



# CITY of BRENTWOOD

## Financial Dashboard as of December 31, 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. 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 meet 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 December 31, 2020



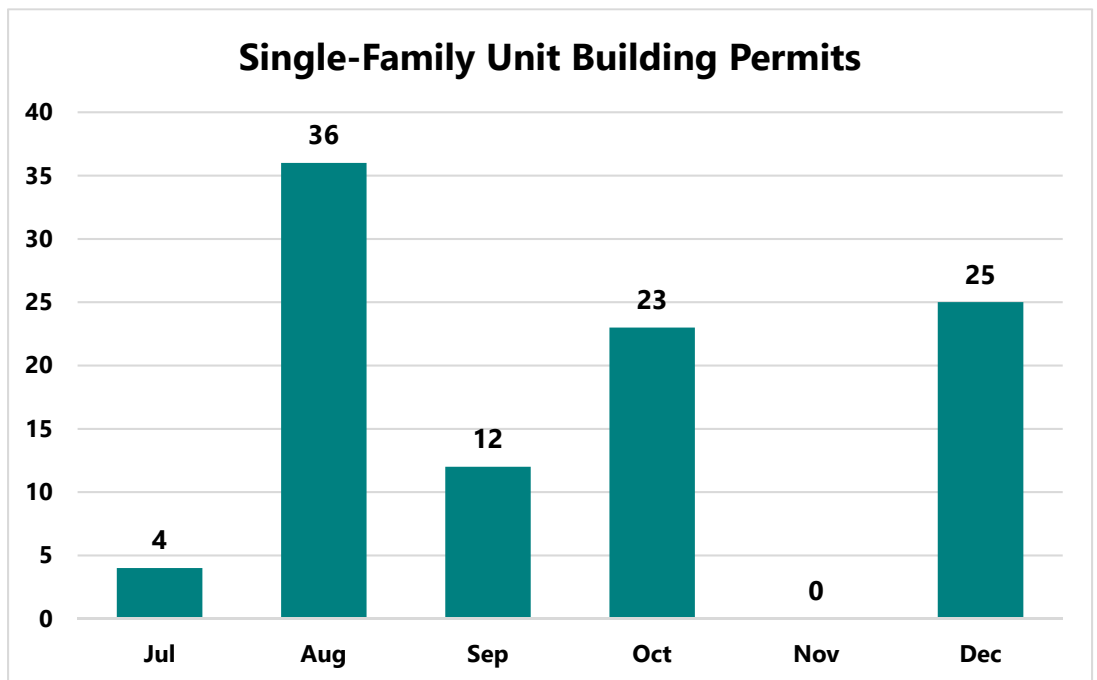
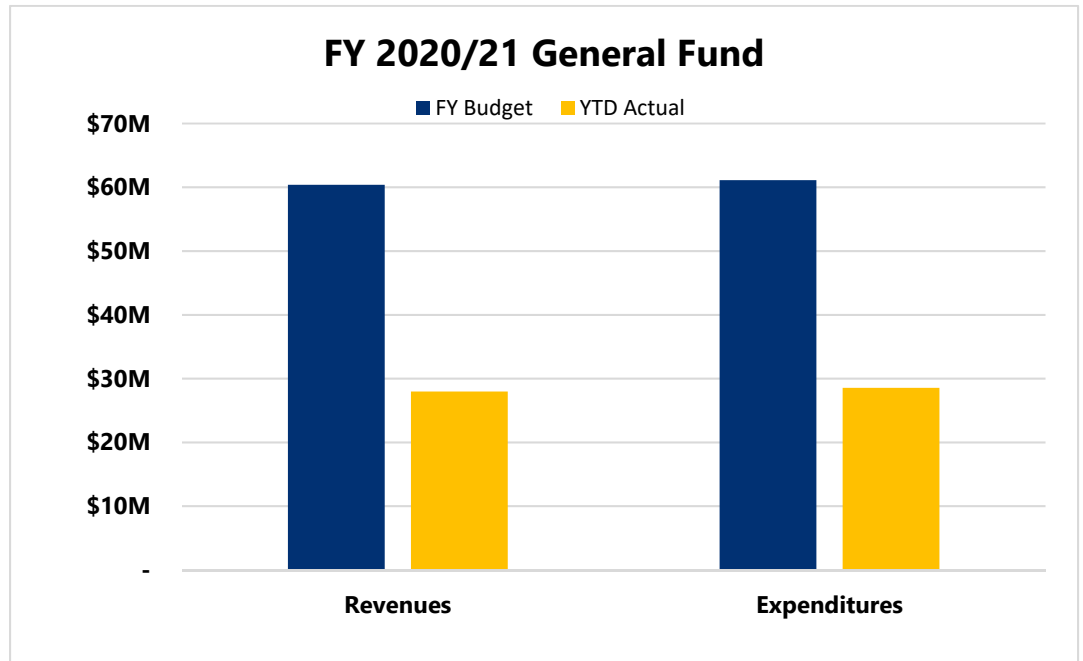
### General Fund Overview

Revenues are at 46.3% of budget and expenditures are at 46.7% of budget, compared to last year's 44.3% and 44.6%, respectively.



### Single-Family Permits

The City has issued **100** single-family unit permits as of December 31, 2020. This is 57.1% 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.

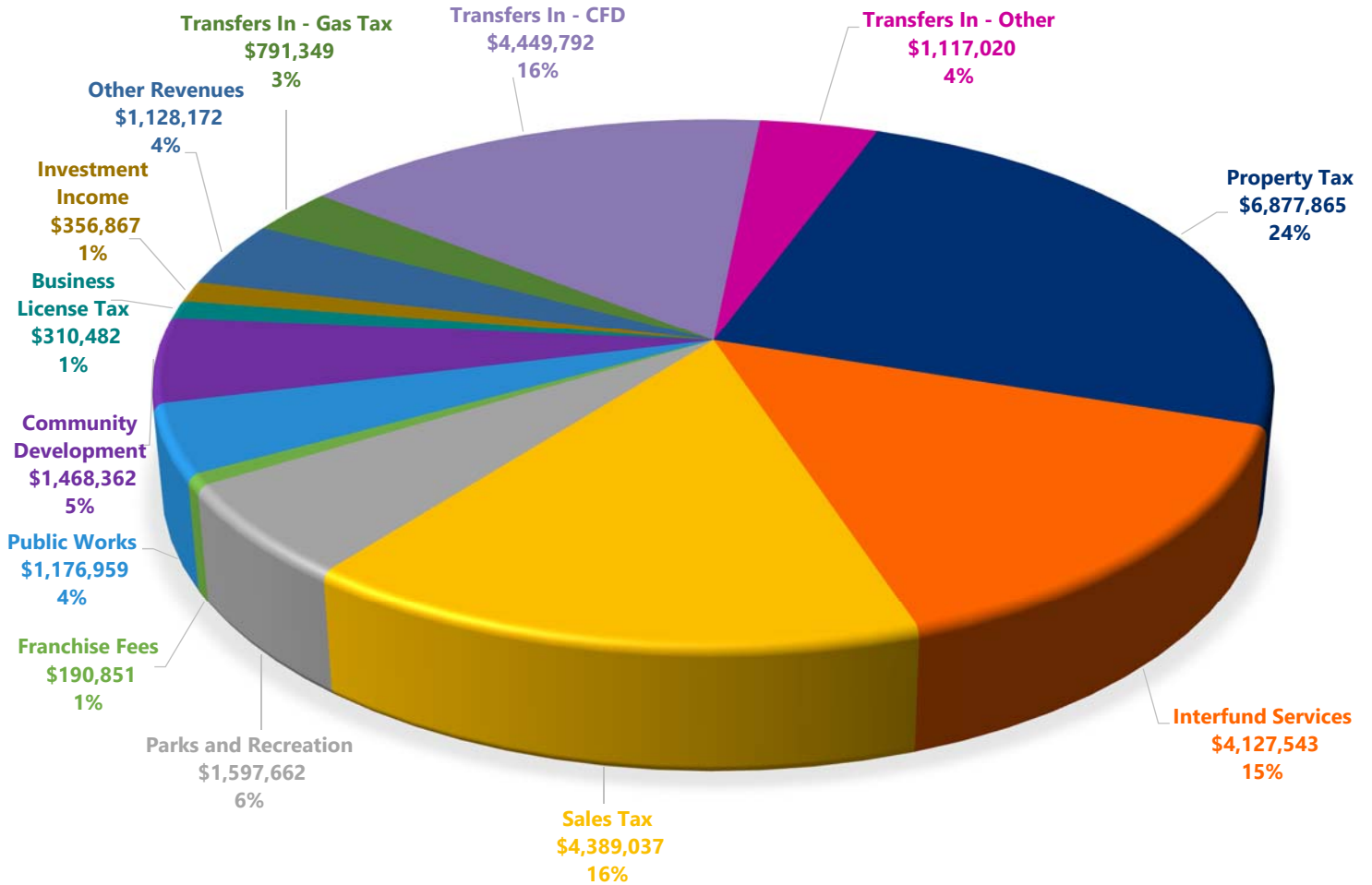




# CITY of BRENTWOOD

## Financial Dashboard as of December 31, 2020

General Fund YTD Revenues by Source  
\$27,981,961



With 50% of the fiscal year complete, General Fund Revenues are at 46.3%, compared to 44.3% in the prior year.



# CITY of BRENTWOOD

## Financial Dashboard as of December 31, 2020

General Fund Revenues by Source	FY Budget	YTD Actual	% of Budget
Property Tax	\$ 13,340,969	\$ 6,877,865	51.6%
Interfund Services	8,158,416	4,127,543	50.6%
Sales Tax	8,754,248	4,389,037	50.1%
Motor Vehicle In-Lieu	5,192,511	-	0.0%
Parks and Recreation	3,304,485	1,597,662	48.3%
Franchise Fees	1,430,225	190,851	13.3%
Public Works	1,661,906	1,176,959	70.8%
Community Development	2,732,670	1,468,362	53.7%
Business License Tax	583,151	310,482	53.2%
Investment Income	159,347	356,867	224.0%
Other Revenues	2,042,505	1,128,172	55.2%
Transfers In - Gas Tax	1,366,975	791,349	57.9%
Transfers In - CFD	7,061,425	4,449,792	63.0%
Transfers In - Other	4,600,471	1,117,020	24.3%
<b>General Fund Total</b>	<b>\$ 60,389,304</b>	<b>\$ 27,981,961</b>	<b>46.3%</b>

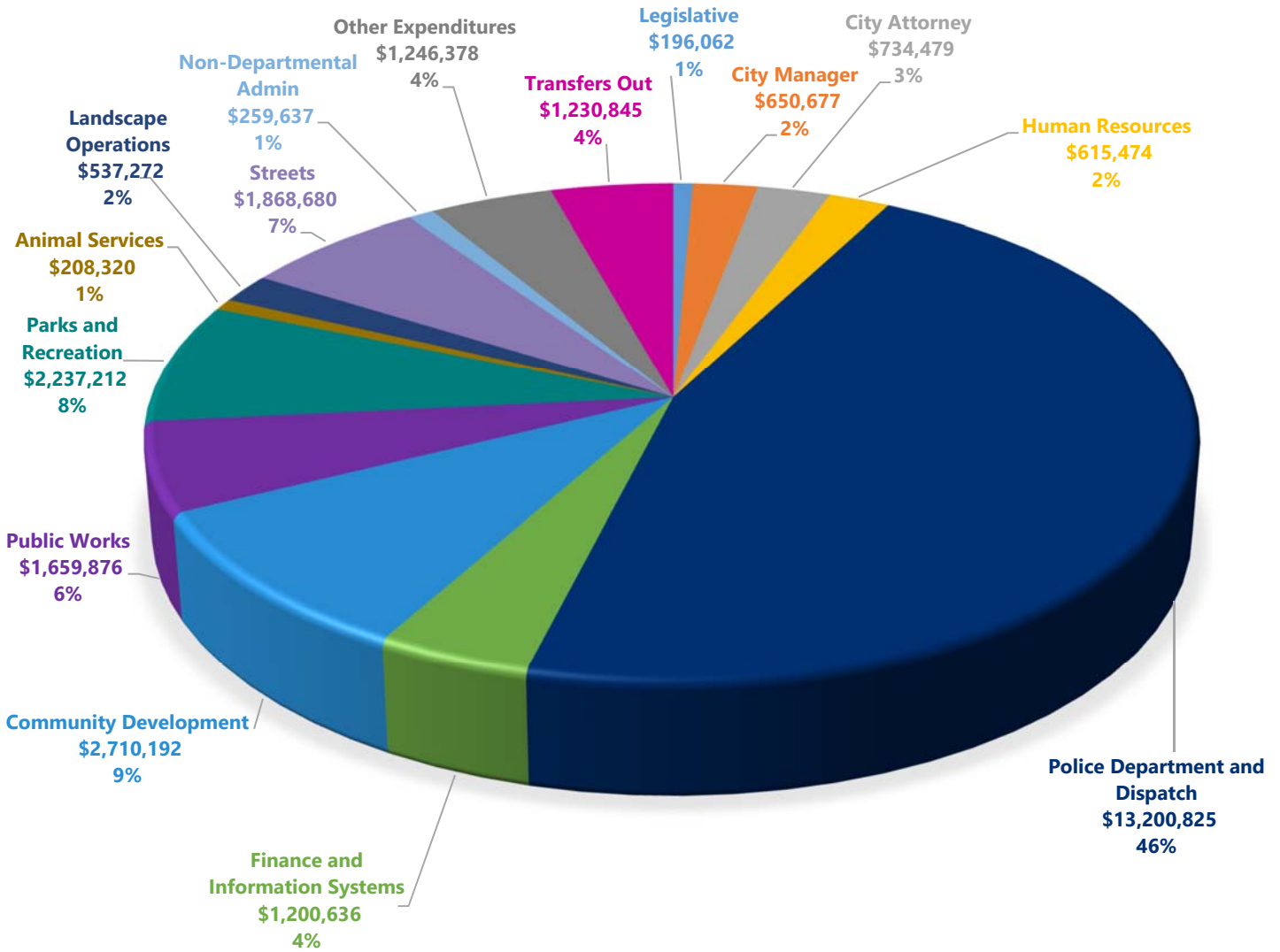
- **Property Tax** – Revenue is received primarily in December and April, with a smaller receipt in June.
- **Interfund Services** – Revenue is dependent on the type of interfund service provided and varies throughout the year.
- **Sales Tax** – Revenue is received as a monthly advance, based on quarterly 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 100 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 December 31, 2020

General Fund YTD Expenditures by Department  
\$28,556,565



With 50% of the fiscal year complete, General Fund Expenditures are at 46.7%, compared to 44.6% in the prior year.



# CITY of BRENTWOOD

## Financial Dashboard as of December 31, 2020

General Fund Expenditures by Department	FY Budget	YTD Actual	% of Budget
Legislative	\$ 414,614	\$ 196,062	47.3%
City Manager	1,467,908	\$ 650,677	44.3%
City Attorney	1,508,447	\$ 734,479	48.7%
Human Resources	1,278,711	\$ 615,474	48.1%
Police Department and Dispatch	27,569,418	\$ 13,200,825	47.9%
Finance and Information Systems	2,470,528	\$ 1,200,636	48.6%
Community Development	5,942,757	\$ 2,710,192	45.6%
Public Works	3,694,505	\$ 1,659,876	44.9%
Parks and Recreation	5,475,144	\$ 2,237,212	40.9%
Animal Services	433,935	\$ 208,320	48.0%
Landscape Operations	1,123,591	\$ 537,272	47.8%
Streets	4,084,076	\$ 1,868,680	45.8%
Non-Departmental Admin	757,128	\$ 259,637	34.3%
Other Expenditures	1,885,270	\$ 1,246,378	66.1%
Transfers Out	3,011,529	\$ 1,230,845	40.9%
<b>General Fund Total</b>	<b>\$ 61,117,561</b>	<b>\$ 28,556,565</b>	<b>46.7%</b>

With 50% of the fiscal year complete, General Fund Expenditures are at 46.7% 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.

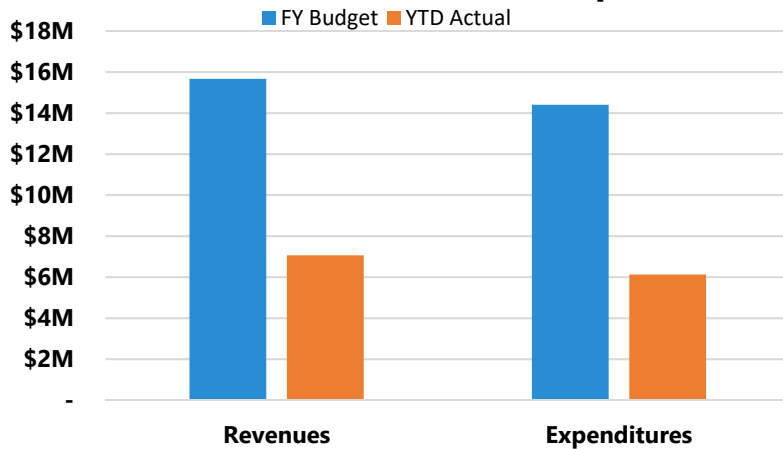




# CITY of BRENTWOOD

## Financial Dashboard as of December 31, 2020

### FY 2020/21 Solid Waste Enterprise



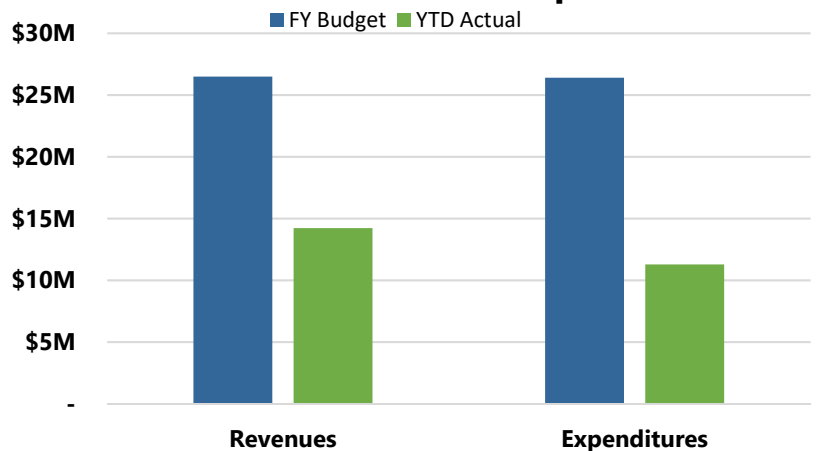
#### Solid Waste Enterprise Overview

Operating revenues received are \$7,062,354, representing 45.1% of the budget. Operating expenditures are \$6,123,670, which represents 42.5% of the budget.

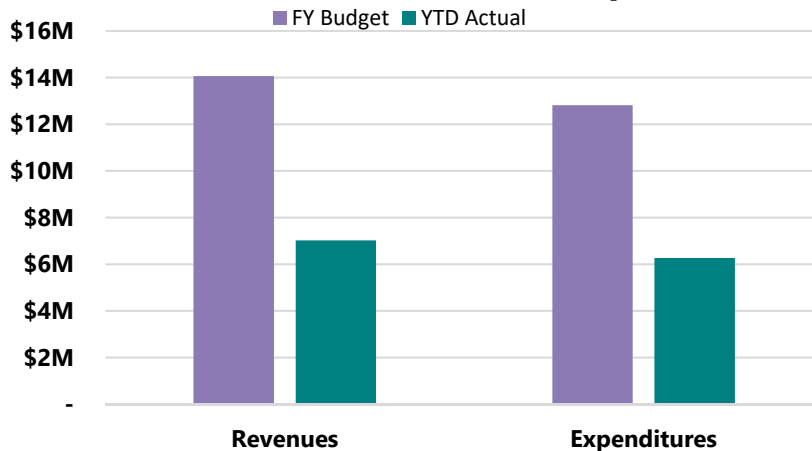
#### Water Enterprise Overview

Operating revenues received are \$14,225,331, representing 53.7% of the budget. Operating expenditures are \$11,280,981, which represents 42.7% of the budget.

### FY 2020/21 Water Enterprise



### FY 2020/21 Wastewater Enterprise



#### Wastewater Enterprise Overview

Operating revenues received are \$7,018,252, representing 49.9% of the budget. Operating expenditures are \$6,268,368, which represents 48.9% 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	\$ 6,174,919	45.0%
Dumpster Charges	1,656,643	754,716	45.6%
Late Charges	121,101	59	0.0%
Public Disposal Charges	79,341	10,212	12.9%
Application Fee	57,104	25,456	44.6%
Investment Income	27,895	92,680	332.2%
Other Revenues	3,147	4,312	137.0%
<b>Solid Waste Enterprise Total</b>	<b>\$ 15,667,547</b>	<b>\$ 7,062,354</b>	<b>45.1%</b>

<b>Water Enterprise</b>	<b>FY Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>
User Charges	\$ 17,135,067	\$ 9,986,995	58.3%
Base Charges	8,461,481	3,835,678	45.3%
Non-Potable Water Charges	343,967	209,085	60.8%
Late Charges	238,488	97	0.0%
Vacant Parcel Charges	39,798	20,196	50.7%
Application Fee, Hydrant Usage, Other Charges	179,504	61,216	34.1%
Investment Income	14,170	89,481	631.5%
Other Revenues	72,889	22,583	31.0%
<b>Water Enterprise Total</b>	<b>\$ 26,485,364</b>	<b>\$ 14,225,331</b>	<b>53.7%</b>

<b>Wastewater Enterprise</b>	<b>FY Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>
User Charges	\$ 12,892,612	\$ 6,130,821	47.6%
Sewer Lateral Maintenance Fee	710,038	322,607	45.4%
Reclaimed Water Usage	151,424	236,083	155.9%
Late Charges	125,289	73	0.1%
Vacant Parcel Charges	53,064	26,928	50.7%
Application Fee	31,779	12,728	40.1%
Investment Income	74,708	278,873	373.3%
Other Revenues	26,114	10,139	38.8%
<b>Wastewater Enterprise Total</b>	<b>\$ 14,065,028</b>	<b>\$ 7,018,252</b>	<b>49.9%</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. Late charges for all three Enterprises were suspended during the first and second quarters 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	\$ 4,856,608	42.9%
Solid Waste Utility Billing	977,527	427,612	43.7%
Solid Waste Transfer Station	2,091,525	839,450	40.1%
<b>Solid Waste Enterprise Total</b>	<b>\$ 14,398,629</b>	<b>\$ 6,123,670</b>	<b>42.5%</b>

Water Enterprise	FY Budget	YTD Actual	% of Budget
Water Operations	\$ 24,836,313	\$ 10,608,731	42.7%
Water Utility Billing	1,024,371	469,980	45.9%
Non-Potable	538,030	202,270	37.6%
<b>Water Enterprise Total</b>	<b>\$ 26,398,714</b>	<b>\$ 11,280,981</b>	<b>42.7%</b>

Wastewater Enterprise	FY Budget	YTD Actual	% of Budget
Wastewater Operations	\$ 11,586,304	\$ 5,750,540	49.6%
Wastewater Utility Billing	964,186	421,561	43.7%
Wastewater Lateral Maintenance	261,359	96,267	36.8%
<b>Wastewater Enterprise Total</b>	<b>\$ 12,811,849</b>	<b>\$ 6,268,368</b>	<b>48.9%</b>





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## Financial Dashboard as of December 31, 2020

### CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 37 "financially active" CIP projects have a total budget of \$148,486,675. Since the inception of each of these active projects, \$42,812,761 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
336-31694	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>\$ 17,295,000</b>	<b>\$ 4,931,131</b>	<b>\$ 12,363,869</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
352-52440	Deer Ridge Frontage Landscaping	102,600	7,363	95,237
<b>Parks and Trails Improvements Total</b>		<b>\$ 862,600</b>	<b>\$ 7,363</b>	<b>\$ 855,237</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	4,698	2,885,302
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>\$ 4,237,628</b>	<b>\$ 15,457,289</b>



# CITY of BRENTWOOD

Financial Dashboard as of December 31, 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
337-37244	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>\$ 18,488,102</b>	<b>\$ 9,893,128</b>	<b>\$ 8,594,974</b>

