

CITY OF BRENTWOOD

FY 2013/14 BUDGET-IN-BRIEF



This Budget-in-Brief
provides an overview of the
City's Operating Budget and Capital
Improvement Program. To view all of the
City's financial documents visit the following
web site:

**[www.brentwoodca.gov/department/fi
/business/document.cfm](http://www.brentwoodca.gov/department/fi/business/document.cfm)**

FY 2013/14 BUDGET-IN-BRIEF

Budget Development This Budget-in-Brief is a condensed version of the City of Brentwood's amended Operating Budget for the 2013/14 Fiscal Year (FY), which runs from July 1, 2013 to June 30, 2014. It represents input and vision from Brentwood residents and the City Council. The City adopts an Operating Budget every two years. The City Council conducts public budget reviews at the midway point of each of the two fiscal years, with another review prior to the beginning of the second fiscal year. During these reviews the City Council determines if adjustments are needed to either the City's revenues or expenditures and is able to adjust the budget as needed for the current economic conditions. The end result of the collaborative budget process is a document which represents the priorities adopted by the City Council.

Budget Challenges Like other governmental agencies, locally and across the country, the City of Brentwood continues to face budgetary challenges. The elimination of the Brentwood Redevelopment Agency left the City without funding for several capital projects including improvements planned for Brentwood Boulevard. The recession also caused a significant and structural decline in City revenues. While economic conditions appear to be improving, it will take many years for key revenue sources, such as property tax, to recover. In order to help ensure the City is able to remain fiscally healthy without compromising existing service levels, the City negotiated new labor contracts in 2012. Through the labor negotiation process, the City implemented second tier retirement benefits for new sworn employees (non-sworn agreed to a second tier retirement in 2010); reduced health insurance coverage limits; reduced retiree medical coverage commitments and increased pension contributions from employees. All of the City's labor groups agreed to these necessary cost reductions. The cost savings generated from these contracts will go a long way towards ensuring a strong fiscal future for the City.

Budget Achievements Fiscal strength and long-term financial stability are key components of the City's Budget and Fiscal Policy. The FY 2013/14 Operating Budget underscores the City Council's commitment to continue to make cost containment a high priority while adhering to the Budget Development Guidelines. These guidelines and principles have resulted in a projected General Fund Undesignated Reserve of \$11.5 million as of June 30, 2013, ensuring the City maintains its 30% reserves while fully funding critical services, including public safety and code enforcement.

Future Outlook Key to planning for the City's long-term future is the utilization of a highly sophisticated fiscal model which helps ensure the City continues to budget conservatively, with revenues exceeding expenditures, and with adequate reserves to cover future liabilities and unexpected emergencies. The General Fund Fiscal Model presents a 10-year financial forecast of expenditures, revenues and fund balance along with recommendations on how to manage any possible gaps between revenues and expenditures.

CITY COUNCIL GOALS

(Listed Alphabetically)

Deliver Excellent Public Services

Enhance Community and Neighborhood Improvement

Ensure Long-term Financial Stability and Sustainability

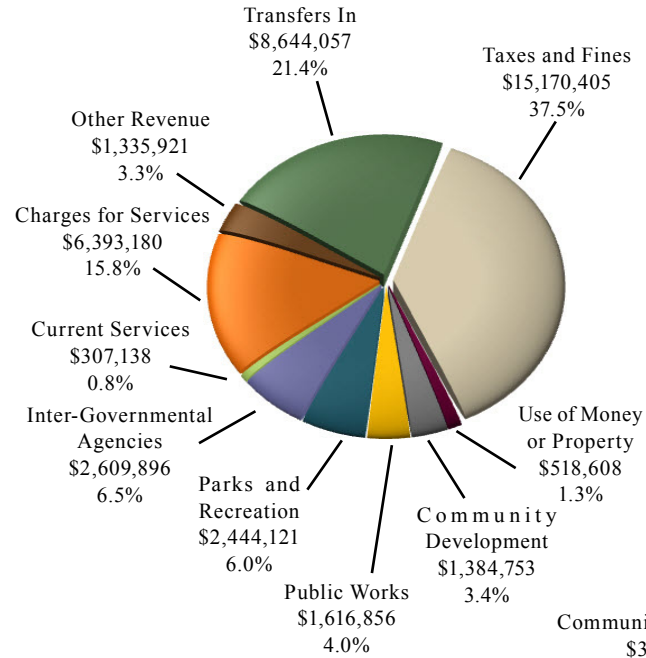
Promote Economic and Community Development

Provide for Effective Transportation and Infrastructure

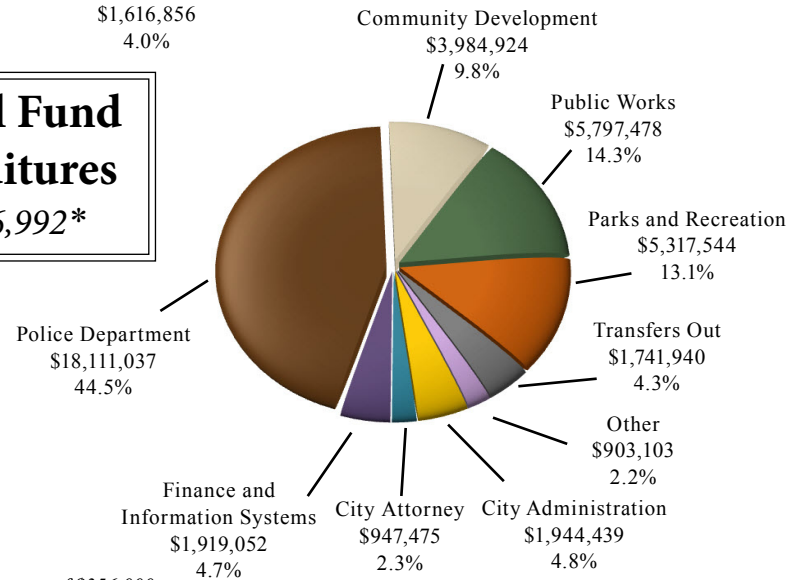
Provide for the Public's Safety

City of Brentwood
FY 2013/14
Budget-in-Brief

General Fund Revenues
\$40,424,935



General Fund Expenditures
\$40,666,992*



*Includes one-time expenses of \$356,000

WHERE THE MONEY GOES	
PROPERTY TAX DOLLARS (PER EVERY DOLLAR)	
16¢	State Property Tax Shift for Education
15¢	Liberty High School District
13¢	Brentwood General Fund
13¢	Brentwood Elementary School District
10¢	Contra Costa County
6¢	East Contra Costa Fire
5¢	Contra Costa Community College
4¢	East Contra Costa Irrigation
4¢	Oakley Elementary School District
3¢	Brentwood Recreation and Parks
2¢	Community College Tax Shift for Education
9¢	Other
SALES TAXES (FOR EVERY DOLLAR SPENT)	
6 1/4¢	State
1¢	City of Brentwood
3/4¢	County Transportation
1/2¢	Bay Area Rapid Transit (BART)

City Funds Overview

The City budgets and accounts for revenues and expenditures in several different funds. The General Fund is comprised of all financial resources, except those required by law or mandated to be in a restricted fund, and provides for basic governmental services such as public safety, planning and building services, street maintenance, code enforcement, park maintenance and recreation services.

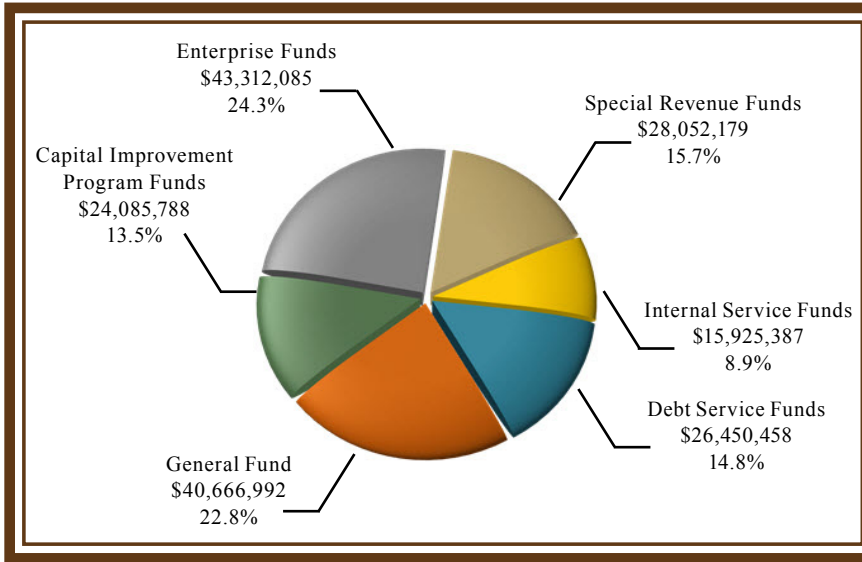
The primary revenue sources for the General Fund include: Sales Tax, Property Tax, Community Facility District Assessments, Motor Vehicle In-Lieu Taxes, Gas Taxes, Franchise Fees and Parks and Recreation Property Taxes. The recession had a larger impact on the City's General Fund than on any other Fund.

Enterprise Overview

The City provides residents with Solid Waste, Water and Wastewater services. The charges for these services (user fees), along with the costs for providing the services, are accounted for in individual Enterprise Funds. These funds do not receive any General Fund support and must be self-supporting. In FY 2013/14 rising health and retirement benefits, along with transfers

ENTERPRISE FUNDS SUMMARY	
REVENUES	
Solid Waste	\$9,257,968
Water	\$18,194,348
Wastewater	\$10,608,965
EXPENDITURES	
Solid Waste	\$9,466,028
Water	\$19,371,472
Wastewater	\$11,103,280

FY 2013/14 OPERATING BUDGET
\$178.5 MILLION



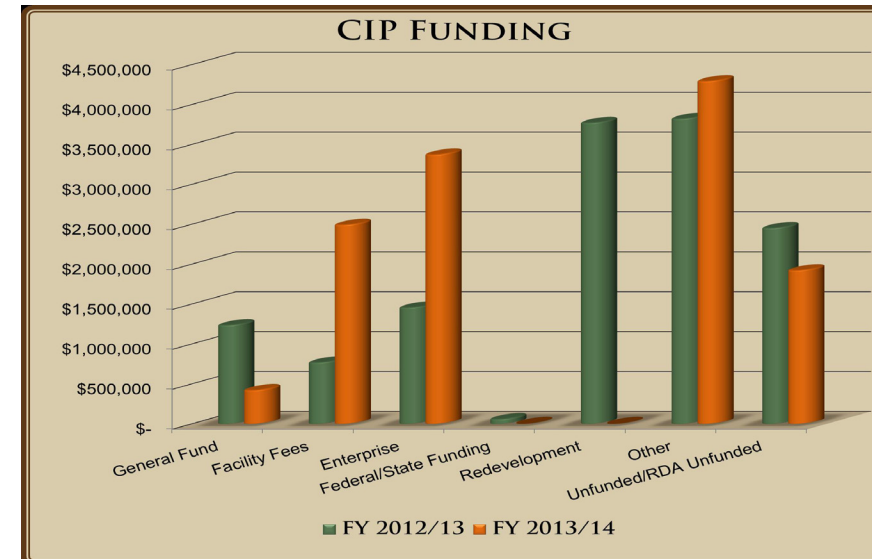
for one time capital projects have caused expenditures to exceed revenues.

The City's user fees are set in accordance with Proposition 218, which requires customers be given the opportunity to provide feedback on the proposed rates. Rate studies are conducted periodically to ensure the Enterprise rates are sufficient to cover: operating expenses; capital improvements; upgrades and costs associated with meeting both State and Federal guidelines and regulations.

CIP Overview

The 2013/14 CIP consists of 97 City projects. These

include Roadway, Parks and Trails, Water, Wastewater and Community Facility projects. The chart below compares CIP funding sources for FY 2012/13 and FY 2013/14. Significant variances between the two years are due to increased funding for projects at the Wastewater Treatment Plant



which are financed through a combination of facility fees and enterprise funds; and the loss of funding from redevelopment due to the State's dissolution of redevelopment agencies.

All of the CIP projects have been carefully evaluated to ensure: 1) the City's capital improvement needs are met, both now and in the future, and 2) they support the City Council's goals.

Significant CIP Projects

Solid Waste Transfer Station Expansion - The Solid Waste Transfer Station will be a new facility, located in the City's Corporation Yard, to handle the City's expanding solid waste needs. The Project consists of a covered transfer floor area, transfer truck loading areas, cart storage, equipment parking, administrative offices and related facilities. The Project also consists of converting the existing facility near Sunset Park into an overflow parking lot for the park. This project is expected to be completed in the fall of 2013.



City Website Redesign - The City's Website at www.brentwoodca.gov provides many important resources and services to the public and staff and is a reflection of the City to the public, businesses and other agencies. Although the site has a wealth of information, the look, feel and functionality of the site was outdated. The website redesign will not only improve upon the organization of the City's content, but will also be designed for compatibility with smartphones and portable web browsing devices. This project is expected to be completed in the fall of 2013.

General Plan Update - Every City has a General Plan which guides land development. The General Plan is an important tool and is required by state law to be updated from time to time. This includes ensuring that the goals, action items and land use plans are consistent with the community's vision for Brentwood's future. The General Plan Update will take approximately two years, with an anticipated completion date of late summer 2014. Throughout the update process, community involvement is welcomed and encouraged. Workshops and meetings are held on a regular basis and the public is invited to comment on the draft General Plan elements and the environmental impact report. For more information on the General Plan Update please visit www.brentwood.generalplan.org.

Mission Statement

Bringing Brentwood's Vision to Reality

CITY OFFICIALS

- Robert Taylor Mayor
- Joel Bryant..... Vice Mayor
- Steve Barr..... Council Member
- Gene Clare Council Member
- Erick Stonebarger Council Member

EXECUTIVE TEAM

- Paul R. Eldredge City Manager
- Damien Brower City Attorney
- Craig BronzanDirector of Parks and Recreation
- Karen Chew Assistant City Manager
- Pam Ehler City Treasurer /
Director of Finance & Information Systems
- Mark Evenson Chief of Police
- Bailey Grewal City Engineer / Director of Public Works
- Casey McCann Director of Community Development



CITY OF BRENTWOOD

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For questions contact the City's
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