	7,212,291	6,744,682	6,925,232	6,503,886	6,362,097
5,966,185	6,650,653	5,999,749	5,867,659	5,714,379	5,744,533	5,631,017
5,605,290	4,273,248	4,186,559	6,017,134	6,113,748	7,621,379	3,076,360
2,153,638	2,349,721	2,403,239	2,117,872	2,600,356	2,081,313	1,927,951
385,726	473,311	536,124	485,052	609,814	474,430	647,573
2,864,213	3,182,776	4,283,723	2,339,200	2,942,788	3,163,220	3,077,915
503,819	472,189	525,341	1,658,589	1,265,618	1,160,564	1,588,003
<u>39,650,910</u>	<u>38,474,808</u>	<u>39,233,279</u>	<u>37,533,376</u>	<u>38,270,811</u>	<u>38,608,571</u>	<u>35,593,550</u>
6,853,399	7,023,768	7,294,741	7,422,265	7,082,311	7,030,478	7,181,756
6,614,679	7,572,285	7,345,574	7,780,492	7,753,095	7,843,223	7,289,049
579,184	624,611	594,863	479,098	564,182	419,517	600,429
<u>1,847,674</u>	<u>1,765,644</u>	<u>1,370,621</u>	<u>1,165,705</u>	<u>1,005,375</u>	<u>72,047</u>	
<u>15,894,936</u>	<u>16,986,308</u>	<u>16,605,799</u>	<u>16,847,560</u>	<u>16,404,963</u>	<u>15,365,265</u>	<u>15,071,234</u>
<u>\$55,545,846</u>	<u>\$55,461,116</u>	<u>\$55,839,078</u>	<u>\$54,380,936</u>	<u>\$54,675,774</u>	<u>\$53,973,836</u>	<u>\$50,664,784</u>
\$32,950	\$56,609	\$41,724	\$16,863	50,305	17,817	\$15,908
1,284,313	1,092,871	771,524				
199,039	190,136	200,824	202,345	155,331	236,101	177,489
196,361	223,919	425,753	171,946	44,626	44,897	85,498
1,768,794	1,226,842	1,687,534	1,707,119	1,181,041	1,106,889	1,104,054
444,159	146,363	265,001	1,123,401	577,489	774,391	727,631
246,302	205,981	186,595	158,938	144,819	101,045	48,360
	1,000	30	52	320		
557,754	712,131	316,230	422,926	667,848	284,818	300,401
1,827,358	1,898,958	2,909,497	2,751,185	2,299,326	3,322,456	3,239,730
	366,550		868,271	4,350,257	1,714,778	500,000
<u>6,557,030</u>	<u>6,121,360</u>	<u>6,804,712</u>	<u>7,423,046</u>	<u>9,471,362</u>	<u>7,603,192</u>	<u>6,199,071</u>
7,223,062	6,955,313	6,897,189	6,522,329	6,620,605	6,543,982	7,186,846
7,465,686	7,141,569	6,772,607	6,610,587	6,379,255	6,569,607	7,358,983
284,187	547,422	323,034	318,767	307,916	141,842	320,803
290,474	332,687	153,573	84,520	88,486		
1,383,596	1,683,891	599,934	809,348	782,879	70,128	190,231
395,571		2,000,000				
<u>17,042,576</u>	<u>16,660,882</u>	<u>16,746,337</u>	<u>14,345,551</u>	<u>14,179,141</u>	<u>13,325,559</u>	<u>15,056,863</u>
<u>\$23,599,606</u>	<u>\$22,782,242</u>	<u>\$23,551,049</u>	<u>\$21,768,597</u>	<u>\$23,650,503</u>	<u>\$20,928,751</u>	<u>\$21,255,934</u>
(\$33,093,880)	(\$32,353,448)	(\$32,428,567)	(\$30,110,330)	(28,799,449)	(31,005,379)	(\$29,394,479)
1,147,640	(325,426)	140,538	(2,502,009)	(2,225,822)	(2,039,706)	(14,371)
<u>(\$31,946,240)</u>	<u>(\$32,678,874)</u>	<u>(\$32,288,029)</u>	<u>(\$32,612,339)</u>	<u>(\$31,025,271)</u>	<u>(\$33,045,085)</u>	<u>(\$29,408,850)</u>

**CITY OF BENICIA**  
**Changes in Net Position**  
**(continued)**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Taxes:			
Property Taxes	\$11,280,618	\$11,853,045	\$13,095,234
Sales Tax	4,758,335	4,890,592	5,974,307
Utility Users Tax	2,747,951	2,826,370	3,001,316
Franchise Fees			
Other Taxes	1,934,761	1,702,584	2,070,425
Motor Vehicle in Lieu	1,241,512	2,071,395	1,958,532
Investment Earnings	1,020,649	540,441	749,606
Gain from Disposal of Capital Assets	39,446	26,851	5,850
Transfers	714,465	608,485	140,910
Total Government Activities	<u>23,737,737</u>	<u>24,519,763</u>	<u>26,996,180</u>
Business-Type Activities:			
Interest Earnings	331,809	349,704	773,496
Gain (Loss) from Disposal of Capital Assets	(155,435)	2,715	225
Transfers	(714,465)	(608,485)	(140,910)
Total Business-Type Activities	<u>(538,091)</u>	<u>(256,066)</u>	<u>632,811</u>
Total Primary Government	<u>\$23,199,646</u>	<u>\$24,263,697</u>	<u>\$27,628,991</u>
<b>Change in Net Position</b>			
Governmental Activities	\$864,767	\$8,928,414	\$477,315
Business-Type Activities	2,723,979	5,169,751	4,897,763
Total Primary Government	<u>\$3,588,746</u>	<u>\$14,098,165</u>	<u>\$5,375,078</u>

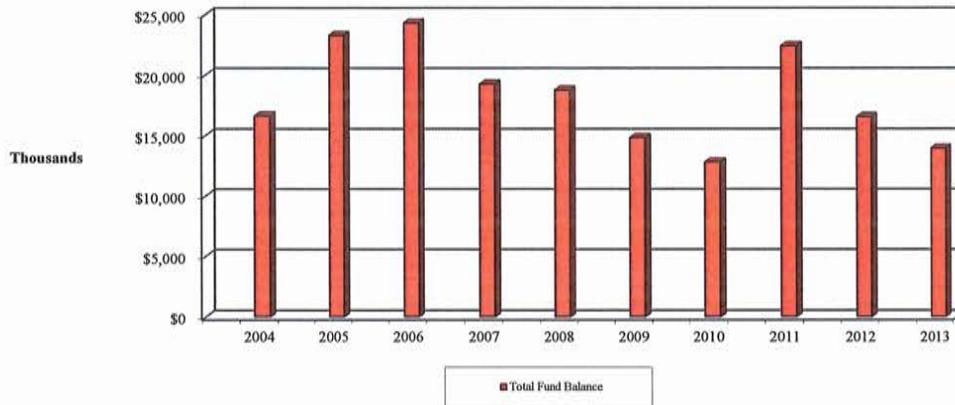
<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$13,942,074	\$14,275,801	\$13,812,912	\$13,266,103	\$12,974,217	\$13,447,764	\$11,835,074
6,986,922	7,514,258	7,688,775	7,196,964	6,854,911	6,888,750	7,873,396
5,056,904	4,190,517	4,413,428	4,938,585	5,027,163	5,087,381	4,825,055
	1,589,752	1,851,511	1,292,872	1,570,184	1,598,206	1,637,825
2,131,710	1,644,732	747,468	1,189,561	1,362,982	1,435,854	2,913,592
2,015,234	1,992,604	2,059,561	1,951,715	1,942,991	1,908,529	1,822,267
3,390,122	913,825	851,097	358,210	269,344	195,064	(92)
2,000	21,980			156	20,734	-
77,993	68,402	30,415	30,415	(284,486)	(71,980)	(671,209)
<u>33,602,959</u>	<u>32,211,871</u>	<u>31,455,167</u>	<u>30,224,425</u>	<u>29,717,462</u>	<u>30,510,302</u>	<u>30,235,908</u>
1,559,891	1,593,423	1,151,428	429,139	273,576	196,287	48,860
4,761	5,920	5,598		2,558	(236,152)	1,388
(77,993)	(68,402)	(30,415)	(30,415)	284,486	71,980	671,209
<u>1,486,659</u>	<u>1,530,941</u>	<u>1,126,611</u>	<u>398,724</u>	<u>560,620</u>	<u>32,115</u>	<u>721,457</u>
<u>\$35,089,618</u>	<u>\$33,742,812</u>	<u>\$32,581,778</u>	<u>\$30,623,149</u>	<u>\$30,278,082</u>	<u>\$30,542,417</u>	<u>\$30,957,365</u>
\$509,079	(\$141,577)	(\$973,400)	\$114,095	\$918,013	(\$495,077)	\$841,429
2,634,299	1,205,515	1,267,149	(2,103,285)	(1,665,202)	(2,007,591)	707,086
<u>\$3,143,378</u>	<u>\$1,063,938</u>	<u>\$293,749</u>	<u>(\$1,989,190)</u>	<u>(\$747,189)</u>	<u>(\$2,502,668)</u>	<u>\$1,548,515</u>

**CITY OF BENICIA**  
**Governmental Activities of Tax Revenues By Source**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

Fiscal Year	Property Tax	Sales Tax	Utility Users Tax	Other Taxes	Total
2004	11,280,618	4,758,335	2,747,951	1,934,761	20,721,665
2005	11,853,045	4,890,592	2,826,370	1,702,584	21,272,591
2006	12,780,912	5,974,307	3,001,316	985,088	22,741,623
2007	13,633,623	6,986,922	5,056,904	1,032,343	26,709,792
2008	14,275,801	7,514,258	4,190,517	2,390,562	28,371,138
2009	13,812,912	7,688,775	4,413,428	2,598,979	28,514,094
2010	13,266,103	7,196,964	4,938,585	2,067,433	27,469,085
2011	12,974,217	6,854,911	5,027,163	2,933,166	27,789,457
2012	13,447,764	6,888,750	5,087,381	3,034,060	28,457,955
2013	11,835,074	7,873,396	4,825,055	4,551,417	29,084,942

**CITY OF BENICIA**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Total Fund Balance**



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund</b>										
Reserved	\$961,703	\$534,805	\$240,831	\$359,361	\$411,078	\$627,687	\$560,871	\$ -	\$ -	\$ -
Unreserved	8,326,733	9,144,553	7,736,096	9,927,737	9,296,480	5,662,297	5,384,445	-	-	-
Nonspendable	-	-	-	-	-	-	-	2,143,040	636,667	30,750
Restricted	-	-	-	-	-	-	-	128,430	162,961	203,047
Committed	-	-	-	-	-	-	-	2,999,973	3,106,627	3,097,360
Assigned	-	-	-	-	-	-	-	200,471	358,928	1,054,192
Unassigned	-	-	-	-	-	-	-	(72,371)	2,792,694	3,943,937
<b>Total General Fund</b>	<b>\$9,288,436</b>	<b>\$9,679,358</b>	<b>\$7,976,927</b>	<b>\$10,287,098</b>	<b>\$9,707,558</b>	<b>\$6,289,984</b>	<b>\$5,945,316</b>	<b>\$5,399,543</b> (a)	<b>7,057,877</b>	<b>\$ 8,329,286</b>
<b>All Other Governmental Funds</b>										
Reserved	\$1,375,669	\$1,482,587	\$6,026,937	\$2,756,636	\$4,739,462	\$1,759,627	\$2,414,901	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	2,159,603	2,680,139	2,877,038	2,532,927	3,169,621	3,406,367	3,639,961	-	-	-
Capital project funds	3,806,758	9,450,507	7,436,806	3,685,773	1,140,250	3,379,820	800,599	-	-	-
Nonspendable	-	-	-	-	-	-	-	1,475	-	-
Restricted	-	-	-	-	-	-	-	5,429,411	4,984,800	4,404,805
Committed	-	-	-	-	-	-	-	2,612,563	2,618,151	1,480,824
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(1,713,546)	(355,839)	(272,217)
<b>Total all other governmental funds</b>	<b>\$7,342,030</b>	<b>\$13,613,233</b>	<b>\$16,340,781</b>	<b>\$8,975,336</b>	<b>\$9,049,333</b>	<b>\$8,545,814</b>	<b>\$6,855,461</b>	<b>\$6,329,903</b>	<b>\$ 7,247,112</b>	<b>\$5,613,412</b>

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.

**CITY OF BENICIA**  
**Changes in Fund Balance of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

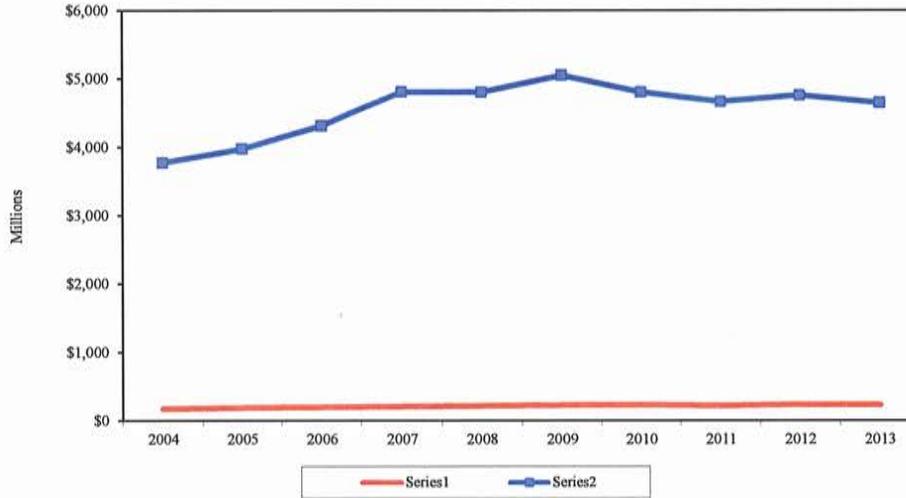
	2004	2005	2006	2007
<b>Revenues</b>				
Taxes	\$19,275,764	\$20,363,436	\$23,184,336	\$27,152,426
Licenses, permits and fees	1,820,934	1,840,903	2,111,252	1,829,485
Fines and forfeitures	113,731	122,161	124,583	109,744
Use of money and property	201,991	588,076	770,987	1,768,089
Intergovernmental revenues	3,311,483	4,439,778	3,279,587	3,278,054
Charges for services	3,040,407	4,917,147	4,146,512	2,856,369
Other	888,187	310,460	385,325	749,500
<b>Total Revenues</b>	<b>28,652,497</b>	<b>32,581,961</b>	<b>34,002,582</b>	<b>37,743,667</b>
<b>Expenditures</b>				
Current:				
Administration	3,188,510	3,808,377	3,440,007	3,256,967
Community development	1,356,782	1,850,714	1,336,391	1,765,245
Public Safety - Police	5,816,993	6,623,787	6,908,386	7,531,759
Public Safety - Fire	4,457,242	5,013,129	5,772,527	6,110,150
Parks & Community Services	4,021,893	3,948,215	4,772,498	5,286,401
Public Works	1,983,554	3,660,641	1,707,728	1,750,115
Library	1,684,413	1,744,702	1,837,995	2,073,228
Economic Development	272,690	159,933	693,089	333,337
General	2,774,007	1,941,904	2,324,258	2,554,884
Capital outlay	2,804,971	6,665,306	3,702,523	11,123,214
Debt service:				
Principal repayment	370,000	395,000	420,000	617,933
Interest and fiscal charges	408,724	388,431	426,508	511,846
Refunding bonds issuance costs				
<b>Total Expenditures</b>	<b>29,139,779</b>	<b>36,200,139</b>	<b>33,341,910</b>	<b>42,915,079</b>
Excess (deficiency) of revenues over (under) expenditures	(487,282)	(3,618,178)	660,672	(5,171,412)
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,303,265	2,359,714	1,743,366	4,382,451
Transfers (out)	(588,800)	(1,751,229)	(3,584,771)	(4,268,313)
Capital lease issued		1,400,000	2,200,000	
Proceeds from bonds issuance				
Bond issue costs		(50,033)		
Refunding bonds issued				
Discount on bond				
Discount on refunding bonds issued				
Contribution from other entity/land owners		8,295,000		
Sale of capital assets	262,896	26,851	5,850	2,000
<b>Total other financing sources (uses)</b>	<b>977,361</b>	<b>10,280,303</b>	<b>364,445</b>	<b>116,138</b>
<b>Net Change in fund balances</b>	<b>\$490,079</b>	<b>\$6,662,125</b>	<b>\$1,025,117</b>	<b>(\$5,055,274)</b>
Debt service as a percentage of noncapital expenditures	3.0%	2.7%	2.9%	3.6%

NOTE:

(a) The City implemented GASB Statement 34 in fiscal year 2003. Therefore this calculation is included only for fiscal years subsequent to that date.

<b>Fiscal Year Ended June 30,</b>					
<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
\$28,813,851	\$29,080,090	\$27,896,749	\$27,698,473	\$28,289,246	\$28,246,659
349,130	323,241	320,466	315,208	277,267	331,830
128,770	115,596	105,391	99,898	184,084	125,016
1,628,652	1,003,453	587,040	701,264	514,674	347,451
4,576,701	4,451,238	4,855,610	5,200,591	4,931,453	4,853,473
2,310,008	2,344,817	2,234,871	1,485,991	1,507,509	1,620,508
580,013	492,841	1,651,482	1,933,329	2,446,893	1,587,488
<u>38,387,125</u>	<u>37,811,276</u>	<u>37,651,609</u>	<u>37,434,754</u>	<u>38,151,126</u>	<u>37,112,425</u>
2,729,399	2,975,571	3,365,557	3,101,146	2,978,057	2,989,783
2,263,730	2,268,403	-	-	-	1,351,994
8,292,356	8,544,690	8,970,286	8,568,999	8,425,574	8,381,295
6,782,268	6,974,688	6,779,441	6,555,355	6,193,806	6,490,519
5,764,217	5,672,170	5,482,353	5,371,171	5,097,677	5,160,108
1,912,747	2,220,756	4,615,700	2,825,598	2,412,189	1,486,669
2,262,383	2,322,259	2,134,589	2,158,850	2,019,269	1,961,284
466,322	517,268	493,857	458,470	443,384	653,720
3,025,451	4,187,891	2,418,903	2,641,205	2,863,369	2,821,213
4,227,287	4,883,976	4,356,489	7,080,488	9,872,108	3,434,964
698,064	734,049	770,542	807,565	5,435,150	993,334
481,502	451,063	429,328	471,211	1,138,271	135,505
			0	98,550	
<u>38,905,726</u>	<u>41,752,784</u>	<u>39,817,045</u>	<u>40,040,058</u>	<u>46,977,404</u>	<u>35,860,388</u>
<u>(518,601)</u>	<u>(3,941,508)</u>	<u>(2,165,436)</u>	<u>(2,605,304)</u>	<u>(8,826,278)</u>	<u>1,252,037</u>
2,653,351	3,448,918	1,926,107	2,521,117	3,331,208	2,285,097
(2,662,273)	(3,428,503)	(1,795,692)	(2,805,603)	(3,933,188)	(3,196,613)
			13,195,000		
			(235,368)		
				4,270,000	
			(12,328)		
				(21,350)	
<u>21,980</u>			<u>156</u>	<u>20,734</u>	
<u>13,058</u>	<u>20,415</u>	<u>130,415</u>	<u>12,662,974</u>	<u>3,667,404</u>	<u>(911,516)</u>
<u>(\$505,543)</u>	<u>(\$3,921,093)</u>	<u>(\$2,035,021)</u>	<u>\$10,057,670</u>	<u>(\$5,158,874)</u>	<u>\$340,521</u>
3.4%	3.2%	3.4%	3.9%	17.7%	3.5%

**CITY OF BENICIA  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS**

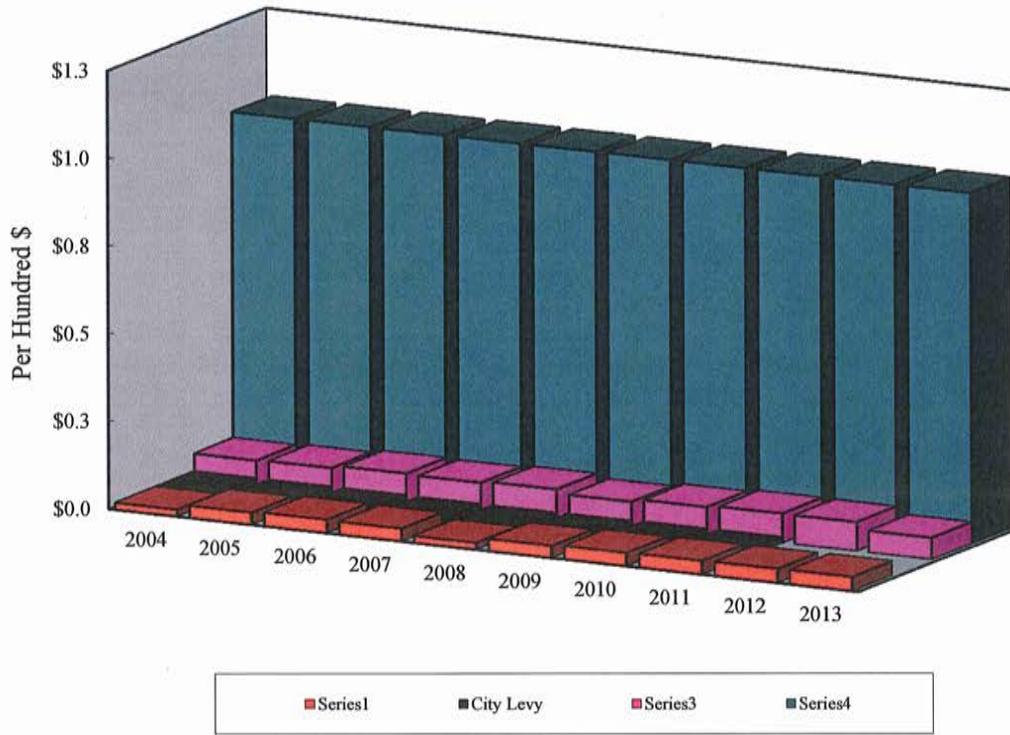


Fiscal Year	Real Property				Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
	Residential Property	Commercial Property	Industrial Property	Other					
2004	2,007,330,232	120,150,588	1,417,063,456	50,007,479	3,594,551,755	179,959,785	3,774,511,540	3,774,511,540	0.29257%
2005	2,165,141,847	124,906,264	1,426,651,050	69,656,432	3,786,355,593	190,108,523	3,976,464,116	3,976,464,116	0.26611%
2006	2,426,738,885	131,146,054	1,438,207,502	116,638,859	4,112,731,300	201,105,380	4,313,836,680	4,313,836,680	0.26313%
2007	2,823,114,166	142,156,389	1,546,655,534	83,018,745	4,594,944,834	212,949,929	4,807,894,763	4,807,894,763	0.26560%
2008	3,082,710,837	149,511,998	1,278,262,415	78,174,389	4,588,659,639	218,303,830	4,806,963,469	4,806,963,469	0.26295%
2009	3,068,156,685	176,210,305	1,509,076,085	70,419,724	4,823,862,799	229,137,903	5,053,000,702	5,053,000,702	0.26382%
2010	2,828,918,727	175,489,888	1,502,183,217	67,625,542	4,574,217,374	232,563,062	4,806,780,436	4,806,780,436	0.26547%
2011	2,740,155,696	176,848,852	1,463,741,183	67,837,288	4,448,583,019	218,306,994	4,666,890,013	4,666,890,013	0.26506%
2012	2,671,810,615	173,679,880	1,608,049,893	66,734,598	4,520,274,986	238,247,984	4,758,522,970	4,758,522,970	0.26145%
2013	2,585,442,237	172,176,509	1,589,839,265	66,361,809	4,413,819,820	234,346,390	4,648,166,210	4,648,166,210	0.26145%

Source: Solano County Assessor 2003/04 - 2012/13 Combined Tax Rolls

- (a) In 1978, the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of the property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.
- (b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

**CITY OF BENICIA**  
**PROPERTY TAX RATES**  
**ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**LAST TEN FISCAL YEARS**



Fiscal Year	Basic County Wide Levy	School District Levy	City Levy	Other Levy	Total Levy
2004	1.0000	0.0701	0.0198	0.0200	1.1099
2005	1.0000	0.0723	0.0192	0.0353	1.1268
2006	1.0000	0.0803	0.0187	0.0387	1.1377
2007	1.0000	0.0774	0.0170	0.0370	1.1314
2008	1.0000	0.0823	0.0157	0.0200	1.1180
2009	1.0000	0.0701	0.0159	0.0350	1.1210
2010	1.0000	0.0788	0.0173	0.0385	1.1345
2011	1.0000	0.0839	0.0171	0.0395	1.1405
2012	1.0000	0.0827	0.0165	0.0402	1.1394
2013	1.0000	0.0621	0.0154	0.0406	1.1181

Source: Solano County Auditor-Controller's Office

**CITY OF BENICIA**  
**Principal Property Taxpayers**  
**Current Year and Ten Years Ago**

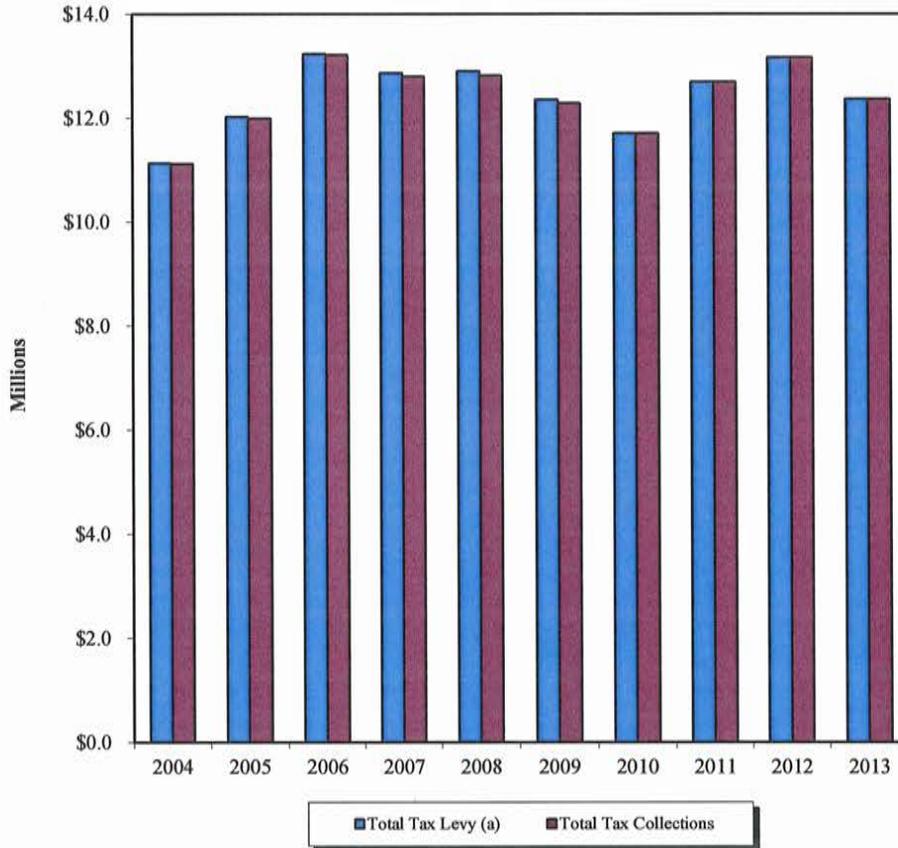
Taxpayer	2012-2013			2003-04		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Valero Refining Company California	\$1,021,804,467	1	21.98%	\$1,025,164,043	1	27.1%
Walton CWCA	145,958,224	2	3.14%			
Benicia Industries	69,624,215	3	1.50%	53,203,315	3	1.41%
Tulloch Construction Inc.	28,935,687	4	0.62%			
WRI West Gate South LP	25,957,894	5	0.56%	22,511,655	4	0.6%
Club Pacifica LLC	22,730,336	6	0.49%			
Gonsalves and Santucci Inc	22,549,409	7	0.49%			
Bebe Studio Realty LLC	16,892,110	8	0.36%			
SPK-Industrial Portfolio LLC	16,000,000	9	0.34%	17,062,560	6	0.5%
Prime Waterview LLC	13,465,684	10	0.29%			
Calwest Industrial Properties LLC				77,701,142	2	2.05%
Cal-Midwest Properties Company				19,522,061	5	0.52%
Lincoln Po Benicia Limited Partners				12,942,009	7	0.34%
Cambridge Circle Investments				12,816,673	8	0.34%
MP Benicia Logistics LLC				12,250,000	9	0.32%
Prime Waterview LLC				11,922,066	10	0.32%
<b>Total</b>	<u>\$1,383,918,026</u>		<u>29.77%</u>	<u>\$1,265,095,524</u>		<u>33.43%</u>

Total Net Assessed Valuation:

Fiscal Year 2012-2013	\$4,648,166,210
Fiscal Year 2003-2004	\$3,784,660,278

Source: HdL, Coren & Cone Report

**CITY OF BENICIA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**



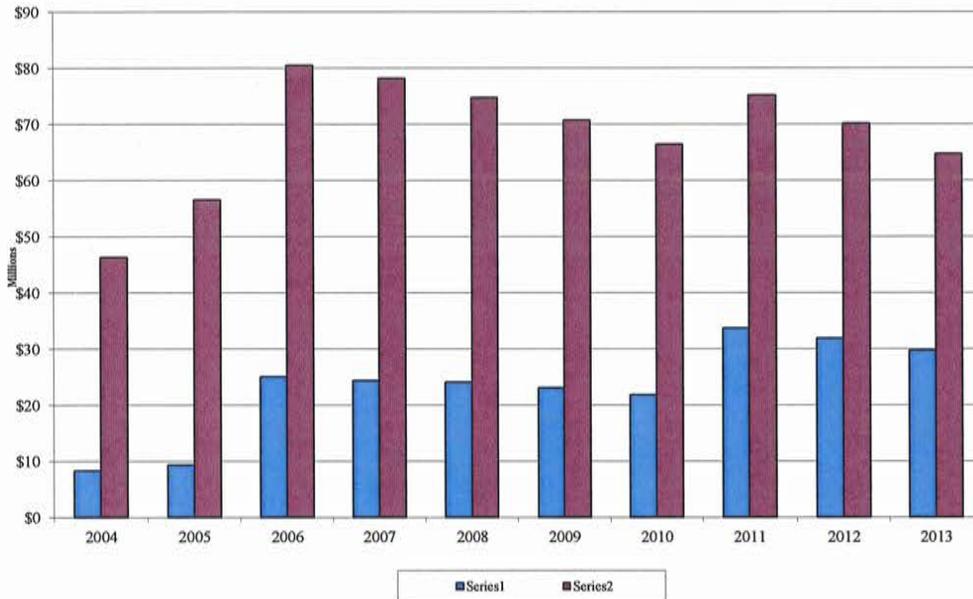
<b>Fiscal Year</b>	<b>Total Tax Levy (a)</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>	<b>Total Tax Collections</b>	<b>Percent of Total Tax Collections to Tax Levy</b>
2004	11,129,665	11,114,556	99.8642%	11,114,556	99.8642%
2005	12,020,080	11,989,000	99.7414%	11,989,000	99.7414%
2006	13,227,173	13,209,063	99.8631%	13,209,063	99.8631%
2007	12,863,706	12,796,607	99.4784%	12,796,607	99.4784%
2008	12,898,327	12,814,858	99.3529%	12,814,858	99.3529%
2009	12,346,920	12,280,522	99.4622%	12,280,522	99.4622%
2010 *	11,701,913	11,701,913	100.0000%	11,701,913	100.0000%
2011 *	12,689,250	12,689,250	100.0000%	12,689,250	100.0000%
2012 *	13,162,059	13,162,059	100.0000%	13,162,059	100.0000%
2013 *	12,360,087	12,360,087	100.0000%	12,360,087	100.0000%

Source: Solano County Auditor-Controller's Office

Note: Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California

\* Information derived from City's collection from Solano County - under the Teeter Plan.

**CITY OF BENICIA**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**



**Governmental Activities**

Fiscal Year	General Obligation Bonds	Pension Obligation Bonds	Lease Obligation	Total	Certificates of Participation
2004	8,300,000			8,300,000	
2005	7,905,000		\$1,400,000	9,305,000	
2006	7,485,000	\$13,972,596	3,600,000	25,057,596	
2007	7,045,000	\$13,891,327	3,422,067	24,358,394	
2008	6,585,000	\$14,302,593	3,184,003	24,071,596	
2009	6,100,000	\$13,676,377	3,262,926	23,039,303	
2010	5,590,000	\$13,273,493	2,971,873	21,835,366	
2011	5,055,000	\$12,758,370	2,667,460	33,675,830	13,195,000
2012	4,270,000	\$12,148,201	2,349,067	31,867,268	13,100,000
2013	3,575,000	\$11,451,726	2,016,035	29,742,761	12,700,000

**Business-Type Activities**

Fiscal Year	Water Revenue Bonds	Sewer Revenue Bonds	Loans Payable	Total	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2004	11,285,000	4,630,000	22,064,776	37,979,776	46,279,776	4.51%	1,714.70
2005	10,425,000	4,435,000	32,349,308	47,209,308	56,514,308	5.26%	2,068.38
2006	9,550,000	4,260,000	41,620,216	55,430,216	80,487,812	7.12%	2,946.22
2007	8,650,000	4,015,000	41,118,395	53,783,395	78,141,789	6.51%	2,799.18
2008	7,720,000	3,770,000	39,114,917	50,604,917	74,676,513	5.95%	2,669.12
2009	7,055,000	3,510,000	37,065,133	47,630,133	70,669,436	5.60%	2,525.98
2010	6,370,000	3,245,000	34,967,876	44,582,876	66,418,242	5.21%	2,364.82
2011	5,670,000	2,970,000	32,820,100	41,460,100	75,135,930	6.26%	2,770.70
2012	4,940,000	2,685,000	30,624,276	38,249,276	70,116,544	5.74%	2,604.72
2013	4,190,000	2,395,000	28,377,285	34,962,285	64,705,046	5.06%	2,382.10

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: City of Benicia  
 State of California, Department of Finance (population)  
 U.S. Department of commerce, Bureau of the Census (income)

(a) See page 133 (Demographic Statistics) for personal income and population data.

**CITY OF BENICIA**  
**Ratio of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Pension Obligation Bonds</b>	<b>Certificates of Participation</b>	<b>Capital Leases</b>	<b>Total</b>	<b>Percentage of Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2004	8,300,000	-	-	-	8,300,000	0.22%	307.52
2005	7,905,000	-	-	1,400,000	9,305,000	0.23%	340.56
2006	7,485,000	13,972,596	-	3,600,000	25,057,596	0.58%	917.22
2007	7,045,000	13,891,327	-	3,422,067	24,358,394	0.51%	872.56
2008	6,585,000	14,302,593	-	3,184,003	24,071,596	0.50%	860.38
2009	6,100,000	13,676,377	-	3,262,927	23,039,304	0.46%	823.51
2010	5,590,000	13,273,493	-	2,971,873	21,835,366	0.45%	777.45
2011	5,055,000	12,758,370	13,195,000	2,667,460	33,675,830	0.72%	1,241.83
2012	4,270,000	12,148,201	13,100,000	2,349,067	31,867,268	0.67%	1,183.82
2013	3,575,000	11,451,726	12,700,000	2,016,034	29,742,760	0.64%	1,094.97

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(1) See Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

**CITY OF BENICIA  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
JUNE 30, 2013**

2012-13 Assessed Valuation \$4,648,166,210 (1)

	Total Debt 6/30/2013	Percentage Applicable (2)	City's Share of Debt 6/30/2013
<b><u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</u></b>			
Solano County Community College District	\$219,921,989	12.321%	\$27,096,588
Benicia Unified School District	28,445,536	99.141%	28,201,189
<b>City of Benicia</b>	<b>3,575,000</b>	<b>100%</b>	<b>3,575,000</b>
City of Benicia 1915 Act Bonds	11,228,000	100%	<u>11,228,000</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			<u>70,100,777</u>
<b><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT</u></b>			
Solano County Certificates of Participation	111,720,000	11.840%	13,227,648
Solano County Pension Obligations	74,285,000	11.840%	8,795,344
Solano County Board of Education Certificates of Participation	1,955,000	11.840%	231,472
<b>City of Benicia Certificates of Participation</b>	<b>14,716,035</b>	<b>100%</b>	<b>14,716,035</b> (3)
<b>City of Benicia Pension Obligations</b>	<b>9,386,001</b>	<b>100%</b>	<u><b>11,451,726</b></u> (4)
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$48,422,225
<b>TOTAL DIRECT DEBT</b>			<b>29,742,761</b>
<b>TOTAL OVERLAPPING DEBT</b>			<u><b>88,780,241</b></u>
<b>COMBINED TOTAL DEBT</b>			<u><u><b>118,523,002</b></u></u> (5)

(1) From Summary of TRA Values by Agency report dated 9/12/12.

(2) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(3) Includes capital leases in the amount of \$2,016,035.

(4) Includes accreted value from series A-2 bonds.

(5) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

RATIOS TO 2012-13 ASSESSED VALUATION:

<b>Direct Debt (\$3,575,000)</b>	<b>0.08%</b>
Total Direct and Overlapping Tax and Assessment Debt	1.51%
<b>Total Direct Debt (\$30,163,811)</b>	<b>0.64%</b>
Combined Total Debt	2.55%

Source: California Municipal Statistics, Inc.

**CITY OF BENICIA  
COMPUTATION OF LEGAL BONDED DEBT MARGIN  
JUNE 30, 2013**

ASSESSED VALUATION:

Secured property assessed value, net of exempt real property	\$4,413,819,820
---	-----------------

BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)	\$165,518,243
---	---------------

AMOUNT OF DEBT SUBJECT TO LIMIT:

Total Bonded Debt	\$34,311,726
Less Revenue Bonds, Certificate of Participation not subject to limit	30,736,726
Amount of debt subject to limit	3,575,000

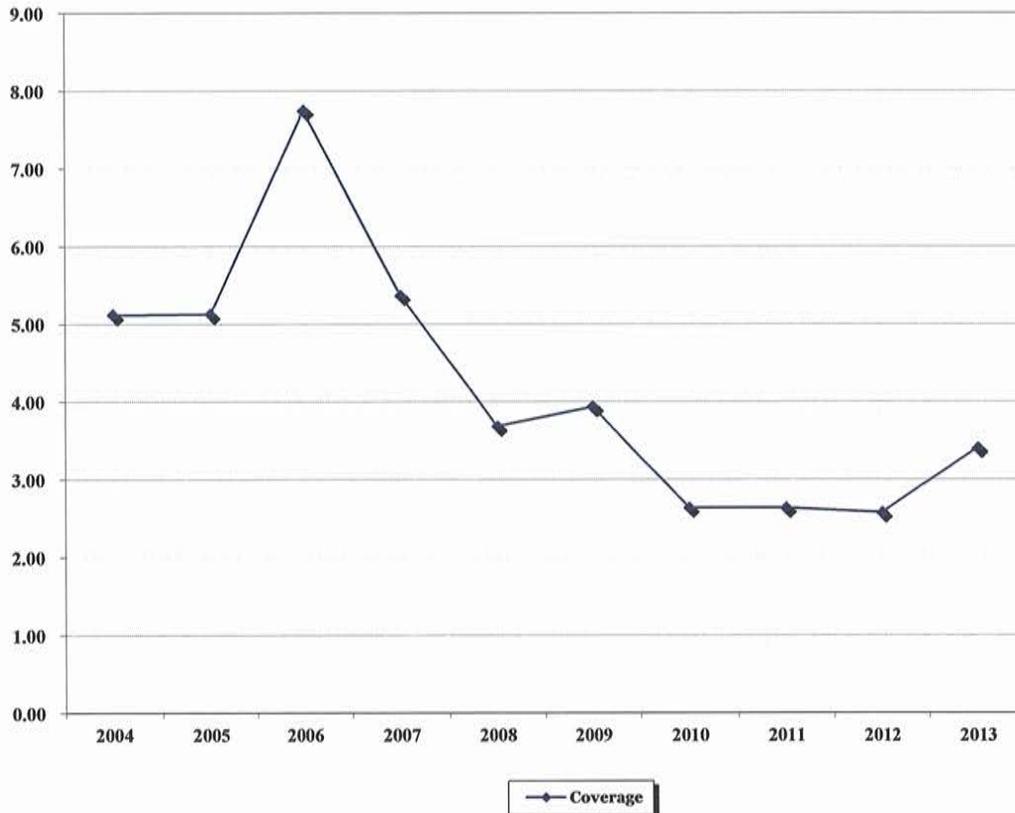
LEGAL BONDED DEBT MARGIN	\$161,943,243
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Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2004	134,795,691	8,300,000	126,495,691	6.56%
2005	141,988,335	7,905,000	134,083,335	5.90%
2006	154,227,424	7,485,000	146,742,424	5.10%
2007	172,310,431	7,045,000	165,265,431	4.26%
2008	172,074,736	6,585,000	165,489,736	3.98%
2009	180,894,855	6,100,000	174,794,855	3.49%
2010	171,533,152	5,590,000	165,943,152	3.37%
2011	166,821,863	5,055,000	161,766,863	3.12%
2012	169,510,312	4,270,000	165,240,312	2.58%
2013	165,518,243	3,575,000	161,943,243	2.21%

NOTE:

- (a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

**CITY OF BENICIA  
 PLEDGED-REVENUE COVERAGE  
 WATER AND WASTEWATER REVENUE BONDS  
 LAST TEN FISCAL YEARS  
 (amounts expressed in thousands)**

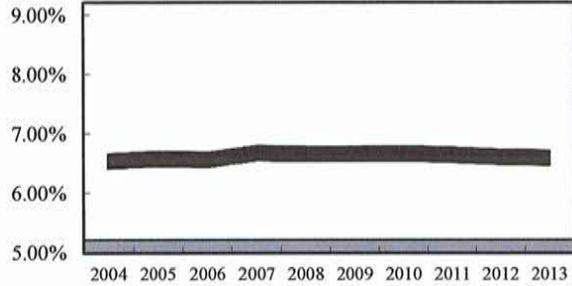


Fiscal Year	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	14,570	6,349	8,221	965	642	1,607	5.12
2005	15,426	6,837	8,589	1,055	620	1,675	5.13
2006	17,165	6,837	10,328	875	458	1,333	7.75
2007	16,222	7,477	8,745	1,145	482	1,627	5.37
2008	15,668	9,689	5,979	1,175	446	1,621	3.69
2009	14,804	9,536	5,268	925	413	1,338	3.94
2010	13,540	10,014	3,526	950	385	1,335	2.64
2011	13,253	9,736	3,517	975	356	1,331	2.64
2012	13,290	9,845	3,445	1,015	321	1,336	2.58
2013	14,577	10,059	4,518	1,040	284	1,324	3.41

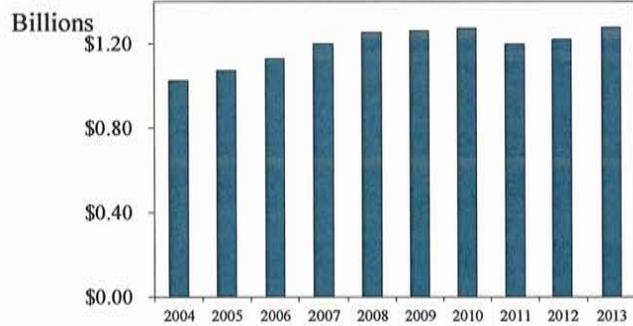
Notes: (1) Includes all Water & Wastewater Operating Revenues, Non-operating Interest Revenue, Connection Fees and other Non-operating Revenue  
 (2) Includes all Water & Wastewater Operating Expenses less Depreciation and Interest

Source: City of Benicia

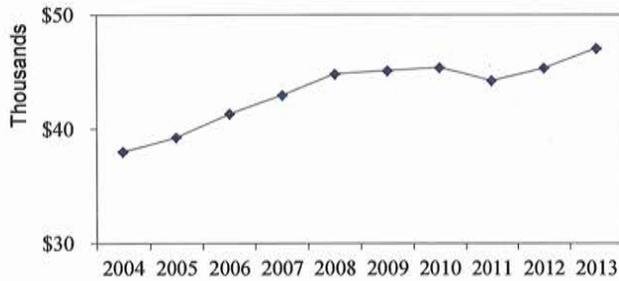
**CITY OF BENICIA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**



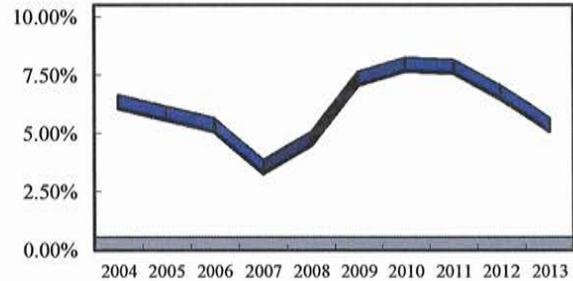
■ City Population as % of County population



■ Total Personal Income



◆ Per Capita Personal Income



■ Unemployment Rate

<u>Fiscal Year</u>	<u>City Population</u>	<u>Total Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (%)</u>	<u>County Population</u>	<u>City Population % of County</u>
2004	26,990	1,026,744,714	38,042	6.1%	419,270	6.44%
2005	27,323	1,073,505,323	39,289	5.6%	421,657	6.48%
2006	27,319	1,129,806,279	41,356	5.1%	422,848	6.46%
2007	27,916	1,200,213,884	42,994	3.3%	424,823	6.57%
2008	27,978	1,254,489,947	44,838	4.5%	426,757	6.56%
2009	27,977	1,262,222,668	45,116	7.1%	426,729	6.56%
2010	28,086	1,274,996,631	45,396	7.7%	427,837	6.56%
2011	27,118	1,199,784,395	44,243	7.6%	414,509	6.54%
2012	26,919	1,220,873,617	45,354	6.5%	413,786	6.51%
2013	27,163	1,278,384,030	47,063	5.1%	418,387	6.49%

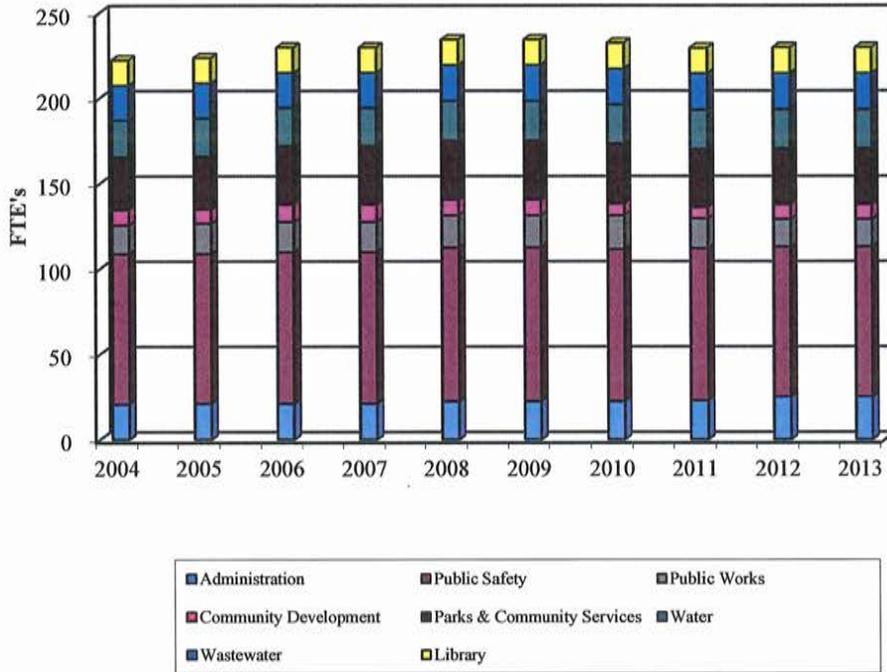
Sources: California State Department of Finance & EDD

**CITY OF BENICIA**  
**Principal Employers**  
**Current Year and Nine Years Ago**

<u>Employer</u>	<u>2012-13</u>			<u>2003-04</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Valero	500	1	1.9%	500	1	1.8%
Benicia Unified School District	375	2	1.4%	491	2	1.8%
Cytosport	292	3	1.1%	196	6	0.7%
Dunlop	234	4	0.9%	223	8	0.8%
City of Benicia	230	5	0.9%			
Bio-Rad Laboratories Inc.	215	6	0.8%			
Coca-Cola Bottling Co.	162	8	0.6%			
Valley Fine Foods Co. Inc.	148	7	0.6%			
Cycle Gear Inc.	130	9	0.5%			
Pepsi Bottling Group	111	10	0.4%			
Corey Delta, Inc.				350	3	1.3%
Alamillo Steel				220	4	0.8%
West Coast Beauty Supply				210	5	0.8%
The Customer Company				185	7	0.7%
Raley's				157	9	0.6%
C.E. Toland & Sons				150	10	0.6%
Subtotal	<u>2,397</u>		<u>9.0%</u>	<u>2,682</u>		<u>9.9%</u>
Total City Day Population	<u>26,500</u>			<u>27,135</u>		

Source: City of Benicia

**CITY OF BENICIA**  
**Full-Time Equivalent City Government Employees by Function**  
**Last Ten Fiscal Years**



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Function</b>										
Administration	20.75	21.00	21.00	21.00	22.50	22.50	22.50	23.00	25.00	25.00
Public Safety	88.00	88.00	89.00	89.00	90.00	90.00	89.00	89.00	88.00	88.00
Public Works	16.95	17.55	17.45	17.45	18.95	18.95	19.95	17.35	16.03	16.03
Community Development	9.00	8.40	10.50	10.50	9.00	9.00	7.00	6.67	8.97	8.97
Parks & Community Services	31.00	31.00	34.00	34.00	35.00	35.00	35.00	34.00	32.50	32.50
Water	21.45	22.45	22.45	22.45	22.95	22.95	22.95	23.16	23.05	23.05
Wastewater	20.60	20.60	20.60	20.60	21.10	21.10	21.10	21.31	21.20	21.20
Library	14.75	14.75	14.75	14.75	15.00	15.00	15.00	15.00	15.00	15.00
<b>Total</b>	<u>222.50</u>	<u>223.75</u>	<u>229.75</u>	<u>229.75</u>	<u>234.50</u>	<u>234.50</u>	<u>232.50</u>	<u>229.49</u>	<u>229.75</u>	<u>229.75</u>

Source: City of Benicia

**CITY OF BENICIA**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

	Fiscal Year			
	2004	2005	2006	2007
<b>Function/Program</b>				
Public safety:				
Fire:				
Fire calls for service	1,970	1,984	1,703	1,915
Primary fire inspections conducted (estimate)	750	750	750	200
Police:				
Police calls for Service	14,022	14,410	14,981	14,374
Law violations:				
Physical arrests (adult and juvenile)	1,077	1,099	1,036	1,139
Traffic violations	1,679	1,873	2,027	2,649
Parking violations	466	794	759	665
Public Works				
Street resurfacing (miles)	n/a	n/a	1.5	1.0
Potholes repaired (cubic feet) *	n/a	n/a	1,000	1,200
Parks & Community Services:				
Community Services:				
Recreation class programs	822	880	834	978
Recreation class participants	11,375	12,393	11,610	10,482
Library:				
Volumes in Collection (thousands)	106,927	110,214	116,996	113,470
Total Volumes Borrowed (thousands)	34,302	34,164	47,295	320,873
Water				
Water service connections	n/a	n/a	9,380	9,576
Water main breaks	n/a	n/a	11	17
Average daily consumption (thousands of gallons)	n/a	n/a	4,170	4,437
Wastewater				
Storm drain inlets	n/a	n/a	2,000	2,010
Sewer service connections	n/a	n/a	9,380	9,310
Sewer main blockages	n/a	n/a	101	30
Average daily treatment (thousands of gallons)	n/a	n/a	2,860	2,200

Source: City of Benicia

Note: n/a denotes information not available.

\* Potholes repaired were incorrectly stated in prior years as square miles. Amounts were based on average pothole size in cubic feet.

Fiscal Year					
2008	2009	2010	2011	2012	2013
2,040	2,243	2,122	2,067	2,238	2,208
200	1,074	935	750	690	401
15,934	17,302	27,029	14,536	12,422	18,867
1,056	838	836	866	734	614
2,208	3,671	2,546	2,346	2,394	1,296
646	434	237	230	206	77
0.3	-	5	0.8	8.9	1.3
1,200	1,200	1,764	1,395	953	999
824	773	800	820	1,104	971
10,622	8,291	8,560	9,137	10,126	9,546
111,145	107,756	106,965	106,264	109,436	99,608
346,106	371,581	384,056	384,134	433,264	474,472
9,370	9,506	9,557	9,547	9,434	9,827
17	14	33	10	15	21
4,610	4,209	3,540	3,808	3,714	4,062
2,040	2,040	2,040	2,040	2,040	2,040
9,109	9,243	9,261	9,278	9,277	9,283
59	51	46	27	24	34
2,600	2,195	2,280	2,433	2,370	2,180

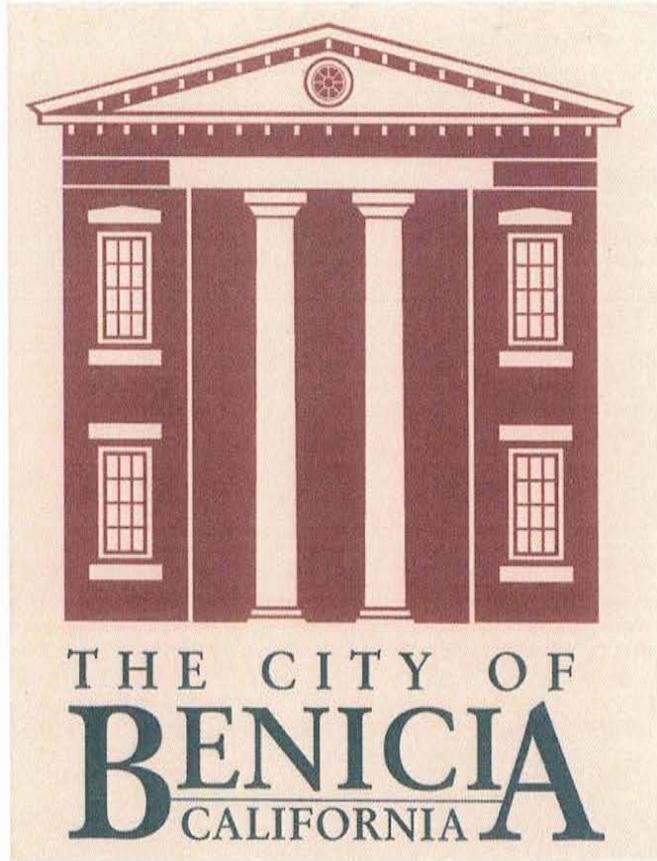
**CITY OF BENICIA**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year			
	2004	2005	2006	2007
<b>Public safety:</b>				
Fire stations	2	2	2	2
Police stations	1	1	1	1
Police patrol units	11	11	13	13
<b>Public works</b>				
Miles of streets	95	95	95	95
Street lights	2,046	2,046	2,046	2,062
Traffic Signals	10	10	10	10
<b>Parks and recreation:</b>				
<b>Community services:</b>				
City parks	35	35	36	36
City parks acreage	211	214	214	214
Recreation centers	1	1	1	1
Senior citizen centers	1	1	1	1
Regional park acreage	577	577	577	577
<b>Library:</b>				
City libraries	1	1	1	1
<b>Water</b>				
Miles of water mains	158	158	158	158
Fire hydrants	1,245	1,245	1,194	1,203
Maximum daily capacity (millions of gallons)	12	12	12	12
<b>Wastewater</b>				
Miles of sanitary sewers	149	149	149	149
Miles of storm drains	77	77	77	77
Number of treatment plants	1	1	1	1
Maximum daily capacity (millions of gallons)	4.5	4.5	4.5	4.5

Source: City of Benicia

Note: n/a denotes information is not available.

Fiscal Year					
2008	2009	2010	2011	2012	2013
2	2	2	2	2	2
1	1	1	1	1	1
13	13	12	12	11	13
97	97	97	97	97	97
2,100	2,100	2,232	2,232	2,232	2,232
10	10	10	11	11	11
36	36	36	36	36	36
214	214	214	214	214	214
2	2	2	2	2	2
1	1	1	1	1	1
577	577	577	577	577	577
1	1	1	1	1	1
160	160	160	160	160	160
1,259	1,427	1,430	1,428	1,429	1,449
12	12	12	12	12	12
150	150	150	150	150	150
78	78	78	78	78	78
1	1	1	1	1	1
4.5	4.5	4.5	4.5	4.5	4.5



**CITY OF BENICIA**  
**MEMORANDUM ON INTERNAL CONTROL**  
**AND**  
**REQUIRED COMMUNICATIONS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2013**

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**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
AND  
REQUIRED COMMUNICATIONS**

**For the Year Ended June 30, 2013**

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## MEMORANDUM ON INTERNAL CONTROL

January 15, 2014

To the City Council of  
the City of Benicia, California

We have audited the basic financial statements of the City of Benicia, California, for the year ended June 30, 2013, and have issued our report thereon dated January 15, 2014. In planning and performing our audit of the basic financial statements of the City of Benicia, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist and that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe to be of potential benefit to the City.

This communication is intended solely for the information and use of management, City Council, others within the organization, and agencies and pass-through entities requiring compliance with generally accepted government auditing standards, and is not intended to be and should not be used by anyone other than these specified parties.

*Maze & Associates*

Pleasant Hill, California  
January 15, 2014

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**SCHEDULE OF OTHER MATTERS**

**2013-01 Investment Policy – Internal Control Clause**

According to the Internal Control and Review section of the City's Investment Policy, adopted by the City Council on May 21, 2013, "the Finance Director will establish an annual review process to be conducted by an independent external auditor. The review will provide internal control by assuring compliance with established City policies and procedures." However, the requirement stated above is outside of the scope of our audit. We have not been engaged to conduct an annual review as established by the Finance Director. The City should either implement this requirement or remove this requirement from its Investment Policy.

**Management's Response:** This clause was added in May 2013 for the ensuing fiscal year 2013-14. Since independent audit review and internal control assurance of a City's Investment Policy is not a standard practice; current management will discuss with the Finance Committee and City Treasurer to determine whether it was intended that additional procedures be performed beyond the standard audit scope. If so, management will contract with Maze & Associates to perform procedures for the year ended June 30, 2014.

**Treasurer's Report's Compliance with California Government Code 53646 and Report Preparation**

California Government Code 53646 stipulates that the quarterly treasurer's report submitted to the legislative body within 30 days of the close of the quarter "...shall state compliance with the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance." Furthermore, the quarterly report shall also include a statement in the report denoting the ability of the City to meet its pool's expenditure requirement for the next six months, or provide an explanation as to why sufficient money shall, or may not be available. The Code also implies that it is the Treasurer or Chief Fiscal Officer's responsibility to submit the quarterly treasurers reports to the City Council.

The City's investment advisor prepares an Investment Performance Review report for the City on a quarterly basis. This report is submitted to the City Council as the City's treasurer's report. Per review of the Investment Performance Review report for the quarter ended March 31, 2013, it was noted that the report did not include the clauses mentioned above as required by the California Government Code 53646. We also noted that there was no evidence of management's review of the report prior to the submission to the Council. The City is not meeting the requirements stated by the California Government Code 53646.

We were informed by the City staff that the decision of submitting the Investment Performance Review reports to the City Council in lieu of the treasurer's report was made by the former Finance Director.

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**SCHEDULE OF OTHER MATTERS**

**Treasurer's Report's Compliance with California Government Code 53646 and Report Preparation (Continued)**

Previously, the City prepared its own treasurer's reports which included all of the requirements noted in California Government Code 53646. In addition, the treasurer's reports were signed by the Finance Director certifying that the information was prepared by City's management. We recommend that the City return to this practice in order to be in compliance with the Code. Should the City elect to continue to use the Investment Performance Review report as their quarterly treasurer's report, we recommend that the City prepare a written statement indicating that management has reviewed the report prepared by the investment advisor. The written statement should also include the required clauses stated in Code 53646 as discussed above.

**Management's Response:** The City concurs that this requirement was not met for three quarters during FY2012-13 due to the implementation of a new report format. As of June 30, 2013, the City reverted back to the previous report-format which includes the requirements noted in California Government Code 53646; including signature by the (Interim) Finance Director certifying that the information provided was prepared by City management.

**NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE**

The following comment represents new pronouncements taking affect in the next few years. We have cited them here to keep you abreast of developments:

**EFFECTIVE FISCAL YEAR 2014:**

**GASB 66 – *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62***

The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement removes the GASB Statement No. 10 provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type.

This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**SCHEDULE OF OTHER MATTERS**

***GASB 67 – Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25***

This statement is applicable when a Trust arrangement is established to hold the employer contributions prior to payment to the retirees (i.e. funding changes to prefunding rather than the current pay-as-you-go funding).

This statement is applicable to the City's PERS pension plans and we understand CalPERS intends to implement the Statement in fiscal year 2014 in order to have the applicable information available for the City to implement the provisions of Statement 68 in fiscal year 2015.

***GASB 70 - Accounting and Financial Reporting for Nonexchange Financial Guarantees***

Some governments extend financial guarantees for the obligations of another government, a not-for-profit entity, or a private entity without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). As a part of this nonexchange financial guarantee, a government commits to indemnify the holder of the obligation if the entity that issued the obligation does not fulfill its payment requirements. Also, some governments issue obligations that are guaranteed by other entities in a nonexchange transaction. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows related to the guarantee expected to be incurred. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range.

This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees.

The provisions of this Statement are effective for reporting periods **beginning after June 15, 2013**. Except for disclosures related to cumulative amounts paid or received in relation to a financial guarantee, the provisions of this Statement are required to be applied retroactively. Disclosures related to cumulative amounts paid or received in relation to a financial guarantee may be applied prospectively.

CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013

SCHEDULE OF OTHER MATTERS

**EFFECTIVE FISCAL YEAR 2015:**

**GASB 68 - Accounting and Financial Reporting for Pensions (an amendment of GASB 27)**

This Statement will have material impact on the City's financial statements. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

In financial statements prepared using the economic resources measurement focus and accrual basis of accounting, a single or agent employer that does not have a special funding situation is required to recognize a liability equal to the net pension liability. The net pension liability is required to be measured as of a date no earlier than the end of the employer's prior fiscal year (the measurement date), consistently applied from period to period.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employees whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared.

The following are the major impacts:

- This Statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit pensions (**net pension liability**) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (**total pension liability**), less the amount of the pension plan's **fiduciary net position**.
- Actuarial valuations of the total pension liability are required to be performed at least every two years, with more frequent valuations encouraged. If a valuation is not performed as of the measurement date, the total pension liability is required to be based on update procedures to roll forward amounts from an earlier actuarial valuation (performed as of a date no more than 30 months and 1 day prior to the employer's most recent year-end).
- The actuarial present value of projected benefit payments is required to be attributed to periods of employee service using the entry age actuarial cost method with each period's service cost determined as a level percentage of pay. The actuarial present value is required to be attributed for each employee individually, from the period when the employee first accrues pensions through the period when the employee retires.

**GASB 69 – Government Combinations and Disposals of Government Operations**

This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations.

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**CURRENT STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES**

**2012-01: 2002 Water Revenue Refunding Bonds Indenture Compliance**

**Criteria:** According to the Official Statements of the City of Benicia 2002 Water Revenue Refunding Bonds, the City should maintain available Net Revenues of the Water System at a level at least equal to one hundred twenty percent (120%) of the amounts payable to provide coverage over debt service over the life of bonds.

**Condition:** In fiscal 2011-12, the City did not generate sufficient amount of Net Revenues in order to meet the rate covenant as stated on the 2002 Water Revenue Refunding Bonds Official Statements. The coverage over debt service was one hundred and fifteen percent (115%) in the current year.

**Effect:** The City is out of compliance with the coverage ratio outlined in the 2002 Water Revenue Refunding Bonds Official Statements.

**Cause:** We were told by management that the City is planning to do a water rate analysis.

**Recommendation:** This was an issue in 2011 as well. We understand that the City is conducting a rate study in fiscal year 2011-12 which will be presented to Council in November 2012. The new rates are scheduled to be implemented in January 2013. We recommend the City actively monitor the above rate covenant in fiscal year 2012-13.

**Management's Response:** Management concurs with the auditor's recommendation. Management is aware that net revenues were not sufficient to meet the 120 percent debt coverage calculation in Fiscal Year 2011-12. The FY11-12 water rate analysis considers the Net Revenues requirement as provided in the bond financing documents. The water rate study and recommendation by staff of amending water rates were presented to the City Council at a public hearing on December 4, 2012. The second public hearing and adoption of water rate changes will be held on December 18, 2012, with implementation of increased rates on January 17, 2013.

**Current Status:** The City Council approved water rate increases in December 2012. Initial increases were implemented in January 2013. As of FY12-13, net coverage for the 2002 Water Revenue Refunding Bonds was at 1.98%; well above the minimum requirement of 1.20.

**2012-02: Review of Journal Entries**

**Criteria:** The monthly Journal Entry Log should be approved by an employee who does not prepare the journal entries or has super-user rights to the City's financial system.

**Condition:** During our audit we examined two Journal Entry Logs and noted that they were reviewed by the Assistant Finance Director who has super-user rights to the City's financial system. We also noted that the City's financial system allows journal entries to be posted without review from another employee.

**Effect:** When an employee has super-user rights and is responsible for reviewing and approving monthly Journal Entry Logs, there is a potential risk that unauthorized entries in the system would not be detected.

**Cause:** It is the City's current practice to allow super-users to approve Journal Entry Logs.

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**CURRENT STATUS OF PRIOR YEAR SIGNIFICANT DEFICIENCIES**

**Recommendation:** We recommend that the City implement an approval process which requires an employee who does not prepare the journal entries or does not have super-user rights to the City's financial system (e.g. the Finance Director) to approve all monthly Journal Entry Logs. The City could also explore establishing a financial system that does not allow journal entries to be posted until they are approved by a second employee.

**Management's Response:** Management concurs with the auditor's recommendation. The Finance Director approves all monthly Journal Entry logs. Before any journal entries are entered in the financial system, they are approved by the Assistant Finance Director or Finance Director.

**Current Status:** The (Interim) Finance Director, or in such absence, the Assistant City Manager approve all monthly Journal Entry logs. Any journal entries are approved first by the Assistant Finance Director or Interim Finance Director before entering in the financial system.

**CITY OF BENICIA  
MEMORANDUM ON INTERNAL CONTROL  
JUNE 30, 2013**

**CURRENT STATUS OF PRIOR YEAR OTHER MATTERS**

**2012-03: Benicia Marina Enterprise Funds Fund Deficit**

The Benicia Marina Fund had deficit net assets of \$196,692 as of June 30, 2012. During 2012, the rental revenue for the Benicia Mariana only covered 53% of operating expenses and 34% of total expenses in the fund. As recommended in prior years, the City should evaluate the nature of the Benicia Marina Fund since the City's General Fund has been subsidizing the Marina's operation, and modify the fund type if necessary.

**Management's Response:** Management concurs with the auditor. The City Council will review the various issues related to this fund in 2013 and anticipate resolution by the end of June 2013.

**Current Status:** A study of the City's Marina Fund is in progress with anticipated completion by July 2014. The study will include a discussion of the deficit, as well as, the restricted fund-type choices related to this activity. Fund operations consist of numerous long-term operating, lease, and debt-related contractual obligations. Additionally, certain functions are under permit by the San Francisco Bay Conservation and Development Commission (BCDC). The Marina contracts and BCDC permit limit certain options pertaining to fund operations.

**2012-04: Outstanding Liability Recorded in Transit Enterprise Fund**

The cities of Vallejo and Benicia entered into a Joint Power Authority Agreement that consolidated the cities' transit systems. This consolidation occurred on July 1, 2011. As a result, the City of Benicia has stopped receiving funding from Metropolitan Transportation Commission for transit operations since the consolidation. As of June 30, 2012, the City's Transit Fund owed other City funds \$715,081. We understand that the City has been discussing repayment of the above amount with the Joint Power Authority. The City should continue to monitor the collectability of the balance and write off the amount if collection is not possible.

**Management's Response:** Management concurs with auditor. The City is closely monitoring the collectability of the balance and will be meeting with SolTrans to discuss partial or full repayment of City advances to the Transit Fund. A resolution is anticipated before the end of June 2013.

**Current Status:** As of June 30, 2013 all balances are paid and the fund is closed. In October 2012, Soltrans paid the City \$121,621. As of June 30, 2013, the Council approved the transfer of \$593,460 (balance of the loan) from the General Fund to the Transit Fund, clearing any remaining liability in the Transit Fund.

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## REQUIRED COMMUNICATIONS

January 15, 2014

To the City Council of  
the City of Benicia, California

We have audited the basic financial statements of the City of Benicia, California, for the year ended June 30, 2013. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards and, *Government Auditing Standards*.

### Significant Audit Findings

#### *Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Benicia are described in Note 1 to the financial statements. The following pronouncements became effective, but did not have a material effect on the financial statements:

**GASB 60 - *Accounting and Financial Reporting for Service Concession Arrangements***

**GASB 61 -- *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34***

**GASB 62 - *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements***

The following pronouncements became effective or were early-implemented, and required a format change in the financial statements and certain nomenclature revisions in the footnotes accompanying the financial statements

**GASB 63 - *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position***

This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. *Concepts Statement No. 4, Elements of Financial Statements*, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

Concepts Statement 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

**GASB 65 - Items Previously Reported as Assets and Liabilities**

This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term deferred in financial statement presentations. This Statement is effective for fiscal periods beginning after December 15, 2012. The City has elected to early implement this Statement to be effective this fiscal year ending June 30, 2013.

***Unusual Transactions, Controversial or Emerging Areas***

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

***Estimates***

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City’s financial statements was:

The City’s cash and investments balances are measured by fair value as disclosed in Note 3 to the Basic Financial Statements. Fair value is essentially market pricing in effect as of June 30, 2013. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2013.

Management’s estimate of depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 6. We evaluated the key factors and assumptions used to develop the in determining that it is reasonable in relation to the financial statements taken as a whole.

Accrued compensated absences are estimated using accumulated unpaid leave hours and hourly pay rates in effect at the end of the fiscal year. We evaluated the key factors and assumptions used to develop the accrued compensated absences and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### ***Disclosures***

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all/certain such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in a management representation letter dated January 15, 2014.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Information Accompanying the Financial Statements**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

With respect to the required supplementary information accompanying the financial statements, we applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not express an opinion nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Introductory and Statistical Sections included as part of the Comprehensive Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we did not express an opinion nor provide any assurance on them.

\*\*\*\*\*

This information is intended solely for the use of City Council and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014  
**TO** : Mayor Patterson  
**FROM** : City Manager  
**SUBJECT** : **MAYORS' COMMITTEE MEETING**

The following information is provided for your committee report at the March 18, 2014 City Council meeting.

The Mayors' Committee meetings are held quarterly at 6:00 pm in Benicia. The next meeting will be held on April 16, 2014 and the location is Venticello's Restaurant, 911 First Street. The agenda for this meeting is not yet available.



**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 3, 2014

**TO** : Mayor Patterson  
Council Member Strawbridge

**FROM** : City Attorney

**SUBJECT** : **ABAG COMMITTEE MEETING**

The following information is provided for your committee report at the March 18, 2014 Council meeting. There is no new information since the July report. The July report stated:

- The Spring General Assembly was held at Jack London Square Pavilion on Thursday, April 18, 2013.
- The draft minutes for the Spring meeting were attached previously.
- The date for the next Spring Assembly has not been announced yet.



**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Council Member Campbell  
Council Member Strawbridge

**FROM** : Assistant City Manager

**SUBJECT** : **FINANCE COMMITTEE REPORT**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

The last Finance Committee meeting was held on February 28, 2014; draft minutes for the meeting were not available as of the date of this report. The next regular meeting will be held on Friday, March 28, 2014 at 8:00 a.m. A copy of the agenda is attached.

Attachment:

- March 28, 2014 Finance Committee Draft Agenda



**FINANCE COMMITTEE  
REGULAR MEETING AGENDA  
COMMISSION ROOM  
March 28, 2014 - 8:00AM**

**1. Call to Order**

**2. Roll Call**

**3. Pledge of Allegiance**

**4. Notice to the Public**

A plaque stating the Fundamental Rights of each member of the public is posted at the entrance to the Commission Room per Section 4.04.030 of City of Benicia Ordinance No. 05-6 (Open Government Ordinance).

**5. ACTION ITEMS**

**A. Approval of Agenda**

**B. Approval of minutes for meeting held on February 28, 2014**

**6. DISCUSSION ITEMS**

**A. Review Warrant Registers for the Month of February 2014**

The Committee reviews a monthly audit of payments to vendors that supply services to the City of Benicia. Members of the Finance Committee review the warrant register and request that further information be provided by staff as necessary. Committee Members are encouraged to review and provide any questions specific to the warrant register to the Asst. Finance Director prior to the meeting.

**B. Review All-Funds Summary Reports for the Month of February**

The Finance Committee reviews a summary report of all City funds budgeted. Committee Members are encouraged to review and provide any questions specific to the financial report to the Asst. Finance Director prior to the meeting.

**C. Enterprise Resource Planning (ERP) Finance Implementation**

Staff will present a proposed one-page table of planned ERP activities and also discuss with Finance Committee Members best practices for ERP Implementation; including how staff is addressing recommended steps.

**D. Presentation of City Energy Conservation Projects**

Staff will present and discuss accounting, operating, and finance issues related to the City's solar and lighting retrofit projects.

**E. Annual Work Plan**

The Finance Committee will review the February revised work plan.

**7. Public Comment**

**8. Committee Member Comment**

**9. Adjournment**

## Public Participation

The Benicia Finance Committee 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 Finance Committee 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 Finance Committee.

Should you have material you wish to enter into the record, please submit it to the Assistant Finance Director.

## Disabled Access

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact Anne Cardwell, 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 Finance Committee 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 Finance Committee.

Pursuant to Government Code Section 65009, if you challenge a decision of the Finance Committee 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 Finance Committee 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.

## Public Records

The agenda packet for this meeting is available at the City Clerk'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](http://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 held at City Hall in the Commission Room. If you wish to submit written information on an agenda item, please submit to the Assistant Finance Director, as soon as possible so that it may be distributed to the Finance Committee.

**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Mayor Patterson  
Vice Mayor Campbell

**FROM** : City Manager

**SUBJECT** : **LEAGUE OF CALIFORNIA CITIES**

The following information is provided for your committee report at the March 18, 2014 City Council meeting.

The next North Bay Division General Membership Meeting is scheduled for April 30, 2014 in Napa. The agenda for that meeting is not yet available.



**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Council Member Hughes  
Council Member Strawbridge

**FROM** : City Manager

**SUBJECT** : **CITY COUNCIL/SCHOOL BOARD LIAISON COMMITTEE**

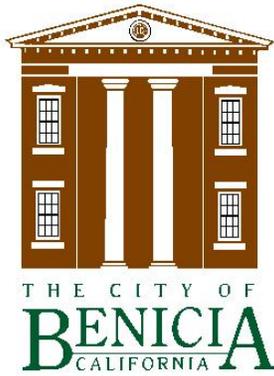
The following information is provided for your committee report at the March 18, 2014 City Council meeting.

This committee meets quarterly at the Benicia Community Center located at 370 East L Street. The last meeting was held on March 6, 2014 and the agenda for that meeting is attached. The next meeting will be Thursday, June 12, 2014 at 8:30 a.m. at the Community Center, and the agenda for that meeting is not currently available.

Attachment:

- March 6, 2014 Agenda





**BENICIA CITY COUNCIL/SCHOOL BOARD LIAISON COMMITTEE**

**AGENDA**

**Benicia Community Center, Program Room 2**

370 East L Street

March 6, 2014 8:30-10:30am

- I. Call to Order and Pledge of Allegiance**
- II. Reference to the Fundamental Rights of the Public and Public Comment**
- III. Consent Calendar**
  - A. Approval of Minutes of the Regular Meeting held on September 5, 2013.**
- IV. Business Items**
  - A. School Mapping Demonstration (Chief Bidou)**
  - B. School Resource Officer (SRO) Replacement (Chief Bidou)**
  - C. BUSD General Obligation Bond (BUSD)**
  - D. Impact of Water Reduction on Fields (BUSD)**
  - E. BUSD's Plans for Tree Planting on Area between Community Center and Liberty Field (BUSD)**
  - F. Set Meeting Calendar and Location for 2014**

*The committee will discuss and set the meeting calendar and location for 2014.*
- V. Future Agenda Items**
- VI. Adjournment**

**BENICIA CITY COUNCIL/SCHOOL BOARD LIAISON COMMITTEE**

**AGENDA**

**Benicia Community Center, Program Room 2**

370 East L Street

**Public Participation**

The City Council/School Board Liaison Committee 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/School Board Liaison Committee allows speakers to speak on matters under public comment. 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/School Board Liaison Committee.

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 Anne Cardwell, the ADA Coordinator, at (707) 746-4200. 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 City Council/School Board Liaison Committee 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/School Board Liaison Committee.

**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 4, 2014

**TO** : Vice Mayor Campbell  
Council Member Schwartzman

**FROM** : City Manager

**SUBJECT** : **SKY VALLEY OPEN SPACE COMMITTEE**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

The meetings of the Committee are now scheduled on an as-needed basis. At this time, the next meeting date is unknown.



**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 3, 2014

**TO** : Mayor Patterson  
Council Member Strawbridge

**FROM** : City Manager

**SUBJECT** : **SOLANO EDC BOARD OF DIRECTORS**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

The last Board of Directors meeting was on January 16, 2014. The agenda was previously issued. The minutes are attached.

The next Board of Directors meeting is scheduled for Thursday, March 13, 2014 at 9:00 a.m. at Jelly Belly Candy Company. The agenda for that meeting is not yet available.

Attachment:

- January 16, 2014 minutes





## SOLANO EDC BOARD OF DIRECTORS MEETING

January 16, 2014, 9:00 AM

### CALL TO ORDER

Chairman Van Ouwerkerk called the meeting to order at 9:02 am at the Jelly Belly Candy Company.

### Attending were:

Greg Armstrong	Jack Batchelor	Robert Bloom	Rebecca Brandt
Bill Brown	Tony Cincotta	Elaine Crombie	Ed Farewell
Mario Giuliani	Daryl Halls	Steve Huddleston	Curtis Hunt
Nancy Huston	Tim Kubli	Laura Kuhn	Jowel Laguerre
Sandy Person	Jon Quick	Sean Quinn	Tom Recknagel
Scott Reynolds	Jay Speck	Skip Thomson	
Patsy Van Ouwerkerk	Louise Walker		

### Absent were:

Dr. Ramona Bishop	Beverly Byl	Jim Dunbar	Dilenna Harris
Brad Kilger	Albert Lavezzo	Jim Lindley	Elizabeth Patterson
Bob Simpson	Talyon Sortor	Jim Sotiros	Scott Thomas

### APPROVAL OF MINUTES

Chairman Van Ouwerkerk called for approval of minutes of the December meeting. Upon motion duly made (Reynolds) and seconded (Huddleston) it was RESOLVED, that the minutes of the December 12, 2013 meeting of the Solano EDC Board of Directors be accepted as submitted.

### ELECTION OF 2014 BOARD OF DIRECTORS

Chairman Van Ouwerkerk called for the acceptance of the results of the Board election. She noted 46 ballots were received. 39 were unanimous, 7 were split vote.

She welcomed new Board members: Dr. Ramona Bishop, Vallejo City Unified School District; Bridgit Koller, Standard Pacific Homes; Jon Quick, Colliers International who replaced Brooks Pedder and Curtis Hunt, City of Vacaville who replaced Steve Hardy. She also informed the group that Terry Glubka, Sutter Health and Norm Hattich, HIFIS have resigned from the Board. Upon motion duly made (Batchelor) and seconded (Quinn) it was RESOLVED, that the voting results of the Board Election and the director replacements be accepted.

### CHAIRMAN'S REMARKS

Chairman Van Ouwerkerk announced she will be retiring from Travis Credit Union in August. Barry Nelson has been named as her successor at Travis Credit Union.

### ELECTION OF 2014 CHAIRMAN

Chairman Van Ouwerkerk opened nominations for the 2014 Chairman. Laura Kuhn nominated Patsy Van Ouwerkerk. There were no additional nominations. Upon motion duly made (Kuhn) and seconded (Quinn) it was RESOLVED, that the Patsy Van Ouwerkerk be elected the 2014 Chairman.

Sandy Person

President

sandy@solanoedc.org

Patricia Uhrich

Office Manager

pat@solanoedc.org

J. Paul Harrington

Project Manager

jpaul@solanoedc.org

Sylvette Wake

Retention Program Specialist

sylvette@solanoedc.org

Address:

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Fairfield, CA 94534

Phone:

707.864.1855

Fax:

707.864.6621

Toll Free:

888.864.1855

Website:

www.solanoedc.org

### **TREASURERS REPORT**

Treasurer Quinn presented the financial report for the month of December 2013. Upon motion duly made (Batchelor) and seconded (Crombie) it was RESOLVED, that the Treasurer's Report be accepted. He also announced he will be retiring from the City of Fairfield in April.

### **PG&E ENERGY WATCH UPDATE**

President Person announced EDC was approached by PG&E to promote and market the small business component for Solano Energy Watch. Solano County staff will manage the government component. She introduced Dale Pfeiffer and J. Paul Harrington who will be implementing PG&E's Solano Energy Watch program. Sandy anticipates EDC receiving 20% overhead from the \$125,000 contract. Upon motion duly made (Halls) and seconded (Kuhn) it was RESOLVED, that EDC proceed with the Solano Energy Watch contract.

### **TRAVIS COMMUNITY CONSORTIUM (TCC) UPDATE**

Director Quinn informed the group Sandy Person is the new Chair and Supervisor Linda Seifert is Vice Chair for TCC. Other items of discussion included: Scott Air Force Base trip; KC-10 retirement; new missions for TAFB; P4 partnership and membership drive.

### **ADVOCACY COMMITTEE UPDATE**

Committee Chair Huddleston commented the group has not met since November. The group is scheduled to meet monthly on the third Tuesday. At the next meeting the group will discuss Senator Wolk's water bond bill, redevelopment initiative and Congressman Garamendi's jobs task force.

### **MOVING SOLANO FORWARD UPDATE**

Nancy Huston noted consultant is in the process of performing a SWOT analysis. The partner's group and review committee will meet in February to evaluate the findings.

### **ECONOMIC DEVELOPMENT TASK FORCE UPDATE**

Committee chair Mario Giuliani noted at the last meeting guest speaker Thom Watkins with Solano Community College provided information on the SCC's workforce development and continuing education program.

### **PRESIDENT'S REPORT**

President Person provided updates on: prospect report, retention efforts, membership renewals, lease renewal and EDC Annual Meeting.

Calendar items were discussed. The meeting adjourned 10:23 am.

**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Mayor Patterson  
Council Member Hughes  
Council Member Schwartzman

**FROM** : Director of Public Works

**SUBJECT** : **SOLANO TRANSPORTATION AUTHORITY**

The following information is provided for your committee report at the March 18, 2014 City Council meeting.

The Agenda from the March 12, 2014 meeting is attached. The next regular meeting is scheduled for April 9, 2014 at Suisun City Hall and the agenda for that meeting is unavailable.

Attachments:

- March 12, 2014 Regular Board Meeting Agenda





Solano Transportation Authority

MEETING AGENDA

4:30 – 5:30 p.m., STA Board Workshop with Presentation:
I-80/I-680/SR 12 Transit Corridor Study / Initial SolanoExpress Service Options

6:00 p.m., Regular Meeting
Wednesday, March 12, 2014
Suisun City Hall Council Chambers
701 Civic Center Drive
Suisun City, CA 94585

Mission Statement: To improve the quality of life in Solano County by delivering transportation system projects to ensure mobility, travel safety, and economic vitality.

Public Comment: Pursuant to the Brown Act, the public has an opportunity to speak on any matter on the agenda or, for matters not on the agenda, issues within the subject matter jurisdiction of the agency. Comments are limited to no more than 3 minutes per speaker unless modified by the Board Chair, Gov't Code § 54954.3(a). By law, no action may be taken on any item raised during the public comment period (Agenda Item IV) although informational answers to questions may be given and matters may be referred to staff for placement on a future agenda of the agency. Speaker cards are required in order to provide public comment. Speaker cards are on the table at the entry in the meeting room and should be handed to the STA Clerk of the Board. Public comments are limited to 3 minutes or less.

Americans with Disabilities Act (ADA): This agenda is available upon request in alternative formats to persons with a disability, as required by the ADA of 1990 (42 U.S.C. §12132) and the Ralph M. Brown Act (Cal. Govt. Code §54954.2). Persons requesting a disability related modification or accommodation should contact Johanna Masielat, Clerk of the Board, at (707) 424-6008 during regular business hours at least 24 hours prior to the time of the meeting.

Staff Reports: Staff reports are available for inspection at the STA Offices, One Harbor Center, Suite 130, Suisun City during regular business hours, 8:00 a.m. to 5:00 p.m., Monday-Friday. You may also contact the Clerk of the Board via email at jmasielat@sta-snci.com. Supplemental Reports: Any reports or other materials that are issued after the agenda has been distributed may be reviewed by contacting the STA Clerk of the Board and copies of any such supplemental materials will be available on the table at the entry to the meeting room.

Agenda Times: Times set forth on the agenda are estimates. Items may be heard before or after the times shown.

STA BOARD WORKSHOP

ITEM

BOARD/STAFF PERSON

1. PRESENTATION: I-80/I-680/SR 12 Transit Corridor Study/Initial SolanoExpress Service Options (4:30 – 5:30 p.m.)

Daryl Halls, STA
Nancy Whelan, NW Consulting
Tony Bruzzone, ARUP

STA BOARD MEMBERS

Table with 8 columns listing board members: Osby Davis (Chair), Elizabeth Patterson (Vice Chair), Jack Batchelor, Jr., Harry Price, Norman Richardson, Pete Sanchez, Steve Hardy, Jim Spering, City of Vallejo, City of Benicia, City of Dixon, City of Fairfield, City of Rio Vista, City of Suisun City, City of Vacaville, County of Solano.

STA BOARD ALTERNATES

Table with 8 columns listing board alternates: Jesus Malgapo (Pending), Alan Schwartzman, Dane Besneatte, Rick Vaccaro, Constance Boulware, Mike Hudson, Dilenna Harris, Erin Hannigan.

The complete STA Board Meeting Packet is available on STA's Website at www.sta.ca.gov
(Note: STA Board Meetings are held at Suisun City Hall, 6:00 p.m. on the 2nd Wednesday of every month (except August (Board Summer Recess) and November (17th Annual Awards Ceremony).)

## STA BOARD REGULAR MEETING

<u>ITEM</u>	<u>BOARD/STAFF PERSON</u>
<b>1. CALL TO ORDER/PLEDGE OF ALLEGIANCE</b> (6:00 – 6:05 p.m.)	Chair Davis
<b>2. CONFIRM QUORUM/ STATEMENT OF CONFLICT</b> An official who has a conflict must, prior to consideration of the decision; (1) publicly identify in detail the financial interest that causes the conflict; (2) recuse himself/herself from discussing and voting on the matter; (3) leave the room until after the decision has been made. Cal. Gov't Code § 87200.	Chair Davis
<b>3. APPROVAL OF AGENDA</b>	
<b>4. SWEARING-IN OF NEW STA BOARD MEMBER/BOARD ALTERNATES</b> (6:05 – 6:10) <ul style="list-style-type: none"><li>• <b>Councilmember Jesus Malgapo</b> Alternate Board Member representing the City of Vallejo</li></ul>	
<b>5. OPPORTUNITY FOR PUBLIC COMMENT</b> (6:10 – 6:15 p.m.)	
<b>6. EXECUTIVE DIRECTOR'S REPORT – Pg. 1</b> (6:15 – 6:20 p.m.)	Daryl K. Halls
<b>7. REPORT FROM STATE LEGISLATURE</b> (6:20 – 6:30 p.m.)	The Honorable Jim Frazier, Assembly District 11
<b>8. REPORT FROM THE METROPOLITAN TRANSPORTATION COMMISSION (MTC)</b> (6:30 – 6:35 p.m.)	MTC Commissioner Jim Spring
<b>9. REPORT FROM STA/PRESENTATIONS</b> (6:35 – 6:40 p.m.) <ul style="list-style-type: none"><li><b>A. Directors Reports</b><ul style="list-style-type: none"><li><b>1. Planning</b></li><li><b>2. Projects</b></li><li><b>3. Transit/Rideshare</b></li></ul></li></ul>	Robert Macaulay Robert Guerrero Judy Leaks/ Liz Niedziela
<b>10. CONSENT CALENDAR</b> <u>Recommendation:</u> Approve the following consent items in one motion. (Note: Items under consent calendar may be removed for separate discussion.) (6:40 - 6:45 p.m.) <ul style="list-style-type: none"><li><b>A. Minutes of the STA Board Meeting of February 12, 2014</b> <u>Recommendation:</u> Approve STA Board Meeting Minutes of February 12, 2014. <b>Pg. 13</b></li></ul>	Johanna Masielat

- B. Draft Minutes of the Technical Advisory Committee (TAC) Meeting of February 26, 2014** Johanna Masiclat  
Recommendation:  
 Approve Draft TAC Meeting Minutes of February 26, 2014.  
**Pg. 21**
- C. Fiscal Year (FY) 2013-14 Second Quarter Budget Report** Susan Furtado  
Recommendation:  
 Receive and file.  
**Pg. 27**
- D. 2014 Bicycle Advisory Committee (BAC) Work Plan** Sofia Recalde  
Recommendation:  
 Approve the 2014 BAC Work Plan.  
**Pg. 31**
- E. 2014 Pedestrian Advisory Committee (PAC) Work Plan** Sofia Recalde  
Recommendation:  
 Adopt the 2014 PAC Work Plan.  
**Pg. 35**
- F. Safe Routes to Schools (SR2S) Public Safety Enforcement Grant – Round 2** Judy Leaks  
Recommendation:  
 Approve the following
1. Approve the scope of work for the SR2S Public Safety Enforcement Grant; and
  2. Release a Request for Letters of Intent for STA’s Safe Routes to School Public Safety Enforcement Grant as described in Attachment A; and
  3. Authorize the STA Executive Director to enter into agreements not-to-exceed a total of \$150,000 with the award recipients of the SR2S Public Safety Enforcement Grant.
- Pg. 39**
- G. Contract Amendment – Transit Project Management** Liz Niedziela  
Recommendation:  
 Authorize the Executive Director to execute a contract amendment with Elizabeth Richards for an amount not-to-exceed \$15,000 to cover additional project management consultant services related to the completion of the Mobility Management Plan and Implementation of Mobility Management Programs.  
**Pg. 47**
- H. Countywide Aerial Imagery Participation Agreement** Robert Guerrero  
Recommendation:  
 Authorize the Executive Director to enter into an agreement with Solano County for the countywide aerial imagery services for an amount not-to-exceed \$86,582.  
**Pg. 51**

- I. CalCOG Membership** Daryl Halls  
Recommendation:  
 Authorize the STA to become a member of CalCOG for the remainder of FY 2013-14 at a prorated dues rate of \$750 and for FY 2014-15 at an amount not-to-exceed \$3,000.  
**Pg. 53**
- J. Regional Measure 2 (RM 2) Solano County Express Bus Intermodal Facilities - Vallejo Curtola Transit Center Resolution of Support** Janet Adams  
Recommendation:  
 Approve Resolution No. 2014-02 authorizing the funding allocation for Regional Measure 2 funds from the Metropolitan Transportation Commission to the Solano Transit Authority for the Solano County Express Bus Intermodal Facilities - Vallejo Curtola Transit Center.  
**Pg. 83**
- K. I-80/I-680/SR 12 Interchange – Advanced Construction Project Notice of Completion** Janet Adams  
Recommendation:  
 Approve the following:  
 1. Accept the PG&E Access Road contract as complete; and  
 2. Authorize the Executive Director to file a Notice of Completion with the County Recorder’s office.  
**Pg. 113**
- L. Yolo Solano Air Quality Management District (YSAQMD) Clean Air Funds Program** Robert Macaulay  
Recommendation:  
 Approve the following:  
 1. Authorize the Executive Director to submit a grant application to the YSAQMD Clean Air Funds for the Solano SR2S Program as specified in Attachment A; and  
 2. Authorize the Executive Director to submit a grant application to the YSAQMD Clean Air Funds for a zero or low emission vehicle as specified in Attachment B.  
**Pg. 115**

**11. ACTION NON FINANCIAL ITEMS**

- A. Continuation of Public Hearing for New Fare Structure for SolanoExpress Routes 20, 30, 40, and 90 Operated by Fairfield and Suisun Transit (FAST) and approval of SolanoExpress Route 30 and Route 40 Fare Proposal** Liz Niedziela  
Recommendation:  
 Continue the Public Hearing and approve the revised SolanoExpress Route 30 and Route 40 Proposal Fare Rate as specified in Attachment A.  
 (6:45 – 6:55 p.m.)  
**Pg. 161**

**B. Legislative Update – Cap and Trade Funding and Allocation of Future Revenues for Transportation**

Jayne Bauer

Recommendation:

Approve the following:

1. Authorize the STA Chair to forward a letter to the State Assembly and Senate requesting they support a specific amount of Cap and Trade revenues for Sustainable Communities and Clean Transportation be allocated to the regions for implementation of SB 375 at the regional/local level; and
2. Request Solano County State Legislators support increasing the amount of Cap and Trade Rail Modernization funds dedicated for intercity and urban rail systems from \$50 million to at least \$100 million and be allocated to each intercity and urban rail operator via formula by the California Transportation Commission (CTC).

(6:55 – 7:05 p.m.)

**Pg. 167**

**12. ACTION FINANCIAL ITEMS**

**A. Green Valley Interchange Funding Agreement – STA and City of Fairfield**

Janet Adams

Recommendation:

Authorize the Executive Director to enter into a Funding Agreement with the City of Fairfield for the construction of the Green Valley Interchange Project associated with the I-80/I-680/State Route 12 Project to commit \$10.4 million of Fairfield’s local Transportation Impact Fee (TIF) over 10 years and 5 years of Regional Transportation Impact Fees (RTIF) from District 4 estimated to be \$1.3 million.

(7:05 – 7:10 p.m.)

**Pg. 197**

**B. Fairfield/Vacaville Intermodal Station Project Funding Commitment of Solano STIP Funds**

Janet Adams

Recommendation:

Approve the following:

1. Shift the \$9.3 million in available 2014 State Transportation Improvement Program (STIP) funds from the Jepson Parkway Project to the Fairfield Vacaville Intermodal Station only if the I-Bank Financing is not approved; and
2. Authorize the Executive Director to enter into a funding agreement with the City of Fairfield to reimburse the STA for the advance of the 2014 \$9.3 million of STIP if used for the Fairfield Vacaville Intermodal Station.

(7:10 – 7:15 p.m.)

**Pg. 205**

**C. Partnerships for Mobility Management Travel Training**

Liz Niedziela

Recommendation:

Approve the following:

1. Authorize the Executive Director to enter into an agreement with Connections 4 Life for Travel Training Services as specified in Attachment A for an amount not-to-exceed \$90,000 a year for a twelve month pilot program; and
2. Authorize the Executive Director to enter into an agreement with the Independent Living Resource Center for Travel Training Services as specified in Attachment B for an amount not-to-exceed \$35,000 a year for a twelve month pilot program.

(7:15 – 7:20 p.m.)

**Pg. 207**

**13. INFORMATIONAL ITEMS – NO DISCUSSION**

**A. Project Delivery Update**

Anthony Adams

**Pg. 215**

**B. Priority Development Area Funding Update**

Robert Macaulay

**Pg. 221**

**C. Air Quality Fund Update**

Robert Macaulay

**Pg. 223**

**D. Mobility Management Program Update**

Anthony Adams

**1. ADA In Person Eligibility**

**2. Website**

**3. Travel Training Program**

**Pg. 225**

**E. STA Board and Advisory Committee Meeting Schedule for Calendar Year 2014**

Johanna Masiclat

**Pg. 233**

**14. BOARD MEMBERS COMMENTS**

**15. ADJOURNMENT**

The next regularly scheduled meeting of the STA Board is at **6:00 p.m., Wednesday, April 9, 2014**, Suisun Council Chambers.

**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Mayor Patterson  
Council Member Hughes

**FROM** : Director of Public Works

**SUBJECT** : **SOLANO COUNTY WATER AGENCY**

The following information is provided for your committee report at the March 18, 2014 City Council meeting.

The draft minutes of the February 13, 2014 meeting are attached along with the agenda for the March 13, 2014 meeting. The next regular meeting is scheduled for April 10, 2014.

Attachments:

- SCWA Draft Minutes for February 13, 2014
- SCWA Meeting Agenda for March 13, 2014



**SOLANO COUNTY WATER AGENCY  
BOARD OF DIRECTORS MEETING MINUTES**

**MEETING DATE: February 13, 2014**

The Solano County Water Agency Board of Directors met this evening at the Solano County Water Agency. Present were:

Mayor Jack Batchelor, City of Dixon  
Mayor Harry Price, City of Fairfield  
Council Member Mark Hughes, City of Benicia  
Mayor Steve Hardy, City of Vacaville  
Mayor Osby Davis, City of Vallejo  
Mayor Pete Sanchez, City of Suisun City  
Supervisor Erin Hannigan, Solano County District 1  
Supervisor Linda Seifert, Solano County District 2  
Supervisor James Spering, Solano County District 3  
Supervisor John Vasquez, Solano County District 4  
Supervisor Skip Thomson, Solano County District 5  
Director Jack D. Kluge, Solano Irrigation District  
Manager Don Holdener, Maine Prairie Water District  
Director Mike Hardesty, Reclamation District 2068

**CALL TO ORDER**

The meeting was called to order at 6:30 P.M. by Chairman Price.

**APPROVAL OF AGENDA**

On a motion by Supervisor Seifert and a second by Mayor Batchelor the Board unanimously approved the agenda.

**PUBLIC COMMENT**

There were no public comments.

**CONSENT ITEMS**

Director Kluge requested Consent Item A be approved separately. On a motion by Mayor Batchelor and a second by Supervisor Seifert the Board unanimously approved Consent Items B, C and D. On a motion from Supervisor Spering and a second by Director Holdener Consent Item A was approved by the Board with Director Kluge abstaining.

- (A) Minutes
- (B) Expenditure Approvals
- (C) Request to Maintain Funding for the Cooperative Endangered Species Conservation Fund-Fiscal 2015 Appropriation
- (D) Flood Control Advisory Committee Appointment

**BOARD MEMBER REPORTS**

There were no Board Member reports.

**GENERAL MANAGER'S REPORT**

Manager Okita reported that a joint meeting with the Napa County Flood Control and Water Conservation District is scheduled for March 18, 2014 at 1:30 in Napa, CA.

### **2014 WATER SUPPLY SITUATION**

Manager Okita gave a presentation on city/district water supply status. The presentation detailed the County's water source portfolio noting the source reliability of the Solano Project and the source variability of the State Water Project and describing other water sources. Thomas Pate provided a scenario of the effects on water supply at Lake Berryessa if no rainfall should occur over the course of multiple years which incorporates drought measures developed in 1999 that require mandatory carryover and agriculture to urban transfers. Manager Okita explained the State Water Project water supply, due to the recent dry conditions, the 2014 allocation is 0%. He also said that although prior year carryover water is available now it could become unavailable in the summer and staff is planning accordingly to ensure all cities have an adequate water supply. The State will always provide water for health and safety purposes but this requires ordinances in place limiting water use. Royce Cunningham from the City of Vacaville and Cary Keaton from Solano Irrigation District provided comments on the effects of the drought on their organizations. Andy Florendo, Water Conservation Specialist, described the Agency's water conservation program and the need to increase the public education aspect of water conservation.

On a motion by Mayor Batchelor and a second by Mayor Davis the Board unanimously approved to authorize the General Manager to execute documents for a 2014 groundwater conjunctive use program with Reclamation District #2068 and to authorize a fund transfer out of budgeted FY 2013-14 contingencies of up to \$20,000 for increased water conservation efforts.

### **YOLO-CACHE SLOUGH REPORT**

Manager Okita stated the Agency has interests regarding flood control and habitat projects in the Yolo Bypass and Cache Slough areas that need to be addressed in the 2017 update of the Central Valley Flood Protection Plan. The State has created local regional areas to identify suggested projects to be included in the Plan. Additionally the same area is where habitat projects are to be located to meet the requirements of the Endangered Species Act for the existing operations of the State Water Project and the Central Valley Project. This will require a coordination of efforts. Some of the concerns to be considered in these efforts are mitigating the impacts of the projects on agricultural interests, rural flood protection, take coverage for agricultural diverters, and a guaranteed source of maintenance. This discussion is at an early stage and the Board will be kept informed.

### **SB 848-2014 WATER BOND**

Chairman Price reported on a meeting Board members had with Senator Wolk that resulted in the amendments requested by the Agency being included in the SB-848. On a motion from Supervisor Thomson and a second from Supervisor Spering the Board unanimously approved support of SB 848 (Wolk).

### **DELTA ISSUES**

Supervisor Seifert reported on the recommendations from the Delta Water Coordination Working Group's meeting held on February 3, 2014. Supervisor Thomson reported members of the Delta Coordinating Committee went to Washington D.C. to meet with Congressional and Federal agency representatives.

### **TIME AND PLACE OF NEXT MEETING**

The next regularly scheduled meeting will be Thursday, March 13, 2014 at 6:30 P.M. at the Solano County Water Agency offices.

ADJOURNMENT

This meeting of the Solano County Water Agency Board of Directors was adjourned at 8:16 P.M.

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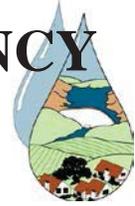
David B. Okita, General Manager  
and Secretary to the Board of Directors of the  
Solano County Water Agency

Feb.2014.BOD.min

A-16



# SOLANO COUNTY WATER AGENCY



## BOARD OF DIRECTORS:

### Chair:

Mayor Harry Price  
City of Fairfield

### Vice Chair:

Director Dale Crossley  
Reclamation District No. 2068

Mayor Jack Batchelor  
City of Dixon

Mayor Osby Davis  
City of Vallejo

Supervisor Erin Hannigan  
Solano County District 1

Mayor Steve Hardy  
City of Vacaville

Director John D. Kluge  
Solano Irrigation District

Mayor Elizabeth Patterson  
City of Benicia

Mayor Norm Richardson  
City of Rio Vista

Director Gene Robben  
Maine Prairie Water District

Mayor Pete Sanchez  
City of Suisun City

Supervisor Linda Seifert  
Solano County District 2

Supervisor Jim Spering  
Solano County District 3

Supervisor Skip Thomson  
Solano County District 5

Supervisor John Vasquez  
Solano County District 4

## GENERAL MANAGER:

David Okita, PE  
Solano County Water Agency

## BOARD OF DIRECTORS MEETING

**DATE:** Thursday, March 13, 2014

**TIME:** 6:30 -7:00 p.m. (Note: There is a CCCC meeting this month)

**PLACE:** Berryessa Room  
Solano County Water Agency Office  
810 Vaca Valley Parkway, Suite 203  
Vacaville

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **APPROVAL OF AGENDA**

4. **PUBLIC COMMENT**

Limited to 5 minutes for any one item not scheduled on the Agenda.

5. **CONSENT ITEMS**

(A) Minutes: Approval of the Minutes of the Board of Directors meeting of February 13, 2014 is recommended.

(B) Expenditure Approvals: Approval of the February checking account register is recommended.

(C) Amendment to Agreement with Shandam Consulting, Inc.: Authorize General Manager to execute Amendment number 4 with Shandam Consulting, Inc., to increase funding by \$25,000, an increase from \$125,000 to \$150,000, for Professional IT Services.

6. **BOARD MEMBER REPORTS**

RECOMMENDATION: For information only.

810 Vaca Valley Parkway, Suite 203  
Vacaville, California 95688  
Phone (707) 451-6090 • FAX (707) 451-6099  
www.scwa2.com



## VIII.B.9.7

7. **GENERAL MANAGER’S REPORT**

RECOMMENDATION: For information only.

8. **SCWA AUDIT**

RECOMMENDATION: Accept fiscal year 2012-2013 audit.

9. **REPORT FROM LEGISLATIVE COMMITTEE**

RECOMMENDATIONS: Hear report from Legislative Committee that will be meeting prior to the Board meeting. Consider updates to the Annual Legislative Report. Possible action on water bond legislation.

10. **DROUGHT UPDATE**

RECOMMENDATION: Hear report from staff on status of local drought actions.

11. **TIME AND PLACE OF NEXT MEETING**

Thursday, April 10, 2014 at 6:30 p.m. at the SCWA offices.

*The Full Board of Directors packet with background materials for each agenda item can be viewed on the Agency’s website at [www.scwa2.com](http://www.scwa2.com).*

Any materials related to items on this agenda distributed to the Board of Directors of Solano County Water Agency less than 72 hours before the public meeting are available for public inspection at the Agency’s offices located at the following address: 810 Vaca Valley Parkway, Suite 203, Vacaville, CA 95688. Upon request, these materials may be made available in an alternative format to persons with disabilities.

Mar2014.bod.agd

**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 6, 2014

**TO** : Vice Mayor Campbell  
Council Member Schwartzman

**FROM** : Interim Director of Public Works

**SUBJECT** : **TRAFFIC, PEDESTRIAN AND BICYCLE SAFETY (TPBS) COMMITTEE**

The following is provided as your committee report for the March 18, 2014 City Council meeting.

As was recommended at the last TPBS Committee meeting, Public Works is currently bidding out miscellaneous minor Safe Route to School (SR2S) improvements projects for Robert Semple Elementary School and designing three capital improvement projects, to be constructed this summer using \$100K in grant funding. Staff continues to collaborate with the school district and a progress update will be provided at the April meeting.



**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 6, 2014

**TO** : Mayor Patterson  
Council Member Strawbridge

**FROM** : City Manager

**SUBJECT** : **TRI-CITY AND COUNTY COOPERATIVE PLANNING GROUP**  
**"SOLANO OPEN SPACE"**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

The last Tri-City and County Cooperative Planning Group scheduled for March 10, 2014 was canceled due to lack of quorum. The next regularly scheduled meeting is June 9, 2014. Solano County Planning Staff is working to reschedule the March 10 meeting sooner and looking at possible dates at the end of March.



**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Mayor Patterson  
Council Member Hughes

**FROM** : City Manager

**SUBJECT** : **VALERO COMMUNITY ADVISORY PANEL (CAP)**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

Attached are draft minutes from the December 5, 2013 meeting. The CAP meets quarterly at 6:30 p.m. at the refinery at 610 Industrial Way. The next meeting is scheduled for Monday, March 24, 2014.

Attachments:

- Draft Minutes from December 5, 2013



**Valero Community Advisory Panel (CAP)**  
**DRAFT -- Summary Meeting Minutes**  
**December 5, 2013**  
**Valero East, Conference Room B**

**CALL TO ORDER**

The meeting was called to order at 6:30 p.m.

The following attended:

**CAP Members**

Tom Gavin	Community at Large
Mark Hughes	Benicia City Council
Marilyn Bardet	Good Neighbor Steering Committee

**Valero CAP Representatives & Additional Valero Staff**

Kevin Lassahn	Director, Refinery Operations
Sue Fisher Jones	Public Affairs Manager
David Adam	HR Specialist
Don Cuffel	Environmental Engineering Manager
Debbie Menzel	Complex 2 Manager
Brian Fien	Health & Safety Specialist
Alysia Porter	Assistant to Vice President & General Manager

**Others in Attendance**

Elizabeth Patterson	Mayor, City of Benicia
Mario Giuliani	Economic Development Manager, City of Benicia
Jim Lydon	Fire Chief, Benicia Fire Department, City of Benicia
Larry Fullington	

**Safety Briefing – Sue Fisher Jones**

- Gave emergency instructions and location of exits and restrooms.

**Approval of Agenda**

Agenda approved.

**Approval of Minutes**

Summary minutes from the August 29, 2013 CAP meeting were approved.

**General Refinery Update – Kevin Lassahn**

- Operations Overview - Refinery operations are stable and meeting production targets. Major focus for first quarter 2014 is a safe, on schedule, and environmentally compliant turnaround.
- Safety - The refinery reported 1.5 years without a lost time injury. The total injury recordable rate is 0.2, well below industry standards. This single employee recordable injury in 2013 was a twisted ankle, but it did not result in time away from work. Contractors continue to work safely with only one recordable injury in 2013 and a total recordable injury rate of less than 0.2.
- VPP Recertification - The refinery completed an extensive, week-long Cal/OSHA audit in September as part of the Voluntary Protection Program Star Site recertification process. The refinery expects to receive recertification in early 2014. This will be the second recertification since receiving the VPP Star Site status in 2006. Only two refineries in California have earned this designation; both are Valero refineries.

- Oil Spill Response Table Top Drill - The refinery held a one-day table top oil spill drill in November with city, county, state and federal agency participation. The drill scenario was considered a “medium” event, officially known as a “maximum most probable” spill. A one-day training session was held for participants the day prior to the drill.
- Environment - We continue to demonstrate reductions in environmental incidents and currently at 60% of last year’s numbers. Citizen complaints year to date are also lower by 40% over last year.
- Business Environment - Third quarter has been challenging regarding income, and the crude-by-rail project is one of the major investments and options to improve the economics of the refinery in an over-supplied market.
- Crude by Rail Project - Continue to work with the city staff and their environmental consultant to complete the draft EIR, hoping to have the EIR completed by early January. Following the process of the Planning Commission review and approval and potential City Council review and approval, we expect to begin construction.
- First Quarter 2014 Turnaround - Turnaround maintenance on six process units will begin February 2014. Biggest scope of work will be the Coker unit. Estimated time is 40 days, with an approximate cost of \$43MM, and over 330,000 man hours of work. Peak contractor headcount will reach 900 per day. The refinery received our highest score ever from AP-Networks, an industry leader in Turnaround work process assessments.
- Commitment to Excellence in the Community – The refinery received a 2013 Spirit of Solano Award, representing the Benicia Chamber of Commerce. The target for United Way donations was \$375,000, and our **employees raised \$435,593 - \$60,000+ over the goal**. And with the company match of \$217,797, the **total amount contributed to United Way was \$653,390**. The Sporting Clay Invitational also brought over \$55,000 for the Food Bank of Contra Costa and Solano Counties. In October, the Benefit for Children Golf Classic grants breakfast was held at the Veterans Hall in Benicia. The refinery distributed \$375,000 to 28 children’s charities.

**Off the Job Safety & Wellness Committee - David Adam**

- An overview of the Benicia Refinery’s off the job safety and wellness committee was presented.

**Flue Gas Scrubber - A Retrospective - Don Cuffel & Debbie Menzel**

- A presentation of the flue gas scrubber construction, operations, and environmental benefits was given.

**Other**

- For the next CAP meeting, a potential topic mentioned was post turnaround results.

**Adjourn**

- The meeting adjourned at 8:35 p.m.

**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORT**

**DATE** : March 11, 2014

**TO** : Mayor Elizabeth Patterson  
Council Member Christina Strawbridge  
Council Member Mark Hughes

**FROM** : Youth Action Coalition

**SUBJECT** : **YOUTH ACTION COALITION**

The Coalition last met on February 26, 2014. Special guest Annette Balter, Solano County Public Health Specialist, gave a power point presentation on the Healthy Stores-Healthy Community. This relates to the retail store survey that was conducted state and county wide during the summer. The survey results will be released in the next few weeks.

April 26<sup>th</sup> is the next Prescription Drug Take Back event from 10:00-2:00 p.m.

Recent alcohol compliance check had 100% in compliance.

Update was given regarding the Every 15 Minutes event at Benicia High School on April 8-9.

The next Coalition meeting is March 26<sup>th</sup>.



**AGENDA ITEM  
CITY COUNCIL MEETING: MARCH 18, 2014  
COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014  
**TO** : City Council  
**FROM** : Mayor Patterson  
**SUBJECT** : **ABAG/CAL FED TASK FORCE/BAY AREA WATER FORUM**

The following information is provided for your committee report at the March 18, 2014 City Council meeting.

The Bay Area Water Forum's last meeting was held on March 26, 2012.

This was the last meeting of the Bay Area Water Forum for 2012, due to a lack of funding.



**AGENDA ITEM**  
**CITY COUNCIL MEETING: MARCH 18, 2014**  
**COUNCIL MEMBER COMMITTEE REPORTS**

**DATE** : March 10, 2014

**TO** : Mayor Patterson  
Council Member Hughes  
Council Member Schwartzman

**FROM** : Assistant City Manager

**SUBJECT** : **SOLANO COUNTY TRANSIT (SolTrans) BOARD MEETING**

The following information is provided for your committee report at the March 18, 2014 Council meeting.

The Solano County Transit (SolTrans) Joint Powers Authority held a regular meeting on February 26, 2014 in the City of Vallejo Council Chambers. The Executive Report for the February 26, 2014 meeting is attached.

The next regular meeting of the SolTrans Board is scheduled for Thursday, March 20, 2014 at 4:00 p.m. and will be held in the City of Benicia Council Chambers. The Agenda and Executive Report for this meeting were not available as of the date of this report.

Attachments:

- February 26, 2014 Executive Report





**TO:** BOARD OF DIRECTORS  
**PRESENTER:** MONA BABAUTA, EXECUTIVE DIRECTOR  
**SUBJECT:** REPORT FROM THE EXECUTIVE DIRECTOR  
**ACTION:** INFORMATIONAL

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The following provides an overview of more significant issues addressed by your staff since the January 16, 2014 Board meeting:

**FINANCE AND ADMINISTRATION:**

- **FTA Technical Review:** FTA has hired a consultant to provide a technical review for SolTrans during the first week of March, and staff is beginning to prepare for this. According to FTA staff, this is a “friendly” gesture to help prepare my staff and the agency for our first Triennial Review (for all intents and purposes, a FTA audit), which should occur next year.
- **FY 2014-15 Budget Process:** Staff is already beginning the FY 2014-15 budget process. Per the SolTrans Budget Policy, the draft budget will go to the Board in April for comment, and the final budget will be presented in May for adoption. In addition, the 10-Year Budget Outlook will be presented by April.
- **RM2 Funding for the SolTrans Curtola Park and Ride Hub:** The Board is being asked to approve a request for \$8,708,948 in RM2 funding for construction under Agenda Item 7d, and increase the FY 2013-14 Budget accordingly. This funding will allow staff to begin construction, which is projected to start in June 2014.
- **Construction Projects (Transit O&M Facility at 1850 Broadway & SolTrans Curtola Park and Ride Hub):** Both of these projects are making substantial progress. Under Agenda Item 7d, the Board is being asked to take a series of actions to move the SolTrans Curtola Park and Ride Hub project to construction. With regards to the Broadway facility, a RFP for Construction Management Services has been issued, and staff plans to ask the Board in March to award a contract and authorize the issuance of an invitation for bids to move this project to construction as well.

**OPERATIONS:**

- **Mare Island Report:** Staff is providing a higher level overview of Mare Island and travel behavior of the respondents to the Mare Island survey under Agenda Item 11. It is important to note that staff is not making a recommendation on service to/from Mare Island at this time. Instead, the potential for service on the island will be included in the larger System Analysis and Restructuring effort, which is underway and involves evaluating our fixed routes from a

holistic, system-wide perspective to maximize service output, reliability, efficiency, and ridership within very limited financial constraints.

- Schedule Changes to Routes 1 and 3: Since the last Board meeting, staff has conducted outreach to the public on the proposed schedule changes on Routes 1 and 3, in order to improve the on-time performance of Route 1. Now, the Board is being asked to authorize staff to implement the changes under Agenda Item 9.

**EXTERNAL AFFAIRS:**

- The Public Outreach Report under Agenda Item 14 outlines SolTrans' major outreach efforts since the January Board Meeting.
- I will be meeting with the Solano Association of Realtors on Wednesday, February 26, 2014, at 8:30 a.m., to give approximately 30-40 realtors an overview of SolTrans' services. The meeting will be held in Vallejo.

Attachment:

- A. SolTrans Acronyms List of Transportation Terms



SOLTRANS ACRONYMS LIST OF TRANSPORTATION TERMS

Last Updated: March 4, 2013

<b>A</b>		MPO	Metropolitan Planning Organization
ADA	Americans with Disabilities Act	MTC	Metropolitan Transportation Commission
APC	Automatic Passenger Counter	<b>N, O, &amp; P</b>	
AVL	Automatic Vehicle Location System	NTD	National Transit Database
AVO	Average Vehicle Occupancy	OBAG	One Bay Area Grant
<b>B</b>		PAC	Public Advisory Committee
BAFO	Best and Final Offer	PCC	Paratransit Coordinating Council
BART	Bay Area Rapid Transit	PDT	Project Development Team
<b>C</b>		PDWG	Project Development Working Group
CalEMA	California Emergency Management Agency	PNR	Park & Ride
CALTRANS	California Department of Transportation	PPP (3P)	Public Private Partnership
CAM	Cost Allocation Model	PTAC	Partnership Technical Advisory Committee
CARB	California Air Resources Board	<b>R &amp; S</b>	
CBA	Collective Bargaining Agreement	RFP	Request for Proposals
CCC	Contra Costa County Connections	RM2	Regional Measure 2 Funds
CHP	California Highway Patrol	SAFETEA-LU	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users
CMAQ	Congestion Mitigation & Air Quality Program	SNCI	Solano Napa Commuter Information
COV	City of Vallejo	SR2T	Safe Routes to Transit
CTC	California Transportation Commission	S RTP	Short Range Transit Plan
CTSGP	California Transit Security Grant Program	STA	Solano Transportation Authority
CTAF	California Transit Assistance Fund	STAF	State Transit Assistance Fund
<b>D</b>		STIP	State Transportation Improvement Program
DAR	Dial-a-Ride	STP	Surface Transportation Program
DBE	Disadvantaged Business Enterprise	<b>T</b>	
DOT	Department of Transportation	TAC	Technical Advisory Committee
<b>E &amp; F</b>		TCP	Transit Capital Priorities
FAST	Fairfield and Suisun Transit	TDA	Transportation Development Act
FHWA	Federal Highway Administration	TIF	Transportation Investment Fund
FTA	Federal Transit Administration	TIP	Transportation Improvement Program
FY	Fiscal Year	TLC	Transportation for Livable Communities
<b>G, H, I, &amp; J</b>		TMA	Transportation Management Association
GFI	Gen-fare Industries Farebox	TMP	Transportation Management Plan
GP	General Public (as in GP Dial-a-Ride)	TMS	Transportation Management System
GPS	Global Positioning System	<b>U, V, W, Y</b>	
HOV	High Occupancy Vehicle	UA	Urbanized Area
IFB	Invitation for Bid	VMT	Vehicle Miles Traveled
IPR	Initial Project Report	VTC	Vallejo Transit Center
ITF	Intercity Transit Funding	WETA	Water Emergency Transportation Authority
JARC	Job Access Reverse Commute	YTD	Year to Date
JPA	Joint Powers Authority		
<b>L &amp; M</b>			
MAP-21	Century Moving Ahead for Progress in the 21st Century		
MCI	Motor Coach Industries		
MOU	Memorandum of Understanding		
MOV	Multiple Occupant Vehicle		

