

To: Honorable Mayor and Council Members

From: City Manager

Date: July 1, 2009

Subject: FY 2009-10 & FY 2010-11 Adopted Budgets

On June 30, 2009, following four Budget Study Workshops, the City Council adopted, upon recommendation of the City Manager, budgets for fiscal years 2009-10 and 2010-11. The adopted budgets are ambitious and challenging; ambitious because substantial capital projects are included at a time of great fiscal stress; challenging because service expectations remain unchanged in spite of great personnel and material resource reductions.

Overall Budget Summary:

As noted, Budget resources are constrained given the economic downturn. Nonetheless, a strong fiscal position is maintained and services are sustained, although there may be some “pinches” from the increasing impacts of the on-going hiring freeze.

Budget Summary - The Numbers				
Description		Adopted* 2008-09	Adopted 2009-10	Adopted 2010-11
All Funds Expenditures	\$	91,685,720	69,860,000	66,243,660
% Change		32%	-24%	-5%
General Fund Expenditures	\$	34,072,060	32,992,000	33,078,710
% Change		2%	-3.2%	0.2%
GF Reserve %	\$	20.2%	20.1%	20.2%
Staffing		234.5	221.0	218.0
%Change	\$	2%	-5.80%	-1.40%

*Budget total at time of revising 2nd year of two-year budget, August 19, 2008. These totals have not otherwise been used in the budget document; instead, the December 2008 totals have been used reflecting mid-year budget reductions. The budget change from one year ago, prior to mid-year cutbacks, provides a clearer picture of the reductions reflected in this budget.

The above summary notes the General Fund expenditures will drop 3.2% from FY 08-09. This reduction includes savings from an on-going hiring freeze that will reach 16.5 positions in the 2nd year of the budget.

Budget Summary – Qualitative	
•	Balanced budget
•	20% reserve maintained
•	Service levels maintained
•	No lay-offs or furloughs
•	Substantial capital projects
•	Reduced staffing and related savings from hiring freeze
•	Operating budget cuts
•	Cuts to ISF contributions (capital replacement funds)

The all funds budget drops \$21 million (24%) in the first budget year due to a smaller capital program in the Water Division. A substantial, multi-million dollar water system improvement project was completed in the previous fiscal year including a 3 million gallon fresh water storage tank.

In summary, the adopted budget ensures that current service levels will be maintained, employees' jobs will be protected and a strong capital projects program will be pursued in spite of the economic downturn.

Capital Projects:

Included in the two year plan of capital expenditures are the following key projects:

Community Center Phase-1: \$650,000 is appropriated for renovation of the southeasterly wing for Girls and Boy Scout activities, as well as recreation programming. Authorization to seek bids for phase-1 will be requested in September or October upon the completion of plans and specifications. Remaining phases (2-5) will be considered at that time as well, although it is not anticipated funding beyond Phase-1 will be available.

Library Basement: \$900,000 is appropriated for constructing improvements to the unfinished 8,000 square foot basement. This will permit relocation of Library staff spaces to the basement from the ground floor, development of a theatre-type space for large group meetings and development of conference room space in addition to book storage. Moving office-type uses from the ground floor to the basement will free-up space for conference facilities, space for the Friends of the Library sales, and space for more books and individual reading or study.

Fire Station 12 Improvement Project: \$265,000 is appropriated for remodeling of the Hastings Dr. station. Changes include separation of individual sleeping areas, reconfiguration of space to accommodate a training area and an additional bathroom.

City Hall Energy Efficiency Improvement Project: \$95,000 is appropriated to begin energy efficiency improvements including window replacement, insulation and ceiling fans, as well as ADA improvements to public counter areas. Additional funding will be requested from the Valero VIP Settlement-2008 fund to increase project funding to \$250,000.

Pool House Roof Replacement Project: \$250,000 is appropriated to replace the leaky and damaged roof, supporting structural elements and related ADA improvements.

Street Resurfacing: \$1,290,000 is appropriated from Gas Tax and Prop. 42 funds. Streets will be resurfaced with asphalt overlays and slurry sealing in accordance with the Pavement Management Program. The current State Budget contest may impact funds available. It's anticipated that a project not less than \$900,000 is possible with funds available at the start of FY 2009-10.

State Park Road Bridge: \$4,275,000 is appropriated for construction of the pedestrian/bike bridge expansion of the existing vehicle crossing of US 780. This project will be bid in the late summer of 2009.

Benicia High School Traffic Signal/Traffic Calming Project: \$800,000 is appropriated for pedestrian and bicycle safety and mitigating congestion at the entrance to the High School.

East 2nd Street Overlay: \$400,000 is appropriated for an overlay of the northeasterly end of East 2nd Street from Lake Herman Rd. to Industrial Way.

Industrial Way Reconstruction/Drainage Improvement Project: \$550,000 is appropriated for this project.

Fiscal Situation:

The City finds itself in the midst of the greatest economic downturn since the Great Depression. Unemployment in California has reached 11.5%. Housing prices have plummeted in Benicia, and even more in the rest of California. Yet, Benicia's revenues remain relatively strong. Property taxes, the City's largest revenue source, while declining almost everywhere else, are estimated to increase overall by about 1% in the first year and be flat for the 2nd year. Sales taxes, the second largest source of revenue, are estimated to increase 1% the first year and 3% in the 2nd year. Nonetheless, total revenues will, overall, be off by 4% from the figures adopted in August 2008.

Expenditures in the General Fund have been reduced by a little more than 3.2% from adopted FY 08-09 Budget. This includes a 2% estimated increase in compensation levels for staff. Operating expenditures are reduced 10% from FY 08-09. As noted, the reduced financial resources and the hiring freeze will stress the delivery of services.

As we look beyond the two-year budget, finances are not expected to be much better three years from now. Accordingly, maintenance of the hiring freeze throughout the two-

year period has been recommended and approved. Additionally, careful execution of capital spending will be necessary to assure we do not spend monies that may not materialize. Staff will present a capital spending schedule within the next 30 days for Council review and comment.

Budget Balancing:

Balancing the General Fund budget was difficult. The major elements of the balancing plan are as follows:

1. Hiring Freeze (estimated to save \$1.3 million in the first year and \$1.7 million in the 2nd year).
2. Internal Service Funds (reducing contributions \$900,000 per year).
3. Departmental Operating Expenses (reducing appropriations by 10% or about \$700,000 per year).

While the internal service funds will continue to maintain a \$1.7 million balance during the budget period, funds will not be accumulated consistent with the recommended schedule. While not precluding necessary equipment and vehicle replacement and facility repair in the next two-to-four years, continued shorting of these funds will begin to impact replacement needs thereafter, unless contributions are restored to normal levels.

Threats and Uncertainties:

As this message is prepared, the Governor and Legislature are still debating how to deal with a \$26 billion deficit. Proposals to take Property Taxes (up to \$1.3 million) and to take Gas Tax monies (\$460,000 per year) are in play. Should any of these measures be adopted, the City's adopted budget plan will need to be immediately revisited. If these monies are "borrowed", as they legally can be, staff will recommend maintaining the budget plan, as the monies must be paid back with interest within three years. This Constitutionally-protected promise, coupled with the City's \$6.5 million General Fund reserve, will enable the City to maintain the adopted budget plan without change. However, if the monies are "taken", the City Budget must be redrawn. Staff will ask Council to make appropriate adjustments without delay, if this occurs.

An additional threat is obviously the Economic Downturn. Should the situation further deteriorate, as opposed to the conventional wisdom forecast of a bottoming-out in late 2009 or mid-2010, staff will ask Council to consider appropriate adjustments. Council will be briefed in public session not less than quarterly on budget developments to assure corrections can be made quickly, as necessary.

Strategic Budget:

The Budget is an implementation measure for the City's Strategic Plan. The major expenditure commitments of this budget are based on the Strategic Issues and implementing Actions derived from the 10-month Strategic Planning process. Some highlights are these:

Strategic Issue No. 1: Protecting Community Health and Safety.

1. Maintaining public safety staffing levels: although three firefighter positions remain frozen, not less than the standard eight firefighters will be continuously on-duty during the two-year period and more often nine. Police staffing is funded at 100% staffing level.
2. Construction of Fire Station-12 Modernization Project (\$265,000).
3. Interoperability Communications JPA: anticipated ready for adoption in August 2009.
4. Police Station Modernization and Space Needs: \$30,000 is budgeted for improvements to the locker room and showers. The Police Chief's work program calls for a study of space needs and funding alternatives.
5. Community Alert Network: the Fire Chief's work program includes additional public education on the use of the CAN system.
6. Real-time Air Monitoring System: the Valero VIP Settlement-2008 funds are available for funding this activity (likely implementation in mid to late 2009).

Strategic Issue No. 2: Protecting and Enhancing the Environment.

1. Climate Action Plan Implementation: the CAP is scheduled for presentation to the Council in September 2009. Funds from the Valero VIP Settlement-2008 are available for various implementation measures such as alternative energy generation/acquisition. The AB811 Solar/Energy Efficiency Financing program will be one of the recommendations first pursued. The Sustainability Commission will review recommendations for programs and projects and make recommendations to Council.
2. Solid Waste Franchise: the new franchise will contain sustainable practices.
3. Green Buildings: the major capital projects of this budget, e.g., Community Center, Library Basement, Fire Station 12, will all be designed to LEED standards to the extent feasible and, at the minimum, be "green" in design.
4. Transit Consolidation: staff and a Council sub-committee are working with the City of Vallejo on consolidation of transit facilities and operations. Goals include obtaining economies and efficiencies, while making services more attractive and increasing ridership.

Strategic Issue No. 3: Strengthening Economic and Fiscal Conditions.

1. Benicia Industrial Park Telecommunications Infrastructure Needs Assessment: \$35,000 appropriated.
2. Priority Development Areas: funding will be sought for sustainable development for the Downtown PDA approved by ABAG/MTC earlier this year. An application has been submitted for the 2nd PDA surrounding a proposed transit center near L. Herman Rd. and the I-680 interchange.
3. E-Street Parking Lot Development Study: staff will be working with the community and City's developer, Olson Co., to explore a sensitive, sustainable development project for the E-St. lot that will retain public parking.
4. Arsenal Plan: it is anticipated the Plan will be ready for adoption by the end of 2009.

5. Tourism Project: \$100,000 in the first year and \$150,000 in the second year are funded for implementation of the Tourism Plan (expanded marketing, marketing consultant and TBID-formation assistance).
6. Benicia Main Street funding: increased \$35,000 per year to a total of \$152,500, given the reduced revenues from Main St. activities as they transition from the Waterfront Festival to a new signature event.
7. Maintenance of the General Fund 20% reserve: the reserve is maintained in the adopted Budget for both years.

Strategic Issue No. 4: Preserving and Enhancing Infrastructure.

1. Over \$6 million in street improvements including the State Park Road Bridge Ped/Bike improvement at Columbus Parkway and I-780 and over \$2 million in street resurfacing.
2. Benicia High School Traffic Signal: \$800,000 is appropriated for construction. The project will commence this month and be completed by the end of 2009.
3. Government Building Projects mentioned before (Fire Station 12, Community Center, Library Basement).
4. Pool Center Building Roof, Structural Elements and ADA modification: \$250,000 is appropriated.

Strategic Issue No. 5: Maintain and Enhance a High Quality of Life.

1. Capital Projects (Community Center, Library Basement, Pool Center Roof and ADA).
2. Arts and Culture Commission: new commission funded at \$20,000 per year.
3. Commanding Officers Quarters Occupancy Improvements: \$150,000 appropriated for HVAC and communications infrastructure necessary for Class-A office space.
4. Transitional Facility/Woman's Shelter: part of the Community Development division's work program includes use of CDBG funds to facilitate development of a transitional shelter at the City-owned residence on East I St. Benicia Community Action Council intends to operate the facility.
5. Human Services Funding: the Council funded community-serving, non-profit groups 15% higher than FY 08-09, given the additional needs for community assistance arising from the economic downturn. Total Human Services funding is \$176,035 per year.
6. Arts Funding: the Council increased arts-related community group funding by 4% from the 08-09 level. Total Arts group funding is appropriated at \$100,375 per year.
7. The Benicia Historical Museum was funded at 100% of FY 08-09 level (\$80,000 per year).

Conclusion:

The adopted budget, following four budget study meetings with extensive public participation, will enable the City organization to provide services in accordance with existing standards, barring extraordinary developments such as State transfer of its budget pain to the cities, or worsening of the economic downturn. Departments will be very

challenged as we progress into the two-year budget period, particularly as the grip of the hiring freeze tightens to 16.5 positions from the present 9.5 positions.

Capital projects will be exciting as they directly address the findings and conclusions of the Strategic Planning process and the Community Survey taken last fall. The investments to be made in public safety, streets and quality of life are ones the community wants the City to undertake with vigor.

Staff and Council have devoted a lot of time and energy to resolve issues and adopt the two-year budget. I wish to thank all involved, including the public that attended many meetings in the budget and strategic planning process. I especially wish to thank Finance Director Rob Sousa and Administrative Services Director Anne Cardwell, who served as co-budget officers. They led the effort to develop the budget and did an outstanding job.

Sincerely,

A handwritten signature in black ink that reads "Jim Erickson". The signature is written in a cursive, flowing style.

Jim Erickson
City Manager

Welcome Sign at City Park

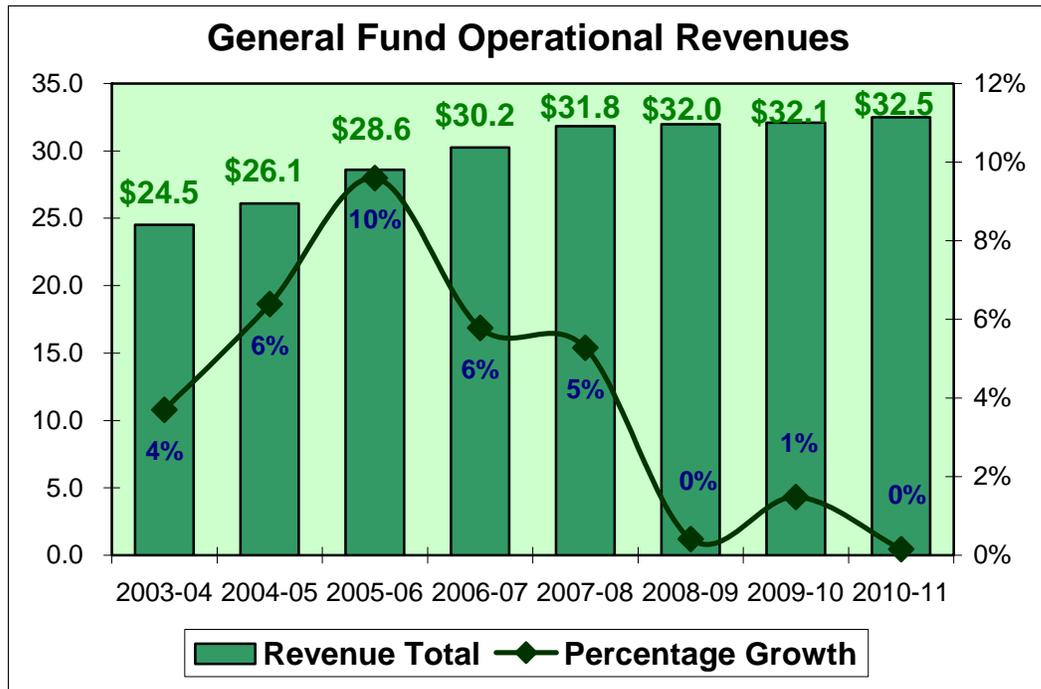


GENERAL FUND OVERVIEW

The following pages are included in the Budget Document to allow a more detailed picture of the City's main revenue and expenditure trends. During the course of the last year, these main indicators have experienced large fluctuations in the face of rapidly changing economic climates and it has been very difficult to predict the outcome from quarter to quarter. Nevertheless, the following will provide brief highlights of each, especially those in the General Fund.

The total General Fund revenues for the past six years and the adopted revenues for the next two years are listed below. As you can see, the revenues have stabilized considerably since our last few budget reviews. In December we were experiencing a number of steep declines that have reversed their trend in March, April and early May. The General Fund revenues are forecast to have a 1% growth rate in FY 2009-10 and almost no growth in FY 2010-11.

Chart 1.

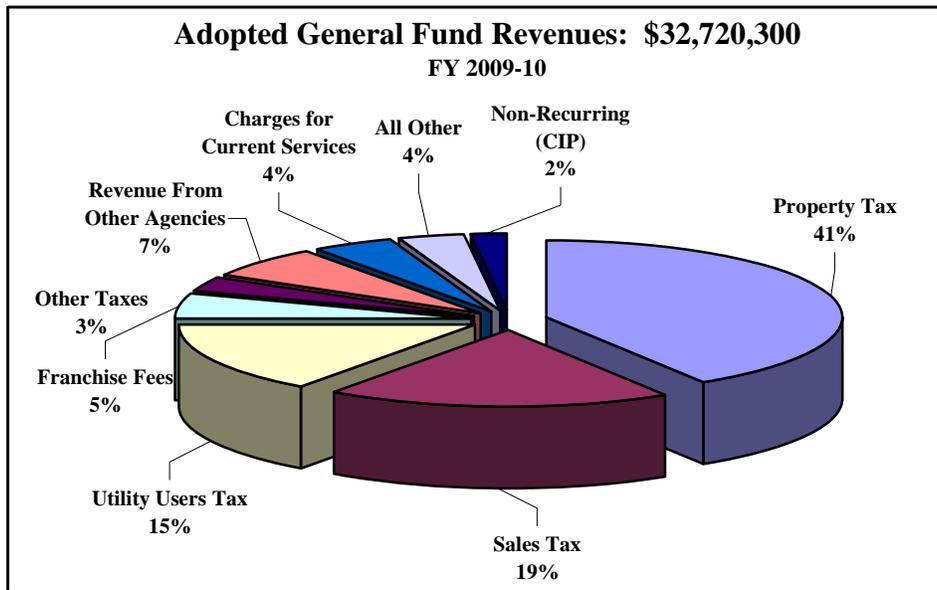


Category	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Amended 2008-09	Adopted 2009-10	Adopted 2010-11
Property Tax	10,502,270	11,348,460	12,493,680	12,020,585	13,089,330	13,250,795	13,485,515	13,484,515
Sales Tax	4,017,725	4,346,105	5,136,960	6,048,985	6,456,440	6,146,435	6,131,840	6,333,430
Utility Users Tax	2,747,945	2,826,370	3,001,315	3,822,195	4,190,515	4,403,510	4,929,875	4,973,940
Franchise Fees	1,383,940	1,112,110	1,399,660	1,407,815	1,589,755	1,851,220	1,735,470	1,785,470
Other Taxes	770,530	1,091,400	1,221,665	1,268,800	1,038,480	979,660	1,023,000	1,078,680
Revenue From Other Ag	1,312,345	1,866,950	2,048,645	2,168,635	2,153,755	2,141,735	2,244,055	2,288,555
Charges for Current Ser	1,689,765	1,355,665	1,452,240	1,623,525	1,466,200	1,458,780	1,390,400	1,390,400
All Other	2,097,410	2,143,825	1,839,730	1,886,195	1,858,795	1,743,550	1,160,145	1,163,100
Revenue Total	\$ 24,521,930	26,090,885	28,593,895	30,246,735	31,843,270	31,975,685	32,100,300	32,498,090

The first year distribution of total General Fund revenues can be seen in *Chart 2.* below and the second year is shown in the following page in *Chart 3.* As you can see, property taxes and sales

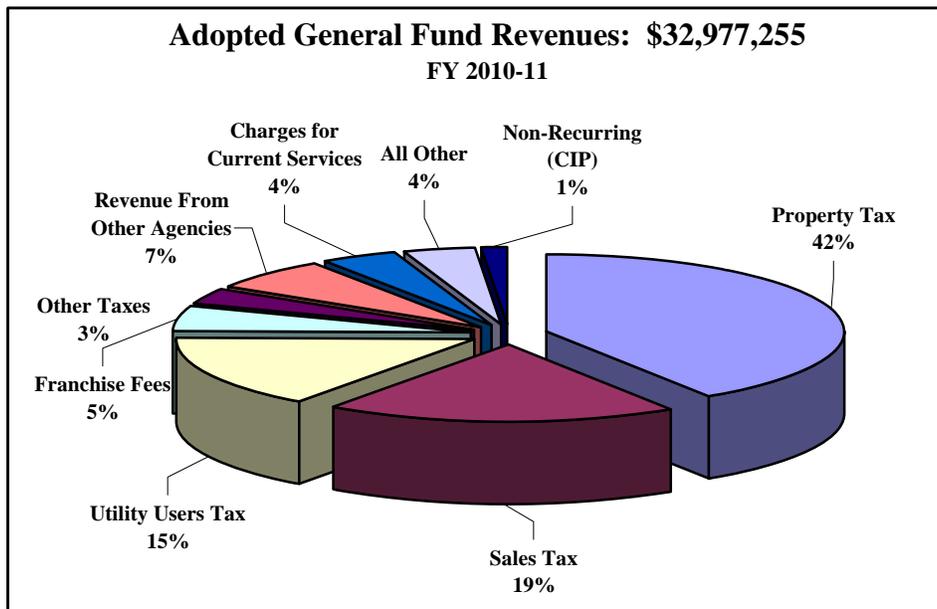
taxes comprise over 60% of General Fund revenues and are fluctuating widely during this economic recession.

Chart 2.



Category	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Amended 2008-09	Adopted 2009-10	Adopted 2010-11
Operating Revenue	\$ 24,521,930	26,090,885	28,593,895	30,246,735	31,843,270	31,975,685	32,100,300	32,498,090
Non-Recurring	211,040	2,264,870	825,250	2,140,390	1,358,625	1,781,680	620,000	479,165
Total Revenues	\$ 24,732,970	28,355,755	29,419,145	32,387,125	33,201,895	33,757,365	32,720,300	32,977,255

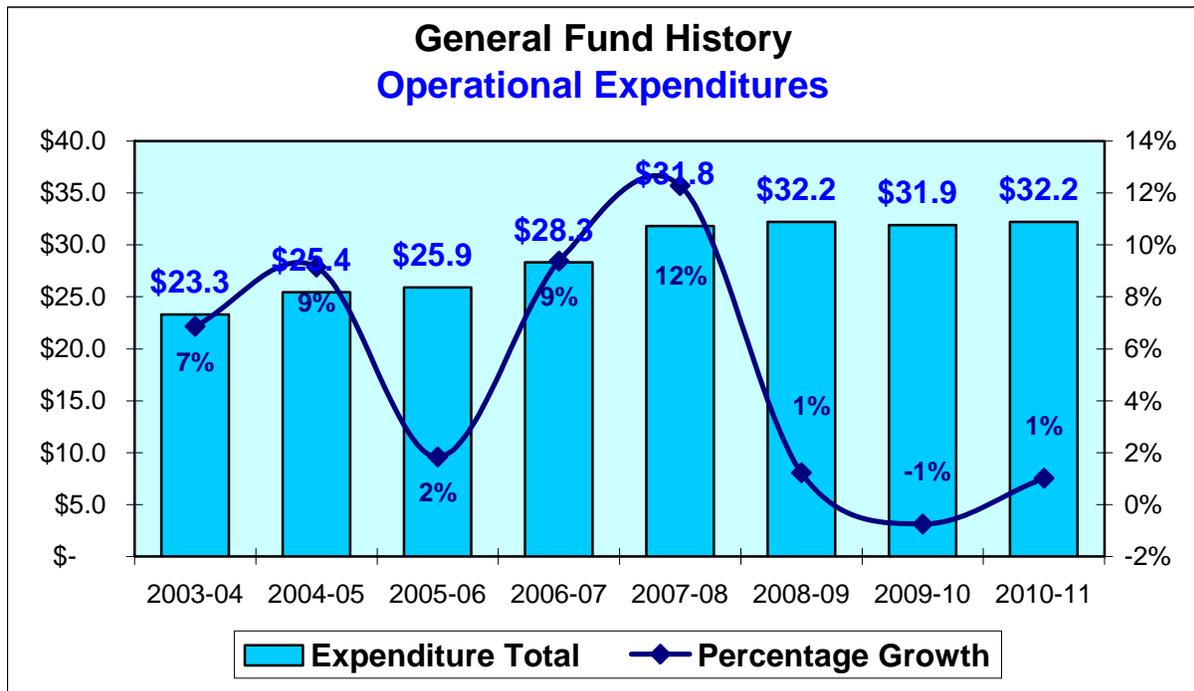
Chart 3.



The General Fund Operational Expenditures have followed a similar path with revenues, due to the Balanced Operating Budget Policy. *Chart 4.* below shows that the adopted operating budgets

for the next two fiscal years will exactly match revenues. This was a very difficult task, as early budget forecasts indicated an 8% gap between revenues and expenditures totaling \$2.4 million each year. The exact match was accomplished by extensive budget reductions, followed by final adjusting contributions to the Internal Service Funds. These include the Facility Maintenance Fund, the Vehicle Replacement Fund and the Equipment Replacement Fund. The shortfall for all three amounted to approximately \$818,000 in FY 2009-10 and \$970,000 in FY 2010-11.

Chart 4.



General Fund Adopted Operating Expenditures

Category	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Amended 2008-09	Adopted 2009-10	Adopted 2010-11
Administration	2,340,465	2,674,765	2,396,535	2,644,375	2,603,720	2,898,190	2,948,735	3,044,250
Police	5,630,985	6,348,055	6,611,815	7,293,635	8,026,425	8,125,060	8,458,590	8,659,670
Fire	4,457,240	5,013,130	5,772,525	6,203,785	6,899,210	6,961,220	7,157,220	7,311,810
Community Dev.	1,036,635	1,142,985	1,166,155	1,227,030	1,433,840	1,487,550	1,433,985	1,477,985
Public Works	1,911,845	2,142,435	1,661,840	1,774,765	1,956,655	2,086,645	1,902,495	1,934,260
Library	927,390	955,795	1,013,665	1,144,595	1,209,775	1,273,790	1,269,695	1,232,770
Parks & Recreation	3,206,675	3,479,315	3,977,935	4,366,800	5,268,170	5,443,905	5,204,930	5,318,015
All Other	3,790,810	3,677,350	3,301,880	3,677,000	4,413,865	3,946,905	3,477,840	3,206,440
Expenditure Total	\$ 23,302,045	25,433,830	25,902,350	28,331,985	31,811,660	32,223,265	31,853,490	32,185,200

Charts 5, 6, 7, & 8 below display the category percentages for the General Fund.

Chart 5.

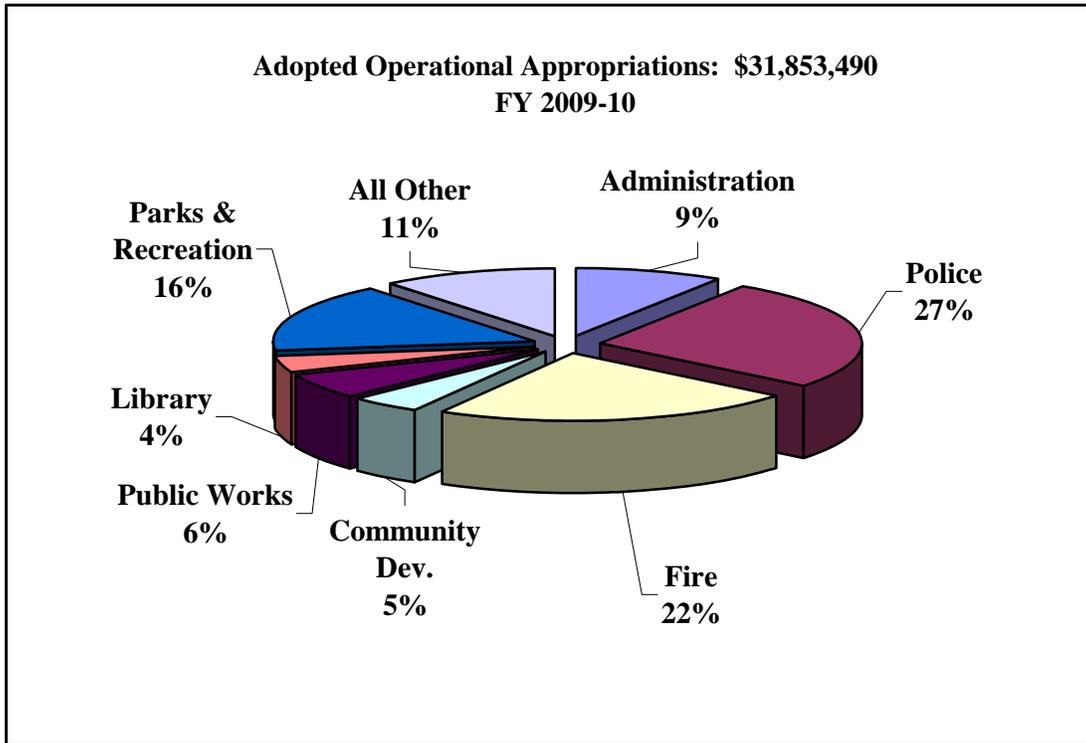


Chart 6.

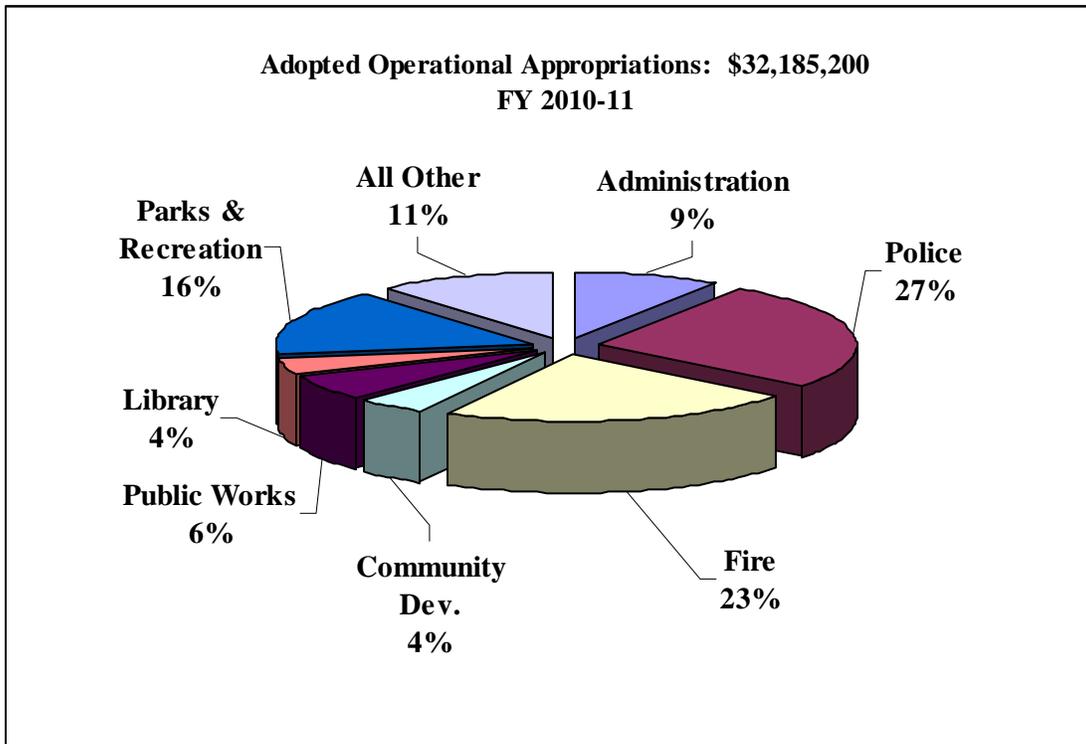
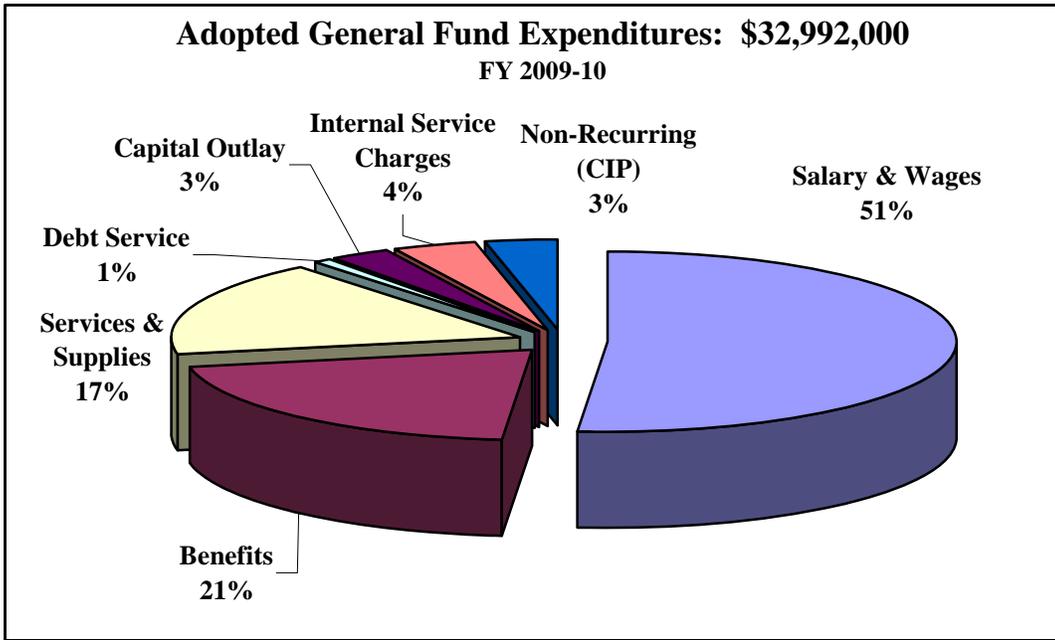


Chart 7.



Category	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Amended 2008-09	Adopted 2009-10	Adopted 2010-11
Salary & Wages	\$ 12,941,975	13,622,515	13,474,590	14,661,990	16,187,355	16,638,135	16,920,190	17,020,345
Benefits	3,550,020	4,955,235	5,025,480	5,577,030	6,368,550	6,791,590	6,844,040	7,074,190
Services & Supplies	5,644,425	5,942,665	5,465,990	5,842,965	6,366,135	6,326,625	5,638,770	5,685,620
Debt Service	0	53,040	206,000	0	364,730	289,325	260,000	260,000
Capital Outlay	1,082,230	860,375	472,960	922,405	900,890	983,370	965,170	993,185
Internal Service Charges	0	0	1,257,330	1,327,595	1,624,000	1,172,220	1,225,320	1,151,860
Non-Recurring (CIP)	1,107,550	1,558,615	2,108,835	1,754,520	1,580,235	4,057,475	1,138,510	893,510
Expenditure Total	\$ 24,326,200	26,992,445	28,011,185	30,086,505	33,391,895	36,258,740	32,992,000	33,078,710

Chart 8.

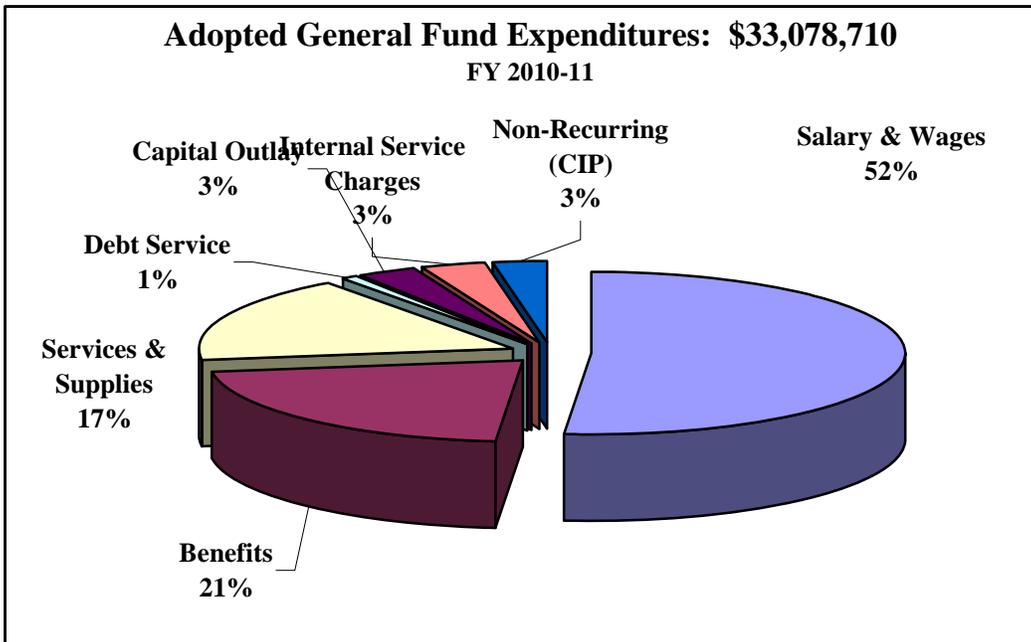
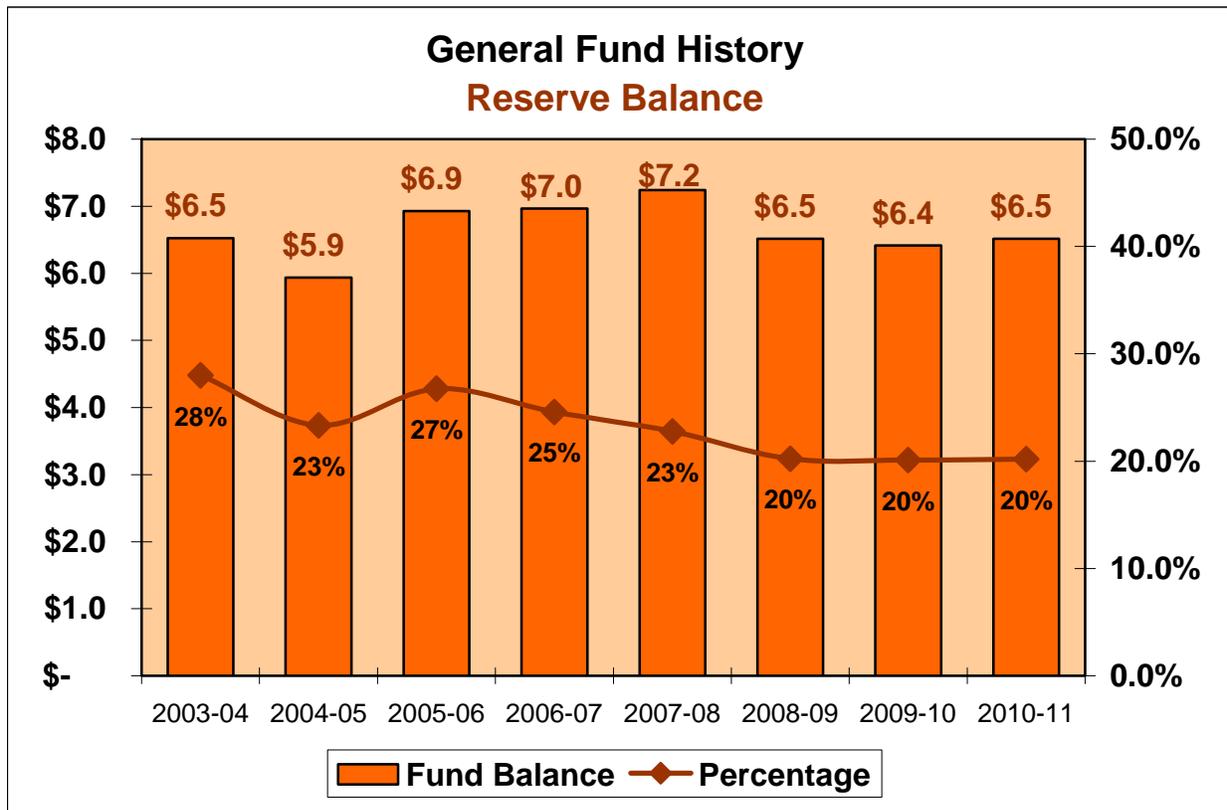


Chart 9. below shows the history of the Fund Balance Reserve and the maintenance of the 20% threshold in the adopted budget. By reducing the transfers to the Internal Service Funds, the goal of balancing the operations fund was achieved and, at the same time, allowed for a surplus above the 20% Fund Balance Reserve requirement. These funds have been adopted for the capital improvement projects mentioned in the City Manager’s budget transmittal.

Chart 9.



Undesignated Fund Balance Reserve

Category	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Amended 2008-09	Adopted 2009-10	Adopted 2010-11
Fund Balance	6,522,125	5,938,110	6,928,885	6,966,135	7,242,575	6,513,785	6,417,170	6,516,260
Percentage	28.0%	23.3%	26.8%	24.6%	22.8%	20.2%	20.1%	20.2%

MAJOR GENERAL FUND REVENUES

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

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

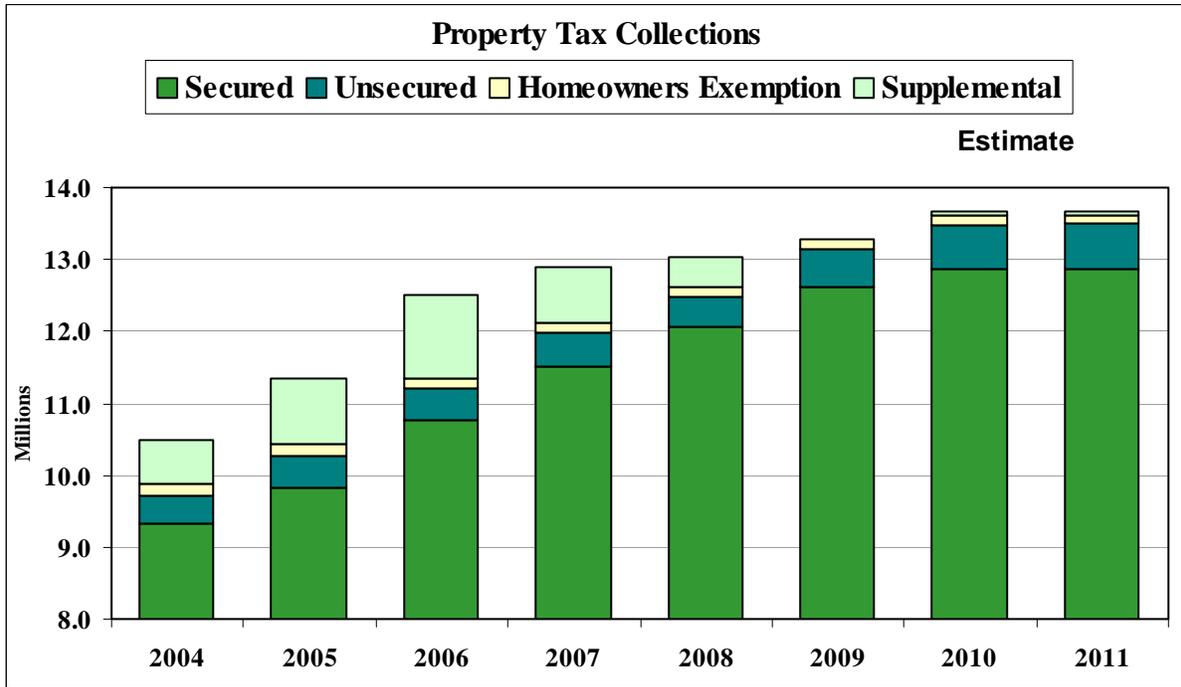
Starting in 92/93 the Legislature enacted a shift in property tax revenue statewide *away* from cities, counties and special districts, and *to* schools. Known as the Educational Revenue Augmentation Fund (ERAF) Shift, this helped the state balance its budget while meeting its obligation to schools under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

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

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

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

Chart 1. Property Tax Revenue

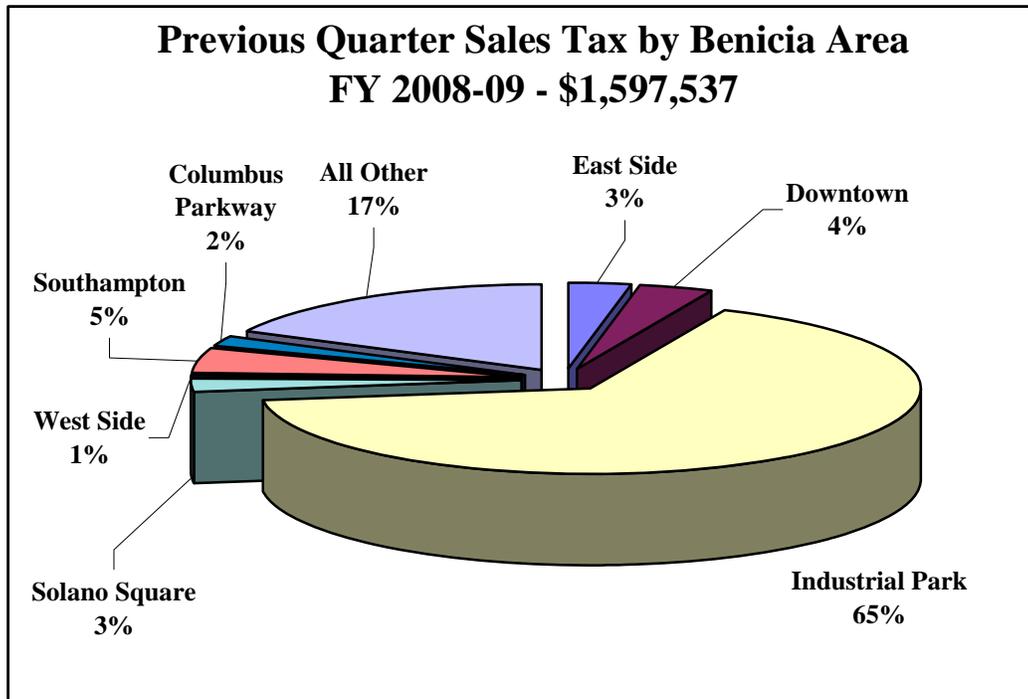


Property Tax Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Adopted 2010	Adopted 2011
Secured	9,324,970	9,836,240	10,757,240	11,508,270	12,059,220	12,625,190	12,778,460	12,766,185
Unsecured	392,620	436,460	440,765	466,310	428,705	514,970	613,605	625,880
Homeowners Exemption	150,710	147,395	142,565	133,005	124,235	128,130	128,130	128,130
Supplemental	633,975	928,360	1,153,110	774,070	421,990	26,155	50,000	50,000
Total	10,502,275	11,348,455	12,493,680	12,881,655	13,034,150	13,294,445	13,570,195	13,570,195
Growth Rate								
Secured	4%	5%	9%	7%	5%	5%	1%	0%
Unsecured	12%	11%	1%	6%	-8%	20%	19%	2%
Homeowners Exemption	-5%	-2%	-3%	-7%	-7%	3%	0%	0%
Supplemental	34%	46%	24%	-33%	-45%	-94%	91%	0%
Average Growth	5%	8%	10%	3%	1%	2%	2%	0%

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

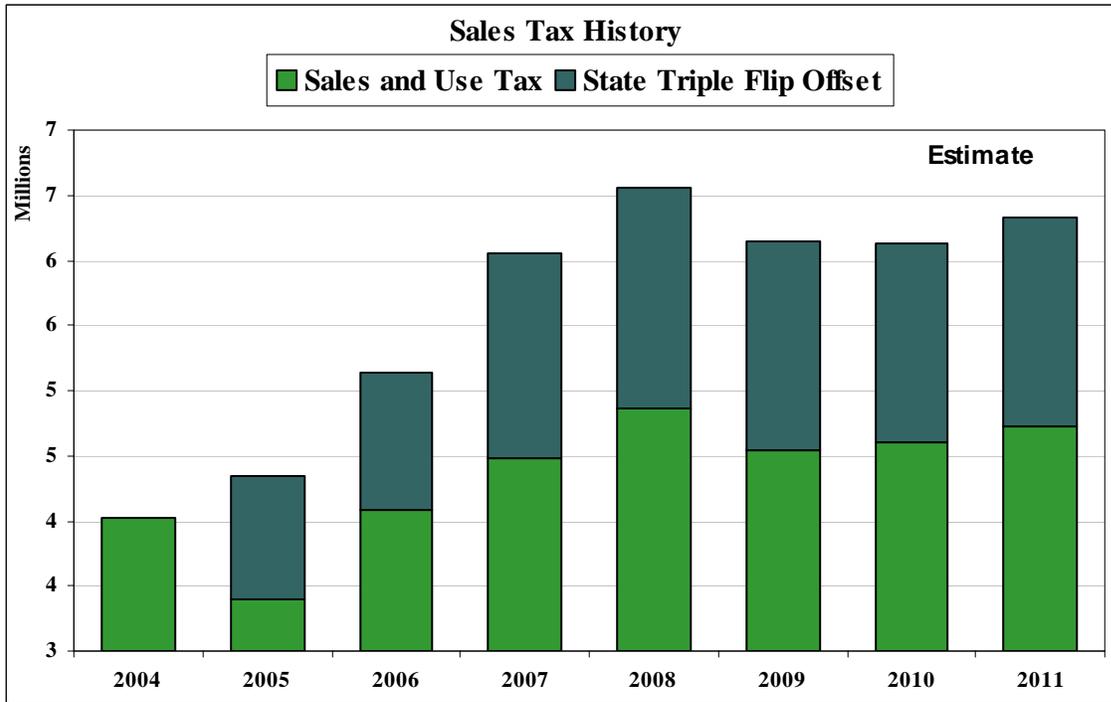
Benicia’s sales tax receipts vary widely from quarter-to-quarter, depending on the level of industrial sales activity, the largest sales tax sector. During the last two quarters, sales tax has increased substantially due to retooling projects in the Petro-Chemical Industry. The last quarter was the second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

Chart 3



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

Chart 4.

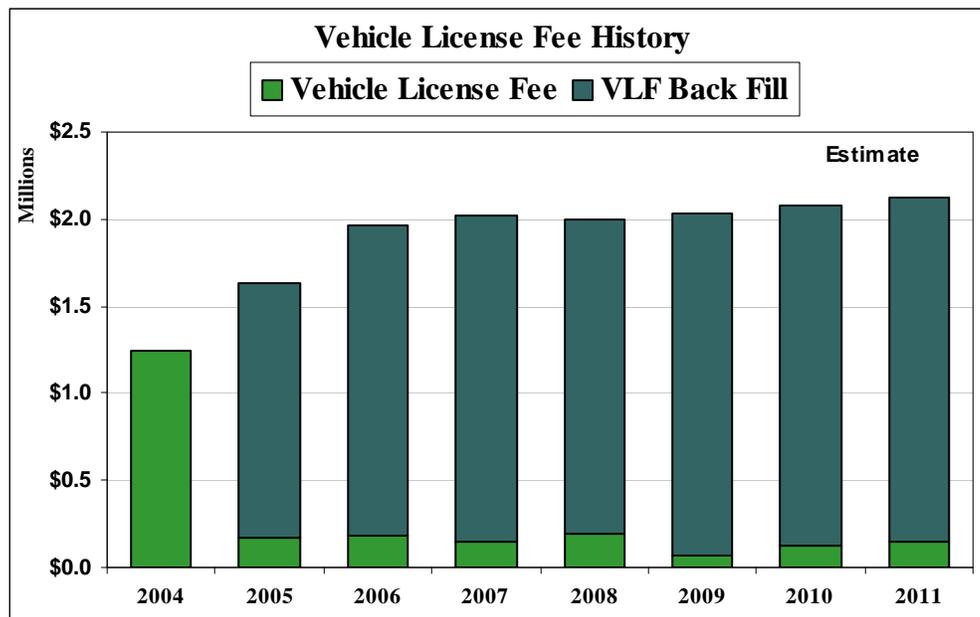


Sales Tax Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Adopted 2010	Adopted 2011
Sales and Use Tax	4,017,725	3,403,325	4,088,270	4,476,265	4,861,260	4,538,000	4,600,000	4,725,000
State Triple Flip Offset	0	942,780	1,048,690	1,572,720	1,695,180	1,608,435	1,531,840	1,608,430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

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

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

Chart 5.

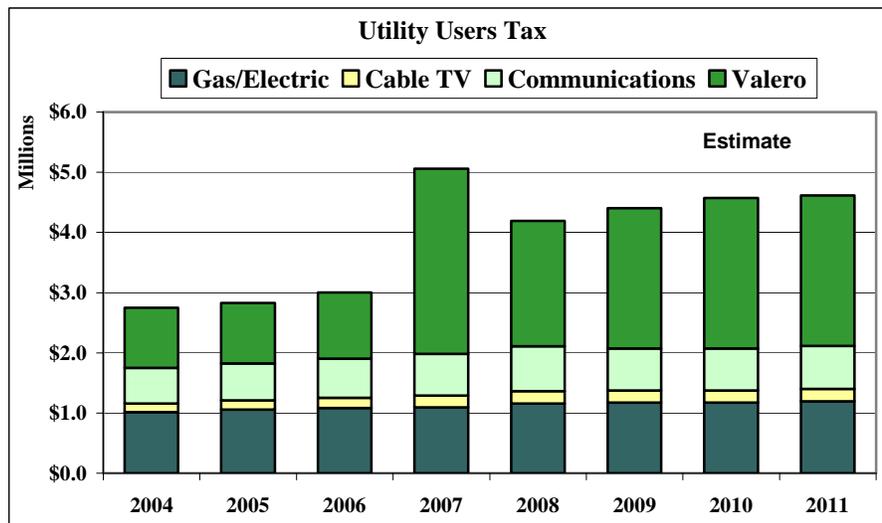


VLF Type	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Adopted 2010	Adopted 2011
Vehicle License Fee	1,240,625	176,015	188,320	147,625	196,630	65,225	125,000	150,000
VLF Back Fill	0	1,454,500	1,769,795	1,867,610	1,795,975	1,964,490	1,870,190	1,889,690
Total	1,240,625	1,630,515	1,958,115	2,015,235	1,992,605	2,029,715	1,995,190	2,039,690
Growth Rate								
Vehicle License Fee	-21%	-86%	7%	-22%	33%	-67%	92%	20%
VLF Back Fill			22%	6%	-4%	9%	-5%	1%
Average Growth			20%	3%	-1%	2%	-2%	2%

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

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

Chart 6.

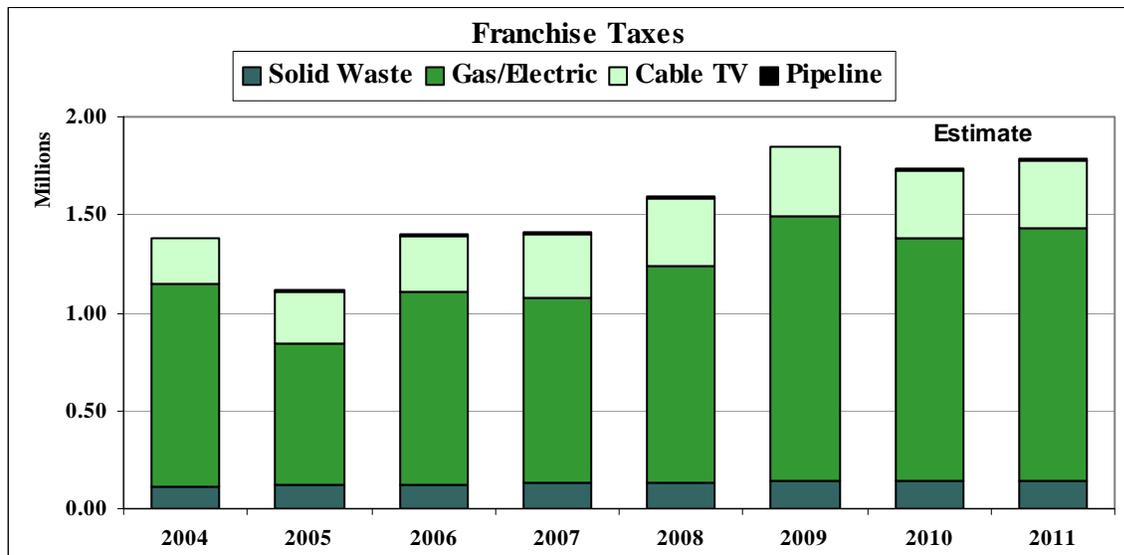


Utility Users Tax	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Adopted 2010	Adopted 2011
Gas/Electric	1,014,430	1,055,895	1,081,880	1,096,135	1,158,375	1,171,120	1,180,060	1,203,430
Cable TV	145,630	157,270	171,515	194,715	204,490	201,100	201,100	205,120
Communications	587,890	613,205	647,920	693,170	745,680	701,360	701,360	715,390
Valero	1,000,000	1,000,000	1,100,000	3,072,885	2,081,970	2,329,930	2,847,355	2,850,000
Total	2,747,950	2,826,370	3,001,315	5,056,905	4,190,515	4,403,510	4,929,875	4,973,940
Growth Rate								
Gas/Electric		4%	2%	1%	6%	1%	1%	2%
Cable TV		8%	9%	14%	5%	-2%	0%	2%
Communications		4%	6%	7%	8%	-6%	0%	2%
Valero		0%	10%	179%	-32%	12%	22%	0%
Average Growth		3%	6%	68%	-17%	5%	12%	1%

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

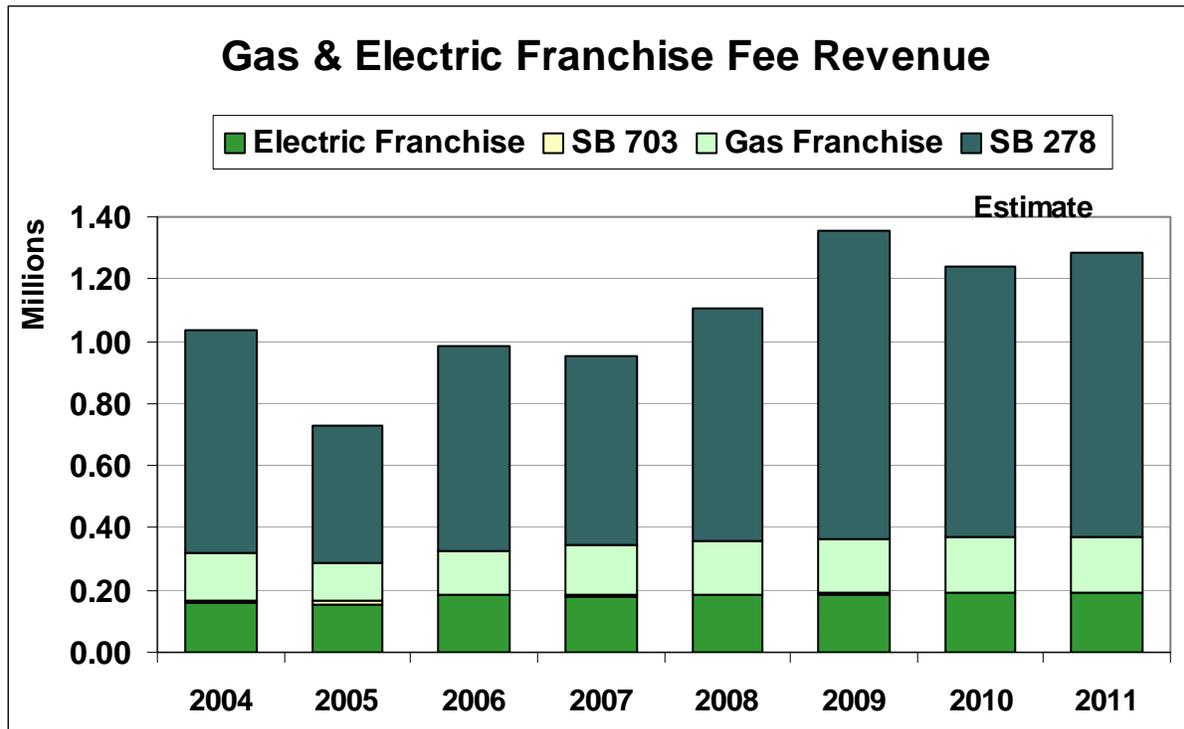
PG&E operates the Gas and Electric Franchise and transports gas and electricity from several wholesalers, in addition to it's own. The franchise is 2% of gross receipts and has improved through the years as commodity prices have increased, albeit at an uneven rate. One of the most difficult elements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

Chart 7.



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

Chart 8

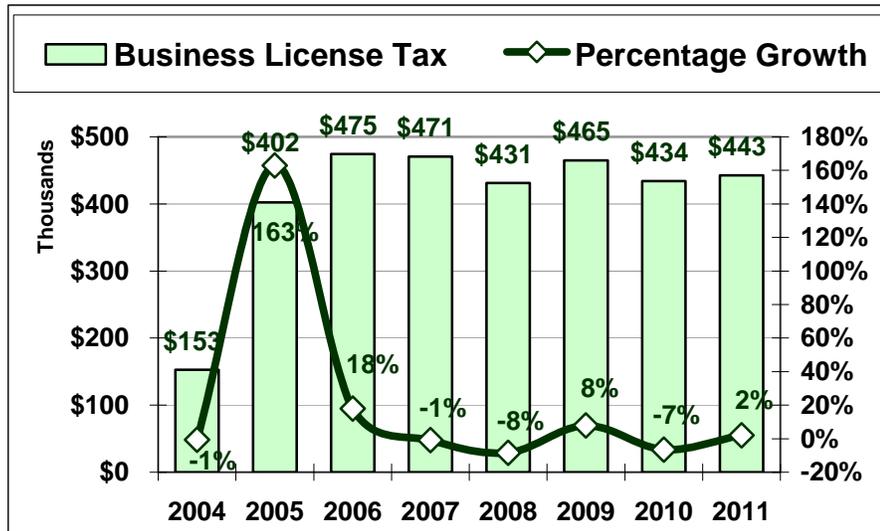


Fiscal Year	Electric Franchise		SB 703		Gas Franchise		SB 278		Total	
	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change	Amount Received	Percent Change
2004	162,081	-42.5%	3,689	32.0%	154,968	61.5%	711,904	116.2%	1,032,642	45.5%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

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

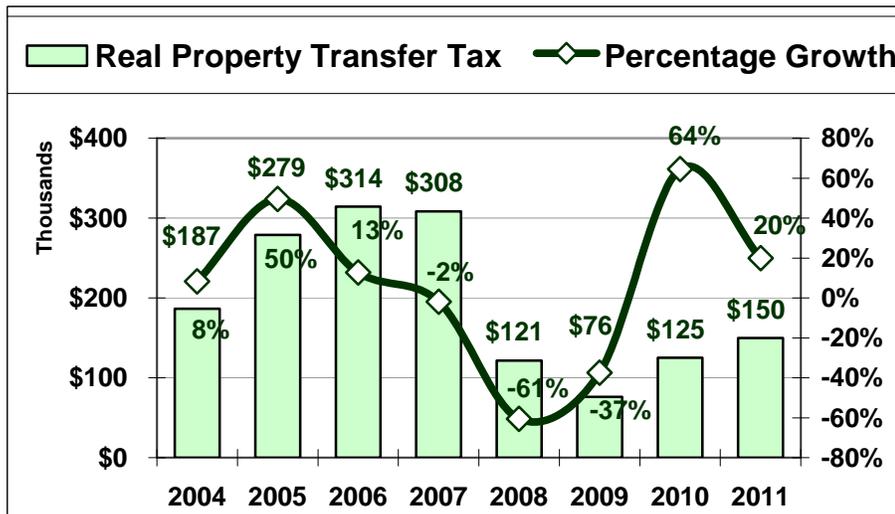
• **Business License Tax.** This tax is levied on firms doing business in Benicia. The tax is based on gross income and number of employees in three categories, Professional, Retail/Wholesale, and All Other. The tax was increased in 2005 by a vote of the citizens and included a new category for Multi-family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

Chart 9



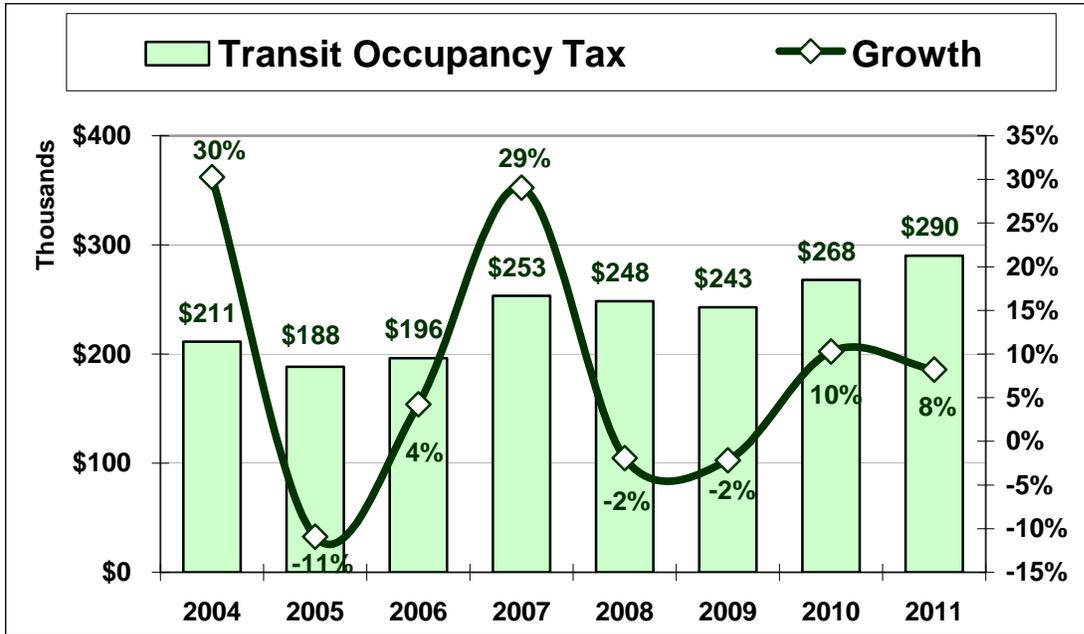
• **Real Property Transfer Tax.** Transfer of real property is subject to a tax of \$0.55 per \$500 of sales prices less encumbrances (0.11% rate). The City and Solano County each receive half of the revenue. The tax is collected by the County and is remitted to the City monthly. This is a relatively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

Chart 10



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

Chart 11



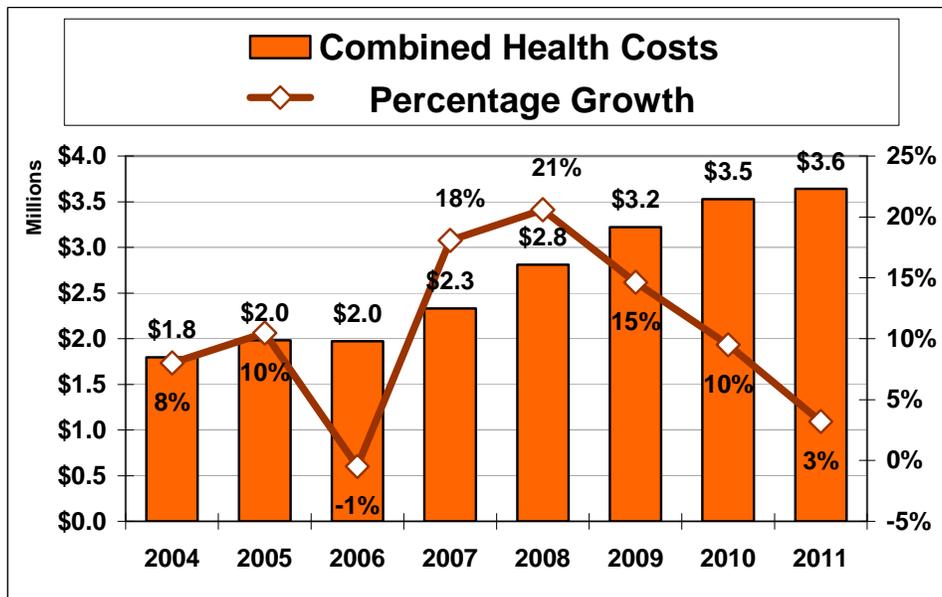
MAJOR GENERAL FUND EXPENDITURES

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

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

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

Chart 1



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

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

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

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

Chart 2

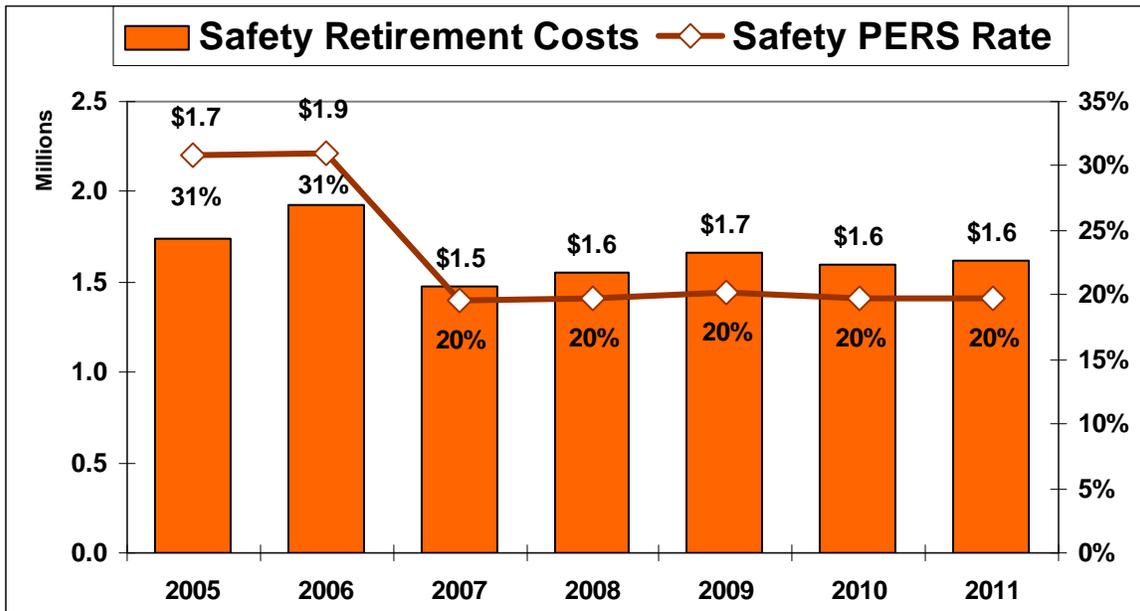
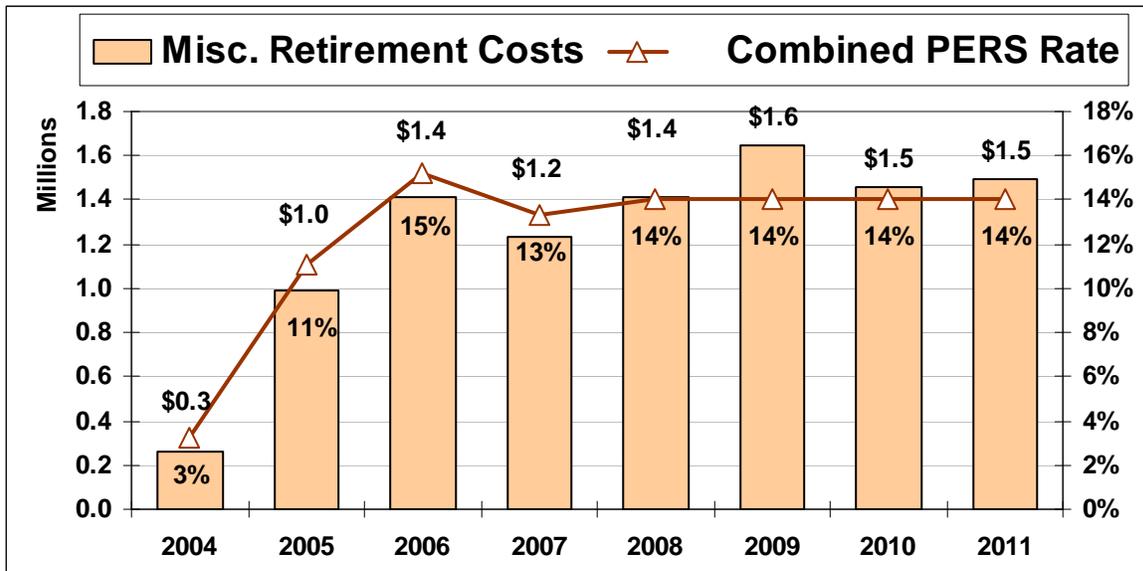


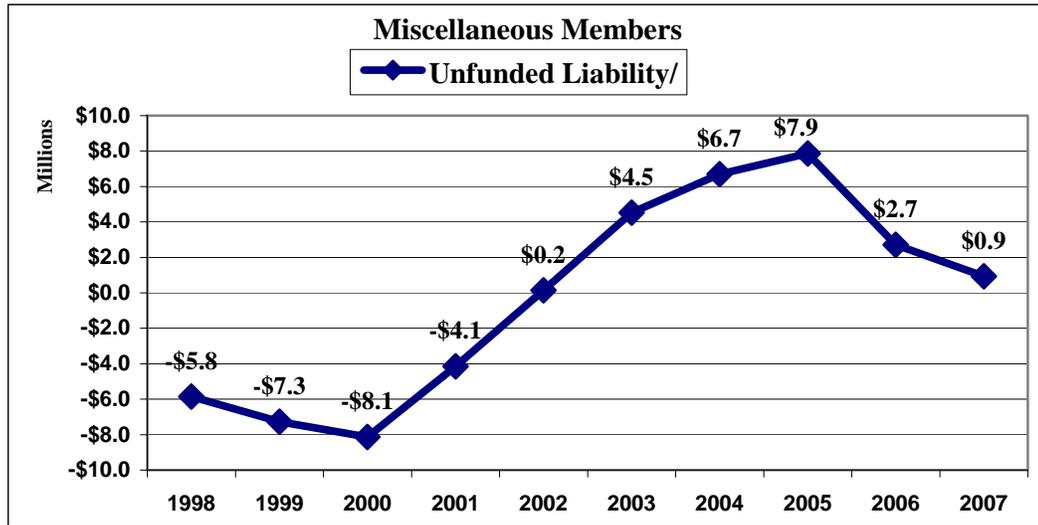
Chart 2 (cont.)

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



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

**Chart 3
Unfunded Accrued Actuarial Liability**



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

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

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

**Chart 3
Unfunded Accrued Actuarial Liability**



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

UAAL - Unfunded Actuarial Accrued Liability

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

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

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

ENTERPRISE FUND OVERVIEW

Summaries of the Water and Wastewater Enterprise Funds Operations are included below. The Enterprise Funds also adhere to the Balanced Operating Budget and Strong Fund Balance Reserve Policy, however, the operations accounts often experience fluctuations in their expenditures from year-to-year due to major mechanical failures. Each of the utilities contributes to Internal Service Funds, similar to the General Fund, and has additional reserves established to replace major equipment, should they fail before the end of their expected useful lives.

The Enterprise Funds also utilize depreciation reserve accounts to replace plant and equipment with expected asset lives of up to 50 years. These depreciation accounts may be borrowed from to supplement operational maintenance when mechanical failures cause the Working Capital to fall below the 20% mandate.

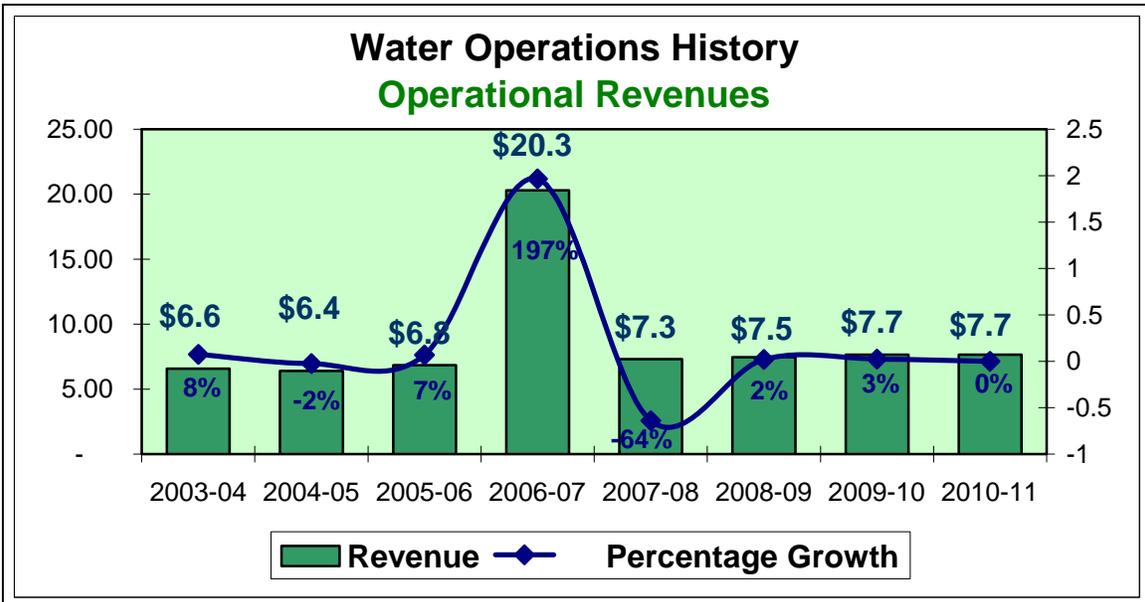
The Water Operations and Maintenance Divisions provide for the operation, maintenance, repair, and capital improvements of the Water Treatment Plant and transmission, distribution, and storage systems. The Water Operations Division is responsible for the negotiation and management of the City's water supply contracts and the negotiation and management of the agreement for untreated water supply to Valero Refining Company

The treatment plant operates under regulatory oversight of the California Department of Health Services and has a treatment capacity of 12 million gallons per day. The transmission system consists of two pump stations and approximately 18 miles of pipeline. The distribution system consists of 3 pump stations, 8 pressure-reducing stations, and approximately 150 miles of pipelines. The storage system consists of 5 treated water reservoirs and Lake Herman with a capacity of 1,800 acre feet.

The Wastewater Operations and Maintenance Divisions provide for the operation, maintenance, repair, and capital improvements of the Wastewater Treatment Plant and collection and discharge systems. The treatment plant operates under a National Pollutant Discharge Elimination System (NPDES) permit issued by the San Francisco Regional Water Quality Control Board and has a permitted dry weather capacity of 4.5 million gallons per day and a short-term hydraulic capacity of 24 million gallons per day.

There are over four hundred major plant process equipment components that endure a severe duty cycle including corrosive gases, abrasive liquids, and continuous operation. The collection system consists of 24 lift stations, approximately 150 miles of sewer pipelines, a 3-mile wet weather relief (interceptor) pipeline, and 6 wet weather control structures. The discharge system consists of a 1,100-foot long outfall pipeline and a 150-foot long outfall diffuser pipeline.

Chart 1.



	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Adopted 2009-10	Adopted 2010-11
Revenue								
Investment Earnings	141,475	153,595	220,940	412,110	332,125	250,000	250,000	250,000
Rents & Concessions	110,750	114,975	124,030	138,320	141,630	150,000	155,750	160,000
Residential Accounts	3,239,255	3,081,690	3,233,545	3,476,640	3,507,745	3,575,000	3,575,000	3,575,000
Multi-Family Accounts	637,085	622,130	632,890	625,895	643,020	645,000	645,000	645,000
Commercial Accounts	1,221,600	1,211,025	1,233,190	1,293,405	1,251,315	1,300,000	1,300,000	1,300,000
Industrial Accounts	188,140	187,060	194,590	212,065	183,335	200,000	200,000	200,000
Metered Municipal Sales	80,625	82,465	268,095	339,425	396,335	350,000	350,000	350,000
Valero Untreated Water	721,065	709,500	719,990	717,265	718,505	800,000	1,000,000	1,000,000
All other revenue	230,945	247,505	212,300	13,078,115	148,830	192,400	175,500	175,500
Revenue Total	6,570,940	6,409,945	6,839,570	20,293,240	7,322,840	7,462,400	7,651,250	7,655,500

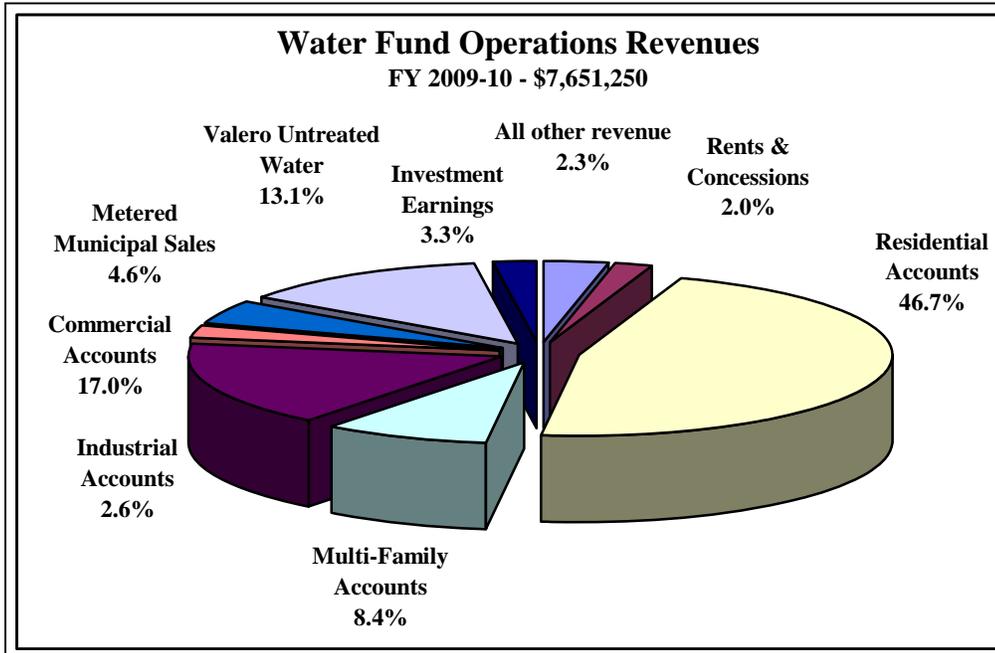
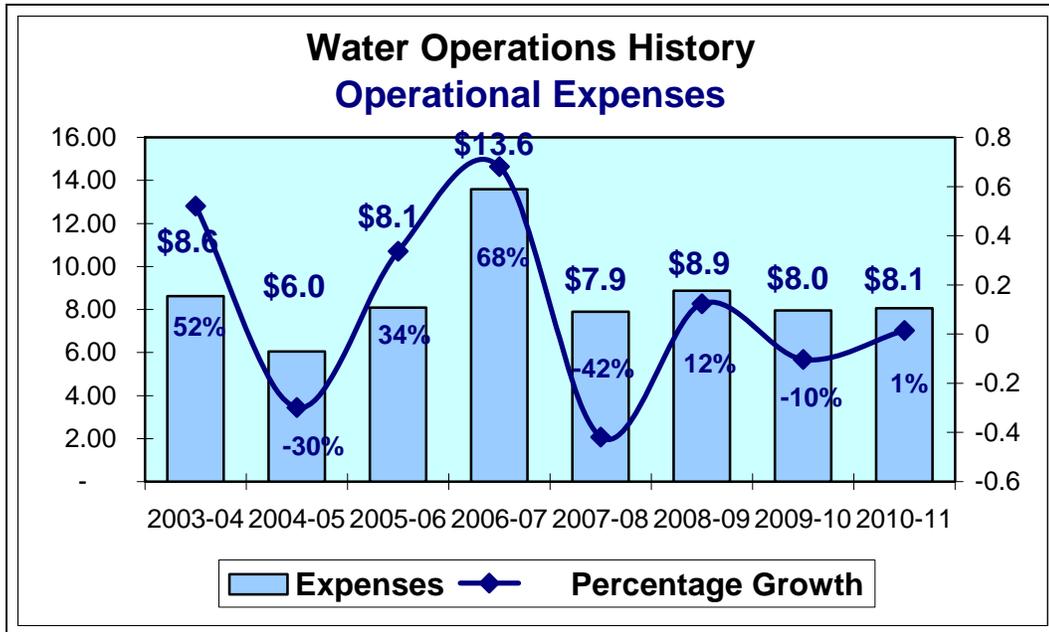


Chart 2.



	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Adopted 2009-10	Adopted 2010-11
Expense								
Salary & Wages	1,398,150	1,404,970	1,593,390	1,699,875	1,735,510	1,843,100	1,867,200	1,928,655
Benefits	352,415	463,530	549,180	631,410	685,270	713,770	756,225	787,515
Services & Supplies	2,441,420	1,723,000	1,651,500	1,687,415	2,212,770	2,449,075	2,520,985	2,585,330
Debt Service	1,266,925	1,322,155	1,322,515	1,567,535	2,041,880	1,689,720	1,688,555	1,681,040
Capital Outlay	3,155,010	347,275	200,010	375,225	488,175	1,188,390	335,605	295,560
Internal Service Charges	0	0	319,805	343,555	380,075	413,270	440,030	543,200
Transfers Out		786,500	2,445,710	7,283,815	356,900	573,250	343,250	243,250
Expense Total	8,613,920	6,047,430	8,082,110	13,588,830	7,900,580	8,870,575	7,951,850	8,064,550

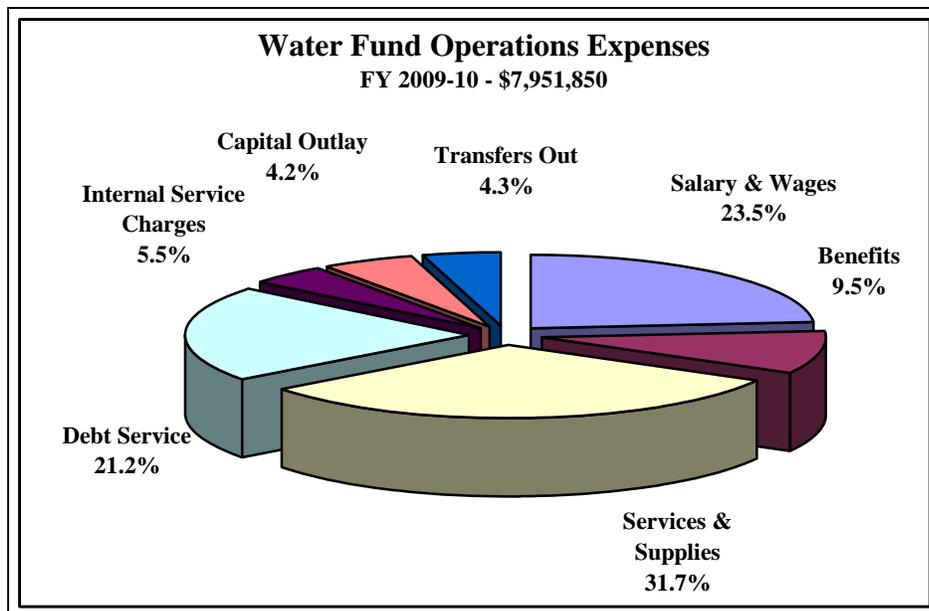
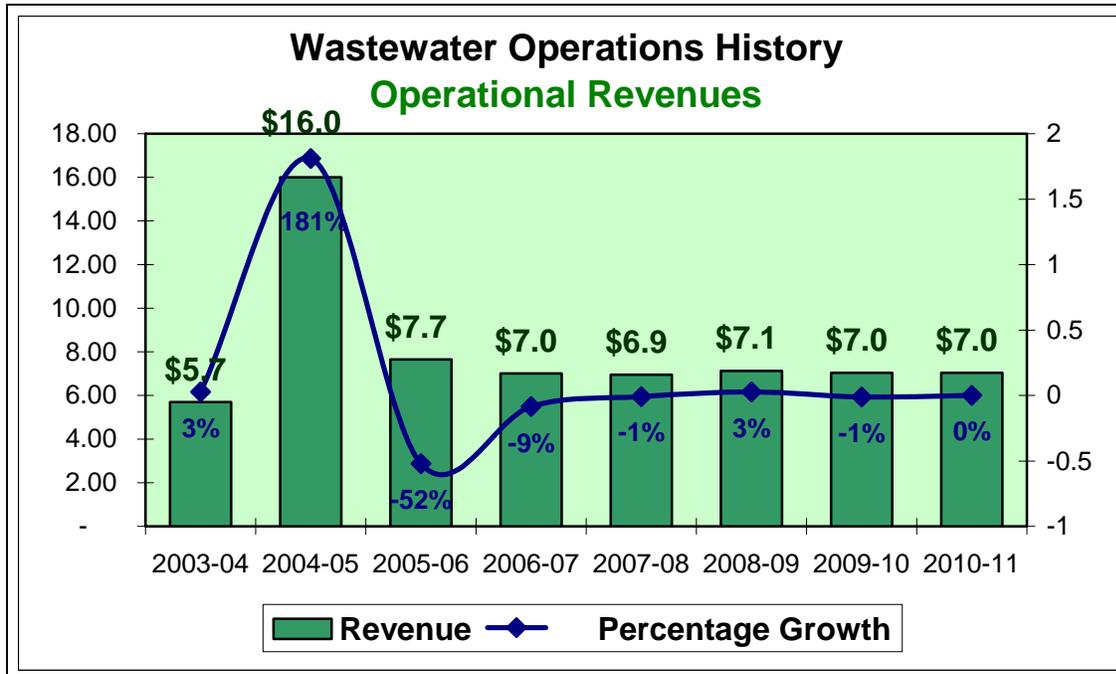


Chart 3.



	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Adopted 2009-10	Adopted 2010-11
Revenue								
Residential Sewer	3,244,170	3,510,435	3,793,645	4,056,880	4,075,780	4,132,660	4,130,000	4,130,000
Multi-Family Sewer	1,011,725	1,082,680	1,143,700	1,187,950	1,214,155	1,233,000	1,235,000	1,235,000
Mobile Home Sewer	103,855	111,340	117,390	128,440	135,720	131,225	135,000	135,000
Commercial & Industrial	963,865	1,071,690	1,198,920	1,231,995	1,171,180	1,273,500	1,275,000	1,275,000
All other revenue	370,285	145,940	327,850	400,130	347,285	353,400	265,410	265,410
SRF loan proceeds		10,076,790	1,075,400	0	0	0		
Revenue Total	5,693,900	15,998,875	7,656,905	7,005,395	6,944,120	7,123,785	7,040,410	7,040,410

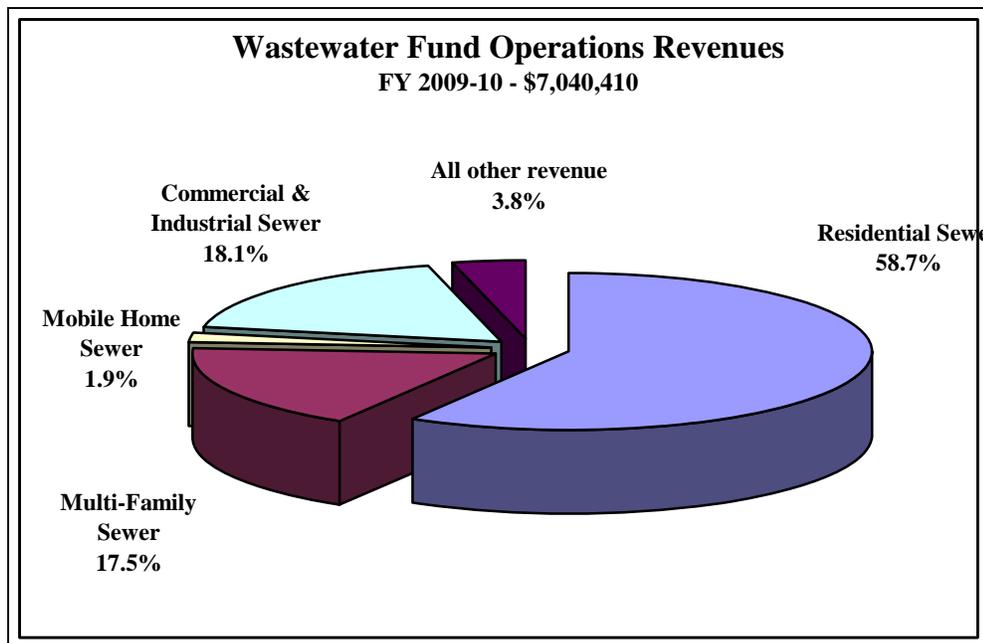
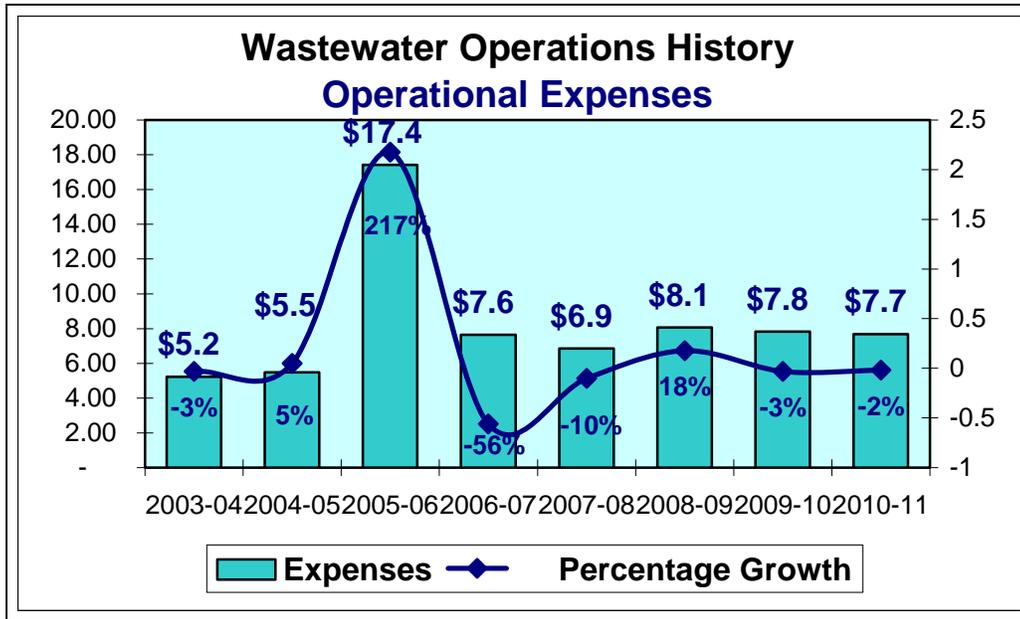


Chart 4.



	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Estimated 2008-09	Adopted 2009-10	Adopted 2010-11
Expenses								
Salary & Wages	1,254,660	1,383,655	1,446,575	1,549,225	1,532,530	1,756,720	1,717,210	1,781,460
Benefits	314,885	444,405	471,305	539,490	560,195	653,055	676,540	704,725
Services & Supplies	1,090,115	1,122,575	1,290,930	1,238,910	1,357,560	1,584,420	1,810,935	1,732,280
Debt Service	1,746,950	1,755,650	2,092,620	2,347,150	2,350,995	2,335,765	2,332,900	2,335,770
Capital Outlay	818,715	194,555	438,805	422,615	310,910	955,385	241,355	205,080
Internal Service Charges	0	0	309,135	331,075	454,365	471,235	740,015	624,375
Transfers Out		586,470	11,369,475	1,216,400	291,265	307,165	302,165	302,165
Expense Total	5,225,325	5,487,310	17,418,845	7,644,865	6,857,820	8,063,745	7,821,120	7,685,855

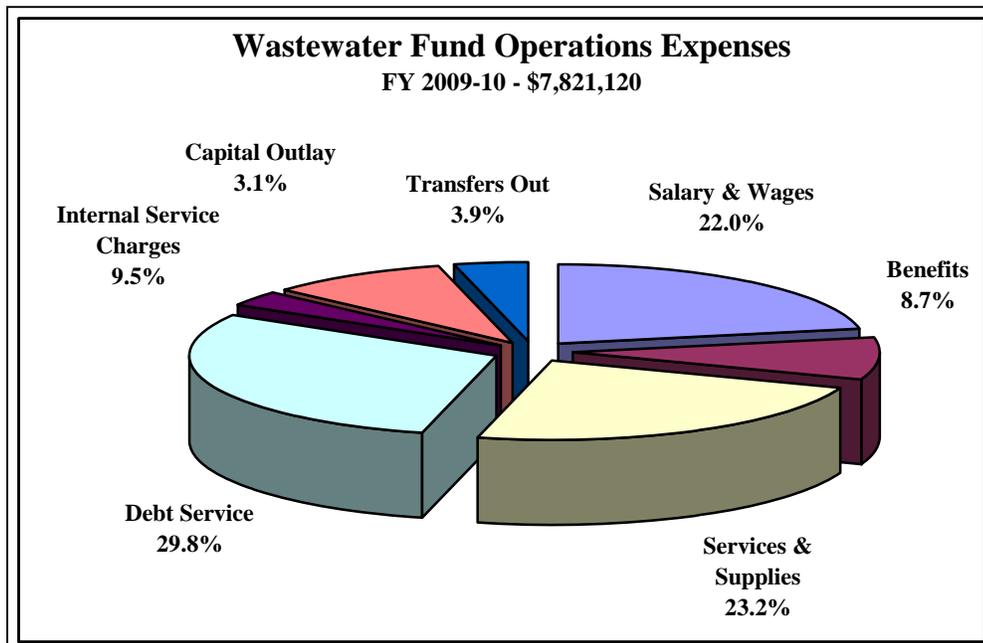


Chart 5.

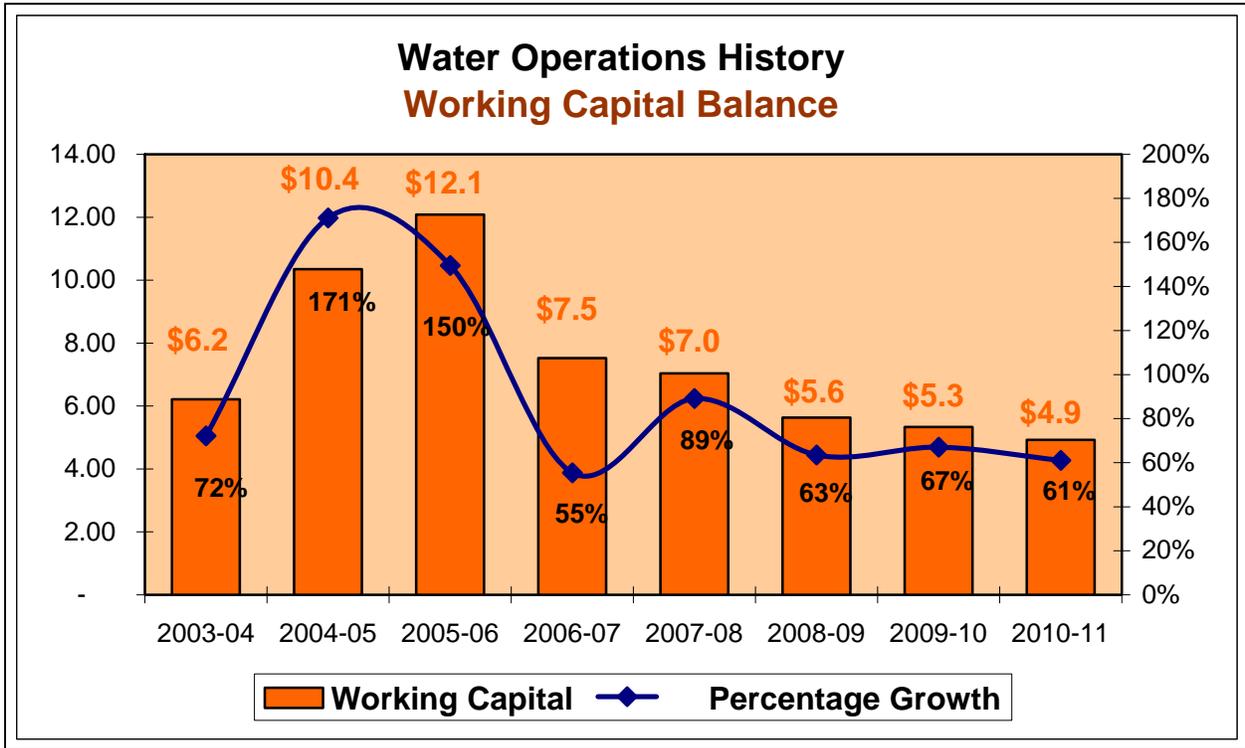
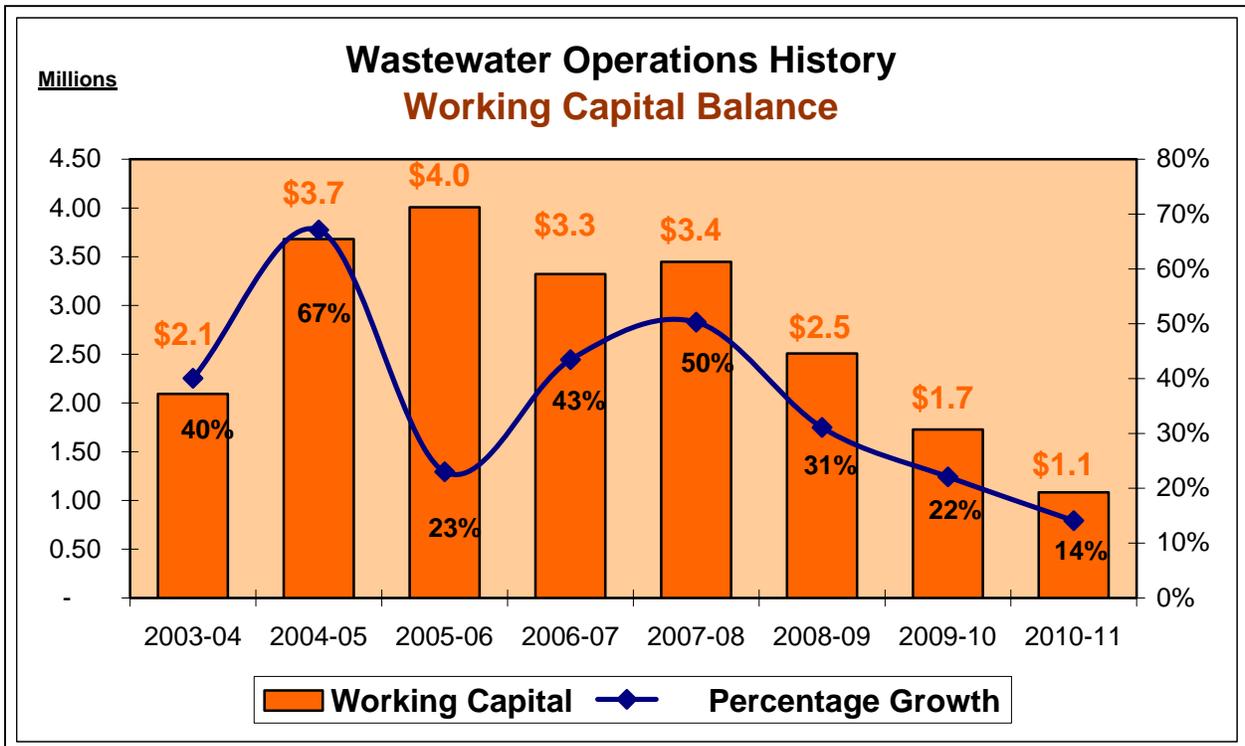


Chart 6.



Gazebo at City Park





City of Benicia

Strategic Plan

FY 2009 – 2011

Strategic Planning

The Strategic Planning process is a proven and thoughtful method for determining how an organization's resources can be most wisely allocated. Strategic Planning requires research and analysis before making resource allocation decisions; strategic planning decisions are not randomly made. Strategic Planning requires research and analysis that is:

1. **COMPREHENSIVE:** all of the City's functions and responsibilities are reviewed prior to allocation decisions.
2. **LONG-TERM:** the City's long-term needs and opportunities are reviewed prior to making allocation decisions.
3. **INCLUSIVE:** all stakeholders are invited and encouraged to participate in needs and opportunities assessment prior to allocation decisions.

Strategic Plan Elements

1. **MISSION STATEMENT:** a statement of the City's ultimate purpose and the difference it wishes to make for the community.
2. **VISION STATEMENT:** the character-defining elements of the ideal organization.
3. **VALUES STATEMENT:** the guiding principles the organization believes are right and should guide conduct.
4. **STRATEGIC ISSUES:** the major needs and opportunities facing the organization over the next two to five years that most impact achievement of the Mission and Vision. Numerous, important issues face any organization. The identified Strategic Issues are those that are perceived to be most critical.
5. **STRATEGIES:** one or more approaches to take in order to address the Strategic Issues.
6. **STRATEGIC PLAN ACTION ITEMS:** the specific projects and programs that will be pursued by the organization in the budget period (two years) to implement the Strategies.

The Strategic Plan differs from the City's General Plan in that the General Plan reflects the City's long-range vision. The Strategic Plan is a plan for the next two-five years that will help the City accomplish the goals of the General Plan with shorter-term strategies and actions.

Key points to keep in mind when developing a Strategic Plan include:

- Strategic Planning proceeds from the assumption that resources are limited so we must allocate them based on a review and identification of the highest priorities for the upcoming planning period (two-five years).

- Strategic Plan issues are the five +/- problems and opportunities that will arise in the planning period that will most impact achievement of the City's mission, vision and values.
- Strategic Plan strategies are the most promising approaches or general direction that will resolve the five Strategic Issues.
- Strategic Actions are the most effective projects, programs or activities that will execute or implement the strategies.
- Actions selected can be new, already planned, or on-going. The point is identifying and selecting actions that will best address the strategies and issues identified in the plan.
- The package of actions selected should not be comprised of only those that are easily achievable. Instead, they should be ambitious, while realistically achievable within resources that can be assembled within the planning period.
- Ultimately, resources required will be considered and evaluated in the budget process. The budget process is about allocating available resources to priorities established by the City Council.
- The last major policy step in the Strategic Planning process is budget adoption.

Implementation Process

The City's Strategic Plan is achieved by pursuit of the following activities:

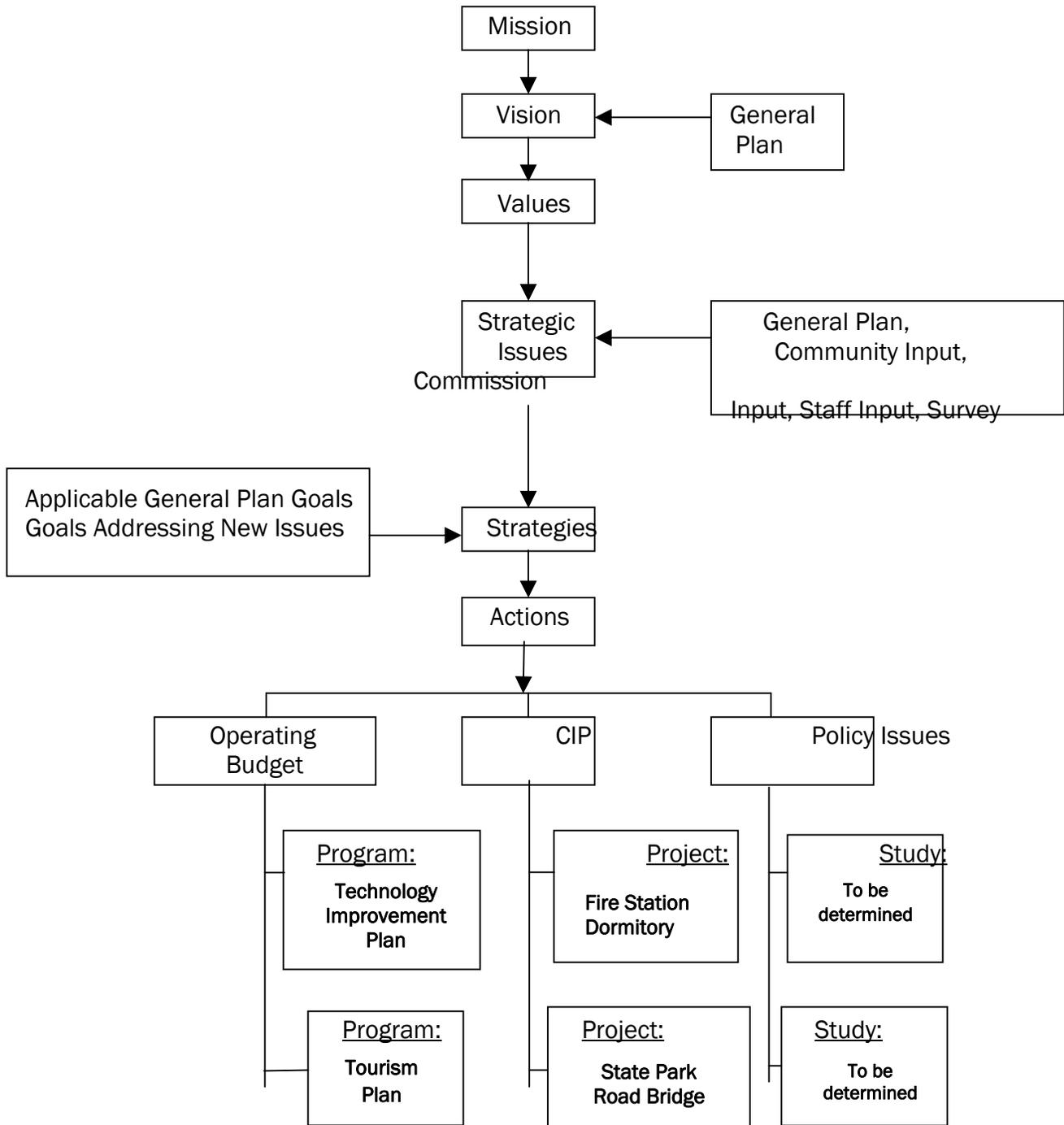
1. **BUDGET APPROPRIATION:** allocating our discretionary budget dollars to projects and programs that will address Strategic Plan Issues.
2. **DEPARTMENT STRATEGIC PLANS:** establishment of Strategic Plans by each department that include Actions that address Strategic Plan Issues.
3. **EMPLOYEE PERFORMANCE PLANS:** including objectives in the Performance Plan of every employee that addresses Strategic Plan Issues.

4. **MONITORING PLANS:**

- a. Employee Performance Plans: supervisors personally review and discuss the employee's performance plan on a quarterly basis.
- b. Strategic Action Plan: City Manager and Department Heads review progress once per month at staff meetings, and once per quarter at Council meetings.
- c. Performance Measures: The 2009-2011 Budget has performance measures identified in each of the department narratives. These measures will be useful for tracking progress on both the Citywide Strategic Plan Actions, as well as other departmental priorities.

The following pages illustrates the process, as well as each of the City's Strategic Plan elements and together comprise the City's Strategic Plan for 2009-2011.

Benicia Strategic Planning Process



City of Benicia

Mission, Vision and Values

City Mission:

- **Excellent Service**

City Vision:

- **To work together to build a sustainable community**

City Values or Guiding Principles:

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

STRATEGIC ISSUE 1: Protecting Community Health and Safety

STRATEGIES

- 1) Provide modern and functional public safety facilities
- 2) Maintain adequate staffing for public safety and a strong EMS program
- 3) Provide a high state of preparedness for disasters/emergencies
- 4) Promote community preservation and prevent nuisances through increased code enforcement, environmental strategies and community education
- 5) Promote community and personal health

ACTIONS

- 1) (a) Investigate funding strategies for a functional police building and research updating existing plan to meet LEED certification
(b) Construct Fire Station 12 dormitory
- 2) (a) Apply for a police staffing economic stimulus grant for two FTE Officers and one FTE Police Service Technician/CSO
(b) Maintain current public safety staffing levels
- 3) (a) Educate our citizens on the Community Alert Notification System, and conduct EOC trainings
(b) Establish a community real-time air monitoring system to alert the City and affected community of significant air quality issues
- 4) Leverage code enforcement resources to resolve systemic quality of life issues
- 5) (a) Address issues in healthy kids survey to reduce alcohol experimentation, access and use by Benicia Youth

PRIMARY GENERAL PLAN GOALS

- ▶ GOAL 2.28: Improve and maintain public facilities and services.
- ▶ GOAL 4.22: Update and maintain the City's Emergency Response Plan.

STRATEGIC ISSUE 2: Protecting and Enhancing the Environment

STRATEGIES

1) Reduce greenhouse gas emissions and energy consumption

2) Implement new water conservation projects/programs

3) Pursue and adopt sustainable practices

4) Protect air quality

ACTIONS

1) (a) Approve Climate Action Plan, including renewable energy projects
(b) Establish 2009-2011 Climate Action Work Program, e.g., tree planting, watershed acquisition
(c) Establish financing mechanism per AB 811 for home and business solar, wind and/or energy conservation methods
(d) Facilitate private construction of at least one alternative energy project
(e) Implement approved, initial VIP Settlement-2008 Projects
(f) Prepare and adopt VIP Settlement-2008 Plan for 2010 and 2011

2) Prepare a list of VIP Settlement-2008 water conservation projects and programs for recommendations to the Sustainability Commission

3) (a) Pursue LEED certification for community center
(b) Negotiate sustainable solid waste agreement

4) Pursue multiple mass transit opportunities (See Issue #4, Strategy/Action #2)

PRIMARY GENERAL PLAN GOALS

- ▶ Overarching Goal of the General Plan: Sustainability
- ▶ GOAL 2.36: Ensure an adequate water supply for current and future residents and businesses.
- ▶ GOAL 3.27: Improve energy efficiency.

STRATEGIC ISSUE 3: Strengthening Economic and Fiscal Conditions

STRATEGIES

ACTIONS

- | | |
|--|--|
| <p>1) Implement tourism plan</p> | <p>1) (a) Implement/maintain tourism website
 (b) Fund and prepare TBID proposal
 (c) Replace Nationwide sign with tourism sign on I-680 freeway
 (d) Tourism brand promotion and marketing</p> |
| <p>2) Strengthen Benicia Industrial Park competitiveness</p> | <p>2) (a) Perform Benicia Industrial Park Technology Needs Assessment
 (b) Approve and implement a road resurfacing project (See Issue #4/ Action 1c)</p> |
| <p>3) Retain and attract business</p> | <p>3) Continue and expand business support tools and policies that balance sustainability with economic vitality</p> |
| <p>4) Manage City finances prudently</p> | <p>4) Prepare and maintain balanced budget with strong emergency reserve and capital replacement funding</p> |
| <p>5) Increase economic viability of industrial park and other commercial areas, while preserving existing economic strengths and historic resources</p> | <p>5) (a) Plan for sustainable Benicia Business Park including 1) obtaining PDA grant for transit oriented development area and 2) obtaining STA/MTC Intermodal Station planning grant
 (b) Adopt an Arsenal Specific Plan and implement
 (c) Update zoning code to encourage clean energy, high-tech R&D uses in industrial districts</p> |

PRIMARY GENERAL PLAN GOALS

- ▶ **GOAL 2.5:** Facilitate and encourage new uses and development which provide substantial and sustainable fiscal and economic benefits to the City and the community while maintaining health, safety, and quality of life.
- ▶ **GOAL 2.28:** Improve and maintain public facilities and services.
- ▶ **GOAL 2.7:** Attract and retain industrial facilities that provide fiscal and economic benefits to – and meet the present and future needs of – Benicia.

STRATEGIC ISSUE 4: Preserving and Enhancing Infrastructure

STRATEGIES

- 1) Provide safe, functional and complete streets
- 2) Increase use of mass transit
- 3) Address technology needs
- 4) Provide adequate funding for ongoing infrastructure needs

ACTIONS

- 1) (a) Complete State Park Road Bridge
(b) Complete BHS traffic signal project
(c) Fund street maintenance at a level that will maintain or raise pavement management index rating
(d) Obtain funding for and begin construction of Benicia Bridge /Arsenal Pedestrian Path Project
(e) Implement traffic calming work program
- 2) (a) Complete plans for and begin construction of park-and-ride facilities at City Park and W. Military at Southampton
(b) Pursue designation for a WETA-Ferry stop in downtown area
(c) Obtain funding for planning of an intermodal transportation station in vicinity of Benicia Industrial Park and proposed Benicia Business Park
(d) Evaluate feasibility of merging transit services with Vallejo and STA
- 3) (a) Prepare a City government technology improvement plan
(b) Acquire and implement: 1) Agenda management software, 2) streaming video, 3) upgraded public safety technology, and 4) enhanced GIS capabilities
- 4) (a) Improve funding of reserves for vehicle, equipment and facilities infrastructure
(b) Fund bridge maintenance program

STRATEGIC ISSUE 4: Preserving and Enhancing Infrastructure - Continued

PRIMARY GENERAL PLAN GOALS

- ▶ **GOAL 2.15:** Provide a comprehensive system of pedestrian and bicycle routes which link the various components of the community: employment centers, residential areas, commercial areas, schools, parks, and open space.
- ▶ **GOAL 2.17:** Provide an efficient, reliable, and convenient transit system.
- ▶ **GOAL 2.19:** Promote a regional (San Francisco, Oakland, Alameda) and local (Martinez, Port Costa, and Crockett) ferry service.
- ▶ **GOAL 2.20:** Provide a balanced street system to serve automobiles, pedestrians, bicycles, and transit, balancing vehicle-flow improvements with multi-modal considerations.
- ▶ **GOAL 2.28:** Improve and maintain public facilities and services.

STRATEGIC ISSUE 5: Maintain and Enhance a High Quality of Life

STRATEGIES

ACTIONS

- | | |
|--|--|
| 1) Provide community activity centers | 1) (a) Complete design of Community Center
(b) Complete construction of Community Center |
| 2) Implement the Downtown Master Plan | 2) (a) Pursue outside funds for Downtown improvements (streetscape, parking and traffic calming enhancements)
(b) Prepare and approve a mixed-use project for the City's E Street lot
(c) Pursue planning grant for Downtown Waterfront Park |
| 3) Promote arts and culture | 3) Establish arts & cultural commission |
| 4) Preserve City-owned historic structures | 4) (a) Complete and begin occupancy of Commanding Officer's Quarters
(b) Improve and restore City-owned historic structures (e.g., Benicia Historical Museum, SP Depot, Clocktower) |
| 5) Provide support to disadvantaged segments of the community | 5) (a) Obtain neighborhood stabilization and CDBG grants to provide a transitional shelter
(b) Facilitate construction of affordable housing per updated Housing Element
(c) Continue funding for Human Services grants |
| 6) Enhance Benicia Public Library's capacity to meet expanding needs for information, communication and literacy | 6) Obtain funding for Library basement |

STRATEGIC ISSUE 5: Maintain and Enhance a High Quality of Life – Cont.

PRIMARY GENERAL PLAN GOALS

- ▶ GOAL 2.11: Encourage the retention and continued evolution of the lower Arsenal into a historical/cultural/commercial/industrial center of mutually compatible uses.
- ▶ GOAL 2.12: Strengthen the Downtown as the City's central commercial zone.
- ▶ GOAL 2.30: Maintain and improve existing parks and recreation programs.
- ▶ GOAL 3.1: Maintain and enhance Benicia's historic character.
- ▶ GOAL 3.3: Increase public awareness of cultural resources and activities.
- ▶ GOAL 3.4: Support the library and the services it provides the community.

Benicia Harbor Launch Ramp



All Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
General Fund	32,387,125	33,201,895	33,757,365	33,737,415	32,720,300	-3%	32,977,255	1%
Special Revenue Funds	3,101,545	3,498,035	3,433,910	3,256,355	3,607,715	5%	3,268,145	-9%
Debt Service Funds	1,129,940	1,174,805	1,266,685	1,166,535	1,161,790	-8%	1,161,790	0%
Capital Project Funds	4,274,580	3,228,560	7,892,415	3,320,950	4,765,960	-40%	2,374,420	-50%
Internal Service Funds	3,618,555	4,450,215	3,766,380	3,879,580	3,700,580	-2%	3,641,800	-2%
Enterprise Funds	39,663,895	20,304,755	21,153,025	21,341,540	19,283,140	-9%	18,553,515	-4%
Agency Funds	2,168,535	2,000,870	1,921,080	1,934,300	1,895,120	-1%	1,895,120	0%
Revenue Total	\$ 86,344,175	67,859,135	73,190,860	68,636,675	67,134,605	-8%	63,872,045	-5%
Expenditures								
General Fund	30,086,505	33,391,895	36,280,740	36,261,535	32,992,000	-9%	33,078,710	0%
Special Revenue Funds	3,448,905	2,768,635	4,821,490	3,814,585	4,452,485	-8%	3,978,950	-11%
Debt Service Funds	3,109,095	1,457,400	1,180,750	1,183,745	1,185,970	0%	1,186,645	0%
Capital Project Funds	9,303,000	3,611,090	12,190,795	4,846,350	4,824,210	-60%	3,247,205	-33%
Internal Service Funds	4,142,475	5,414,090	4,464,145	3,692,060	4,227,840	-5%	3,704,570	-12%
Enterprise Funds	44,008,645	21,115,930	31,104,780	29,759,980	20,327,315	-35%	19,210,050	-5%
Agency Funds	2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%
Expenditure Total	96,176,025	69,672,850	91,963,430	81,474,140	69,860,000	-24%	66,243,660	-5%
Combined Surplus/(Deficit)	(9,831,850)	(1,813,715)	(18,772,570)	(12,837,465)	(2,725,395)	-85%	(2,371,615)	-13%
Fund Balance								
General Fund	6,966,135	7,242,575	6,513,785	6,592,410	6,417,170	-1%	6,516,260	2%
Special Revenue Funds	2,701,315	3,430,715	2,038,685	3,010,455	2,165,685	6%	1,454,880	-33%
Debt Service Funds	1,409,550	1,126,955	1,212,890	1,109,745	1,085,565	-10%	1,060,710	-2%
Capital Project Funds	4,969,135	4,586,605	288,225	3,061,205	3,002,955	942%	2,130,170	-29%
Internal Service Funds	3,211,440	3,052,525	2,776,445	3,268,650	2,741,390	-1%	2,678,620	-2%
Enterprise Funds	26,797,153	25,133,617	15,002,214	17,835,529	17,028,460	14%	15,720,390	-8%
Agency Funds	3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%
Total Fund Balance	\$ 49,291,453	47,769,127	31,028,729	38,092,543	35,700,714	15%	32,878,110	-8%

General Fund Summary - By Department

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
City Council	0	200	0	1,280	500		500	
City Clerk	50	0	0	0	0		0	
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	190	570	0	2,400	500		500	
City Attorney	130	0	0	0	0		0	
Economic Development	0	1,000	0	30	0		0	
Human Resources	505	515	0	0	0		0	
Finance	30	0	0	0	0		0	
Library	74,195	67,365	72,770	61,505	64,505	-11%	64,505	0%
Community Development	510,100	482,585	363,450	361,600	361,900	0%	361,900	0%
Police	483,210	453,825	409,630	401,830	406,700	-1%	406,700	0%
Fire	286,275	335,435	402,080	392,080	360,000	-10%	360,000	0%
Public Works	198,000	45,255	89,500	84,550	41,500	-54%	41,500	0%
Parks & Community Services	961,310	1,023,270	948,220	1,032,280	1,023,560	8%	1,023,560	0%
Insurances	0	6,640	23,900	23,900	0		0	
Non-Departmental	27,511,940	29,291,595	29,493,210	29,407,725	29,662,860	1%	30,057,695	1%
Interfund Transfer-In	168,230	78,165	80,415	80,415	80,415	0%	80,415	0%
Revenue Total	\$ 30,246,735	31,843,270	31,975,685	31,942,305	32,100,300	0%	32,498,090	1%
Expenditures								
City Council	82,420	97,075	101,575	102,235	102,100	1%	105,180	3%
City Clerk	69,175	78,010	80,910	77,100	79,715	-1%	81,435	2%
City Treasurer	52,570	56,850	92,510	92,710	97,860	6%	100,815	3%
City Manager	418,230	454,430	546,205	545,355	565,665	4%	583,860	3%
Economic Development	383,335	454,740	501,495	502,770	439,880	-12%	440,085	0%
Human Resources	450,820	365,100	375,385	337,880	349,700	-7%	360,930	3%
City Attorney	571,485	569,185	579,195	585,940	620,030	7%	635,570	3%
Finance	999,675	983,070	1,122,410	1,137,405	1,110,365	-1%	1,154,520	4%
Community Grants & Programs	388,225	486,255	506,750	506,750	420,460	-17%	419,180	0%
Library	1,144,595	1,209,775	1,273,790	1,260,860	1,267,045	-1%	1,230,160	-3%
Police	7,293,635	8,026,425	8,125,060	8,176,180	8,434,240	4%	8,634,190	2%
Fire	6,203,785	6,899,210	6,983,220	7,127,615	7,132,670	2%	7,285,540	2%
PW & Community Development	3,001,795	3,390,495	3,574,195	3,458,210	3,118,940	-13%	3,175,765	2%
Parks & Community Services	4,366,800	5,268,170	5,443,905	5,227,920	5,174,520	-5%	5,287,955	2%
Insurances	725,110	712,735	516,625	581,630	528,855	2%	539,700	2%
Non-Departmental & Debt Service	1,547,545	2,164,320	1,701,290	1,782,685	1,660,680	-2%	1,369,090	-18%
Interfund Transfer-Out	632,785	595,815	698,745	695,055	750,765	7%	781,225	4%
Expenditure Total	\$ 28,331,985	31,811,660	32,223,265	32,198,300	31,853,490	-1%	32,185,200	1%
Operational Surplus/(Deficit)	1,914,750	31,610	(247,580)	(255,995)	246,810		312,890	
Capital Projects & Non-Recurring								
Non-Recurring Revenues	2,140,390	1,358,625	1,781,680	1,795,110	620,000	-65%	479,165	-23%
Non-Recurring Expenditures	1,754,520	1,580,235	4,057,475	4,063,235	1,138,510	-72%	893,510	-22%
Combined Surplus/(Deficit)	2,300,620	(190,000)	(2,523,375)	(2,524,120)	(271,700)		(101,455)	
Transfers to B.S. Loans Receivable	(190,115)	(281,145)	(66,440)	(145,810)	(175,085)		(200,545)	
Transfers to Project Reserves	2,550,535		(1,728,145)	(1,728,145)				
Misc Adj to Fund Balance	(97,050)	(185,295)						
Fund Balance	\$ 6,966,135	7,242,575	6,513,785	6,592,410	6,417,170		6,516,260	
Reserve Percentage	24.6%	22.8%	20.2%	20.5%	20.1%		20.2%	
Over/(Short) of 20% Requirement	1,299,738	880,243	69,132	152,750	46,472		79,220	

Special Revenue Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	56,155	68,435	26,000	19,905	525,615	-	418,900	-20%
Community Services Programs	30,760	58,300	43,810	40,735	34,895	-20%	35,175	1%
Fire Special Revenue Funds	8,925	34,700	22,800	9,620	19,000	-17%	7,325	-61%
Gas Tax Funds	518,935	965,965	829,235	685,995	728,640	-12%	753,980	3%
Human Services Fund	117,495	250,210	256,770	256,670	278,505	8%	278,505	0%
Landscaping & Lighting Districts	458,475	457,045	448,225	432,165	433,635	-3%	432,960	0%
Library Special Revenue Funds	1,146,930	1,123,125	1,127,560	1,070,400	1,039,015	-8%	1,024,735	-1%
Southern Pacific Depot	27,385	20,055	5,880	0	13,100	123%	25,700	96%
Police Special Revenue Funds	400,500	403,050	575,130	551,935	278,405	-52%	277,465	0%
Tourtlot Mitigation	30,455	28,890	18,250	6,600	5,000	-73%	5,000	0%
FEMA OES	20,850	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	40,000	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Acitvities	37,910	11,665	40,250	46,425	9,480	-76%	8,400	-11%
Revenue Total	\$ 3,101,545	3,498,035	3,433,910	3,256,355	3,607,715	5%	3,268,145	-9%

Expenditures								
BUSD Fields	246,770	0	0	0	0	-	0	-
Community Development Block Grants	0	0	167,500	137,720	582,590	248%	476,875	-18%
Community Services Programs	200	43,200	80,515	80,515	55,300	-31%	55,425	0%
Fire Department Grants	13,975	27,260	37,865	16,400	31,245	-17%	7,325	-77%
Gas Tax Funds	836,130	373,915	1,297,800	823,840	924,860	-29%	987,240	7%
Human Services Fund	139,185	254,600	257,995	271,320	276,410	7%	276,410	0%
Landscaping & Lighting Districts	450,100	473,340	600,020	542,690	551,540	-8%	536,450	-3%
Library Grants	1,299,285	1,102,605	1,430,910	1,210,290	1,178,570	-18%	1,205,165	2%
Southern Pacific Depot	12,225	15,065	16,540	16,540	7,500	-55%	7,500	0%
Police Department Grants	366,595	347,155	685,245	410,565	526,045	-23%	351,190	-33%
Tourtlot Mitigation	42,515	33,505	112,975	74,975	43,000	-62%	43,000	0%
FEMA OES	13,530	0	0	0	0	-	0	-
Climate Plan Grant	0	2,210	37,790	37,790	0	-100%	0	-
BCDC Grant	0	74,385	0	98,115	242,425	-	0	-100%
Cable Television Acitvities	28,395	21,395	96,335	93,825	33,000	-66%	32,370	-2%
Expenditure Total	\$ 3,448,905	2,768,635	4,821,490	3,814,585	4,452,485	-8%	3,978,950	-11%

Combined Surplus/(Deficit)	(347,360)	729,400	(1,387,580)	(558,230)	(844,770)	-39%	(710,805)	-16%
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Fund Balance								
BUSD Fields	0	0	0	0	0	-	0	-
Community Development Block Grants	373,305	441,740	300,240	323,925	266,950	-11%	208,975	-22%
Community Services Programs	133,155	148,255	111,550	108,475	88,070	-21%	67,820	-23%
Fire Department Grants	11,585	19,025	3,960	12,245	0	-100%	0	-
Gas Tax Funds	24,855	616,905	148,340	479,060	282,840	91%	49,580	-82%
Human Services Fund	117,425	113,035	111,810	98,385	100,480	-10%	102,575	2%
Landscaping & Lighting Districts	411,105	394,810	243,015	422,255	304,350	25%	200,860	-34%
Library Grants	512,095	532,615	229,265	392,725	253,170	10%	72,740	-71%
Southern Pacific Depot	127,595	132,585	121,925	116,045	121,645	0%	139,845	15%
Police Department Grants	189,800	245,695	131,130	387,065	139,425	6%	65,700	-53%
Tourtlot Mitigation	695,775	691,160	596,435	622,785	584,785	-2%	546,785	-6%
FEMA OES	0	0	0	0	0	-	0	-
Climate Plan Grant	0	0	2,210	0	0	-100%	0	-
BCDC Grant	0	0	0	0	0	-	0	-
Cable Television Acitvities	104,620	94,890	38,805	47,490	23,970	-38%	0	-100%
Total Fund Balance	\$ 2,701,315	3,430,715	2,038,685	3,010,455	2,165,685	6%	1,454,880	-33%

Debt Service Funds

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

Capital Project Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
Capital License	285,530	49,605	20,560	18,925	16,950	-18%	39,590	134%
Community Center	15,650	116,815	255,210	255,210	861,780	238%	50,000	-94%
Intermodal Center	43,485	52,825	47,000	21,095	50,000	6%	500,000	900%
McAllister Assessment Dist.	417,025	1,160	0	1,300	1,100	-	1,100	0%
Park Dedication	735,190	905,455	2,848,145	1,917,340	1,062,110	-63%	135,230	-87%
Police Building	923,160	214,095	0	4,885	0	-	0	-
Traffic Mitigation	376,825	265,255	291,500	143,780	75,000	-74%	75,000	0%
Storm Water Improvements	1,050,515	683,140	290,290	152,025	200,000	-31%	205,000	2%
Donation Funded Projects	7,410	810	0	0	0	-	0	-
Special Fund Street Projects	119,790	890,385	4,137,010	792,010	2,491,020	-40%	835,500	-66%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	49,015	2,700	14,380	8,000	196%	533,000	6563%
Revenue Total	\$ 4,274,580	3,228,560	7,892,415	3,320,950	4,765,960	-40%	2,374,420	-50%
Expenditures								
Capital License	197,395	372,150	217,360	104,685	190,000	-13%	10,000	-95%
Community Center	227,750	438,275	1,826,155	379,310	560,000	-69%	50,000	-91%
Intermodal Center	0	31,530	173,700	59,725	50,000	-71%	500,000	900%
McAllister Assessment Dist.	3,311,380	0	0	0	0	-	0	-
Park Dedication	767,545	1,240,140	3,473,085	3,213,945	400,000	-88%	0	-100%
Police Building	1,273,175	190,455	78,375	31,075	28,065	-64%	0	-100%
Traffic Mitigation	702,445	260,375	1,395,650	294,815	1,005,495	-28%	781,445	-22%
Storm Water Improvements	1,853,245	502,590	290,290	242,015	200,000	-31%	205,000	2%
Donation Funded Projects	157,280	1,760	13,175	0	20,140	53%	0	-100%
Special Fund Street Projects	529,445	537,085	4,347,735	518,375	2,370,510	-45%	835,500	-65%
Casa de Vilarrasa	283,340	0	0	0	0	-	0	-
Library Basement Project	0	36,730	375,270	2,405	0	-100%	865,260	-
Expenditure Total	\$ 9,303,000	3,611,090	12,190,795	4,846,350	4,824,210	-60%	3,247,205	-33%
Combined Surplus/(Deficit)	(5,028,420)	(382,530)	(4,298,380)	(1,525,400)	(58,250)	-99%	(872,785)	1398%
Fund Balance								
Capital License	588,360	265,815	69,015	180,055	7,005	-90%	36,595	422%
Community Center	143,780	(177,680)	(1,748,625)	(301,780)	0	-100%	0	-
Intermodal Center	1,017,335	1,038,630	911,930	1,000,000	1,000,000	10%	1,000,000	0%
McAllister Assessment Dist.	20,600	21,760	21,760	23,060	24,160	11%	25,260	5%
Park Dedication	870,240	535,555	(89,385)	(761,050)	(98,940)	11%	36,290	-137%
Police Building	30,615	54,255	(24,120)	28,065	0	-100%	0	-
Traffic Mitigation	2,575,680	2,580,560	1,476,410	2,429,525	1,499,030	2%	792,585	-47%
Storm Water Improvements	(90,560)	89,990	89,990	0	0	-100%	0	-
Donation Funded Projects	21,090	20,140	6,965	20,140	0	-100%	0	-
Special Fund Street Projects	(508,005)	(154,705)	(365,430)	118,930	239,440	-166%	239,440	0%
Casa de Vilarrasa	0	0	0	0	0	-	0	-
Library Basement Project	300,000	312,285	(60,285)	324,260	332,260	-651%	0	-100%
Total Fund Balance	\$ 4,969,135	4,586,605	288,225	3,061,205	3,002,955	942%	2,130,170	-29%

Internal Service Funds Summary

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	544,435	568,060	493,605	429,515	591,025	20%	605,145	2%
Equipment Replacement	119,460	282,630	250,180	163,475	56,255	-	69,410	23%
Vehicle Replacement	474,210	899,645	470,275	797,670	267,840	-	160,215	-40%
Facility Maintenance	243,715	331,910	20,760	178,555	19,195	-8%	19,395	1%
Retirement Stabilization	1,334,300	1,270,605	1,342,060	1,122,000	1,266,400	-6%	1,293,000	2%
Revenue Total	\$ 3,618,555	4,450,215	3,766,380	3,879,580	3,700,580	-2%	3,641,800	-2%
Expenses								
Admin Services - Enterprises	501,265	702,505	735,305	734,170	1,026,440	40%	1,009,700	-2%
Fleet & Equipment Services	401,170	394,860	454,195	454,195	473,425	4%	484,935	2%
Workers' Compensation	542,390	435,480	571,805	637,835	696,175	22%	708,500	2%
Equipment Replacement	76,710	43,045	156,960	86,390	52,960	-	58,055	10%
Vehicle Replacement	352,995	1,162,635	200,385	372,545	215,205	7%	114,745	-47%
Facility Maintenance	277,575	184,975	718,685	282,550	500,000	-	25,000	-95%
Retirement Stabilization	1,990,370	2,490,590	1,626,810	1,124,375	1,263,635	-	1,303,635	3%
Expense Total	\$ 4,142,475	5,414,090	4,464,145	3,692,060	4,227,840	-5%	3,704,570	-12%
Combined Surplus/(Deficit)	(523,920)	(963,875)	(697,765)	187,520	(527,260)	-24%	(62,770)	-88%
Working Capital								
Admin Services - Enterprises	0	0	0	0	0	-	0	-
Fleet & Equipment Services	0	0	0	0	0	-	0	-
Workers' Compensation	753,945	464,845	808,330	285,130	179,980	-	76,625	-57%
Equipment Replacement	302,050	541,635	634,855	618,720	622,015	-2%	633,370	2%
Vehicle Replacement	735,735	472,745	742,635	897,870	950,505	28%	995,975	5%
Facility Maintenance	492,135	639,070	(58,855)	535,075	54,270	-	48,665	-10%
Retirement Stabilization	927,575	934,230	649,480	931,855	934,620	44%	923,985	-1%
Total Working Capital	\$ 3,211,440	3,052,525	2,776,445	3,268,650	2,741,390	-1%	2,678,620	-2%

Enterprise Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
Benicia Marina Fund	311,010	634,175	498,435	506,885	579,485	16%	602,945	4%
Benicia Transit Fund	1,718,600	1,898,345	1,281,925	1,281,925	2,133,995	66%	1,236,660	-42%
Wastewater Utility	9,049,435	7,898,535	7,878,000	7,827,770	8,123,410	3%	8,123,410	0%
Water Utility	28,584,850	9,873,700	11,494,665	11,724,960	8,446,250	-27%	8,590,500	2%
Revenue Total	\$ 39,663,895	20,304,755	21,153,025	21,341,540	19,283,140	-9%	18,553,515	-4%
Expenses								
Benicia Marina Fund	521,420	578,460	529,300	583,895	533,945	1%	538,945	1%
Benicia Transit Fund	1,781,125	1,999,820	1,181,965	1,181,965	2,155,430	82%	1,261,765	-41%
Wastewater Utility	7,840,055	7,281,805	11,475,625	10,878,820	8,536,185	-26%	8,157,905	-4%
Water Utility	33,866,045	11,255,845	17,917,890	17,115,300	9,101,755	-49%	9,251,435	2%
Expense Total	\$ 44,008,645	21,115,930	31,104,780	29,759,980	20,327,315	-35%	19,210,050	-5%
Combined Surplus/(Deficit)	(4,344,750)	(811,175)	(9,951,755)	(8,418,440)	(1,044,175)	-90%	(656,535)	-37%
Working Capital								
Benicia Marina Fund	103,755	159,470	128,605	82,460	128,000	0%	192,000	50%
Benicia Transit Fund	93,083	(13,963)	(93,651)	(93,651)	122,020	-230%	145,380	19%
Wastewater Utility	9,511,730	9,859,035	6,261,410	6,807,985	6,395,210	2%	6,360,715	-1%
Water Utility	17,088,585	15,129,075	8,705,850	11,038,735	10,383,230	19%	9,022,295	-13%
Total Working Capital	\$ 26,797,153	25,133,617	15,002,214	17,835,529	17,028,460	14%	15,720,390	-8%

Agency Funds

	Actual 2006-07	Actual 2007-08	Amended 2008-09 (1)	Estimated 2008-09	Adopted 2009-10 (2)	% (2/1)	Adopted 2010-11 (3)	% (3/2)
Revenues								
Affordable Housing	755	755	350	500	500	43%	500	0%
Drake/Gateway Infrastructure AD	145,480	122,150	152,440	84,870	83,790	-45%	83,790	0%
East 2nd St. Infrastructure	501,040	489,155	479,635	484,795	483,600	1%	483,600	0%
Fleetside Infrastructure	452,200	447,995	424,190	450,055	447,230	5%	447,230	0%
McAllister Infrastructure	930,950	940,815	864,465	914,080	880,000	2%	880,000	0%
Benicia Historical Museum	138,110	0	0	0	0	-	0	-
Revenue Total	\$ 2,168,535	2,000,870	1,921,080	1,934,300	1,895,120	-1%	1,895,120	0%
Expenditures								
Affordable Housing	0	0	0	0	0	-	0	-
Drake/Gateway Infrastructure	144,595	141,845	152,440	147,440	76,560	-50%	72,530	-5%
East 2nd St. Infrastructure	482,120	478,280	479,635	479,635	479,465	0%	477,410	0%
Fleetside Infrastructure	425,365	430,360	424,190	424,190	428,940	1%	423,000	-1%
McAllister Infrastructure	865,195	863,325	864,465	864,620	865,215	0%	864,590	0%
Benicia Historical Museum	160,125	0	0	0	0	-	0	-
Expenditure Total	\$ 2,077,400	1,913,810	1,920,730	1,915,885	1,850,180	-4%	1,837,530	-1%
Combined Surplus/(Deficit)	91,135	87,060	350	18,415	44,940	-	57,590	28%
Fund Balance								
Affordable Housing	17,825	18,580	18,930	19,080	19,580	3%	20,080	3%
Drake/Gateway Infrastructure	236,710	217,015	217,015	154,445	161,675	-26%	172,935	7%
East 2nd St. Infrastructure	661,245	672,120	672,120	677,280	681,415	1%	687,605	1%
Fleetside Infrastructure	586,555	604,190	604,190	630,055	648,345	7%	672,575	4%
McAllister Infrastructure	1,606,740	1,684,230	1,684,230	1,733,690	1,748,475	4%	1,763,885	1%
Benicia Historical Museum	127,650	0	0	0	0	-	0	-
Total Fund Balance	\$ 3,236,725	3,196,135	3,196,485	3,214,550	3,259,490	2%	3,317,080	2%

Schedule of Regular Employees By Division

DEPARTMENT	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Adopted 2009-10	Adopted 2010-11
City Clerk	1.00	0.50	0.50	0.50	0.50	0.50	0.50
City Treasurer	0.00	0.00	0.00	0.00	0.00	0.20	0.20
City Manager	2.50	3.00	3.00	2.50	2.50	2.85	2.85
Human Resources	3.00	2.50	2.50	2.50	2.50	1.88	1.88
Economic Development	1.50	1.50	1.50	2.00	2.00	1.30	1.30
City Attorney	3.00	3.00	2.00	3.50	3.50	3.50	3.50
Finance	7.70	4.35	4.35	4.35	4.35	4.15	4.15
Information Systems	2.00	2.00	2.00	3.00	2.84	2.78	2.78
Library	8.50	7.50	7.50	6.75	6.75	6.75	6.75
Police	50.00	50.61	50.71	52.00	52.00	51.00	51.00
Fire	36.00	36.00	36.00	37.00	37.00	37.00	37.00
CD and PW - Administration	1.40	1.60	1.60	1.60	1.60	2.60	2.60
CD and PW - Planning	5.75	6.60	6.60	5.00	5.00	4.00	4.00
CD and PW - Building Inspection	2.65	3.90	3.90	4.00	4.00	3.00	3.00
CD and PW - Engineering	6.10	5.80	5.80	6.30	6.30	6.05	6.05
CD and PW - Streets	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Public Works - Equipment Services	3.25	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Community Service (PCS) Administration	4.00	4.00	4.00	4.00	4.00	5.00	5.00
PCS - Building Maintenance	9.50	9.50	9.50	9.50	9.50	8.50	8.50
PCS - Community Services	5.00	4.50	4.50	4.50	4.50	5.00	5.00
PCS - Parks & Cemetery	8.50	9.00	9.00	9.00	9.00	8.50	8.50
PCS - BUSD Fields Maintenance	0.00	0.00	0.00	3.00	3.00	3.56	3.56
PCS - Mills Community Center	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Total General Fund	168.15	162.66	161.76	168.80	168.64	165.92	165.92
Growth Rate %	-0.06%	-3.26%	-0.55%	4.35%	-0.09%	-1.61%	0.00%
PCS - Combined Landscaping & Lighting	4.00	4.00	4.00	4.00	4.00	3.44	3.44
CD and PW - Water Operations	22.45	22.45	22.45	22.95	22.95	22.95	22.95
CD and PW - Wastewater Operations	20.60	20.60	20.60	21.10	21.10	21.10	21.10
CD and PW - Traffic Mitigation	0.00	0.00	0.00	1.00	1.00	1.25	1.25
Transit	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Police Grants	2.00	2.39	2.29	1.00	1.00	1.00	1.00
Library - Measure B	6.25	6.25	6.25	7.25	7.25	7.25	7.25
Library - Literacy	0.00	1.00	1.00	1.00	1.00	1.00	1.00
BUSD Fields	0.00	4.00	4.00	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	7.10	7.10	7.10	7.26	8.29	8.29
Total Other Funds	55.60	68.09	67.99	65.70	65.86	66.58	66.58
Growth Rate %	0.18%	22.46%	-0.15%	-3.37%	0.24%	1.09%	0.00%
All Regular Employees Subtotal	223.75	230.75	229.75	234.50	234.50	232.50	232.50
Frozen Positions (See City Manager Letter)	-	-	-	-	(6.50)	(7.00)	(8.00)
Net All Regular Employees Total	223.75	230.75	229.75	234.50	228.00	225.50	224.50
Growth Rate %	0.00%	3.13%	-0.43%	2.07%	-2.77%	-1.10%	-0.44%
Population	27,323	27,319	27,916	27,978	27,977	27,990	28,000
Employees per 1,000	8.19	8.45	8.23	8.38	8.15	8.06	8.02

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

**Schedule of Regular Employees
By Position**

Position Description	2009-10		2010-11		Position Description	2009-10		2010-11	
	Allocation	Status	Allocation	Status		Allocation	Status	Allocation	Status
Account Clerk II	1.00	A	1.00	A	Library Director	1.00	A	1.00	A
Accounting Systems Supervisor	1.00	A	1.00	A	Library manager	2.00	A	2.00	A
Accounting Technician	1.00	A	1.00	A	Literacy Program Coordinator	1.00	A	1.00	A
Admin Services Director	1.00	A	1.00	A	Maintenance Custodian	1.00	AF	1.00	AF
Administrative Clerk	1.50	A	1.50	A	Maintenance Custodian	3.00	A	3.00	A
Administrative Secretary	6.00	A	6.00	A	Maintenance Mechanic	6.00	A	6.00	A
Animal Control	1.00	A	1.00	A	Maintenance Supervisor	2.00	A	2.00	A
Assistant Engineer	1.00	A	1.00	A	Maintenance Worker III	2.00	AF	2.00	AF
Assistant Finance Director	1.00	A	1.00	A	Maintenance Worker III	7.00	A	7.00	A
Assistant Fire Marshall	1.00	A	1.00	A	Management Analyst I	1.00	A	1.00	A
Assistant PCS Director	1.00	A	1.00	A	Management Analyst II	4.00	A	4.00	A
Assistant PW Director	1.00	A	1.00	A	Mechanic	2.00	A	2.00	A
Associate Civil Engineer (Traffic)	1.00	AF	1.00	AF	Operator II	1.00	A	1.00	A
Building Inspector II	1.00	A	1.00	A	Library Tech II	1.00	A	1.00	AF
Building Official	1.00	A	1.00	A	Library Tech II	6.00	A	6.00	A
City Attorney	1.00	A	1.00	A	Parks & Bldg. Maint. Worker	2.00	A	2.00	A
City Engineer	1.00	A	1.00	A	Parks & Bldg. Maint. Journeyman	10.00	A	10.00	A
City Manager	1.00	A	1.00	A	PCS Director	1.00	A	1.00	A
Community Preservation Officer	1.00	A	1.00	A	PCS Superintendent	2.00	A	2.00	A
Community Services Officer I	1.00	A	1.00	A	Police Chief	1.00	A	1.00	A
Community Services Officer II	1.00	A	1.00	A	Police Lieutenant	2.00	A	2.00	A
Deputy City Clerk	1.00	A	1.00	A	Police Officer	25.00	A	25.00	A
Deputy Fire Chief	1.00	A	1.00	A	Police Sergeant	7.00	A	7.00	A
Deputy Police Chief	1.00	A	1.00	A	Principal Planner	1.00	A	1.00	A
Development Svc. Tech I	1.00	A	1.00	A	Public Safety Dispatch Supervisor	1.00	A	1.00	A
Development Svc. Tech II	1.00	A	1.00	A	Public Safety Dispatcher	9.00	A	9.00	A
Division Chief	2.00	A	2.00	A	Public Works/Comm Dev Director	1.00	A	1.00	A
Economic Development Manager	1.00	A	1.00	A	Public Works Inspector	1.00	A	1.00	A
Engineer Tech II	1.00	A	1.00	A	PW Maintenance Superintendent	1.00	A	1.00	A
Field Supervisor	1.00	A	1.00	A	Records Clerk	1.00	A	1.00	A
Field/Utility Street Apprentice	4.00	A	4.00	A	Recreation Coordinator	2.00	A	2.00	A
Field/Utility Street Journeyman	8.00	A	8.00	A	Recreation Supervisor	2.00	A	2.00	A
Finance Director	1.00	A	1.00	A	Senior Account Clerk	3.00	A	3.00	A
Fire Captain	6.00	A	6.00	A	Senior Accounting Technician	1.00	A	1.00	A
Fire Chief	1.00	A	1.00	A	Senior Administrative Clerk	4.00	A	4.00	A
Fire Fighter	1.00	AF	1.00	AF	Senior Civil Engineer	1.00	A	1.00	A
Fire Fighter	3.00	A	3.00	A	Senior HR Analyst	1.00	A	1.00	A
Firefighter/Engineer	1.00	AF	1.00	AF	Senior Librarian	1.00	A	1.00	A
Firefighter/Engineer	5.00	A	5.00	A	Senior Mechanic	1.00	A	1.00	A
Firefighter/Paramedic	1.00	AF	1.00	AF	Senior Planner	1.00	A	1.00	A
Firefighter/Paramedic	13.00	A	13.00	A	Wastewater Operator III	3.00	A	3.00	A
HR Assistant	1.00	A	1.00	A	Wastewater Plant Supervisor	1.00	A	1.00	A
HR Manager	1.00	A	1.00	A	Wastewater Superintendent	1.00	A	1.00	A
Info Systems Manager	1.00	A	1.00	A	Water Operator	6.00	A	6.00	A
Info Systems Tech I	1.00	A	1.00	A	Water Plant Supervisor	1.00	A	1.00	A
Info Tech Analyst II	1.00	A	1.00	A	Water Quality Supervisor	1.00	A	1.00	A
Irrigation Specialist	1.00	A	1.00	A	Water Quality Tech II	2.00	A	2.00	A
Lab Analyst	1.00	A	1.00	A	Water Superintendent	1.00	A	1.00	A
Lab Tech II	3.00	A	3.00	A					
Legal Technician	1.00	A	1.00	A					
Librarian I	2.00	A	2.00	A					
Librarian II	1.00	A	1.00	A					
					Subtotal	232.50		232.50	
					Frozen Positions	-7.00		-8.00	
					Grand Total	225.50		224.50	

**Status: A=Authorized Position AF=Authorized but Temporarily Frozen

Schedule of Adopted Interfund Transfers - All Funds

Fiscal Year 2009-2010

From:			Purpose	To:		
088	Interlibrary Loan	\$ 30,000	Operating	089	Literacy	\$ 30,000
014	Wastewater	32,165	Operating	010	General Fund	32,165
090	Water	48,250	Operating	010	General Fund	48,250
Subtotal		110,415		Subtotal		110,415
010	General Fund	221,170	Operating	021	Human Services	221,170
010	General Fund	50,000	Operating	019	Transit	50,000
010	General Fund	12,105	Operating	041	Youth Action Coalition	12,105
010	General Fund	199,000	Operating	080	Storm Drain	199,000
010	General Fund	64,185	Operating	089	Literacy	64,185
Subtotal		546,460		Subtotal		546,460
010	General Fund	276,680	Debt Service	059	Police Remodel Capital Lease	276,680
Subtotal		276,680		Subtotal		276,680
011	General Fund - One Time	560,000	Project Funding	049	Mills Community Center	560,000
011	General Fund - One Time	23,510	Enhanced Funding	021	Human Services	23,510
113	Facility Maintenance	100,000	Project Funding	011	General Fund - One Time	100,000
Subtotal		683,510		Subtotal		683,510
046	Capital License	150,000	Project Funding	047	Commanding Officers-Phase II	150,000
014	Wastewater	200,000	Reserves	516	Wastewater System Replace	200,000
014	Wastewater	70,000	Reserves	515	Wastewater Equip Replace	70,000
090	Water	150,000	Reserves	594	Water System Replacement	150,000
090	Water	70,000	Reserves	592	Water Equipment Replace	70,000
090	Water	75,000	Reserves	593	Water Filter Replacement	75,000
592	Water Equipment Replace	35,000	Reserves	595	Water Major Equipement Rplc	35,000
594	Water System Replacement	225,000	Reserves	596	Water Major Capital Project	225,000
Subtotal		975,000		Subtotal		975,000
Total Transfers Out		\$ 2,592,065		Total Transfers In		\$ 2,592,065

Schedule of Adopted Interfund Transfers - All Funds

Fiscal Year 2010-2011

From:			Purpose	To:		
088	Interlibrary Loan	\$ 30,000	Operating	089	Literacy	\$ 30,000
014	Wastewater	32,165	Operating	010	General Fund	32,165
090	Water	48,250	Operating	010	General Fund	48,250
Subtotal		110,415		Subtotal		110,415
010	General Fund	50,000	Operating	019	Transit	50,000
010	General Fund	221,170	Operating	021	Human Services	221,170
010	General Fund	12,105	Operating	041	Youth Action Coalition	12,105
010	General Fund	204,000	Operating	080	Storm Drain	204,000
010	General Fund	62,905	Operating	089	Literacy	62,905
Subtotal		550,180		Subtotal		550,180
010	General Fund	276,680	Debt Service	059	Police Remodel Capital Lease	276,680
Subtotal		276,680		Subtotal		276,680
011	General Fund - One Time	50,000	Project Funding	049	Mills Community Center	50,000
011	General Fund - One Time	23,510	Enhanced Funding	021	Human Services	23,510
011	General Fund - One Time	525,000	Project Funding	050	Library Basement Project	525,000
Subtotal		598,510		Subtotal		598,510
014	Wastewater	200,000	Reserves	516	Wastewater System Replace	200,000
014	Wastewater	70,000	Reserves	515	Wastewater Equip Replace	70,000
090	Water	50,000	Reserves	594	Water System Replacement	50,000
090	Water	70,000	Reserves	592	Water Equipment Replace	70,000
090	Water	75,000	Reserves	593	Water Filter Replacement	75,000
594	Water System Replacement	300,000	Reserves	596	Water Major Capital Project	300,000
Subtotal		1,962,020		Subtotal		1,962,020
Total Operating Transfers Out		\$ 3,497,805		Total Operating Transfers In		\$ 3,497,805

Schedule of Adopted Interfund Advances - All Funds

Fiscal Years 2009-10 and 2010-11

From:			Fiscal Year	To:		
010	General Fund (a)	110,775	2009-10	060	Marina	110,775
010	General Fund (b)	\$ 114,310		059	Casa de Vilarrasa	\$ 114,310
Subtotal				Subtotal		
225,085				225,085		
010	General Fund (a)	136,235	2010-11	060	Marina	136,235
010	General Fund (b)	114,310		059	Casa de Vilarrasa	114,310
Subtotal				Subtotal		
250,545				250,545		
Advances Receivable				Advances Payable		
		\$ 475,630				\$ 475,630

Advance Terms

- a. Advances to the Marina Fund will be accumulated for several years before the fund has sufficient revenues in which to repay the loan. The loan will accrue interest at the average City Portfolio Interest Earnings Rate.

- b. Advances to the Casa de Vilarrasa Debt Service Fund will be accumulated until a sufficient number of units have been converted to Section 8 Housing. The loan will accrue interest at the average City Portfolio Interest Earnings Rate and is due in 2014 when it is expected that the property will be refinanced.

Benicia Bay Sunset

