



# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

*At the City of Brentwood Finance and Information Systems Department, we provide timely and accurate fiscal information and a full range of technology-based resources and services in support of city officials, departments and the community. The Financial Dashboard report is one way we provide the community with detailed information regarding the City's finances including information on various funds. The City's fiscal year begins July 1 and ends June 30.*



## OVERVIEW

### **General Fund**

The General Fund is the primary operating fund for the City. The General Fund pays for many of the critical services offered to the City's residents including police, streets and transportation, and parks and recreation. Development services are funded through permit fees, while parks and recreation user fees help offset the operational costs of the Parks and Recreation Department. The majority of the remainder of services included in the General Fund are funded through tax revenues. General Fund revenues are generally considered unrestricted and are allocated by the City Council through the budget process.

#### **Revenues**

Overall, General Fund revenues are expected to meet budget in the current fiscal year (FY), except in the area of Parks and Recreation program revenues which continue to be impacted by pandemic restrictions on activities. Other revenue sources, such as sales and property tax, are performing better than the original budget adopted in June, 2020. Mid-year budget adjustments were approved by the City Council to increase the budgeted revenue from both of these sources totaling just over \$1.2 million as economic conditions are better than anticipated upon budget adoption. In addition, development is on pace to slightly exceed single-family unit permit projections and budgeted revenues.

#### **Expenditures**

Expenditures in the General Fund are expected to be lower than budget in the current fiscal year due to pandemic activity restrictions in Parks and Recreation and limitations on other spending to essential activities.

### **Enterprise Funds**

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 the individual Enterprise Funds. These funds do not receive any General Fund support and must be self-supporting.

The City's user fees are set in accordance with Proposition 218 which requires customers be given the opportunity to challenge 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.

#### **Revenues**

All enterprise revenues are expected to meet or exceed budgeted revenue in the current year. Water Enterprise revenue is trending above budget due to higher than anticipated water usage due to drier weather conditions. The current revenues do not yet reflect what might be significant write-offs due to uncollectable accounts as a result of the pandemic.

#### **Expenditures**

There are no significant variances in budgeted expenditures in the Enterprise funds except the Water Enterprise. A mid-year budget adjustment was approved by the City Council for an increase in the cost of water conveyance from alternative sources to ensure water quality.



# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021



### General Fund Overview

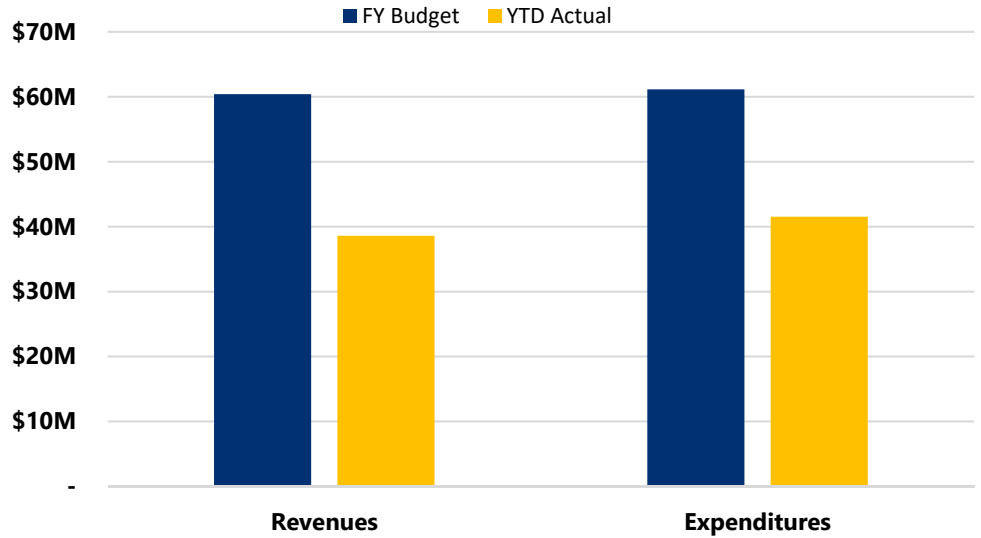
Revenues are at 63.9% of budget and expenditures are at 67.9% of budget, compared to last year's 62.1% and 64.9%, respectively.



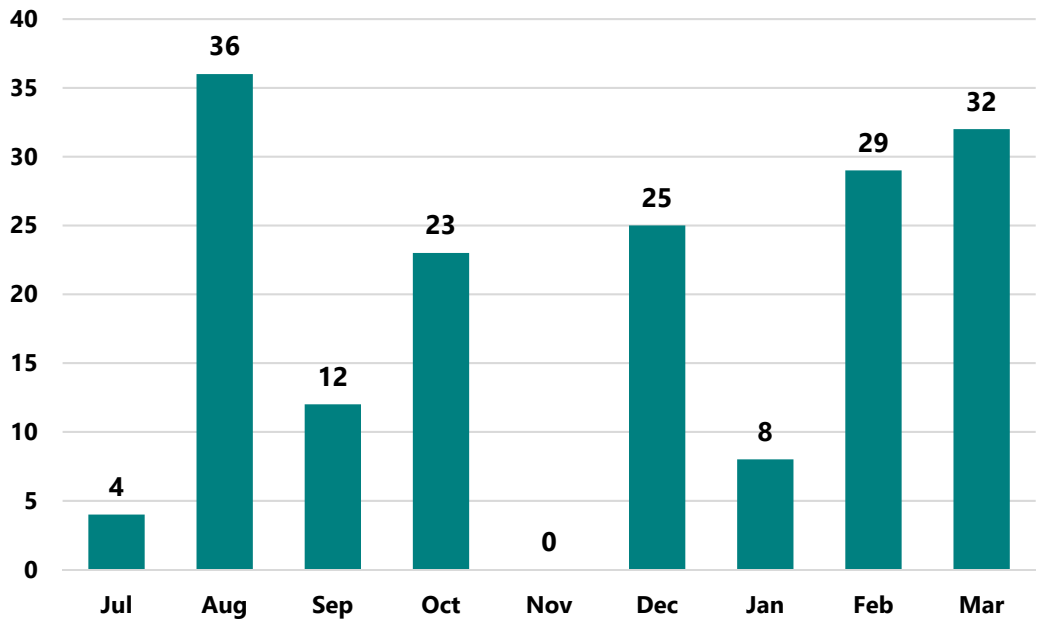
### Single-Family Permits

The City has issued **169** single-family unit permits as of March 31, 2021. This is 96.6% of the budgeted 175 permits. Single-family unit permits issued for the entire year for FY 2017/18, 2018/19 and 2019/20 were 411, 352 and 274, respectively.

### FY 2020/21 General Fund



### Single-Family Unit Building Permits

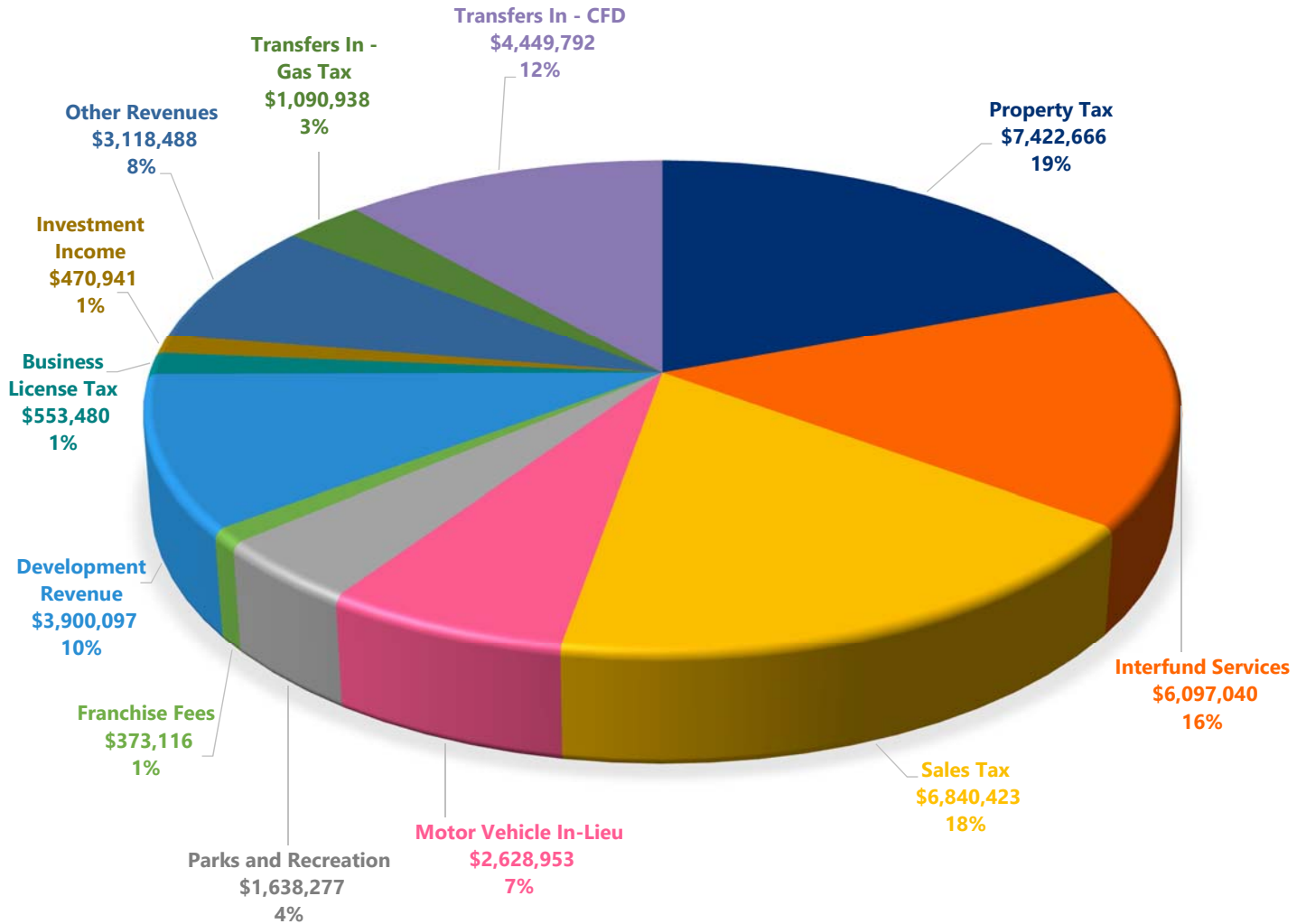




# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

General Fund YTD Revenues by Source  
\$38,584,211



With 75% of the fiscal year complete, General Fund Revenues are at 63.9%, compared to 62.1% in the prior year.



# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

General Fund Revenues by Source	FY Budget	YTD Actual	% of Budget
Property Tax	\$ 13,340,969	\$ 7,422,666	55.6%
Interfund Services	8,158,416	6,097,040	74.7%
Sales Tax	8,754,248	6,840,423	78.1%
Motor Vehicle In-Lieu	5,192,511	2,628,953	50.6%
Parks and Recreation	3,304,485	1,638,277	49.6%
Franchise Fees	1,430,225	373,116	26.1%
Development Revenue	4,394,576	3,900,097	88.7%
Business License Tax	583,151	553,480	94.9%
Investment Income	159,347	470,941	295.5%
Other Revenues	6,642,976	3,118,488	46.9%
Transfers In - Gas Tax	1,366,975	1,090,938	79.8%
Transfers In - CFD	7,061,425	4,449,792	63.0%
<b>General Fund Total</b>	<b>\$ 60,389,304</b>	<b>\$ 38,584,211</b>	<b>63.9%</b>

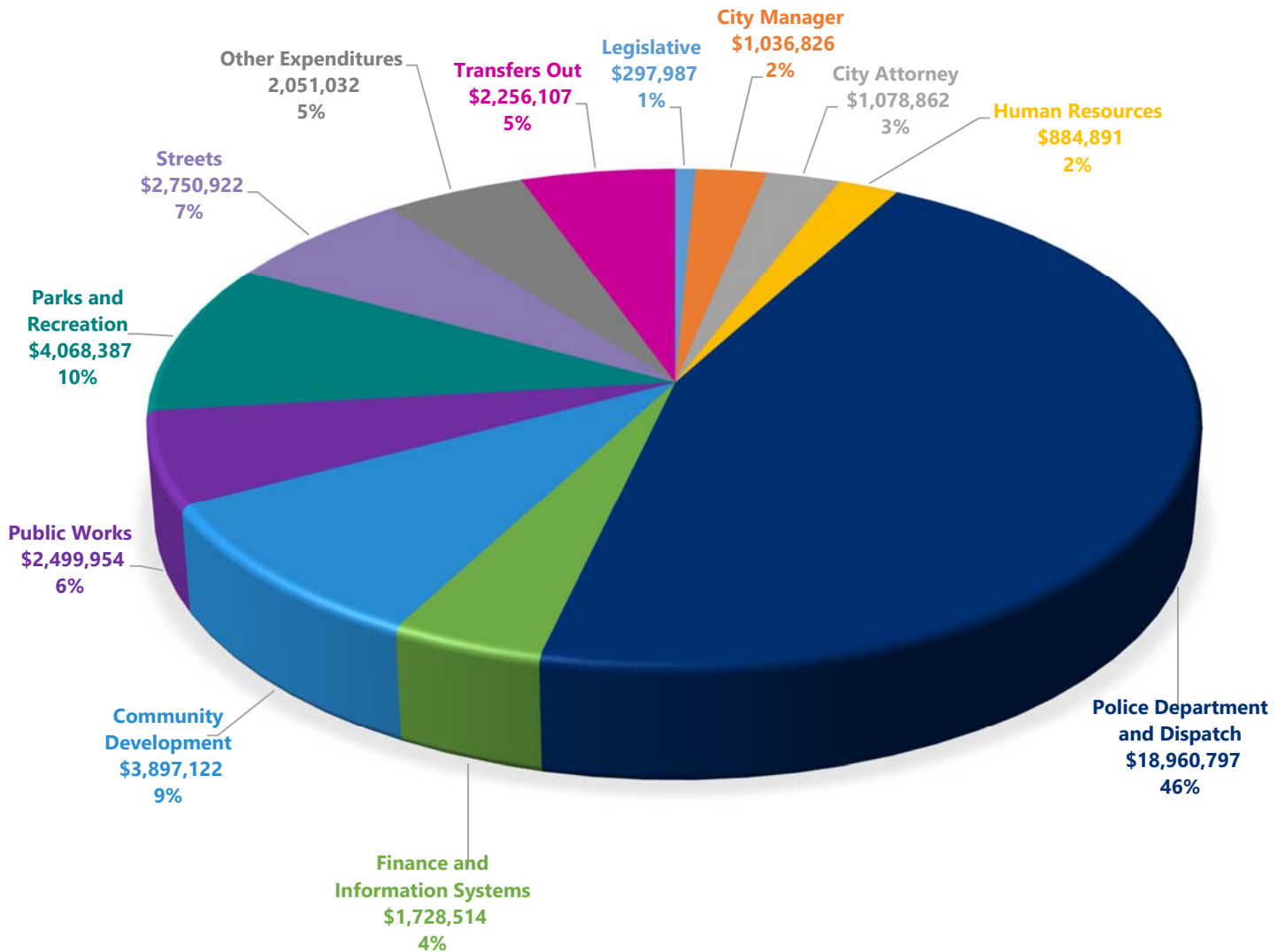
- **Property Tax** – Revenue is received primarily in December and April, with a smaller receipt in June.
- **Interfund Services** – Revenue is dependent on the type of interfund service provided and varies throughout the year.
- **Sales Tax** – Revenue is received as a monthly advance, based on quarterly estimates, with actual amounts calculated and paid at the end of each quarter.
- **Motor Vehicle In-Lieu** – The majority of revenue is received in January and May each year, although timing of receipts can vary.
- **Parks and Recreation** – Revenue is due primarily to the Parks and Recreation Property Tax which is received in December and April, with a smaller receipt in June.
- **Franchise Fees** – The timing of receipts varies and is dependent upon the individual franchise agreements.
- **Development Revenue** – Fiscal year-to-date, the City has issued 169 Single-Family building permits. Revenues in this category vary depending on the timing of building permit issuance and volume of development projects.
- **Business License Tax** – The timing of this revenue varies depending on the timing and volume of business activity. Due to the pandemic, current year budget was reduced, however no significant reduction in license revenue has occurred.
- **Investment Income** – Income is recorded quarterly. Year-to-date income is favorable due to the timing of interest receipts.
- **Other Revenues** – The timing and amount of these revenues vary and include revenues such as Transient Occupancy Taxes and Property Transfer Taxes, as well as one-time revenue receipts such as certain transfers in from other funds.
- **Transfers In - Gas Tax** – Transfers from the Gas Tax Funds occur quarterly and amounts vary due to the timing of tax receipts from the State.
- **Transfers In - CFD** – Transfers from the Community Facilities District Funds occur in December, April and June, after receipt of their Property Tax allocations.



# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

### General Fund YTD Expenditures by Department \$41,511,401



*With 75% of the fiscal year complete, General Fund Expenditures are at 67.9%, compared to 64.9% in the prior year.*





# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

General Fund Expenditures by Department	FY Budget	YTD Actual	% of Budget
Legislative	\$ 414,614	\$ 297,987	71.9%
City Manager	1,467,908	1,036,826	70.6%
City Attorney	1,508,447	1,078,862	71.5%
Human Resources	1,278,711	884,891	69.2%
Police Department and Dispatch	27,569,418	18,960,797	68.8%
Finance and Information Systems	2,470,528	1,728,514	70.0%
Community Development	5,942,757	3,897,122	65.6%
Public Works	3,694,505	2,499,954	67.7%
Parks and Recreation	6,598,735	4,068,387	61.7%
Streets	4,084,076	2,750,922	67.4%
Other Expenditures	3,076,333	2,051,032	66.7%
Transfers Out	3,011,529	2,256,107	74.9%
<b>General Fund Total</b>	<b>\$ 61,117,561</b>	<b>\$ 41,511,401</b>	<b>67.9%</b>

With 75% of the fiscal year complete, General Fund Expenditures are at 67.9% of budget. Continued restrictions, due to the COVID-19 pandemic, have resulted in lower Parks and Recreation expenditures related to reduced recreation program activity. The amount of Other Expenditures varies throughout the year and is dependent upon the timing of associated invoices.

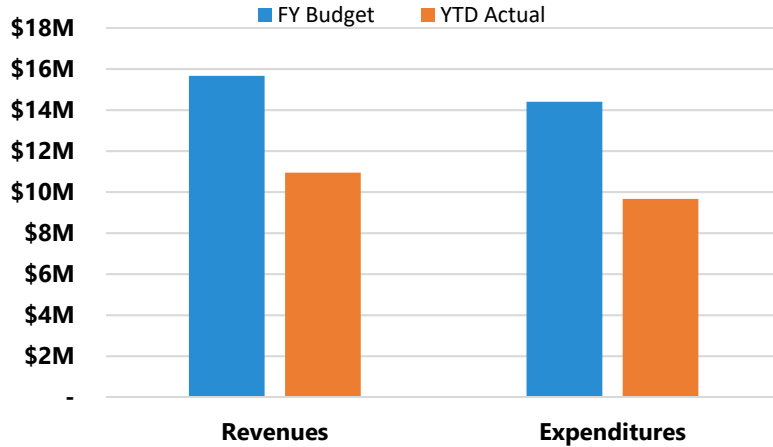




# CITY of BRENTWOOD

## Financial Dashboard as of March 31, 2021

### FY 2020/21 Solid Waste Enterprise



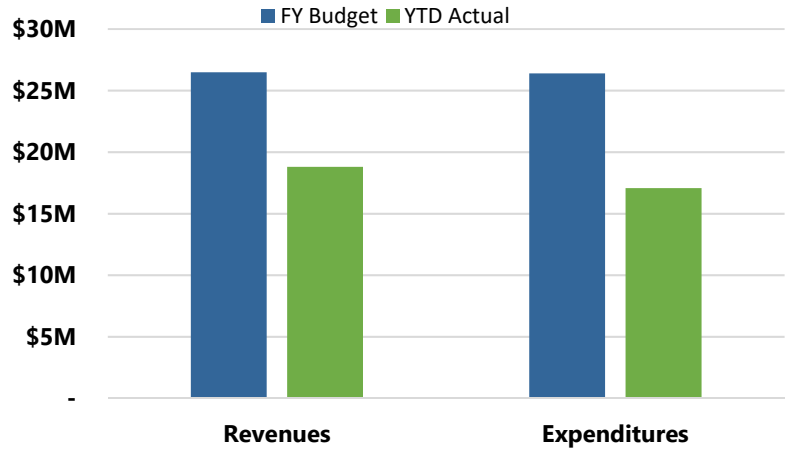
#### Solid Waste Enterprise Overview

Operating revenues received are \$10,944,712, representing 69.9% of the budget. Operating expenditures are \$9,666,279, which represents 67.1% of the budget.

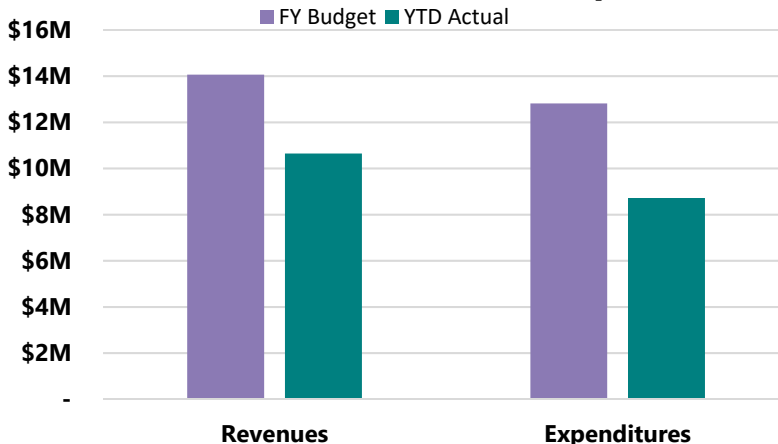
#### Water Enterprise Overview

Operating revenues received are \$18,802,253, representing 71.0% of the budget. Operating expenditures are \$17,071,595, which represents 64.7% of the budget.

### FY 2020/21 Water Enterprise



### FY 2020/21 Wastewater Enterprise



#### Wastewater Enterprise Overview

Operating revenues received are \$10,642,761, representing 75.7% of the budget. Operating expenditures are \$8,721,515, which represents 68.1% of the budget.



### ENTERPRISE OPERATING REVENUES

Solid Waste Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 13,722,316	\$ 9,610,352	70.0%
Dumpster Charges	1,656,643	1,159,552	70.0%
Late Charges	121,101	77	0.1%
Public Disposal Charges	79,341	12,686	16.0%
Application Fee	57,104	35,644	62.4%
Investment Income	27,895	120,121	430.6%
Other Revenues	3,147	6,280	199.6%
<b>Solid Waste Enterprise Total</b>	<b>\$ 15,667,547</b>	<b>\$ 10,944,712</b>	<b>69.9%</b>

Water Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 17,135,067	\$ 12,347,372	72.1%
Base Charges	8,461,481	5,965,462	70.5%
Non-Potable Water Charges	343,967	227,836	66.2%
Late Charges	238,488	1,885	0.8%
Vacant Parcel Charges	39,798	20,196	50.7%
Application Fee, Hydrant Usage, Other Charges	179,504	91,393	50.9%
Investment Income	14,170	121,023	854.1%
Other Revenues	72,889	27,086	37.2%
<b>Water Enterprise Total</b>	<b>\$ 26,485,364</b>	<b>\$ 18,802,253</b>	<b>71.0%</b>

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 12,892,612	\$ 9,482,264	73.5%
Sewer Lateral Maintenance Fee	710,038	502,351	70.7%
Reclaimed Water Usage	151,424	262,050	173.1%
Late Charges	125,289	95	0.1%
Vacant Parcel Charges	53,064	26,928	50.7%
Application Fee	31,779	17,822	56.1%
Investment Income	74,708	336,661	450.6%
Other Revenues	26,114	14,590	55.9%
<b>Wastewater Enterprise Total</b>	<b>\$ 14,065,028</b>	<b>\$ 10,642,761</b>	<b>75.7%</b>

Solid Waste Public Disposal Charges revenue varies throughout the year depending upon the timing of receipts from the State. Water User Charges revenue is generally higher in the summer months as usage is higher. Wastewater Reclaimed Water Usage revenue is higher than budget due to higher demand. Late charges for all three Enterprises were suspended through the third quarter of the fiscal year due to COVID-19 pandemic-related regulatory requirements. Year-to-date Investment Income is favorable due to the timing of interest receipts. The timing of Other Revenues vary as these are primarily one-time receipts.





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## ENTERPRISE OPERATING EXPENDITURES

Solid Waste Enterprise	FY Budget	YTD Actual	% of Budget
Solid Waste Operations	\$ 11,224,577	\$ 7,550,681	67.3%
Solid Waste Utility Billing	977,527	632,508	64.7%
Solid Waste Transfer Station	2,196,525	1,483,090	67.5%
<b>Solid Waste Enterprise Total</b>	<b>\$ 14,398,629</b>	<b>\$ 9,666,279</b>	<b>67.1%</b>

Water Enterprise	FY Budget	YTD Actual	% of Budget
Water Operations	\$ 24,836,313	\$ 16,170,258	65.1%
Water Utility Billing	1,024,371	643,187	62.8%
Non-Potable	538,030	258,150	48.0%
<b>Water Enterprise Total</b>	<b>\$ 26,398,714</b>	<b>\$ 17,071,595</b>	<b>64.7%</b>

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
Wastewater Operations	\$ 11,586,304	\$ 7,957,175	68.7%
Wastewater Utility Billing	964,186	624,253	64.7%
Wastewater Lateral Maintenance	261,359	140,087	53.6%
<b>Wastewater Enterprise Total</b>	<b>\$ 12,811,849</b>	<b>\$ 8,721,515</b>	<b>68.1%</b>





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## Financial Dashboard as of March 31, 2021

### CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 39 "financially active" CIP projects have a total budget of \$148,935,175. Since the inception of each of these active projects, \$52,805,125 of the budgeted amount has been spent. Major CIP projects for FY 2020/21 include the Pavement Management Program, Priority Area 1 Infrastructure Improvements, Wastewater Treatment Plant Expansion – Phase II and the Citywide Non-Potable Water Distribution System.

Roadway Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
336-31340	Lone Tree Way - Union Pacific Undercrossing	\$ 2,862,000	\$ 2,809,266	\$ 52,734
336-31500	City Traffic Signal Interconnect Program	574,000	513,315	60,685
336-31620	Brentwood Blvd Widening North - Phase I	363,000	128,027	234,973
336-31694	Brentwood Various Streets/Roads Preservation	844,000	29,892	814,108
336-31695	Priority Area 1 Infrastructure Improvements	11,552,000	1,504,978	10,047,022
336-31697	Pavement Management Program 2021	1,100,000	103,174	996,826
<b>Roadway Improvements Total</b>		<b>\$ 17,295,000</b>	<b>\$ 5,088,652</b>	<b>\$ 12,206,348</b>

Parks and Trails Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
352-52434	Aquatic Complex Mechanical Room Improvements	\$ 450,000	\$ -	\$ 450,000
352-52439	Aquatic Complex Slide Replacement	310,000	179	309,821
352-52440	Deer Ridge Frontage Landscaping	102,600	27,448	75,152
<b>Parks and Trails Improvements Total</b>		<b>\$ 862,600</b>	<b>\$ 27,627</b>	<b>\$ 834,973</b>

Water Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
562-56320	Underground Water System Corrosion Mitigation	\$ 300,000	\$ 119,215	\$ 180,785
562-56397	Sensus AMR System Upgrade	2,890,000	4,926	2,885,074
562-56398	Reservoirs Painting and Recoating	2,159,180	2,041,009	118,171
562-56399	Water Storage Capacity at Los Vaqueros Reservoir	2,400,000	414,782	1,985,218
562-56401	Downtown Alley Rehabilitation	3,900,000	931,630	2,968,370
562-56402	Water and Wastewater SCADA System	3,691,000	44,965	3,646,035
562-56403	Water Treatment Plant Chemical Storage	67,737	67,737	-
562-56404	Water Treatment Plant Filter Media Replacement	1,018,000	649,823	368,177
562-56406	Water Treatment Plant Distributed Control System Upgrade	898,000	475,575	422,425
562-56407	Water Treatment Plant Master Plan	163,000	163,000	-
562-56408	On-Site Chlorine Generation System	328,000	-	328,000
562-56409	Water Emergency Back-up Generator	1,880,000	223,269	1,656,731
562-56412	Water Treatment Plant LED Conversion	50,000	-	50,000
562-56413	Water Treatment Plant Turbidimeter Replacement	65,000	-	65,000
<b>Water Improvements Total</b>		<b>\$ 19,809,917</b>	<b>\$ 5,135,931</b>	<b>\$ 14,673,986</b>



# CITY of BRENTWOOD

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## CAPITAL IMPROVEMENT PROGRAM PROJECTS CONTINUED

Wastewater Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
592-59140	Wastewater Treatment Plant Expansion - Phase II	\$ 70,137,520	\$ 16,266,427	\$ 53,871,093
592-59198	Non-Potable Storage Facility	12,804,500	12,091,717	712,783
592-59202	Citywide Non-Potable Water Distribution System	8,804,036	4,007,974	4,796,062
592-59205	Wastewater Treatment Plant Security	400,000	54,971	345,029
<b>Wastewater Improvements Total</b>		<b>\$ 92,146,056</b>	<b>\$ 32,421,089</b>	<b>\$ 59,724,967</b>

Community Facilities Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
337-37030	Fire Station - Shady Willow	\$ 3,490,000	\$ 702,994	\$ 2,787,006
337-37197	Development Services Software	512,784	482,836	29,948
337-37206	Municipal Service Center	7,604,480	7,366,238	238,242
337-37207	City Wide Sign/Identification	46,665	34,414	12,251
337-37226	City Phone System Upgrade	400,000	364,237	35,763
337-37228	Zoning Ordinance Update	205,000	125,383	79,617
337-37231	Vineyards at Marsh Creek - Event Center/Amphitheater	4,400,000	58,208	4,341,792
337-37244	Public Art Spaces	786,383	229,275	557,108
337-37248	City Hall Automatic Transfer Switch	400,000	301,304	98,696
337-37253	Citywide Video Management System and Archive	487,290	442,991	44,299
337-37255	Brentwood Boulevard Specific Plan Update EIFD	243,500	11,973	231,527
337-37256	Downtown Specific Plan Update EIFD	245,500	11,973	233,527
<b>Community Facilities Improvements Total</b>		<b>\$ 18,821,602</b>	<b>\$ 10,131,826</b>	<b>\$ 8,689,776</b>

