



CITY of BRENTWOOD

Financial Dashboard as of June 30, 2021 *Unaudited*

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 exceeded the final budget* in the current fiscal year (FY) by \$1.5 million. The City's two largest revenue sources, Property Tax and Sales Tax, had 5% and 10% increases, respectively, over the prior fiscal year as economic conditions were better than anticipated. In addition, development-related revenue was higher than expected with 241 single-family residential building permits issued while only 175 were budgeted. These revenue increases were offset slightly by lower than budgeted Parks and Recreation program revenues which continue to be impacted by pandemic restrictions on activities.

* Excludes Budget Stabilization Transfers In

Expenditures

Expenditures in the General Fund were lower than budget in the current fiscal year due to delays in filling staff vacancies, pandemic activity restrictions in Parks and Recreation and limiting spending on non-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 met or exceeded budgeted revenue in the current year. Water Enterprise revenue ended the year approximately 5% higher than budget primarily due to increased water usage due to drier weather conditions.

Expenditures

There are no significant variances to budgeted expenditures in the Enterprise funds except for the Solid Waste Enterprise which was lower than budget due to organics disposal costs budgeted, but not utilized. The current year Enterprise expenditures include a combined write-off of \$0.8 million due to uncollectable accounts as a result of the pandemic.



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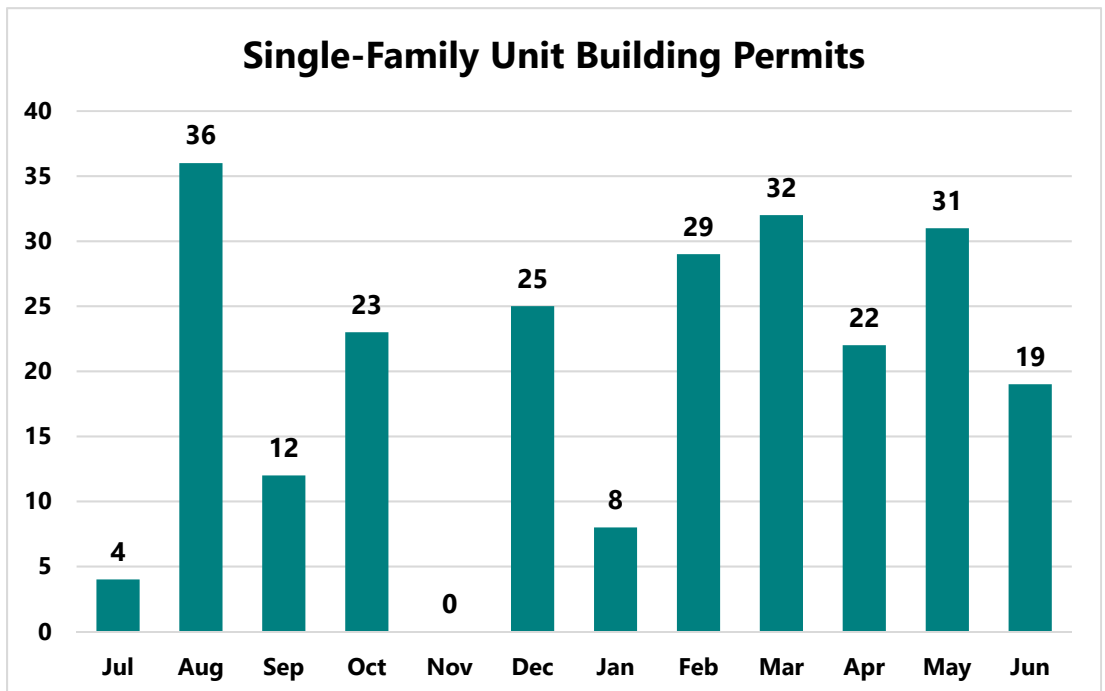
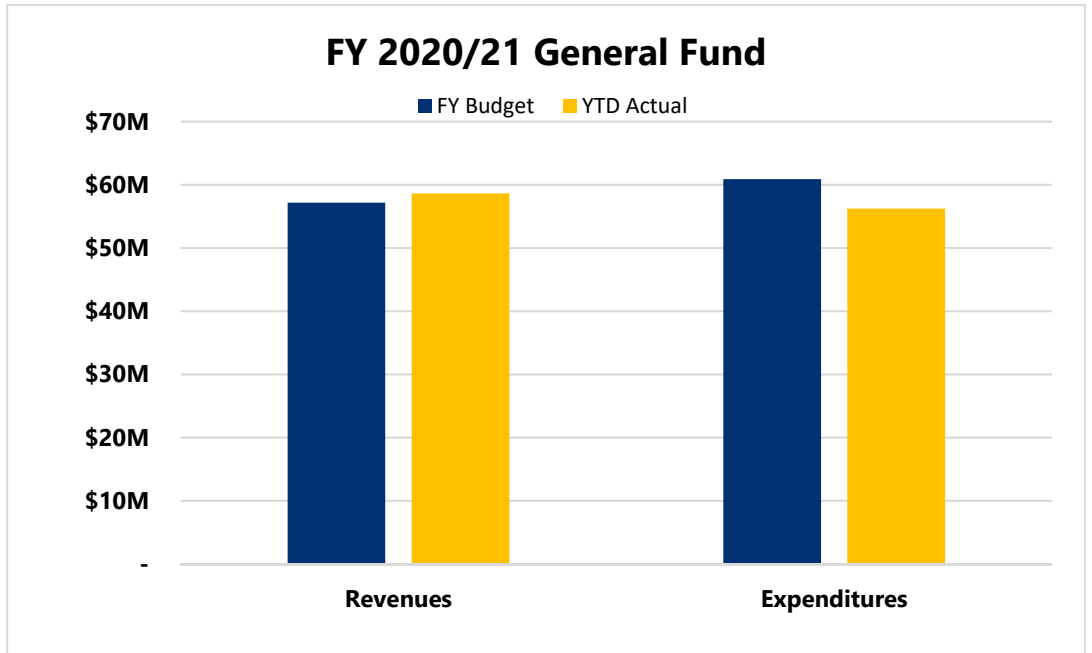
General Fund Overview

Revenues are at 102.6% of budget and expenditures are at 92.3% of budget, compared to last year's 94.0% and 87.7%, respectively.



Single-Family Permits

The City has issued **241** single-family unit permits as of June 30, 2021. This is 137.7% 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.

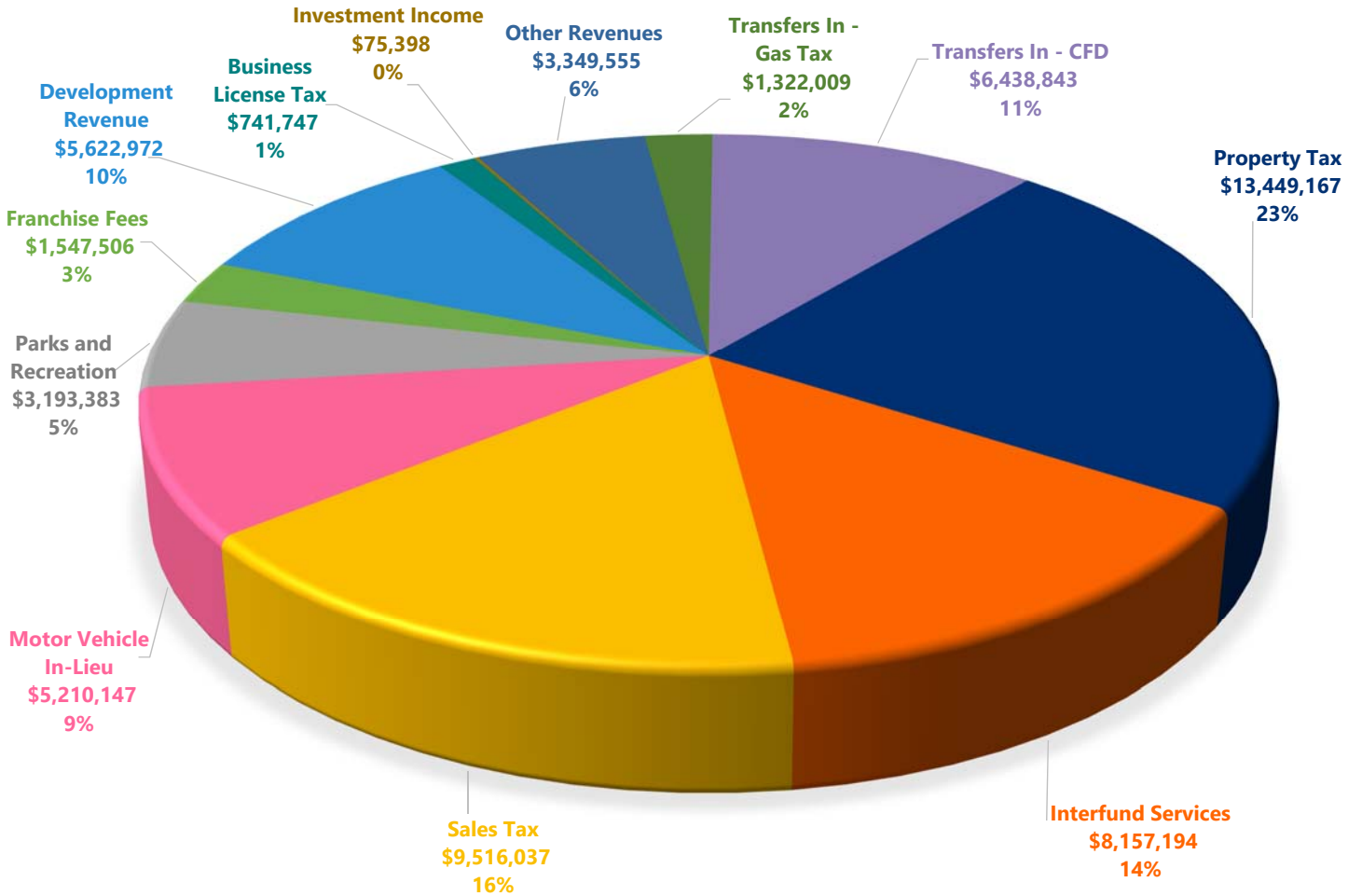




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General Fund YTD Revenues by Source
\$58,623,958



With 100% of the fiscal year complete, General Fund Revenues are at 102.6%, compared to 94.0% in the prior year.



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General Fund Revenues by Source	FY Budget *	YTD Actual	% of Budget
Property Tax	\$ 13,340,969	\$ 13,449,167	100.8%
Interfund Services	8,158,416	8,157,194	100.0%
Sales Tax	8,754,248	9,516,037	108.7%
Motor Vehicle In-Lieu	5,192,511	5,210,147	100.3%
Parks and Recreation	3,304,485	3,193,383	96.6%
Franchise Fees	1,430,225	1,547,506	108.2%
Development Revenue	4,394,576	5,622,972	128.0%
Business License Tax	583,151	741,747	127.2%
Investment Income	159,347	75,398	47.3%
Other Revenues	3,403,016	3,349,555	98.4%
Transfers In - Gas Tax	1,366,975	1,322,009	96.7%
Transfers In - CFD	7,061,425	6,438,843	91.2%
General Fund Total	\$ 57,149,344	\$ 58,623,958	102.6%

- **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** – For the fiscal year, the City has issued 241 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 lower than budget due to the year-end fair market value adjustment.
- **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.

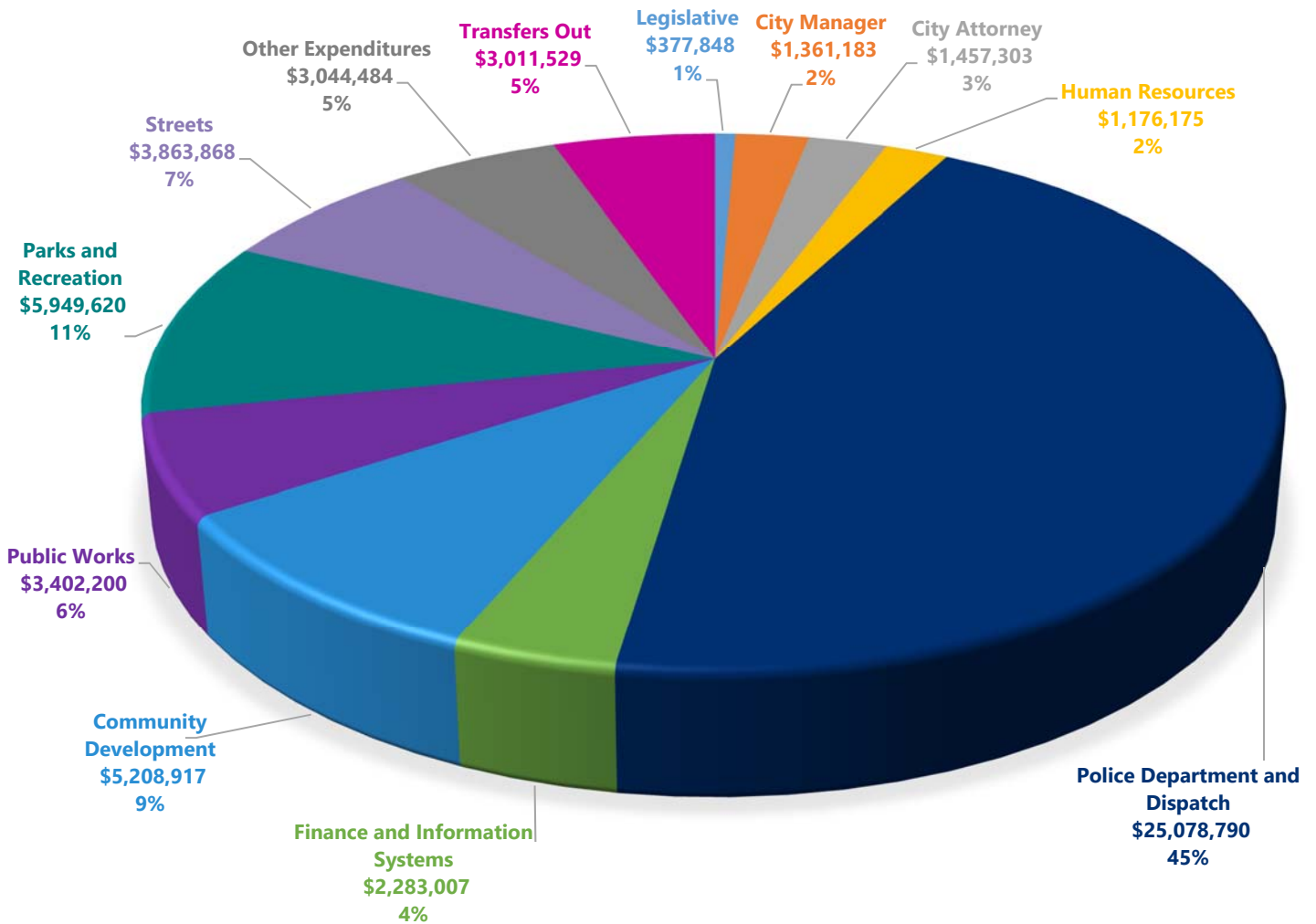
* Excludes Budget Stabilization Transfers In



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General Fund YTD Expenditures by Department
\$56,214,924



With 100% of the fiscal year complete, General Fund Expenditures are at 92.3%, compared to 87.7% in the prior year.



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General Fund Expenditures by Department	FY Budget	YTD Actual	% of Budget
Legislative	\$ 414,614	\$ 377,848	91.1%
City Manager	1,467,908	1,361,183	92.7%
City Attorney	1,499,376	1,457,303	97.2%
Human Resources	1,249,774	1,176,175	94.1%
Police Department and Dispatch	27,569,418	25,078,790	91.0%
Finance and Information Systems	2,470,528	2,283,007	92.4%
Community Development	5,752,138	5,208,917	90.6%
Public Works	3,694,505	3,402,200	92.1%
Parks and Recreation	6,598,735	5,949,620	90.2%
Streets	4,084,076	3,863,868	94.6%
Other Expenditures	3,076,333	3,044,484	99.0%
Transfers Out	3,011,529	3,011,529	100.0%
General Fund Total	\$ 60,888,934	\$ 56,214,924	92.3%

With 100% of the fiscal year complete, General Fund Expenditures are at 92.3% of budget. Police Department and Dispatch costs were lower than budget primarily due to personnel vacancies during the year.

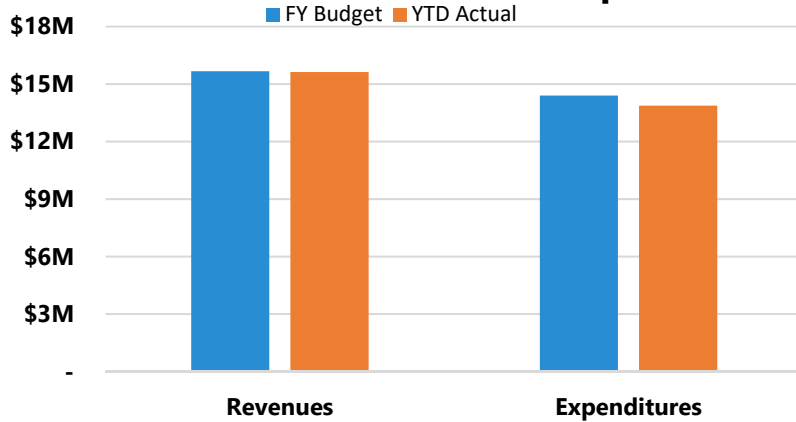




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FY 2020/21 Solid Waste Enterprise



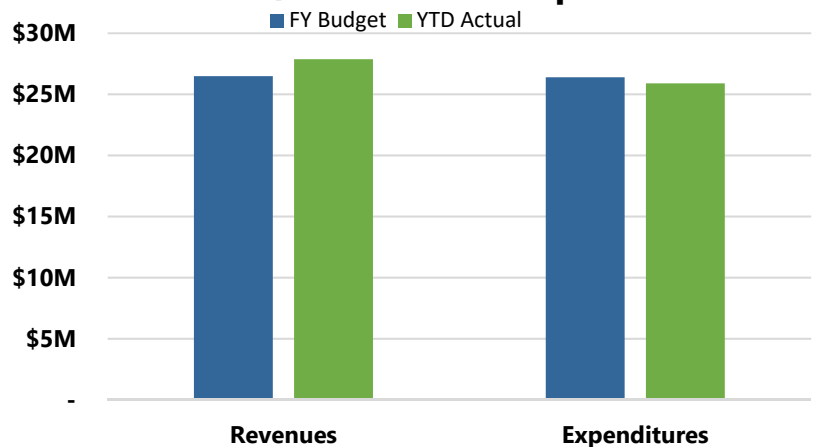
Solid Waste Enterprise Overview

Operating revenues received are \$15,626,139, representing 99.7% of the budget. Operating expenditures are \$13,874,326, which represents 96.4% of the budget. Upcoming State organics requirements are expected to increase costs in the future years.

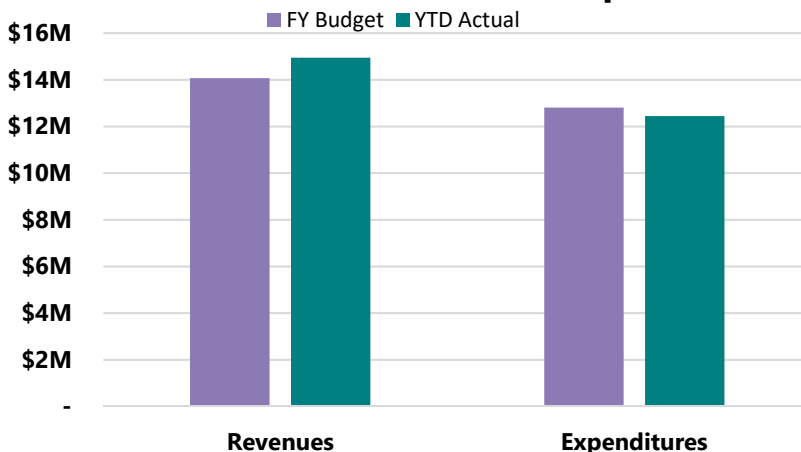
Water Enterprise Overview

Operating revenues received are \$27,878,416, representing 105.3% of the budget. Operating expenditures are \$25,901,301, which represents 98.1% of the budget.

FY 2020/21 Water Enterprise



FY 2020/21 Wastewater Enterprise



Wastewater Enterprise Overview

Operating revenues received are \$14,943,442, representing 106.2% of the budget. Operating expenditures are \$12,442,414, which represents 97.2% of the budget.



ENTERPRISE OPERATING REVENUES

Solid Waste Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 13,722,316	\$ 13,844,964	100.9%
Dumpster Charges	1,656,643	1,590,603	96.0%
Late Charges	121,101	76,703	63.3%
Public Disposal Charges	79,341	35,881	45.2%
Application Fee	57,104	52,110	91.3%
Investment Income	27,895	17,401	62.4%
Other Revenues	3,147	8,477	269.4%
Solid Waste Enterprise Total	\$ 15,667,547	\$ 15,626,139	99.7%

Water Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 17,135,067	\$ 18,532,644	108.2%
Base Charges	8,461,481	8,526,054	100.8%
Non-Potable Water Charges	343,967	355,045	103.2%
Late Charges	238,488	149,737	62.8%
Vacant Parcel Charges	39,798	36,720	92.3%
Application Fee, Hydrant Usage, Other Charges	179,504	145,195	80.9%
Investment Income	14,170	17,953	126.7%
Other Revenues	72,889	115,068	157.9%
Water Enterprise Total	\$ 26,485,364	\$ 27,878,416	105.3%

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
User Charges	\$ 12,892,612	\$ 13,595,404	105.5%
Sewer Lateral Maintenance Fee	710,038	718,654	101.2%
Reclaimed Water Usage	151,424	407,239	268.9%
Late Charges	125,289	85,055	67.9%
Vacant Parcel Charges	53,064	48,960	92.3%
Application Fee	31,779	26,055	82.0%
Investment Income	74,708	43,597	58.4%
Other Revenues	26,114	18,478	70.8%
Wastewater Enterprise Total	\$ 14,065,028	\$ 14,943,442	106.2%

Solid Waste Public Disposal Charges revenue varies throughout the year depending upon the timing of receipts from the State. Water User Charges revenue is higher than budget primarily due to increased water usage due to drier weather conditions. 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 generally lower than budget due to the year-end fair market value adjustment. The timing of Other Revenues vary as these are primarily one-time receipts. Enterprise 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; reserve requirements and upgrades and costs associated with meeting both State and Federal guidelines and regulations.



ENTERPRISE OPERATING EXPENDITURES

Solid Waste Enterprise	FY Budget	YTD Actual	% of Budget
Solid Waste Operations	\$ 11,224,577	\$ 10,622,483	94.6%
Solid Waste Utility Billing	972,507	1,052,688	108.2%
Solid Waste Transfer Station	2,196,525	2,199,155	100.1%
Solid Waste Enterprise Total	\$ 14,393,609	\$ 13,874,326	96.4%

Water Enterprise	FY Budget	YTD Actual	% of Budget
Water Operations	\$ 24,836,313	\$ 24,186,317	97.4%
Water Utility Billing	1,019,351	1,344,782	131.9%
Non-Potable	538,030	370,202	68.8%
Water Enterprise Total	\$ 26,393,694	\$ 25,901,301	98.1%

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
Wastewater Operations	\$ 11,586,304	\$ 11,126,844	96.0%
Wastewater Utility Billing	959,166	1,121,044	116.9%
Wastewater Lateral Maintenance	261,359	194,526	74.4%
Wastewater Enterprise Total	\$ 12,806,829	\$ 12,442,414	97.2%

Enterprise revenues for the year include \$0.8 million in combined write-offs due to uncollectable accounts as a result of the pandemic. The impacts related to potential future year write-offs as a result of the pandemic are unknown at this time.





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CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 40 "financially active" CIP projects have a total budget of \$152,317,656. Since the inception of each of these active projects, \$61,947,404 of the budgeted amount has been spent. Major CIP projects for FY 2020/21 include the Pavement Management Program, Priority Area 1 Infrastructure Improvements, Downtown Alley Rehabilitation, 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	\$ 2,845,476	\$ 16,524
336-31500	City Traffic Signal Interconnect Program	574,000	513,315	60,685
336-31620	Brentwood Blvd Widening North - Phase I	314,028	128,027	186,001
336-31694	Brentwood Various Streets/Roads Preservation	844,000	29,892	814,108
336-31695	Priority Area 1 Infrastructure Improvements	11,777,000	1,664,844	10,112,156
336-31697	Pavement Management Program 2021	2,100,000	1,346,803	753,197
336-31698	Marsh Creek Embankment Repair	250,000	50	249,950
336-31699	Pavement Management Program 2022	2,047,739	-	2,047,739
Roadway Improvements Total		\$ 20,768,767	\$ 6,528,407	\$ 14,240,360

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
352-52438	Blue Goose Park Playground Replacement	535,131	-	535,131
352-52439	Aquatic Complex Slide Replacement	310,000	91,279	218,721
352-52440	Deer Ridge Frontage Landscaping	102,600	63,224	39,376
352-52441	Creekside Park Pickleball Courts	302,000	-	302,000
Parks and Trails Improvements Total		\$ 1,699,731	\$ 154,503	\$ 1,545,228

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	6,624	2,883,376
562-56398	Reservoirs Painting and Recoating	2,216,685	2,052,508	164,177
562-56399	Water Storage Capacity at Los Vaqueros Reservoir	3,400,000	414,782	2,985,218
562-56401	Downtown Alley Rehabilitation	3,900,000	2,259,184	1,640,816
562-56402	Water and Wastewater SCADA System	2,691,000	44,965	2,646,035
562-56408	On-Site Chlorine Generation System	492,000	-	492,000
562-56409	Water Emergency Back-up Generator	1,880,000	719,777	1,160,223
562-56412	Water Treatment Plant LED Conversion	65,000	55,928	9,072
562-56413	Water Treatment Plant Turbidimeter Replacement	65,000	-	65,000
562-56414	Downtown Alley Rehabilitation - Mid Way	1,270,000	-	1,270,000
Water Improvements Total		\$ 19,169,685	\$ 5,672,983	\$ 13,496,702



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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	\$ 68,991,000	\$ 21,261,176	\$ 47,729,824
592-59198	Non-Potable Storage Facility	12,804,500	12,091,717	712,783
592-59202	Citywide Non-Potable Water Distribution System	9,054,036	5,840,999	3,213,037
Wastewater Improvements Total		\$ 90,849,536	\$ 39,193,892	\$ 51,655,644

Community Facilities Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
337-37030	Fire Station - Shady Willow	\$ 3,490,000	\$ 704,122	\$ 2,785,878
337-37197	Development Services Software	512,784	503,374	9,410
337-37206	Municipal Service Center	7,604,480	7,397,983	206,497
337-37207	City Wide Sign/Identification	130,000	34,414	95,586
337-37226	City Phone System Upgrade	400,000	364,237	35,763
337-37228	Zoning Ordinance Update	410,000	165,812	244,188
337-37231	Vineyards at Marsh Creek - Event Center/Amphitheater	4,700,000	168,085	4,531,915
337-37244	Public Art Spaces	786,383	229,275	557,108
337-37248	City Hall Automatic Transfer Switch	400,000	301,656	98,344
337-37253	Citywide Video Management System and Archive	487,290	442,991	44,299
337-37255	Brentwood Boulevard Specific Plan Update EIFD	228,500	42,835	185,665
337-37256	Downtown Specific Plan Update EIFD	230,500	42,835	187,665
337-37257	City Council Chamber AV System	450,000	-	450,000
Community Facilities Improvements Total		\$ 19,829,937	\$ 10,397,619	\$ 9,432,318

