



# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

*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.*



## 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. In addition, development is on pace to meet single-family unit permit projections and budget 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.



# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020



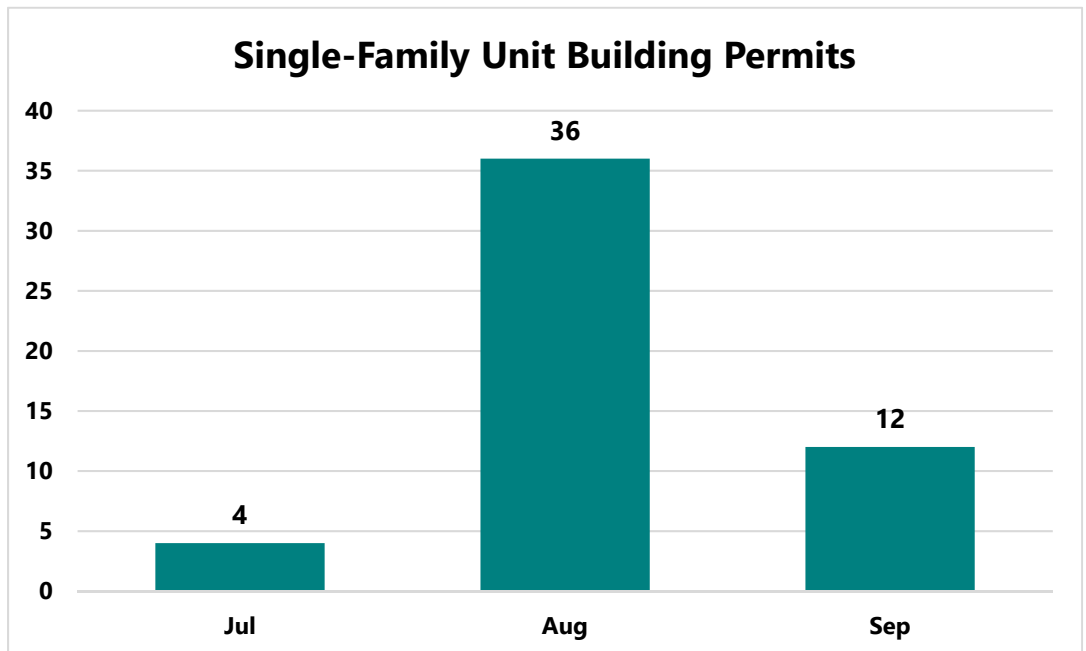
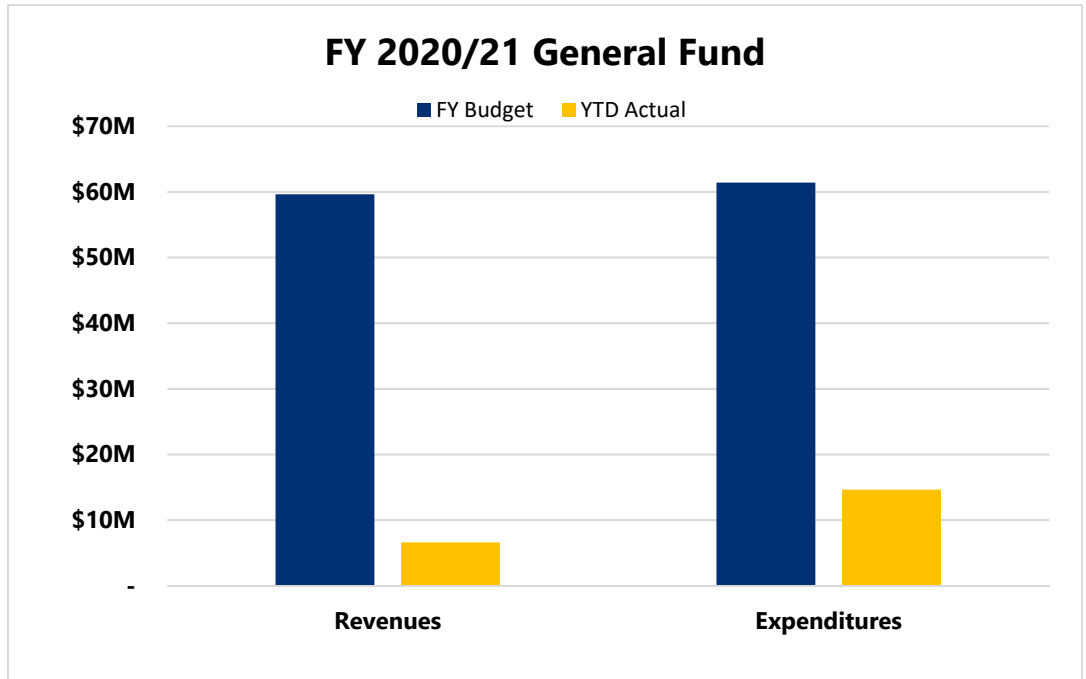
### General Fund Overview

Revenues are at 11.0% of budget and expenditures are at 23.8% of budget, compared to last year's 11.2% and 26.9%, respectively.



### Single-Family Permits

The City has issued **52** single-family unit permits as of September 30, 2020. This is 29.7% 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.

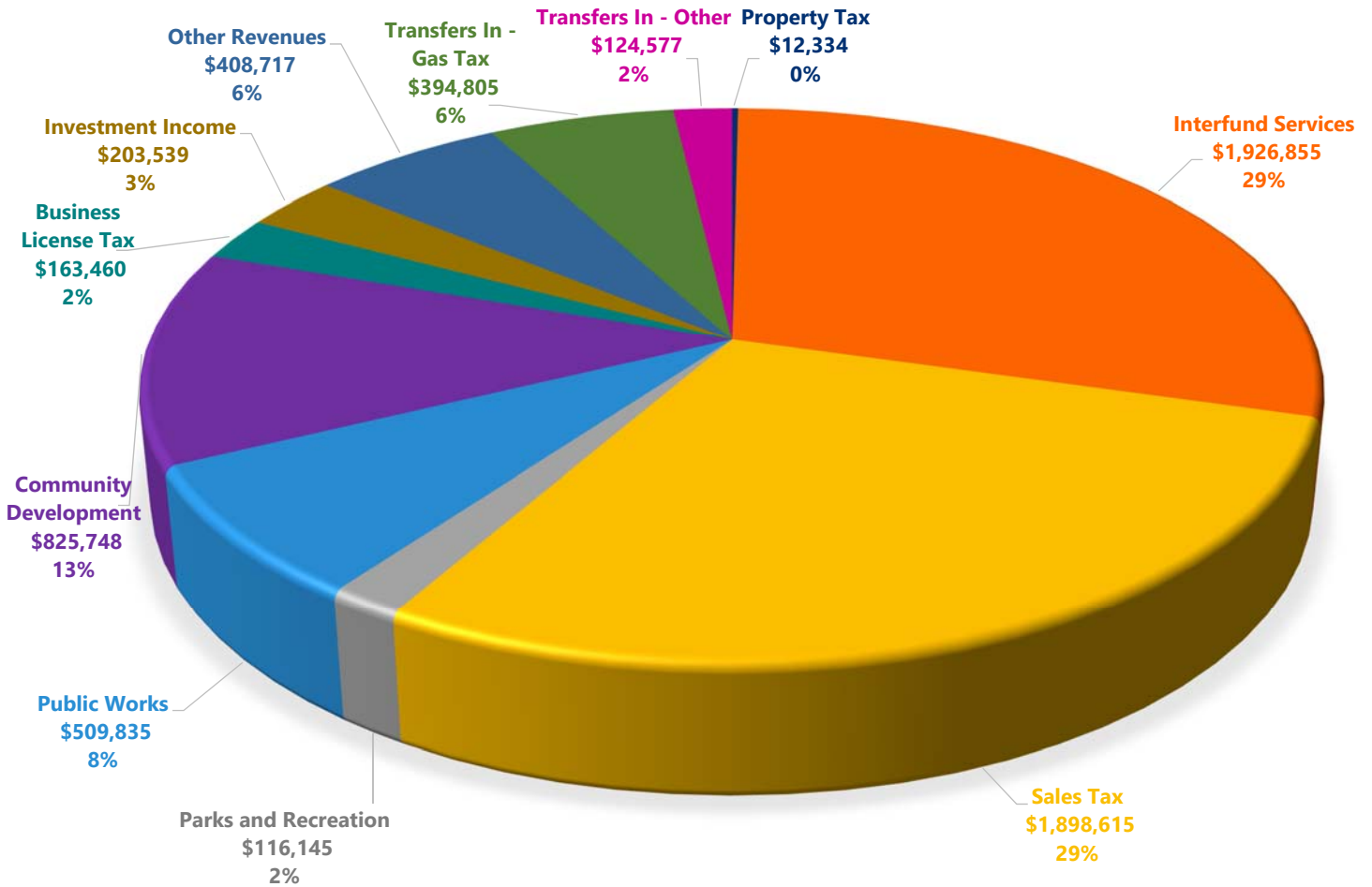




# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

General Fund YTD Revenues by Source  
\$6,584,630



With 25% of the fiscal year complete, General Fund Revenues are at 11.0%, compared to 11.2% in the prior year.



# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

General Fund Revenues by Source	FY Budget	YTD Actual	% of Budget
Property Tax	\$ 12,948,559	\$ 12,334	0.1%
Interfund Services	8,158,416	1,926,855	23.6%
Sales Tax	8,096,798	1,898,615	23.4%
Motor Vehicle In-Lieu	5,099,277	-	0.0%
Parks and Recreation	3,674,790	116,145	3.2%
Franchise Fees	1,430,225	-	0.0%
Public Works	1,661,906	509,835	30.7%
Community Development	2,732,670	825,748	30.2%
Business License Tax	583,151	163,460	28.0%
Investment Income	159,347	203,539	127.7%
Other Revenues	2,042,505	408,717	20.0%
Transfers In - Gas Tax	1,366,975	394,805	28.9%
Transfers In - CFD	7,061,425	-	0.0%
Transfers In - Other	4,600,471	124,577	2.7%
<b>General Fund Total</b>	<b>\$ 59,616,515</b>	<b>\$ 6,584,630</b>	<b>11.0%</b>

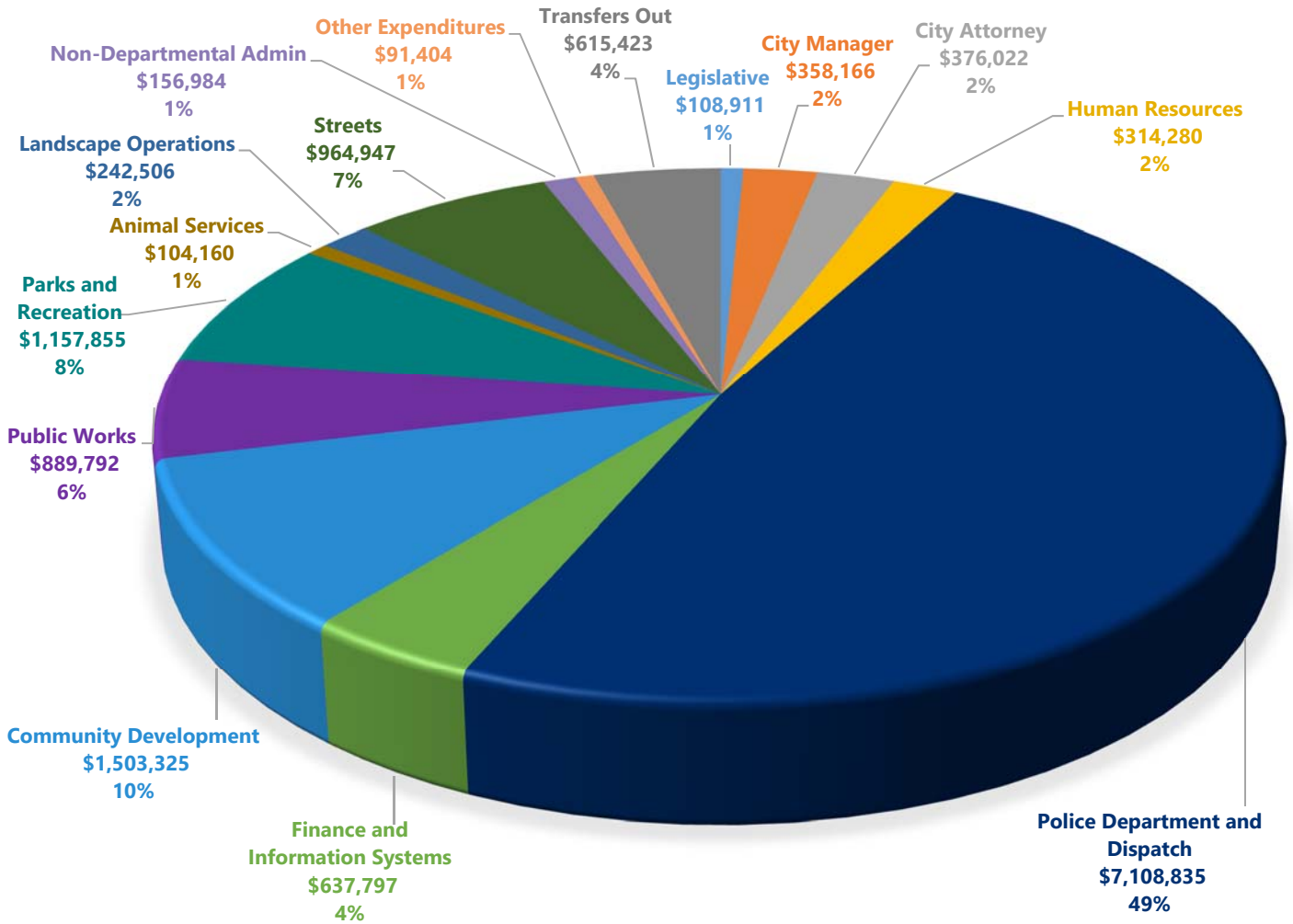
- **Property Tax** – Revenue is received primarily in December and April, with a smaller receipt in June.
- **Interfund Services** – Revenue is dependent on the type of interfund service provided and varies throughout the year.
- **Sales Tax** – Revenue is received as a monthly advance, based on quarterly 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.
- **Public Works** – The timing of this revenue varies depending upon the timing and volume of development projects.
- **Community Development** – Fiscal year to date, the City has issued 52 Single-Family building permits. Revenues in this category vary depending on the timing of building permit issuance.
- **Business License Tax** – The timing of this revenue varies depending on the timing and volume of business activity.
- **Investment Income** – Income is recorded quarterly. Year-to-date income is favorable due to the timing of interest receipts.
- **Other Revenues** – These revenues vary as they are primarily one-time revenue receipts.
- **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.
- **Transfers In - Other** – Transfers from other sources occur at various times during the year.



# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

General Fund YTD Expenditures by Department  
\$14,630,407



With 25% of the fiscal year complete, General Fund Expenditures are at 23.8%, compared to 26.9% in the prior year.



# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

General Fund Expenditures by Department	FY Budget	YTD Actual	% of Budget
Legislative	\$ 414,614	\$ 108,911	26.3%
City Manager	1,467,908	358,166	24.4%
City Attorney	1,508,447	376,022	24.9%
Human Resources	1,278,711	314,280	24.6%
Police Department and Dispatch	27,569,418	7,108,835	25.8%
Finance and Information Systems	2,470,528	637,797	25.8%
Community Development	5,942,757	1,503,325	25.3%
Public Works	3,694,505	889,792	24.1%
Parks and Recreation	6,175,000	1,157,855	18.8%
Animal Services	433,935	104,160	24.0%
Landscape Operations	1,123,591	242,506	21.6%
Streets	4,084,076	964,947	23.6%
Non-Departmental Admin	757,128	156,984	20.7%
Other Expenditures	1,885,270	91,404	4.8%
Transfers Out	2,601,690	615,423	23.7%
<b>General Fund Total</b>	<b>\$ 61,407,578</b>	<b>\$ 14,630,407</b>	<b>23.8%</b>

With 25% of the fiscal year complete, General Fund Expenditures are at 23.8% of budget. Continued shelter in place orders, 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.

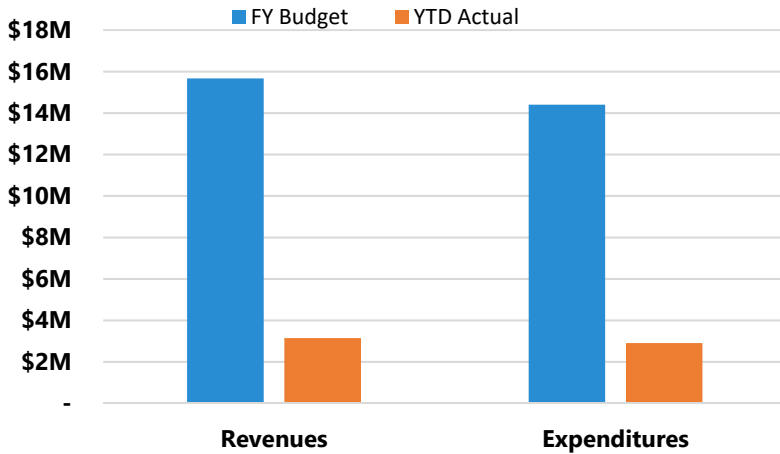




# CITY of BRENTWOOD

Financial Dashboard as of September 30, 2020

## FY 2020/21 Solid Waste Enterprise



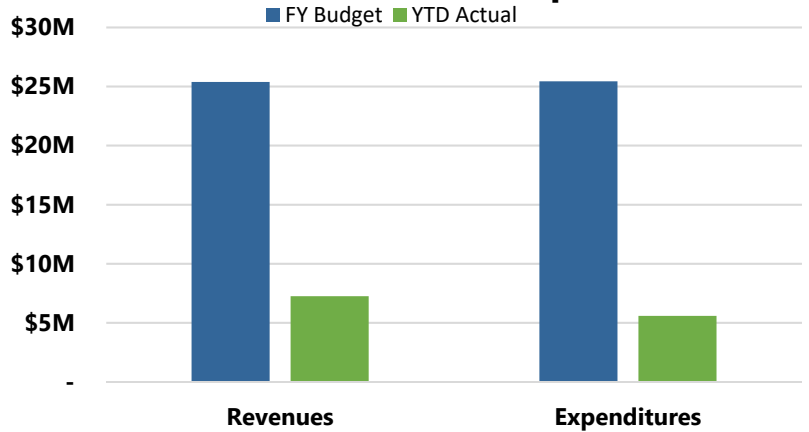
### Solid Waste Enterprise Overview

Operating revenues received are \$3,142,305, representing 20.1% of the budget. Operating expenditures are \$2,902,527, which represents 20.2% of the budget.

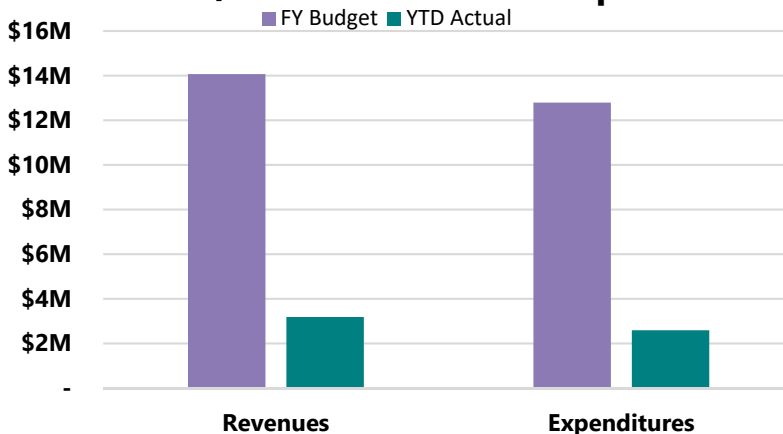
### Water Enterprise Overview

Operating revenues received are \$7,249,449, representing 28.6% of the budget. Operating expenditures are \$5,590,447, which represents 22.0% of the budget.

## FY 2020/21 Water Enterprise



## FY 2020/21 Wastewater Enterprise



### Wastewater Enterprise Overview

Operating revenues received are \$3,182,896, representing 22.6% of the budget. Operating expenditures are \$2,590,627, which represents 20.3% of the budget.



### ENTERPRISE OPERATING REVENUES

<b>Solid Waste Enterprise</b>	<b>FY Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>
User Charges	\$ 13,722,316	\$ 2,738,858	20.0%
Dumpster Charges	1,656,643	332,307	20.1%
Late Charges	121,101	38	0.0%
Public Disposal Charges	79,341	6,100	7.7%
Application Fee	57,104	11,799	20.7%
Investment Income	27,895	51,058	183.0%
Other Revenues	3,147	2,144	68.1%
<b>Solid Waste Enterprise Total</b>	<b>\$ 15,667,547</b>	<b>\$ 3,142,305</b>	<b>20.1%</b>

<b>Water Enterprise</b>	<b>FY Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>
User Charges	\$ 16,035,067	\$ 5,343,900	33.3%
Base Charges	8,461,481	1,702,462	20.1%
Non-Potable Water Charges	343,967	122,203	35.5%
Late Charges	238,488	66	0.0%
Vacant Parcel Charges	39,798	-	0.0%
Application Fee, Hydrant Usage, Other Charges	179,504	30,275	16.9%
Investment Income	14,170	41,513	293.0%
Other Revenues	72,889	9,030	12.4%
<b>Water Enterprise Total</b>	<b>\$ 25,385,364</b>	<b>\$ 7,249,449</b>	<b>28.6%</b>

<b>Wastewater Enterprise</b>	<b>FY Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>
User Charges	\$ 12,892,612	\$ 2,713,034	21.0%
Sewer Lateral Maintenance Fee	710,038	142,729	20.1%
Reclaimed Water Usage	151,424	149,145	98.5%
Late Charges	125,289	47	0.0%
Vacant Parcel Charges	53,064	-	0.0%
Application Fee	31,779	5,900	18.6%
Investment Income	74,708	166,339	222.7%
Other Revenues	26,114	5,702	21.8%
<b>Wastewater Enterprise Total</b>	<b>\$ 14,065,028</b>	<b>\$ 3,182,896</b>	<b>22.6%</b>

Solid Waste public disposal charges revenue varies throughout the year depending upon the timing of receipts from the State. Water User Charges and Wastewater Reclaimed Water Usage revenue is generally higher in the summer months as usage is higher. Water and Wastewater Vacant Parcel Charges revenue is received in December, April and June as a part of the property tax receipt. Late charges for all three Enterprises were suspended during the first 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.





### ENTERPRISE OPERATING EXPENDITURES

Solid Waste Enterprise	FY Budget	YTD Actual	% of Budget
Solid Waste Operations	\$ 11,329,577	\$ 2,343,738	20.7%
Solid Waste Utility Billing	977,527	231,466	23.7%
Solid Waste Transfer Station	2,091,525	327,323	15.6%
<b>Solid Waste Enterprise Total</b>	<b>\$ 14,398,629</b>	<b>\$ 2,902,527</b>	<b>20.2%</b>

Water Enterprise	FY Budget	YTD Actual	% of Budget
Water Operations	\$ 23,871,313	\$ 5,255,600	22.0%
Water Utility Billing	1,024,371	236,884	23.1%
Non-Potable	538,030	97,964	18.2%
<b>Water Enterprise Total</b>	<b>\$ 25,433,714</b>	<b>\$ 5,590,447</b>	<b>22.0%</b>

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
Wastewater Operations	\$ 11,566,304	\$ 2,309,114	20.0%
Wastewater Utility Billing	964,186	227,918	23.6%
Wastewater Lateral Maintenance	261,359	53,595	20.5%
<b>Wastewater Enterprise Total</b>	<b>\$ 12,791,849</b>	<b>\$ 2,590,627</b>	<b>20.3%</b>





# CITY of BRENTWOOD

## Financial Dashboard as of September 30, 2020

### CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 38 "financially active" CIP projects have a total budget of \$167,820,413. Since the inception of each of these active projects, \$61,933,153 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	504,775	69,225
336-31620	Brentwood Blvd Widening North - Phase I	363,000	128,027	234,973
336-31683	John Muir Parkway Extension - Phase II	6,081,454	5,931,142	150,312
336-31694	Brentwood Various Streets/Roads Preservation	844,000	26,479	817,521
336-31695	Priority Area 1 Infrastructure Improvements	11,552,000	1,400,379	10,151,621
336-31697	Pavement Management Program 2021	1,100,000	62,205	1,037,795
<b>Roadway Improvements Total</b>		<b>\$ 23,376,454</b>	<b>\$ 10,862,273</b>	<b>\$ 12,514,181</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	-	310,000
<b>Parks and Trails Improvements Total</b>		<b>\$ 760,000</b>	<b>\$ -</b>	<b>\$ 760,000</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	4,699	2,885,301
562-56398	Reservoirs Painting and Recoating	2,159,180	2,041,008	118,172
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	103,051	3,796,949
562-56402	Water and Wastewater SCADA System	3,691,000	-	3,691,000
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	198,739	1,681,261
<b>Water Improvements Total</b>		<b>\$ 19,694,917</b>	<b>\$ 4,237,629</b>	<b>\$ 15,457,288</b>



# CITY of BRENTWOOD

Financial Dashboard as of September 30, 2020

## 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	\$ 10,206,641	\$ 59,930,879
592-59198	Non-Potable Storage Facility	12,804,500	12,092,759	711,741
592-59202	Citywide Non-Potable Water Distribution System	8,804,036	1,389,140	7,414,896
592-59205	Wastewater Treatment Plant Security	400,000	54,971	345,029
<b>Wastewater Improvements Total</b>		<b>\$ 92,146,056</b>	<b>\$ 23,743,511</b>	<b>\$ 68,402,545</b>

Community Facilities Improvements				
Project #	Project Title	Project Budget	Expenditures To Date	Project Balance
337-37030	Fire Station - Shady Willow	\$ 3,490,000	\$ 698,386	\$ 2,791,614
337-37197	Development Services Software	512,784	437,362	75,422
337-37206	Municipal Service Center	7,604,480	7,251,869	352,611
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	65,750	139,250
337-37231	Vineyards at Marsh Creek - Event Center/Amphitheater	4,400,000	57,927	4,342,073
337-37241	Library - New Construction	13,804,884	13,196,612	608,272
337-37244	Public Art Spaces	786,383	229,275	557,108
337-37248	City Hall Automatic Transfer Switch	400,000	291,337	108,663
337-37253	Citywide Video Management System and Archive	487,290	442,991	44,299
337-37255	Brentwood Boulevard Specific Plan Update EIFD	78,500	9,790	68,710
337-37256	Downtown Specific Plan Update EIFD	77,000	9,790	67,210
<b>Community Facilities Improvements Total</b>		<b>\$ 32,292,986</b>	<b>\$ 23,089,740</b>	<b>\$ 9,203,246</b>

