

CITY OF BRENTWOOD

150 City Park Way Brentwood, CA 94513



OPERATING BUDGET 2012/13-2013/14



Every year the City selects a theme for the covers of its major financial documents - the Capital Improvement Program (CIP), the Fiscal Model, the Operating Budget, the Cost Allocation Plan, the Comprehensive Annual Financial Report (CAFR), the Public Facilities Fee Report and the Combined Community Facilities District Special Report. ***This year each of the covers showcases an aspect of the “Downtown Brentwood Road to Revitalization”.***

COVER: One of the components of the Downtown Brentwood Road to Revitalization project is the new Civic Center. The Civic Center consists of City Hall, a Community Center, City Park and Parking Facility. Shown on this cover is an aerial shot displaying the new Civic Center which was completed in May of 2012.





City Officials

Robert Taylor **Mayor**
Steve Barr **Vice-Mayor**
Robert Brockman **Council Member**
Joel Bryant **Council Member**
Erick Stonebarger **Council Member**

Executive Team

Paul Eldredge **City Manager**
Damien Brower **City Attorney**
Craig Bronzan **Director of Parks & Recreation**
Karen Chew **Assistant City Manager**
Pamela Ehler **City Treasurer / Director of Finance & Information Systems**
Mark Evenson **Chief of Police**
Bailey Grewal **Director of Public Works / City Engineer**
Casey McCann **Director of Community Development**



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June 2012

The Honorable Mayor, Members of the City Council and Citizens of Brentwood
City of Brentwood
Brentwood, California 94513

Dear Mayor Taylor, Members of the City Council and Citizens of Brentwood:

I am pleased to submit the Operating Budget for the City of Brentwood for Fiscal Years 2012/13 and 2013/14. The two-year Operating Budget adheres to the City Council's objectives and supports the City Council's strategic initiatives.

Strategic Initiatives

(Listed alphabetically)

Community Neighborhood Improvement
Customer Service
Economic Development
Fiscal Stability
Infrastructure

Public Safety
Technology
Transportation
Vision and Planning

Economic conditions continue to present significant fiscal challenges for local governmental agencies. Property tax revenues continue to decline, development activity remains sluggish and the State of California's ongoing budget shortfalls, and continual threats of local governmental revenue takeaways, remain a constant concern. There is no better example of the State's ability to inflict financial damage to local agencies than their decision to dissolve all redevelopment agencies in the State.

Despite the severity and length of the downturn, the City has continued to remain financially healthy. The City has maintained a 30% General Fund reserve and remains committed to preserving these reserves. The City is also continually taking a long-range view of our fiscal health through the General Fund Fiscal Model, which is updated annually and used by Council to determine the long-term sustainability of prospective policies and programs. While the Fiscal Model illustrates we still have financial challenges ahead, the City's healthy financial position still affords us the opportunity to strategically implement critical budget initiatives.

Key to successfully emerging from the economic downturn, with a strong fiscal position, is the development and implementation of a long-term cost containment strategy. With employee compensation comprising the largest share of operational costs, a viable cost containment strategy must address the rising costs of employee benefits and, in particular, pension, medical and retiree medical costs. Through recently completed labor bargaining unit negotiations, we have been able to successfully negotiate and implement a compensation plan which provides the City with fiscal stability without negatively impacting current service levels to our residents.

The City is very fortunate to have a very talented and dedicated workforce and we want to continue to make the City of Brentwood an employer of choice in our region. The City has continued investing in infrastructure to support future growth while maintaining the quality of our streets, parks and neighborhoods for our current residents. Additionally, the City continues to work to “bring Brentwood’s vision to reality” through the Downtown Specific Plan, the Civic Center Plan and the Brentwood Boulevard Specific Plan. These three plans will preserve the heritage of the downtown area while “rejuvenating” the older parts of Brentwood, that haven’t benefited from development to the same degree as the newer parts of the City.

Successfully guiding the City through this difficult economic time will not be easy. Tough decisions and sacrifices have been made and additional budget reductions may be required. City staff remains committed to operating in a fiscally sustainable and responsible manner and to presenting a balanced budget in which revenues meet or exceed operational expenditures.

I wish to thank the City Council for their clear policy direction in the Strategic Plan which has provided the goals used to prepare the Operating Budget. I would also like to express my appreciation to all those staff members who have participated in the development of the Operating Budget. A tremendous amount of effort and attention to detail has gone into the preparation of this budget document, representing many hours of work by staff members throughout the organization.

The City is firmly committed to meeting each and every challenge brought forth in building a premier community. This budget is the next step towards meeting those challenges. By continuing to follow the budget policy set forth by the City Council, Brentwood will continue to deliver the highest level of service permitted by the available resources.

Sincerely,



Paul R. Eldredge
City Manager

Mission Statement
Bringing Brentwood's Vision to Reality

Vision and Culture

We are an organization of dedicated professionals working together to make Brentwood the very best, preserving its rich heritage and keeping Brentwood in the hearts of the people.

Core Values

We hold these values as our core values and use them to measure everything we do:

Integrity – uncompromising adherence to moral and ethical principles.

Passion – boundless enthusiasm for what we do.

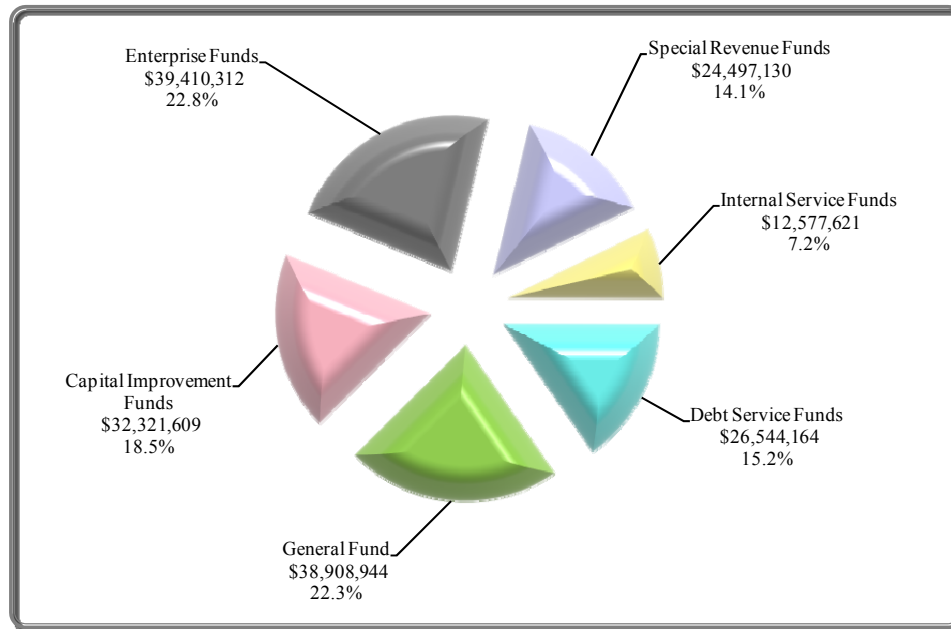
Accountability – answerable for our actions.

Respect – to feel and show esteem and consideration for others openness and trust with each other.

Quality – the highest degree of excellence.

BUDGET OVERVIEW

The City's Operating Budget is a flexible spending plan which serves as the legal authority for departments to commit financial resources. The total Operating Budget for FY 2012/13 is \$174.3 million.



This Operating Budget underscores the City Council's commitment to continue to make cost containment a high priority while adhering to the Budget Development Guidelines. Fiscal strength and long-term financial stability are key components of these principles, which have resulted in a projected General Fund Reserve of \$18.3 million for FY 2011/12. The following budgetary principles guided the City in preparation of this budget:

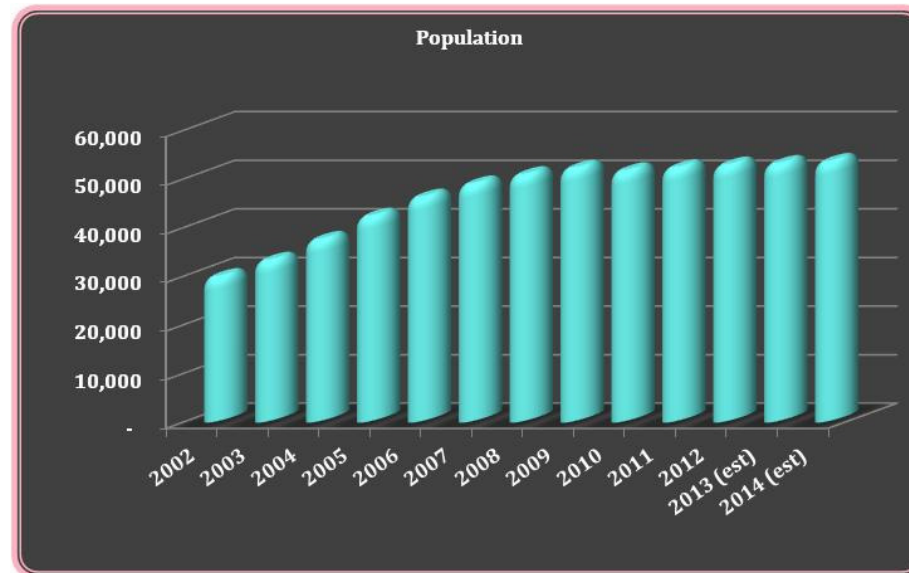
- The Operating Budget is balanced for the FY 2012/13 to FY 2013/14 period, with revenues (including Budget Stabilization and one-time transfers) covering ongoing expenditures.
- Revenues are conservatively estimated.

- The budget does not use reserves for ongoing operating costs.
- For capital projects, all associated costs are identified in order to properly consider future financial impacts.
- Each Enterprise and Internal Service Fund reflects the true cost of operation, including direct and indirect costs of services provided by the General Fund.
- Activities supported by user fees should be fully cost recoverable unless Council direction calls for less than full recovery (e.g. certain Parks programs).
- Discretionary funds are not earmarked, thereby allowing maximum flexibility in funding decisions on an annual basis.
- The City will incorporate all budgetary decisions into the General Fund Fiscal Model in order to ensure responsible long-range financial planning.

Key Budget Initiatives

Several budget assumptions were included in the Operating Budget for FY 2012/13 and FY 2013/14. These assumptions will be carefully monitored throughout the fiscal years while evaluating budgetary performance. These key budget assumptions include:

- The proposed budget does not plan for additional State takeaways beyond what has already been established through the State's draft FY 2012/13 budget (see "Legislative Issues" beginning on page xxi for additional information).
- The effects of a county-wide property valuation reassessment have been included in these numbers, with a 2% decline in FY 2012/13 factored into the budget.
- The impacts of rising costs of services provided by other agencies, including Animal Control, Library, Police Dispatch and the National Pollutant Discharge Elimination System (NPDES) permitting program have been incorporated into this budget.
- Investment yields are expected to continue to persist below historical norms. As such, the City's investment income continues to be less than what has been historically earned. The City is conservatively estimating investment income for the General Fund to average just \$457,000 per year in this Operating Budget.
- The slowdown in residential development is expected to keep the City's population growth at low levels. Growth is expected to hover near 1-2% for the foreseeable future, resulting in a protracted period of low development revenue. Demand for City services is also expected to show only minor increases. This budget includes just 100 new single family residential building permits for FY 2012/13 and 125 permits for FY 2013/14.



- In FY 2008/09 City management solicited cost saving ideas from staff members as part of the “Every Little Bit Helps” campaign. This program encourages suggestions for budget reductions from staff. The “Every Little Bit Helps” campaign has yielded several excellent cost-cutting ideas, including savings in copier costs (using black and white copies for either internal or draft documents), and the reduction of City funding for staff events (e.g. the Executive Management Team now personally pays for the annual Employee Summer Barbeque). The City will also save on travel and training costs by limiting external training primarily to those employees who require continuing education as part of a certificate or licensure program.
- One of the key issues to come to light in recent years is the cost of retirement benefits. In an effort to raise public awareness of the true costs and rising liabilities of retiree medical benefits, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 which addresses how local governments should account for their costs and obligations for retiree healthcare and how these costs should be reported. The City implemented the requirements of GASB 45 in FY 2008/09, and in FY 2009/10 the City Council adopted a long term pre-funding strategy. This strategy calls for the City to gradually increase its pre-funding of Other Post Employment Benefits (OPEB), resulting in an 85% funding level by FY 2017/18. These costs will be substantial, as contributions for retiree benefits are projected to rise from \$1.5 million in FY

2011/12 to \$3.7 million in FY 2019/20. The City has established a retirement trust account with the California Employer’s Retiree Benefit Trust (CERBT) and made its first pre-funding contribution in FY 2010/11.

- The Budget Stabilization Fund is projected to make its first transfer to the General Fund in FY 2011/12, in the amount of \$500,000. One-time revenues are projected to allow the General Fund to balance without a transfer from the Budget Stabilization Fund in FY 2012/13. A transfer of \$2,050,000 from the Budget Stabilization Fund is budgeted for FY 2013/14. The strategic utilization of the Budget Stabilization Fund over the next several years was one of the key variables considered during the development of a labor bargaining unit compensation package that would provide fiscal stability while at the same time allowing the City to remain competitive in the labor market.
- The fiscal impacts of labor negotiations, as described on page xx, have been incorporated into this budget.

Employee Compensation and Benefits

The City establishes its compensation benefits to meet the following objectives:

- Ensure the City has the ability to attract and retain well-qualified employees.
- Provide a defensible and technically sound basis for compensating employees.
- Allow flexibility and adaptability for making city-wide compensation decisions based on changing market conditions.
- Establish fair and equitable salary levels for all City jobs.
- Recognize the City’s responsibility, as a public agency, in establishing a pay plan which is consistent with prudent public practices.
- Ensure the City’s compensation practices are competitive and consistent with those of comparable employers.

Periodically the City completes salary surveys to determine if employee wages are at necessary levels. These surveys may be part of multi-year labor agreements. The following agencies are comparison cities used by the City of Brentwood in establishing its salary plan:

City of Antioch	City of Pittsburg	City of Pleasant Hill
City of Livermore	City of Pleasanton	City of Manteca
City of Tracy	City of Vacaville	City of Benicia
Contra Costa Water District*	Ironhouse Sanitation District*	Contra Costa County
Dublin/San Ramon Services District*		

**These three agencies were used just for Water, Wastewater or Solid Waste comparisons.*

Labor Negotiations

The combination of declining revenues, and rapidly increasing personnel costs, resulted in significant shortfalls being projected in the City's General Fund Fiscal Model. With all of the city's labor bargaining unit contracts set to expire on June 30, 2012, the challenging fiscal outlook underscored the importance of achieving a measure of cost control through new contracts which would help restore long-term fiscal stability to the City.

The expense items the City was primarily concerned with prior to negotiations were pension costs, medical costs and retiree medical costs. All three items were successfully addressed through the bargaining process. The new five-year contracts include the following cost reductions, which are discussed further in the Retirement section below.

- Second tier pension benefits for new hires.
- Employees contributing towards pension costs.
- Caps on City paid medical coverage including a second tier.
- Caps on City paid retiree medical coverage including a second tier.

**Retirement**

The City is a member of the Public Employee Retirement System (PERS). PERS rates fall into two categories: Police Safety and Miscellaneous Members. Employees in the PERS system are not covered by Social Security. The City has implemented a second tier for both the Safety and Miscellaneous groups.

The Safety first tier, for their employees hired prior to July 1, 2012, participate in the 3% at 50 retirement plan, have their "final compensation" based on their highest one-year salary and are provided with annual cost of living adjustments of up to 5%. The City will pay 6% of the required 9% PERS employee contribution in FY 2012/13, 3% in FY 2013/14 and will cease paying any portion of the employees share in FY 2014/15. The second tier, expected to be in place for those employees hired on or after July 1, 2012, will participate in the 3% at 55 retirement plan, have their "final compensation" based on their highest average three-year salary and are provided with annual cost of living adjustments of up to 2%. The employee is responsible for the entire 9% required PERS employee contribution.

The City's Miscellaneous Members have two tiers. The first tier, for those employees hired prior to October 1, 2010, participate in the 2.7% at 55 retirement plan, have their "final compensation" based on their highest one-year salary and are provided with annual cost

of living adjustments of up to 5%. The City will pay 4% of the required 8% PERS employee contribution in FY 2012/13, 2% in FY 2013/14 and will cease paying any portion of the employee share in FY 2014/15. The second tier, for those employees hired on or after October 1, 2010, will participate in the 2.0% at 60 retirement plan, have their “final compensation” based on their highest average three-year salary and are provided with annual cost of living adjustments of up to 2%. The employee is responsible for the entire 7% required PERS employee contribution.



The City also provides retiree medical coverage to employees who retire from the City and who have met the following criteria: 1) they retire on or after reaching age 50 and 2) they have at least five years of cumulative service credits with organizations participating in a CalPERS Defined Benefit Pension Plan. As a part of the new labor contracts, the City’s maximum coverage amount for retiree medical coverage is divided into three tiers:

- The first tier, which includes retirees who separated from service prior to July 1, 2012, have a current maximum monthly City paid coverage amount of \$1,226.63 for Miscellaneous and \$1,250.66 for Safety. This amount will increase based on increases in medical coverage rates, and over the long-term will equal the “Kaiser plus one dependent” rate.
- The second tier, which includes employees hired prior to July 1, 2012, will provide monthly coverage of the greater of \$1,226.63 for Miscellaneous employees, \$1,500 for Safety or the “Kaiser employee only” rate, which is currently \$610.44. It is anticipated it will be well over a decade before the Kaiser employee only rate will exceed the current medical caps, resulting in many years of no City increases for retiree medical coverage.
- The third tier, which includes employees hired on or after July 1, 2012, will provide monthly coverage of the Public Employees Medical and Hospital Care Act (PEMHCA) minimum, as set annually by the State of California. The current PEMHCA monthly minimum is \$112.

LEGISLATIVE ISSUES

The State of California is experiencing an ongoing financial crisis and has continued to consider raiding local governmental revenues as a viable budgetary solution for their fiscal problems. In response to previous local governmental revenue raids, the voters of California overwhelmingly passed Proposition 22 - the *Local Taxpayer, Public Safety and Transportation Protection Act*, in November 2010. This measure was designed to help provide broad revenue protection benefits to cities and other local governments. The voters’ position on this issue was no surprise as just six years ago they passed Proposition 1A, by a greater than 80% vote, which

attempted to limit the State's ability to raid local government funds and required the State to pay back certain borrowed funds in a timely fashion. City revenues protected from State diversion and borrowing, as a result of the passage of Proposition 22, include: property taxes; gas taxes; sales taxes; transient occupancy taxes; property transfer taxes and motor vehicle license fees.

With the State unable to find a significant source of local governmental revenue to raid, they turned towards redevelopment agencies as a source of potentially unprotected local revenues which could be diverted. On June 29, 2011, the State Legislature adopted ABx1 26, which suspended all new redevelopment activities and dissolved redevelopment agencies effective October 1, 2011. The Legislature simultaneously adopted, and the Governor signed, ABx1 27 which allowed redevelopment agencies to avoid dissolution by having their host city opt into an "alternative voluntary redevelopment program" requiring specified substantial annual contributions to local schools and special districts. Any city failing to agree to make the voluntary payment would become subject to the dissolution provisions of ABx1 26. Seeing these "voluntary" payments as little more than extortion payments, and a violation of Proposition 22, the California Redevelopment Association, the League of California Cities and others challenged the validity and constitutionality of ABx1 26 and 27.



On December 29, 2011, the California Supreme Court upheld ABx1 26 and struck down ABx1 27. The Court also established the dissolution date for redevelopment agencies as February 1, 2012. The Brentwood Redevelopment Agency was thus dissolved on February 1, 2012, as a matter of law. The City opted to become the Successor Agency to the Brentwood Redevelopment Agency, and also elected to retain the housing assets and functions of the Redevelopment Low and Moderate Income Housing Fund. The legislation requires the cash balances in the Low and Moderate Income Housing Fund be remitted to the State. As of the date of this letter, an alternative ongoing source of funding for low income housing has not been identified.

The elimination of the Brentwood Redevelopment Agency will have a significant negative impact on the City's ability to fund future projects in the redevelopment area. While existing debt obligations of the Brentwood Redevelopment Agency will continue to be funded, an estimated \$156 million in anticipated future tax increment will be lost for the Brentwood Redevelopment Agency, resulting in a substantial funding gap for many capital improvement projects.

Other State budget proposals may also cause a negative impact for the City. In FY 2011/12 the State shifted vehicle license fee revenues from cities to fund the Citizens Options for Public Safety (COPS) grant program. The loss of vehicle license fee revenue in FY 2011/12 cost the General Fund \$138,831, and the State's 2012/13 draft budget continues this practice.

The State may also take additional measures to balance their budgets by redirecting, borrowing or taking City funds, or by shifting

additional mandates onto cities without providing a funding source for the additional requirements. Areas of concern include the COPS grant funding, which totals \$100,000 on an annual basis, and a reduction in booking fee reimbursements, although funding for both of these items is currently included in the State's draft FY 2012/13 budget. The City estimates a potential cost increase of \$50,000 - \$100,000 for booking fees if the State were to eliminate this item from its budget. The State has also repeatedly threatened to take away local gas tax revenues, which are used for the maintenance of local roads. The State is prohibited from taking local gas tax revenues under Proposition 22, and any attempt to raid these funds would more than likely be met with legal challenges.

ECONOMIC OVERVIEW



Brentwood is located in eastern Contra Costa County on the perimeter of the San Francisco Bay Area. The City is considered a bedroom community for the San Francisco Bay Area. There are several large employment centers in the surrounding area including: San Francisco; Oakland; San Jose; Concord and the San Ramon/Pleasanton/Livermore Tri-Valley area.

The City's principal employers include: the Liberty Union High School and Brentwood Union School Districts; the City of Brentwood; Safeway; Winco; Kohl's; Precision Cabinets; Raley's; Home Depot and John Muir Medical. As of March 2012, the City had an average household income of \$97,292, with a per capita income of \$31,463. The unemployment rate stands at 8.8% and the median age of City residents is 33.45. The

City's top sales tax producers in 2011 included (in alphabetical order): Best Buy; Home Depot; Home Goods; Kohls; Ross; TJ Maxx; Walgreens and Winco.

The City experienced a period of tremendous growth from the mid 1990's to the mid 2000's. During this time period, the population of the City more than tripled. Since that time, the City has seen very little residential development activity and property valuations have fallen substantially from their peak. In general, the recession has had far greater impacts in communities, such as Brentwood's, which experienced high growth rates and property appreciation during the previous decade. New single family residential building permits have fallen from an average of over 1,400 per year to approximately 100 per year. The financial challenges resulting from the decline in development activity have been exacerbated by a corresponding decline in property values. Property taxes, the General Fund's top revenue source, are projected to decline for a fifth consecutive year in FY 2012/13, with a total decline of 33.8% since FY 2007/08.

In addition to this decline, in November 2009 the Contra Costa County Assessor’s office settled a property tax appeal filed by Chevron, located in Richmond. As a result of the settlement, Chevron will receive a refund of \$16.0 million in overpaid property taxes and \$1.8 million in interest. The City, despite not being a beneficiary of the annual over assessments, has thus far been required to share in the refund and has been responsible for a repayment amount of \$96,136 over the 2010/11 and 2011/12 fiscal years. Chevron has appealed their assessed valuation amounts for the 2004 through 2010 tax years; however, the settlement with the Assessor’s office only covered the 2004 through 2006 timeframe.

In April, 2012, the Contra Costa County Assessment Appeals Board rejected Chevron’s claims for the 2008 – 2010 tax years, and ruled that Chevron was actually under assessed and is required to pay additional taxes. Chevron will likely appeal this ruling. There is a possibility Chevron may yet be successful to some degree in their appeals, which would have a negative impact on the City’s budget. The majority of cities in Contra Costa County, including Brentwood, along with several special districts have filed a legal complaint against the Contra Costa County Auditor-Controller regarding the allocation of the Chevron refund amongst those agencies, such as Brentwood, which did not receive any of the benefits in previous years. A decision regarding this complaint is still pending.

While property tax and development related revenues have declined significantly, the City’s sales tax revenues have posted annual increases throughout the economic downturn. While most agencies suffered double digit percentage declines at the depths of the recession, the City was able to avoid these declines, largely due to the 2008 opening of the Streets of Brentwood Lifestyle Center (“The Streets”). With consumer activity showing signs of a modest recovery, the City’s sales tax revenues are expected to continue to show moderate increases as businesses continue to view Brentwood as an attractive location.

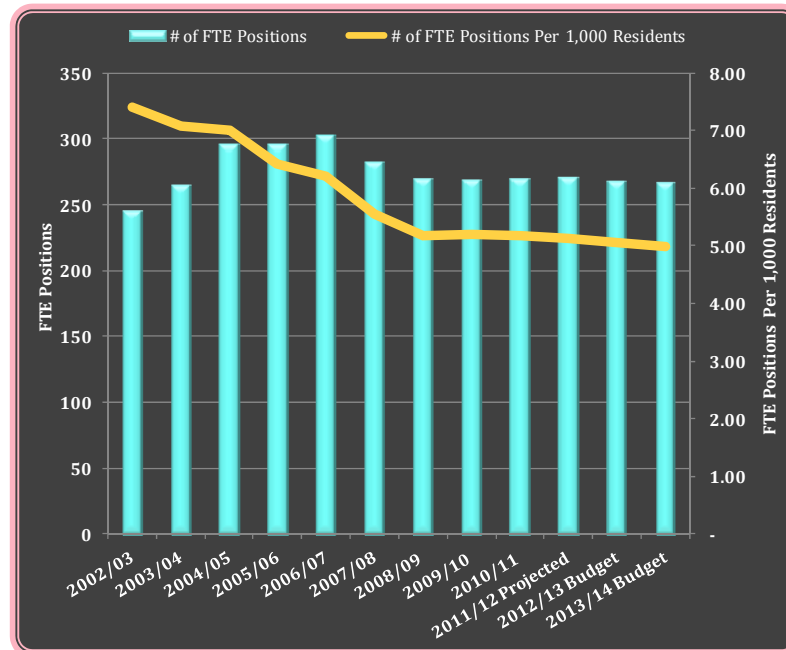


Investment income has been another revenue source which has been impacted by the recession. Record low interest rates have served to reduce the City’s expected investment income in the coming years. Low interest rates have a more significant negative impact on agencies, such as Brentwood, which have larger cash reserves due to large reserve policy requirements. Several years ago the City was able to earn nearly 5% on its cash reserves. Over the next two years, rates of return between 1- 2% are expected.

The City has proactively addressed these revenue declines through operational budget amendments. These actions have: 1) allowed the City to avoid using reserves to balance the budget; 2) enabled the City to utilize accumulated General Fund savings to establish a \$10.3 million Budget Stabilization Fund and a \$4.8 million Insurance Fund, enhancing the City’s ability to weather continued adverse

economic conditions, prepare for rising pension obligations and help manage rising OPEB costs and 3) ensured the City continues to maintain the Council adopted target of 30% reserves in the General Fund. The City has not relied on reserves to balance the budget in any fiscal year during this downturn. Although increasing unfunded pension and OPEB obligations were addressed in the new labor contracts, a continuation of underperforming investment returns by CalPERS could result in future fiscal challenges. The Budget Stabilization Fund is projected to contribute \$0.5 million to the General Fund in FY 2011/12 in order to allow the General Fund to avoid drawing from its reserves, while the Insurance Fund is projected to contribute \$0.9 million towards Citywide OPEB costs.

The City has taken steps to reduce operational costs over the past several years. One of these steps included the reduction of staffing counts. These reductions occurred through attrition, retirements and a hiring freeze for vacant positions and layoffs. The City’s full-time equivalent employees (FTE’s) declined by 36, or nearly 12%, from FY 2006/07 to FY 2009/10. This budget eliminates one FTE in each of the next two fiscal years – one from the Human Resources division and one from the Information Services division of the Finance and Information Systems Department. Following this reduction, the City is projected to have just 4.99 FTE per 1,000 residents in FY 2013/14, which is a substantial decrease from the 7.5 FTE per 1,000 residents the City had in 2000, and is far below the 6.03 average FTE the City has employed over the past ten years.



Nine years ago the City began utilizing a ten-year Fiscal Model. The primary objective of the Fiscal Model is to take a ten-year look down the road in order to ensure the City has a financially healthy future. With the severity of the current economic downturn, and the uncertainty facing many government agencies, the need for long-range forecasting and sound financial planning has never been greater. The Fiscal Model gives City Council a tool to help determine the financial feasibility of any priorities or goals they may choose to adopt. The Fiscal Model also alerts management and the City Council to potential shortfalls and affords them the time to develop practical solutions with minimal impacts to residents. Future events, such as projected increases in required pension contributions and the long-term impacts of the dissolution of Redevelopment, are incorporated into the Fiscal Model. The Fiscal Model has been an integral part of the City's long-term financial planning, and the most recent version was presented to the City Council in March 2012. Due to the long-term significant savings generated through labor negotiations, a revised Fiscal Model summary will be presented to the City Council in June 2012.

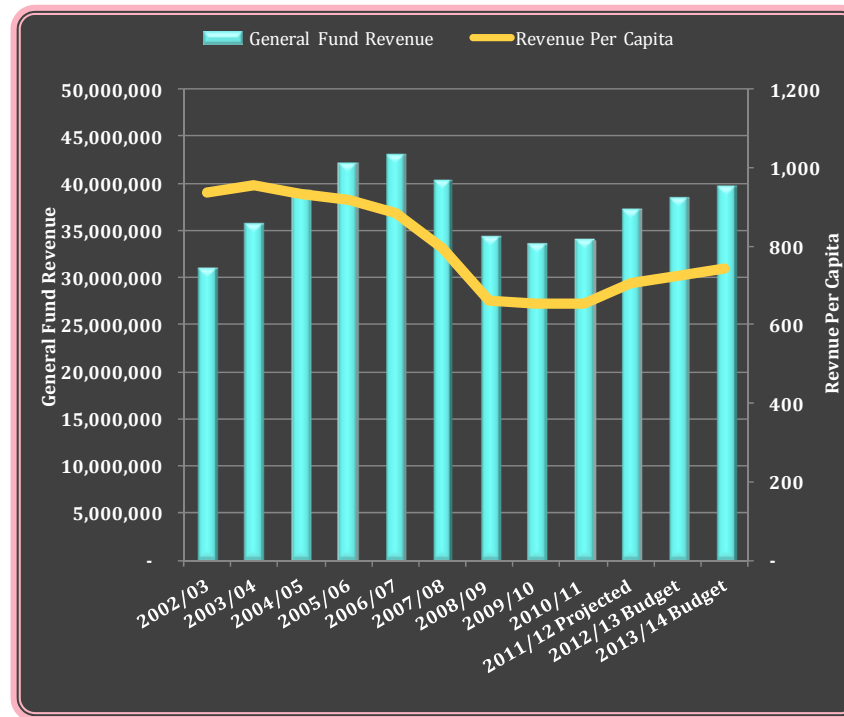


General Fund

(The figures in this and future General Fund graphs and analyses include the historical Building, Planning, Engineering, Parks and Recreation and CIP Administration Fund activities, which were all merged into the General Fund over the past decade.)

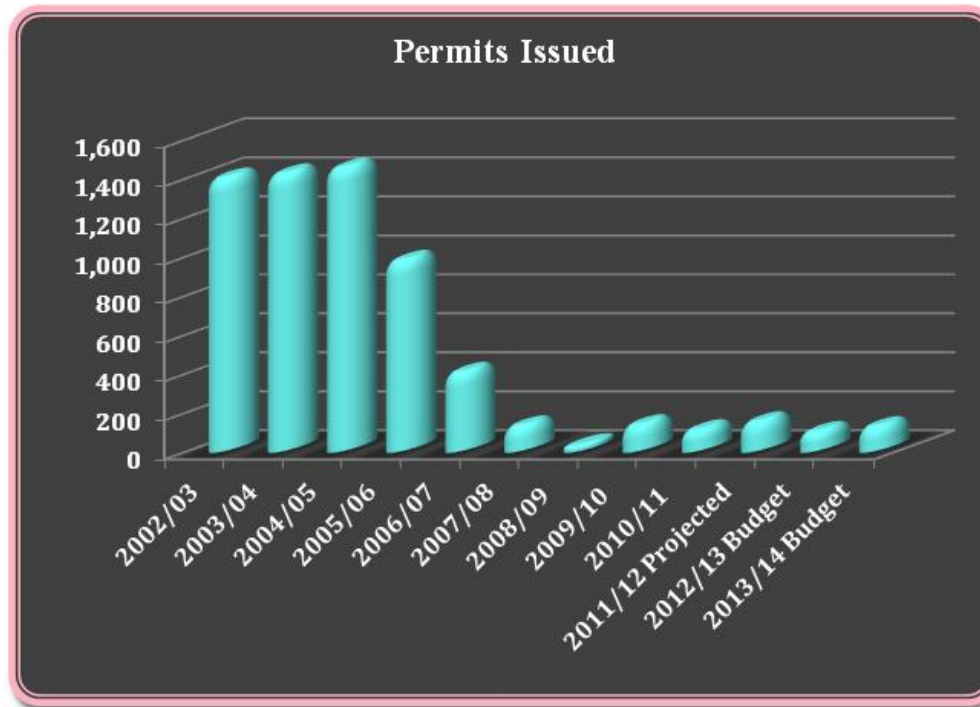
General Fund revenues, exclusive of transfers in, are projected to increase to \$32.1 million next fiscal year. Excluding one-time revenues, this will be the first annual revenue increase since FY 2006/07, and represents a \$0.8 million increase, or 2.9%, from FY 2011/12 revenues. The total revenue decline from the General Fund's peak revenue year in FY 2006/07 was over \$8 million, or 22%. This decline was attributable primarily to the severe reductions in property valuations and development revenue.

Transfers in are projected to decline by \$1.3 million in FY 2012/13 as a result of the expiration of certain one-time transfers from FY 2011/12 along with the lack of need for a Budget Stabilization Fund transfer in FY 2012/13. Transfers in are budgeted to increase by \$1.7 million in FY 2013/14 as a result of a \$2.05 million transfer from the Budget Stabilization Fund.



Significant variances, when comparing total General Fund FY 2011/12 revenue projections to FY 2012/13 budgeted revenues, include: 1) an increase of \$0.9 million in one-time revenues; 2) an increase of \$0.3 million in sales tax and 3) a decrease in transfers from the Budget Stabilization Fund of \$0.5 million. Aside from these changes, revenues are expected to be little changed next fiscal year, with total revenues increasing by a total of \$1.2 million.

On a total revenue per capita basis, the City received \$936 ten years ago. Per capita revenues have since steadily declined, bottoming at \$653 per capita in FY 2009/10. This budget anticipates a rebound to \$724 per capita in FY 2012/13. Development revenue, which is dependent upon the issuance of single family building permits, is expected to show modest increases in FY 2012/13 and FY 2013/14. The City expects to issue 100 permits in FY 2012/13 and 125 permits in FY 2013/14, down a staggering 90+% from the 1,400+ permits issued during the peak of the economic boom last decade.



Enterprise Funds

Enterprise funds are self-supporting and recoup their costs through rates charged to the users of the service. One of the challenges facing the Enterprise funds has been the implementation of Proposition 218, which states a fee increase for property-related fees cannot be implemented if the City receives protests from 50% (plus one) of the parcels and/or rate payers affected by the fee. Additional budgetary notes relating to Enterprise funds are discussed below.

- The ***Solid Waste Enterprise Fund*** will see revenue growth commensurate with the increase in both the City's population and commercial development. The Solid Waste Enterprise continues to run smoothly and efficiently, keeping the operating costs to a minimum while providing the highest level of service possible. The efficiencies are attributable to such factors as split body collection vehicles for the residential routes, which minimize the number of trips required to service each customer, long-term, cost-effective transfer and disposal agreements and the effective oversight and management of the Enterprise. Brentwood's rates continue to be very competitive and are among the lowest in the region. For years the Solid Waste Enterprise has been setting aside funds to pay for the construction of a Solid Waste Transfer Station. Funding of \$9.3 million

for the Transfer Station was set aside in FY 2011/12, with construction on the Transfer Station expected to be completed in FY 2012/13.

- The **Wastewater Enterprise Fund**, like the Solid Waste Fund, will continue to see both revenues and expenses increase in concert with increases in the City's population and commercial development. A rate study was completed and approved by the City Council in October 2007. This rate study included future rate increases approved under the Proposition 218 process. The Wastewater Fund, through the adopted rate increases, has seen revenues meet expenditures over the past few years, following several years of deficits. The Wastewater Enterprise will be contributing \$1.0 million towards a Wastewater Treatment Plant Solids Systems Expansion in FY 2013/14.
- The **Water Enterprise Fund** has seen a decline in revenues as demand for water from residents has declined. The factors causing the decline are a mix of economic conditions and several years of extended rainy seasons. Looking ahead, the Water Enterprise should benefit from the decline in foreclosures and a return of development to the City. A rate study was completed and approved by the City Council in October 2007 (which included future rate increases approved under the Proposition 218 process).

On the expenditure side, the Water Enterprise Fund has just begun making debt service payments on the new Surface Water Treatment Facility. The Water Facility Fee will begin contributing towards the debt service payments for the Treatment Plant in FY 2012/13, causing the expenditures of the Water Enterprise fund to be reduced.

The reduced revenue stream has led to an operating deficit in the Water Enterprise Fund, which is expected to continue for two more years. A shortfall was anticipated when the 2008 Water Bonds were issued, as revenues needed time to catch up to the impacts from the new debt service. The deficit has declined over the past few years, as the Water Enterprise has continued to evaluate operational practices to reduce the deficit. These efforts at cost containment are reflected in the reduced expenditure budget in FY 2012/13, followed by only a modest 1.4% appropriation increase in FY 2013/14.

- The **City Rentals Enterprise Fund** includes a 21,522 sq. ft. Education Center located in the Technology Center, which is used by Los Medanos College (LMC). LMC is preparing to lease approximately 2,000 additional sq. ft. for a Science Lab at this location. The opening of a Science Lab will enable LMC to provide a more diverse curriculum for their current students while obtaining funding for a Science Lab at The Vineyards, their new location. As the anchor tenant, the City has managed the rental accounts for the entire Technology Center.



- The **Housing Enterprise Fund** has been established to help provide an affordable housing program for the residents of Brentwood. The City creates affordable housing by requiring 10% of all newly constructed dwelling units be designated as affordable housing for very-low, low and moderate income households. These units must be integrated into each neighborhood and must be built with the same quality, fit and finish as market rate units. The ownership units in this program must remain deed restricted and affordable for 45 years.

In May 2008, the City Council approved a study performed by Management Partners which forecast a significant burden on the General Fund as the City approached build out if the affordable housing program were to continue its existing implementation policies. Although the City Council adopted Management Partners' recommendation to divest the rental housing units and sell them as affordable units, at this time the housing market is not conducive to selling the units.

Redevelopment Agency

The City of Brentwood Redevelopment Agency was responsible for implementing redevelopment projects in support of the City of Brentwood and promoted, established, developed and supported economic development, business and affordable housing opportunities within the Merged Redevelopment Project Areas. As previously discussed, the Brentwood Redevelopment Agency was dissolved, as a matter of law, by the State on February 1, 2012. As such, the Redevelopment Agency is no longer included in this Operating Budget, with information regarding the Successor Agency and Successor Agency Oversight Board presented in its place.

Cost Allocation and Schedule of City Fees

The City of Brentwood utilizes a User Fee Model to compute citywide and departmental overhead factors, full hourly rate costs by City Classification and/or full costs associated with the provision of selected services. The City reviews and updates their fees annually, based on changes in the Consumer Price Index (CPI) where applicable, in conjunction with legal regulations. Examples of City fees covered in the Cost Allocation and Schedule of City Fees include: Building; Inspection; Planning; Engineering; Parks and Recreation; Water Service; Wastewater Service and Solid Waste Service fees.

General Fund Fiscal Model

Based on the current ten-year forecast in the Fiscal Model, completed in March 2012, total General Fund revenue sources are forecast to grow from \$35.9 million in FY 2012/13 to approximately \$47.0 million in FY 2020/21. This \$11.1 million increase equates to an average annual rate of growth of 2.9% per year. Outlined below are the significant changes forecast for the City's General Fund budget over the next ten years:

- Property tax is forecast to decrease from 17.1% of total General Fund revenues to 16.8%.
- Sales tax is forecast to increase from 15.3% of total General Fund revenues to 16.1%.

- Revenue from building, planning and engineering fees, which currently make up 7.0% of the General Fund budget, are forecast to grow to 12.3% of revenue.
- Interfund services are expected to decline from 16.1% to 14.3% of the budget.
- Total personnel costs are expected to increase from \$25.3 million to \$31.5 million, for an increase of 24.5% over the same time period. OPEB, health and pension benefit costs were all addressed and reduced as a result of the new labor contracts.

Challenges Ahead

Significant potential upcoming challenges include the ongoing sluggish economy, both at the State and local level, potential upcoming county-wide property value reassessments, potential State takeaways and the looming costs associated with rising pension and OPEB costs.

Economy: The recession resulted in a substantial decline in City revenues. At the forefront of the slowdown has been the near halt in development activity. It is unlikely that development activity will significantly increase while property values continue to remain depressed, and with little expectation of a quick turnaround in the residential housing market, conditions are likely to remain difficult for several years. Compounding the revenue problem, investment losses by the California Public Employees Retirement System (CalPERS) have caused CalPERS to significantly increase pension contribution requirements in FY 2011/12, with additional increases projected over the next several years. CalPERS also recently adjusted their expected rate of return on investments from 7.75% to 7.50%, resulting in additional projected future costs. The City believes CalPERS may decrease their expected rate of return by another .25% in the next few years.



Property Value Reassessments: Proposition 8 (1979) allows a temporary reduction in assessed value when a property suffers a decline in value (when the current market value of the property on January 1 is less than the Proposition 13 based taxable value). For the 2012/13 annual roll, the Contra Costa County Assessor's Office is utilizing a systematic means to aggressively identify parcels which may be subject to a Proposition 8 adjustment. There has been no information provided by the County Assessor as of this writing to project the potential loss in revenue to the City.

The upcoming Proposition 8 adjustments, along with the pace of future development, are the two largest unknown variables which could significantly impact the City's budget. Every 1% change in property valuation has a General Fund fiscal impact of

\$100,211, with this budget including a 2.0% reduction in City property tax revenue in FY 2012/13. Including reductions incorporated in the FY 2012/13 budget, the General Fund will have endured a 33.8% decline in property tax revenue since FY 2007/08. In addition to this decline, the assessed valuation appeal by Chevron, discussed above in the Economic Overview section beginning on page xxiii, may result in additional decreases in the City's property tax revenue.

Potential State Takeaways: As discussed in the Legislative Issues section, beginning on page xxi of this budget, the State is likely to consider borrowing or raiding local agency revenues once again as a solution to their ongoing budget problems. The State has previously resorted to such "solutions" when faced with a budget crisis and, despite the 2004 passage of Proposition 1A and the 2010 passage of Proposition 22, they may once again look to balance their budget on the backs of local agencies. In just the past twelve months the State has taken the City's Motor Vehicle License Revenue and dissolved the Redevelopment Agency. Additional takeaways could necessitate the use of additional Budget Stabilization Fund money, a drop below 30% reserves, or additional cost and service level reductions by the City.

Rising Pension Costs: One of the benefits offered by the City to its employees is participation in the CalPERS pension program. The City pays a percentage of each employee's salary to CalPERS. These funds are then invested by CalPERS and are ultimately used to fund pension obligations. CalPERS sets their rates to ensure adequate funds are available to provide to retirees.



With the substantial declines in the stock market, CalPERS has been forced to recover their lost funds through rate increases. Compounding this problem, in March 2012 the CalPERS Board elected to lower their assumed annual investment rate of return from 7.75% to 7.50%. This decrease will result in additional increased pension contribution rates of 1% - 2% for Miscellaneous employees and 2% - 3% for Safety employees.

The City's employer pension contribution rates for Sworn employees rose from 21.52% of salary in FY 2010/11 to 26.75% of salary in FY 2012/13. Future increases are expected to escalate this contribution rate to 31.57% over the next several years. Contribution rates for Miscellaneous employees rose from 14.48% in FY 2010/11 to 16.91% in FY 2011/12, and are expected to increase to 19.20% over the next several years.

As discussed in the Retirement section on page xx, a second tier has been implemented for both the City's Miscellaneous and Sworn bargaining units. The impacts of the second tier will be realized as the City experiences employee turnover. This employee turnover will serve to reduce the pension contribution rates discussed above.

Other Post Employment Benefits (OPEB): As discussed in the Key Budget Initiatives section, beginning on page xvii, GASB 45 was established in 2004 and requires the City to report the costs of OPEB as the employee earns the benefit, rather than as the benefit is paid. While there is no requirement that the City prefund or set aside the full Annual Required Contribution (ARC) on an annual basis, the City Council established a funding strategy which includes achieving 85% funding of the ARC on an annual basis by FY 2017/18. Estimated OPEB funding costs for the City, prior to the negotiations of new labor contracts, were projected to rise from \$1.5 million in FY 2011/12 to \$5.7 million in FY 2019/20, with a total contribution of \$33.8 million during that time period. After labor negotiations, these amounts have been reduced, with a contribution of \$3.7 million forecast for FY 2019/20 and a total contribution amount of \$26.9 million during that same time period. Of these amounts, approximately 67% is the responsibility of the General Fund. Prefunding for OPEB began in FY 2010/11, and the City has currently set aside \$4.8 million in its Insurance Internal Service Fund, which may potentially be used to help pay for some of the rising OPEB costs.

ORGANIZATIONAL PRIORITIES

“Bringing Brentwood’s Vision to Reality”

Community Neighborhood Improvement

The City continues to place a high priority on maintaining and improving the aesthetics of the community. This includes Code Enforcement efforts to help mitigate the risk of neighborhood deterioration associated with abandoned and foreclosed homes. City staff rigorously enforces the City’s residential landscaping requirements and actively cites and fines owners (typically banks, in the cases of vacant homes) for violations. Staff also administers the City’s Rental Property Inspection Program, where residential rental units are surveyed every two years for compliance with City codes. All of these efforts have been reinforced by the City’s aggressive pursuit in collecting business license fees from rentals and fines through liens and assessments, helping to create a significant incentive for property owners to maintain their properties in compliance with Brentwood’s standards.

Customer Service

The City strives to provide the highest level of customer service to our residents and, in response to their requests, has incorporated a smart phone application which allows residents to conduct City business through the internet. Providing 24 hour access to certain City services will improve the City’s accessibility, particularly for those residents who are not able to visit City Hall during normal business hours. Also, providing residents with an additional avenue to communicate with the City will expedite the reporting of service requests, thus creating a more efficient City operation.

Utility Billing Online and electronic billing, introduced in late March 2011, allow customers to access account information and to make utility payments and request services via the web. Community Development's CRW software and Public Works' Maintenance Connect software both include a Customer Relationship Management (CRM) module which, when setup is complete, will allow the public to enter and track the status of their service requests on the web. The City has also initiated a project to implement CRM capabilities on the City website, which will include links to both the Community Development and Public Works CRM modules.

Economic Development

Brentwood is widely considered the best place to live and shop in the East County region. Its demographics, location and high quality shopping environment are unsurpassed between the Walnut Creek and Sacramento market areas. To generate high-paying jobs, and to become an employment center, the City's strategy focuses on Brentwood's most compelling assets – its family-oriented neighborhoods, outstanding parks, a beautiful natural and agricultural setting, quality education and a business-friendly City government. In the fall of 2011, the City Council adopted an updated Economic Development Strategy, which places emphasis on the following programs: 1) marketing and public information; 2) business retention; 3) office and industrial development; 4) retail development; 5) infrastructure planning; 6) permits and fees; 7) planning for the Highway 4 opportunity sites and 8) hospitality and tourism. Brentwood is uniquely positioned to attract high quality employers as it emerges from the economic downturn.



LMC has purchased land for a permanent Brentwood Campus located at The Vineyards. Construction and completion of the project may not occur for approximately four to five years. In the meantime, LMC will continue to be located at the City's Technology Center, located near the northwest corner of Sand Creek Road and Brentwood Boulevard. The permanent placement of higher education in the community is an important element of Brentwood's economic development strategy.

Fiscal Stability

The economic downturn has had severe impacts on the operations of local governments. The majority of revenues used to provide services to the public are derived from sources which are extremely susceptible to economic changes. Yet many ongoing costs, and in particular employee compensation expenses, were established with revenues which existed during the boom times of the early 2000's. These costs were proven to be unsustainable and have pushed some cities into desperate financial circumstances, including some who are near or have already succumbed to bankruptcy. In order to ensure fiscal stability, the City developed a long-term compensation strategy designed to bring costs in line with ongoing revenues. The compensation strategy was negotiated with, and agreed to by all of the City's labor bargaining units and will ultimately give the City the ability to responsibly manage its expenses without having to resort to undesirable reductions which would negatively impact the service levels provided to our residents.

One of the methods by which the City ensures fiscal stability is by establishing a fee structure for City services which allows the City to recover the costs of providing the service. In May 2011 the City completed a comprehensive planning, police and administrative fee study which ensured the City had: 1) an appropriate fee structure to allow the City to adequately recover the costs of providing specific services to the public; 2) a fee structure which is comparable to other local agencies and 3) an established fee for each of the services it provides. Rate studies for the City's solid waste, water and wastewater utilities are also periodically performed to ensure the City's rate structure allows for appropriate cost recovery.

Infrastructure

The City Council recently awarded construction contracts for a new Solid Waste Transfer Station facility. This facility will provide the City with the ability to service the residential, commercial and industrial demands of the City through build-out, while remaining in compliance with the facility's California Integrated Waste Management Board permit requirements and meeting or exceeding mandated solid waste diversion requirements.

Design is underway for the extension of a non-potable water main line to expand use of reclaimed and/or raw water to the western portions of the City. Use of non-potable water for parks, streetscapes, trails, open space, etc. will significantly reduce annual operating costs due to lower water rates, while preserving potable water for residential and commercial use. Upon design completion staff will actively seek funding opportunities such as grants or contributions from outside sources.

The City has entered into an agreement with the Liberty High School and Brentwood Union School Districts for the installation of a traffic signal on American Avenue at the high school parking lot. This improvement was a mid-term goal of the American Avenue Task Force which can now be implemented as a result of grant funding from the Metropolitan Transportation Commission.

The Public Works Department continuously takes a proactive approach towards infrastructure enhancements and maintenance to maintain the integrity of the City's infrastructure system in the most cost-efficient manner. Examples include: the Sewer Manhole Rehabilitation Project (CIP #592-59192), beginning later this year, which will replace or rehabilitate outdated sewer manholes throughout the City; various sidewalk installations to enhance pedestrian access and provide safe routes to schools and the Pavement Management Program which annually surveys and repairs roadway pavement as necessary to avoid costly reconstruction.

Public Safety

Several programs are currently underway to improve communication and enhance relationships between the Police Department and the community. These include:

- **Citizen Police Academy:** This is a program which provides citizens insight to the operations of the Police Department. Citizens attend sessions one evening per week for 12 weeks. They receive training and participate in some fun activities. This is a great public relations tool utilized by many agencies across the country.
- **Communication Alerts for Business:** This program will allow the Police Department to send broadcast e-mails to Brentwood businesses when there is public safety information which needs to get to them quickly. This will provide the business community with real-time crime alert information.



The City is also working closely with the East Contra Costa Fire Protection District (ECCFPD) to ensure the service needs of our residents are met, while at the same time recognizing the budget constraints of ECCFPD. Authoritative control of ECCFPD was passed from Contra Costa County to the local level in 2010, with a new nine member Board consisting of four representatives from the City of Brentwood, three representatives from the City of Oakley and two representatives from the unincorporated County area (e.g. Discovery Bay, Byron and Knightsen).

Technology

The long-term Network Connectivity Master Plan calls for the creation of a fiber optic ring around the City used to connect city facilities and position the City to take advantage of future technologies. The implementation of the plan has already begun and will be completed in phases. The first phase, connecting the City Data Center located at the Police Department to City Hall, has been completed. The second phase, connecting Public Works Operations to the City Hall, is expected to be completed by June 2012. The third phase, connecting the Aquatic Park and Brentwood Senior Activity Center to the City Hall, will begin in FY 2012/13.

The City also recently completed the Downtown Wi-Fi which provides free public access to the internet throughout the downtown area. Providing Wi-Fi in the downtown area enhances the experience of visiting downtown and encourages the public to spend more time in the area.

Transportation

Regional transportation remains a top priority for the City and a major milestone was recently achieved. The State Route 4 (SR4) Bypass has been accepted into the State Highway System by Caltrans as an extension of the existing SR4 and additionally, Caltrans relinquished the portion of SR4, known as Brentwood Boulevard, to the City. Although the decline in development activity has reduced funding for SR4 Bypass projects, the State Route 4 Bypass Authority ("Bypass Authority"), in coordination with The Contra Costa Transportation Authority, has successfully received funding for future phases of the SR4 Bypass, including the widening and

interchange at Sand Creek Road and connector ramps to State Route 160. Longer term phases include the Balfour Road interchange. The City continues to work with the transportation agencies to seek available funding for the additional phases.

Vision and Planning

In May 2011 the City Council determined that a comprehensive revision to the Residential Growth Management Program (RGMP) was warranted and that it should be prepared in conjunction with the General Plan Update to ensure internal consistency with the various goals and policies of the General Plan. Accordingly, the City Council suspended the RGMP and directed staff to begin revising it in coordination with the General Plan Update. The intent is to revise the RGMP such that the existing point-allocation system is replaced with a nexus study-based flat fee. Also, in May 2011, after nearly two years of preparation, a new citywide sign ordinance was adopted.



With funding for this project coming from existing Low/Moderate Housing Redevelopment Funds, the project will be subject to State review prior to moving forward. In early 2012 the City Council also approved restructuring of the City's affordable housing ordinance and adopted a draft Housing Element. The Brentwood Boulevard Specific Plan, a project encompassing nine years of effort, was finally brought to the City Council for review in March of 2012. Upcoming major planning projects include amending the Downtown Specific Plan and the start of what is expected to be a two-year process, which will culminate in the presentation of a new General Plan for the City.

MILESTONES AND ACCOMPLISHMENTS

Community Facilities

After several years of planning, and multiple community workshops, the LEED certified Civic Center project is complete. The Civic Center consists of a new City Hall, new Community Center, new Council Chambers, new parking facility, new plaza and a redesigned City Park. The City Hall, which houses staff offices, opened on October 17, 2011. The Community Center, which offers a large banquet hall with a commercial kitchen, arts and crafts rooms, multipurpose and public meeting rooms, opened on January 6, 2012 and the Council Chambers hosted its first City Council meeting on January 11, 2012. The 280 stall parking facility, available for community use and Civic Center visitors and staff, includes electric car charging stalls and solar panels on the roof.

The City Park and Civic Plaza are the two new outdoor areas. The Civic Plaza, with its majestic palms, inviting seat walls and tiled centerpiece fountain, is available for the community to enjoy as a gathering place or reception area. The City Park has been expanded and redesigned to include an outdoor performing area; children's play equipment and waterplay feature; picnic areas with barbecues; shade coverings and a gateway arbor with a Farmer's Statue at the corner of Oak and Second Street. The Civic Center Grand Opening event for the community was held on May 19, 2012.

Downtown

The **Downtown Road to Revitalization** project was completed in early 2012. Several blocks of the Downtown Core were redeveloped with new, widened sidewalks, street furniture, street trees, curbs and gutters, upgraded underground utilities and new street surfaces. Special features of the project included: a distinctive overhead gateway landmark; a new water fountain at the corner of Oak and First Streets and a landscaped median on Second Street, fronting Liberty High School. The final phase of the project, installation of a landscape median on Brentwood Boulevard, will be completed in the summer of 2012.



Economic Development

On May 9th, Brentwood was approved to become a member of “i-GATE,” a regional public-private partnership designed to support small businesses and maximize the economic potential of green transportation and clean-energy technologies. The i-GATE Board noted Brentwood had many compelling assets to support i-GATE’s mission to develop tech businesses in the region. The other cities involved in i-GATE are: Livermore; Dublin; Pleasanton; Davis; Fremont; Danville; Tracy and Lathrop.

As a member of i-GATE, Brentwood will be included in regional business attraction and marketing efforts connected with Lawrence Livermore National Laboratory (LLNL) and Sandia National Laboratories (SNL), both of which work closely with i-GATE. The City will be able to have closer, more regular interactions with LLNL and SNL will also be able to host i-GATE events which will attract key businesses to the City. In addition, membership in i-GATE will help to connect Brentwood property owners, business owners, and local entrepreneurs with business opportunities that come out of the National labs. Overall, i-GATE membership will promote Brentwood’s image and visibility as a destination for tech-oriented business ventures.

Agriculture

The City Council continues to emphasize agricultural preservation through the purchase of conservation easements on selected farm properties in the Ag Core. To date, the City has spent over \$11.9 million for thirteen easements on 988 acres; however, limited funds remain in the Agricultural Enterprise Land Fund due to the severe drop-off in residential building permit activity in recent years.

Therefore, the City Council has earmarked these funds to be allocated for programs identified in the Agricultural Preservation Program Implementation Plan, including Brentwood Grown, the Agricultural Enterprise Grant Program and Harvest Time.

Recycling

In 1989 AB 939 was passed mandating cities and counties to recycle over 50% of their waste stream by the year 2000. Between 2001 and 2006, the City averaged a 52% recycling rate. In 2007, the State changed the method of measuring compliance, referred to as the Per Capita Disposal and Goal Measurement System. The City's target goal was to dispose of less than 5.8 lbs./day/person. Recently, the State confirmed the City exceeded the goal in 2007 by only land filling 5.0 lbs./day/person and in 2008, far exceeded the goal, dropping to 3.9 lbs./person/day. This figure represents compliance with the State's goal and demonstrates the effectiveness of the City's recycling programs.

The City has achieved these results due to: 1) the implementation of recycling programs, some of which include operating a transfer station that allows for diversion/recycling of collected materials; 2) providing curbside recycling and yard waste pick-up; 3) offering free cardboard drop-off; 4) hosting clean up events with diversion opportunities and 5) offering construction and demolition recycling options to developers and contractors.

Infrastructure Improvements

- **Energy Efficiency Project** (CIP #337-37212) – Use of an American Recovery and Reinvestment Act grant allowed for the installation of solar panels and energy conservation products at City facilities.
- **Sand Creek Road Widening** (CIP #336-31684) – Widening of Sand Creek Road, east of Fairview Avenue for approximately 1400 linear feet including travel lane, sidewalk, non-potable water line and landscaping. This project completed four lanes of travel on Sand Creek Road from SR 4 (formerly the Bypass) to Brentwood Boulevard.
- **Pavement Management Program** – The Metropolitan Transportation Commission's Regional Streets and Roads Program has again recognized the City of Brentwood for having the Best Streets and Roads in the Bay Area. The Bay Area region has more than 42,000 miles of local streets and roads. Brentwood has earned the title for a third consecutive year, with a Pavement Condition Index (PCI) score of 86. A PCI score in the 80-89 range is characterized as "very good." **It will require a sustained effort to maintain this level of quality as the City's streets age.**

AWARDS

The City prides itself on providing quality services to the community. Following is a list of awards acknowledging these achievements in quality.

The City of Brentwood was named a ***“Playful City USA”*** community by KaBOOM!, a national non-profit dedicated to bringing play back into children’s lives.

The City was recognized by the Metropolitan Transportation Commission for having the ***“Best Bay Area Roads in 2010”***.

The City was recognized by the Metropolitan Transportation Commission for having the ***“Best All-Around Pavement Management Program in 2011”***.

The City received the Government Finance Officers Association (GFOA) Awards for the following:

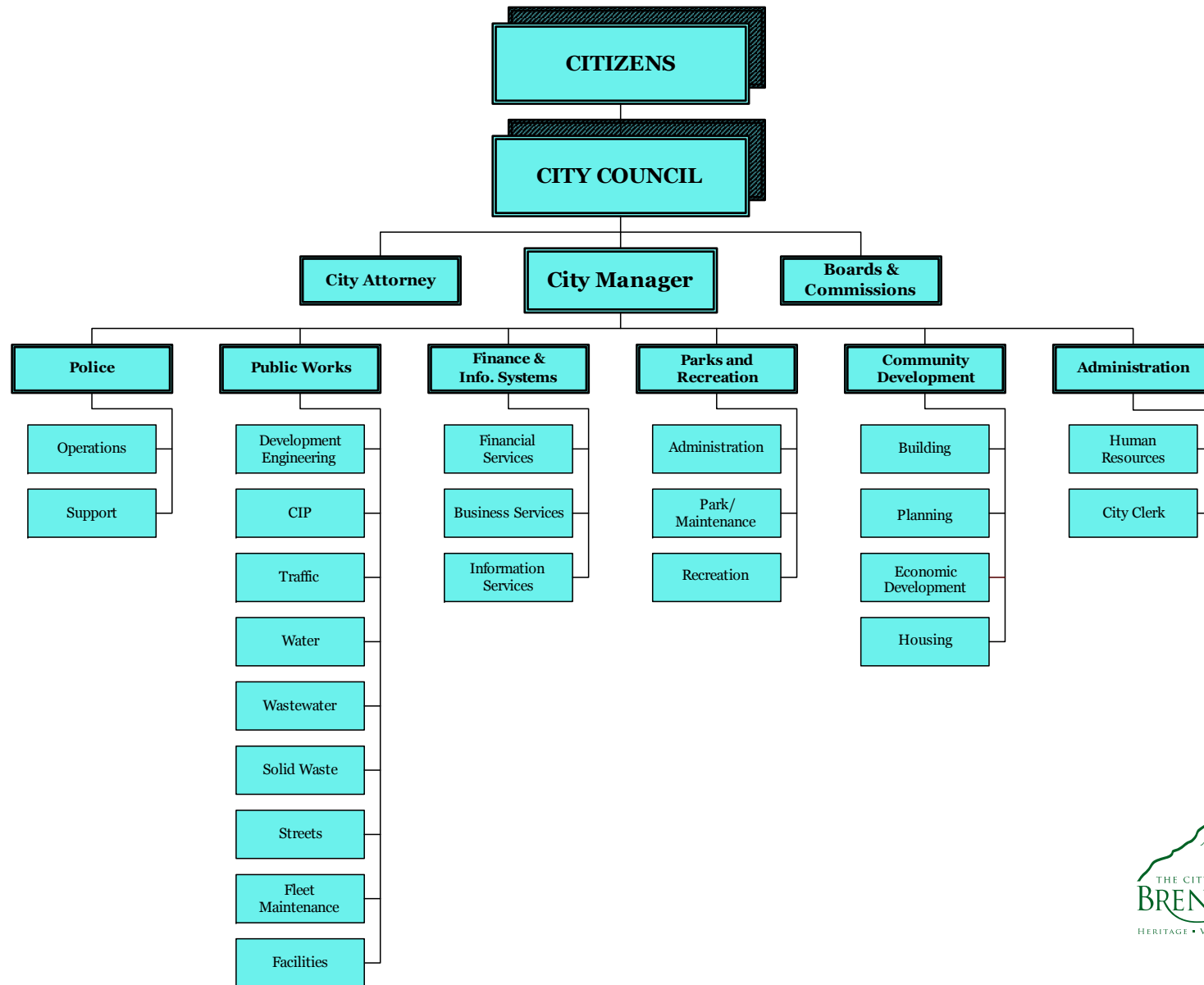
- “Excellence in Financial Reporting for Fiscal Year 2009/10”***
- “Distinguished Budget Presentation for Fiscal Year 2010/11”***

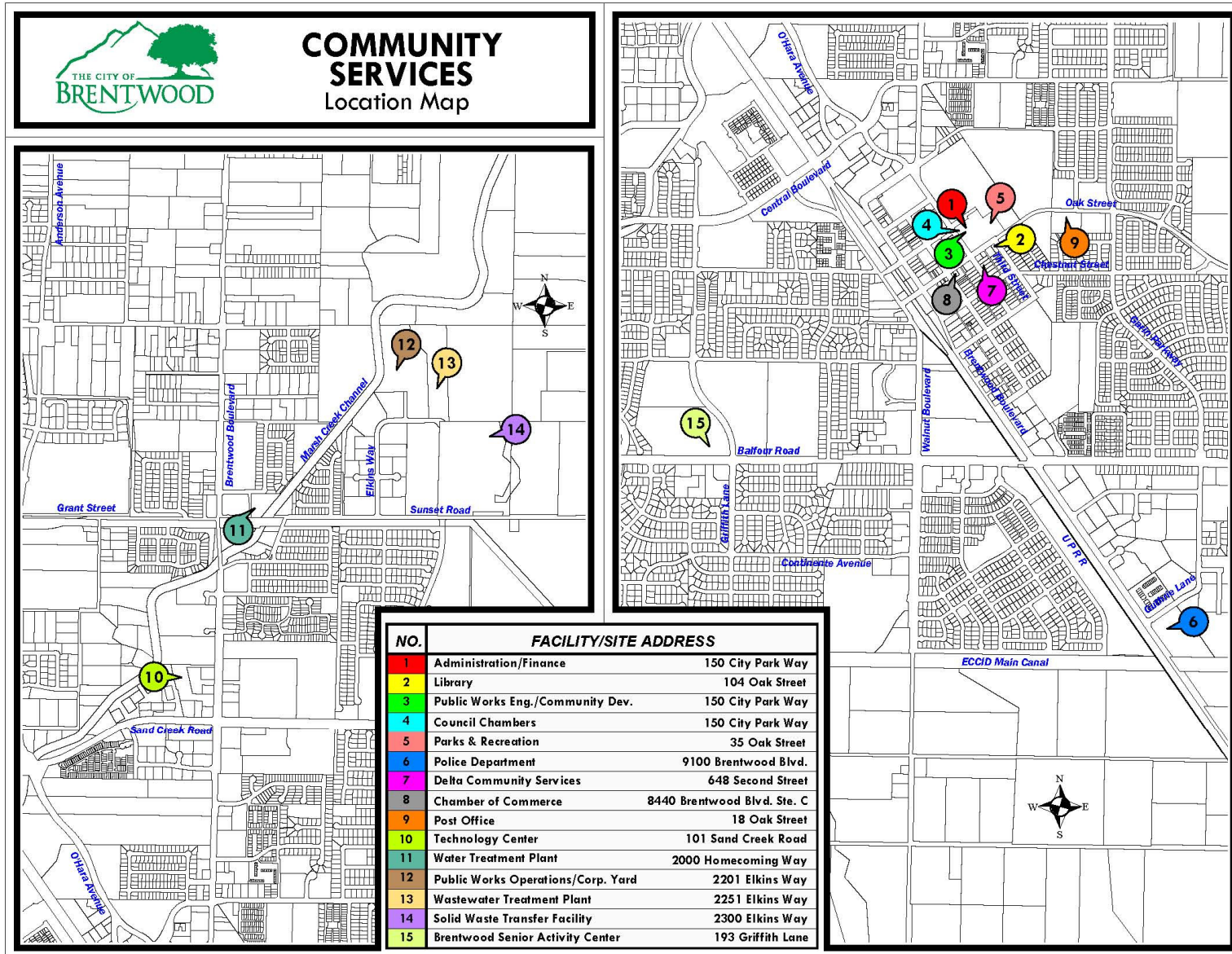
The City received the California Society of Municipal Finance Officers (CSMFO) Awards for the following:

- “Excellence in Operating Budget Fiscal Year 2010/11”***
- “Excellence in Capital Budget for Fiscal Year 2010/11”***
- “Excellence in Capital Budget for Fiscal Year 2011/12”***
- “Excellence Award for Public Communications Fiscal Year 2011/12”***

The City received the ***“Platinum Award”*** from the Association of Marketing and Communication Professionals for the Economic Development Website.









The Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) offer a recognition program for public entities to determine whether the City conforms to the highest level of governmental accounting and financial reporting standards.

Both GFOA and CSMFO awarded a Distinguished Budget Presentation Award to the City of Brentwood for its Fiscal Year 2010 budget. Its attainment represents a significant accomplishment by a government and its management.



California Society of Municipal Finance Officers

Certificate of Award

***Excellence in Operating Budget
Fiscal Year 2010-2011***

Presented to the

City of Brentwood

For meeting the criteria established to achieve the Excellence Award in the Operating Budget.

February 24, 2011



Ronnie Campbell
CSMFO President

Chu Thai, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting



FINANCIAL DOCUMENTS

The Finance Department coordinates the preparation of seven key financial documents, listed below in the order of acceptance by the City Council. The information contained in these documents is the result of a thorough financial review performed through the combined efforts of staff within the City.

GENERAL FUND TEN-YEAR FISCAL MODEL

Ten-year projection of General Fund Revenues, Expenses and Fund Balance

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

Status of Capital Projects, Adopted Current Year Projects and Future Projects

OPERATING BUDGET

Budget Overview and Policies, Budget Trends and Graphs, Revenue / Detail Expenditures, Summaries, Personnel Information

COST ALLOCATION PLAN (CAP)

Total Cost by Classification, City Staff Billing Rates, City Fees

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Financial Statements, Management Statement, Management Discussion and Analysis

PUBLIC FACILITIES FEE REPORT

Public Facilities Fee Financial Statements

COMBINED COMMUNITY FACILITIES DISTRICT ANNUAL REPORT FOR SPECIAL TAXES LEVIED

Annual Report for Special Taxes Levied against Combined Community Facilities District

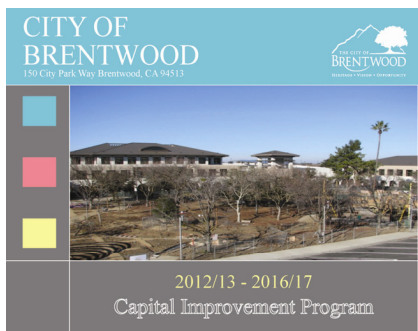
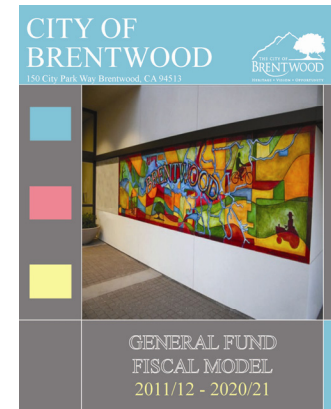


In addition to these Council-adopted documents, the Finance Department also prepares a “snapshot” Budget-in-Brief document which provides a condensed version of key information from both the Operating Budget and the Capital Improvement Program. The Budget-in-Brief offers readers an overview of the City’s fiscal position for the current year and is an important part of the City’s public information and outreach objective. All of these documents are readily available on the City’s website at the following location: www.brentwoodca.gov/departments/fi/business/document.cfm.

General Fund Fiscal Model

The General Fund Fiscal Model (“Fiscal Model”) provides a detailed analysis and projection of the next ten years of General Fund revenues, expenses and fund balance. The model is different from most other fiscal models in that it is dynamic and it will be continually updated as more information becomes available. The model has four interlinked sections containing hundreds of data points:

- A development model
- Expense models for each department and division, summarized at the General Fund level, and supported by a staffing and compensation model
- A revenue model for each major revenue
- A fund balance model



Five-Year Capital Improvement Program

The Five-Year Capital Improvement Program (CIP) is a separate document that is annually brought to the City Council for consideration. Prior to City Council’s consideration of the CIP, the document is presented to the Planning Commission to ensure compliance with the General Plan.

The CIP matches funding sources with capital expenditures while developing a five-year schedule for completion. The relationship between the CIP and the Operating Budget is described in detail beginning on page 53.



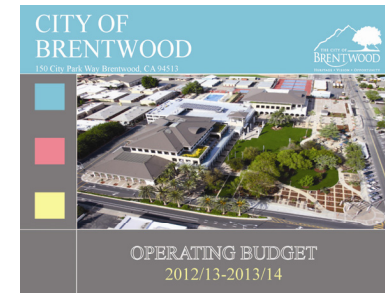
CIP projects are separated into the following seven categories:

1. Roadway Improvements
2. Parks and Trails Improvements
3. Water Improvements
4. Wastewater Improvements
5. Community Facilities Improvements
6. Drainage Improvements
7. Development Improvements

Each project has been assigned a unique identification number that will remain with the project. The project identification number allows the City Council to track and monitor project status over multi-year periods.

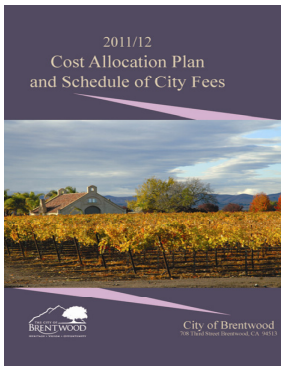
Operating Budget

The Operating Budget is summarized at a division level. Divisional budgets consolidate program activities into similar service categories within a fund with the intent of reducing the cumbersome nature of a program-based budget document. Every effort has been made to present the budget document in a “user-friendly” format with increased emphasis on trends and written explanations.



Cost Allocation Plan

The city wide Cost Allocation Plan (CAP) is a budget document which is prepared and distributed approximately 90 days following the adoption of the annual Operating Budget. The CAP is a widely recognized and well-used method of distributing administrative overhead “support” costs to the benefiting programs within a City. The City Council adopted its first CAP in December 1994. That plan established the method of allocating indirect and direct costs. The CAP is updated each year based upon the approved budget data for the current year and actual financial and statistical data for prior years. The City’s CAP also becomes a key document in preparing the City’s User Fee Review and labor charge rates. The citywide administrative overhead rate for FY 2011/12 was 25.18% of direct costs.



The CAP calculates departmental and citywide overhead factors based on distributions of expenditures between the following three categories: personnel costs, operating costs and ongoing capital costs. Assumptions regarding management and non-management positions likewise impact the computation. The methodology for computing these overhead factors is as follows:



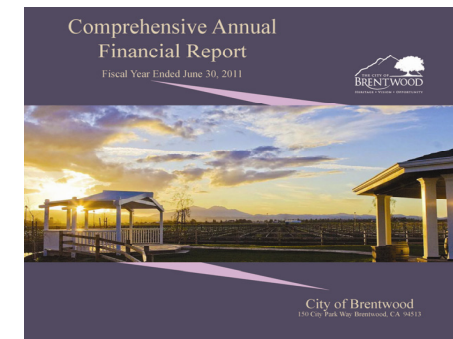
Department Overhead: To compute the department overhead factor, costs for department management salaries and benefits, plus the cost of associated operating and capital items to be included within overhead, are identified. This cost is then divided by the salary and benefit cost of all non-management employees. The resulting computation is a multiplier that is applied to the hourly rate of a specific position within the department to compute the resulting department overhead associated with providing a designated service.

Citywide Overhead: To compute the citywide overhead factor, general government costs that are not allocable to any line departments are identified. These costs are divided by the total salaries and benefits of all City employees. The result of this computation is a multiplier applied to the hourly rate of a specific position to compute the resulting citywide overhead associated with providing a designated service.

Comprehensive Annual Financial Report

The Comprehensive Annual Financial Report (CAFR), distributed approximately 180 days after the close of the fiscal year, is prepared in accordance with principles generally accepted in the United States of America as promulgated by the GASB. Accounting for all of the City's activities is centralized under the Finance Department, which is responsible for maintaining the integrity of the City's recorded financial data. The Finance Department, in conjunction with the City's management, is also responsible for establishing and maintaining an internal control structure designed to ensure that the City's assets are protected from loss, theft or misuse.

The internal control structure is designed to provide reasonable assurance these objectives are met, while recognizing that this assurance is not absolute. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. City administration believes the existing internal control systems are adequate to provide reasonable assurance that the City's assets are safeguarded against loss and that the financial records are reliable for preparing financial statements and maintaining accountability for assets. This belief is supported by the City's twelfth consecutive "Unqualified" Audit issued in 2011.

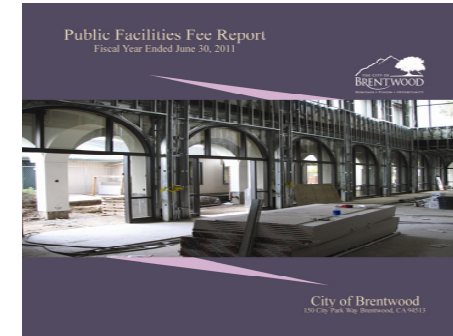




Public Facilities Fee Report

Public facility fees, otherwise known as development fees, are a monetary exaction, other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a development impact fee program are set forth in Government Code § 66000-66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's Assembly Bill (AB) 1600 and thus are commonly referred to as "AB 1600 requirements."

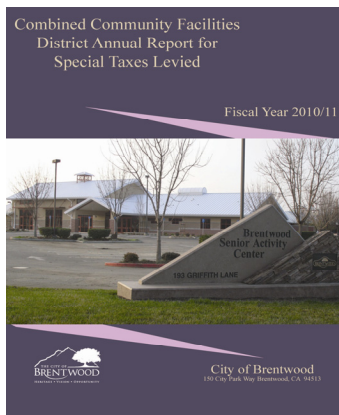
The publication of the 2009 Public Facilities Fee Report was the first time the City has prepared one comprehensive document for meeting the reporting requirements of both California Government Code Section 66006(b) and 66001(d). In prior fiscal years, the City has complied with these requirements through the annual submittal of the CAFR, the CIP and the Operating Budget.



Combined Community Facilities District Annual Report for Special Taxes Levied

The City of Brentwood has four Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982 since 2002. The CFDs were formed to provide an annual revenue stream from all new development within the City to fund the purchase, construction and/or expansion of various authorized public facilities and the operation and maintenance of authorized improvements and services within the City of Brentwood.

The publication of the annual report was prepared as an information item about the special tax rates within each CFD and how those special taxes are utilized. The Mello-Roos Community Facilities Act of 1982 does not require an annual report be prepared unless requested by a person who resides in or owns property in the district. The Mello-Roos Community Facilities Act of 1982 does give guidelines for the content of an annual report if it is requested by a property owner in section 53343.1 of the California Government Code.



GENERAL FUND REVENUE SOURCES

The City of Brentwood relies on several major ongoing revenue sources to balance its General Fund budget. The most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Property Tax; 2) Sales Tax; 3) Community Facilities District Assessments; 4) Motor Vehicle In-Lieu Taxes; 5) Development Fees; 6) Gas Tax; 7) Franchise Fees and 8) Parks and Recreation Property



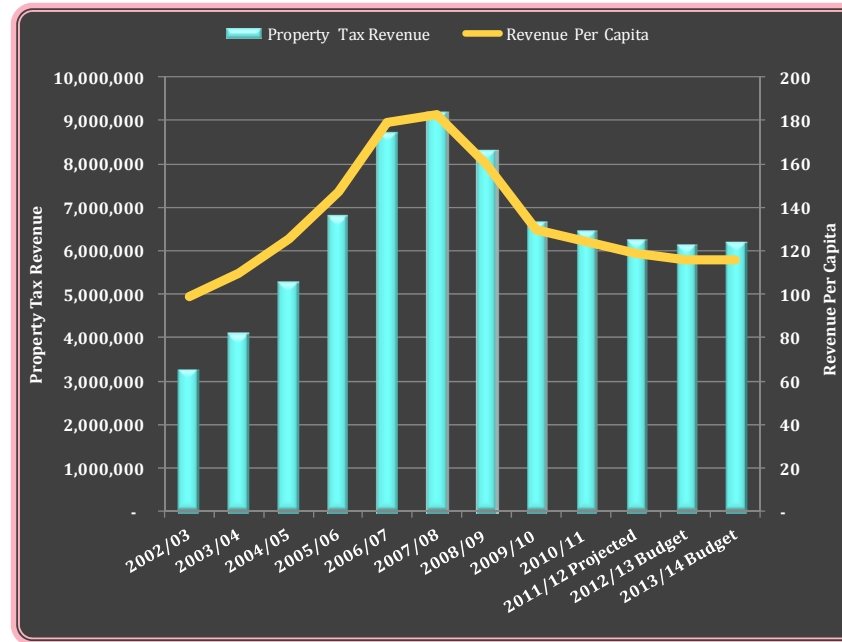
Tax. Investment Income, which historically has been a top revenue source, is also presented to highlight the impact lowered investment rates have had on the General Fund. Together these revenues account for \$24,626,150, or approximately 64% of the total General Fund revenue budgeted in FY 2012/13. Listed below are the assumptions used for estimating the major revenue sources for FY 2012/13 and FY 2013/14.

Property Tax

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood receives approximately a 13.38% share of this 1% levy for property located within the City limits. The amounts received would typically be higher; however, in 1992 the State, facing another serious deficit position, enacted legislation which shifted partial financial responsibility for funding education to local government (cities, counties and special districts). The State did this by instructing county auditors to shift the allocation of local property tax revenues from local government to Educational Revenue Augmentation Funds (ERAFs), directing that specified amounts of city, county and other local agency property taxes be deposited into these funds to support schools.

The City experienced strong increases in property taxes from FY 2000/01 through FY 2006/07, rising by 20-30% annually. By FY 2007/08, this growth slowed as development came to a standstill and home prices began to decline. A dramatic decline followed, with declines in every year beginning with FY 2008/09. Including a budgeted 2% decline in FY 2012/13, property tax revenues will have declined by 33% from what was received in FY 2007/08, and will be below receipts from FY 2005/06.

On a per capita basis, revenues are projected to fall to near FY 2003/04 levels. The FY 2012/13 estimate of property tax revenue, \$6,110,815, represents 15.9% of General Fund revenues and is a 2.0% reduction in property taxes from 2011/12. This cumulative 33% decline in property tax revenues reflects both the extreme decline in housing valuations and the aggressive stance the County Assessor has taken in reducing assessments under Proposition 8. This decline, along with the decline in development, has been the primary driving force behind the City's continued actions to reduce costs. Including revenue impacts to Parks and Recreation property taxes and Motor Vehicle In-Lieu revenue, every 1% change in property valuation has a General Fund fiscal impact of \$100,211.



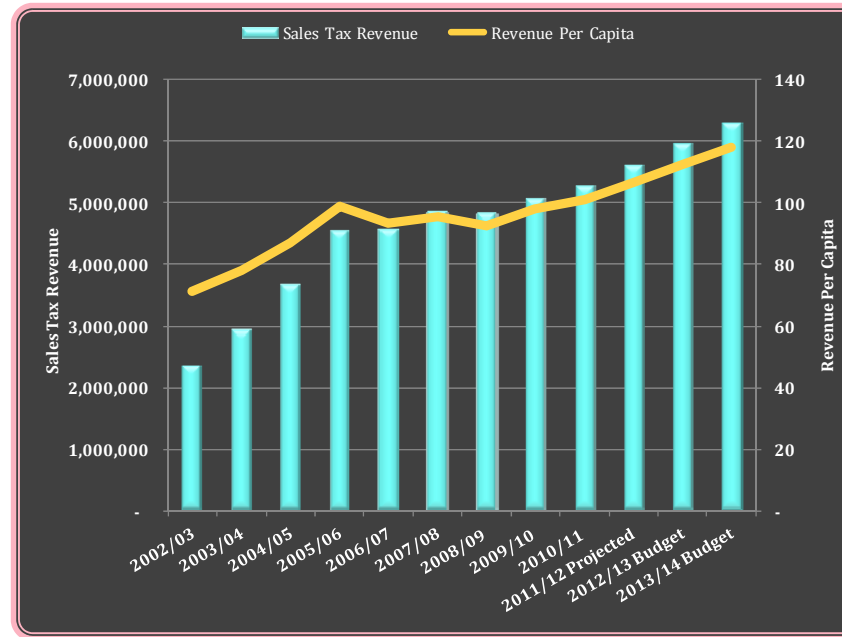
A comparison of the City’s property tax per capita revenue to other local cities has been included to provide further understanding of the City’s revenue base and its ability to provide services to the City’s residents. The comparable cities were selected based on available data from the City’s property tax consultant. The figures only represent the General Fund portion for each City. No allowance is made for other property tax revenue which may be received (e.g. Redevelopment Agency, or Parks and Recreation property tax). It is important to note that every city receives a different percentage of each property tax dollar paid in their individual City. This fact, along with differing property values and land use (e.g. Pleasanton has significant office and commercial property tax revenues which raise their per capita receipts), can cause significant variances in the per capita property tax amount among cities in California. The results show that the City takes in less property tax revenue per capita than the average comparison city.



City	1/1/2012 Population	Est. 2012/13 General Fund Property Tax	Revenue Per Capita
Pleasanton	70,537	\$ 42,581,320	\$ 603.67
Benicia	26,906	\$ 11,897,715	\$ 442.20
Dublin	46,207	\$ 19,144,884	\$ 414.33
Mountain View	74,618	\$ 21,255,157	\$ 284.85
Livermore	81,547	\$ 21,963,805	\$ 269.34
Sunnyvale	140,898	\$ 31,352,004	\$ 222.52
Fremont	215,391	\$ 42,553,003	\$ 197.56
San Rafael	57,775	\$ 11,248,914	\$ 194.70
Oakland	392,333	\$ 77,678,727	\$ 197.99
Martinez	36,055	\$ 6,061,517	\$ 168.12
Danville	42,217	\$ 7,056,522	\$ 167.15
Union City	69,746	\$ 8,535,579	\$ 122.38
Brentwood	52,030	\$ 6,110,815	\$ 117.45
Vallejo	115,773	\$ 12,283,718	\$ 106.10
Vacaville	92,311	\$ 9,585,740	\$ 103.84
Fairfield	105,955	\$ 9,067,976	\$ 85.58
Concord	122,599	\$ 10,359,703	\$ 84.50
Stockton	292,897	\$ 24,317,027	\$ 83.02
Pleasant Hill	33,280	\$ 2,144,201	\$ 64.43
Average Comparison City	108,899	\$ 19,747,280	\$ 181.34

Sales Tax

Sales tax revenue is the General Fund’s second largest individual revenue source and, like property taxes, can be highly variable depending upon the economy. The City of Brentwood receives a 1% share of all taxable sales generated within its borders. In addition to this 1% share, the City receives a portion of an additional voter-approved 1/2% sales tax amount which is dedicated for public safety purposes. The sales tax estimate for FY 2012/13 is \$5,938,120, not including the public safety portion. This is \$336,120, or 6% above the FY 2011/12 estimate of \$5,602,000. Additional growth is expected in FY 2013/14, with an additional annual increase of 6%. Sales tax revenues declined by double digit percentages throughout the State during the depths of the 2008 – 2010 recession; however, the City did not experience a year over year decline in any single year. Brentwood has a diverse sales tax base and is not reliant upon any single large entity or business type (e.g. malls or major auto dealerships), which has helped protect the City from the dramatic declines experienced elsewhere. As the chart below illustrates, the City’s sales tax revenues have performed extremely well over the past decade.



Following strong increases from FY 2000/01 to FY 2005/06, which occurred during the City’s rapid growth phase, sales tax revenue leveled off during the recession before beginning to post healthy increases once again. On a per capita basis, the City’s sales tax revenue increased from \$71 to \$99 between 2003 and 2006. Following several years of stable per capita receipts, sales taxes have begun rising again and are budgeted to generate \$118 per capita by FY 2013/14. Recent increases in gas prices have also provided a boost to the City’s sales tax numbers, with the City being largely thought of as a bedroom community.

The multi-city comparison of sales tax revenue shown below provides additional understanding of the City’s finance structure. Sales tax information is readily available for every city in California, and for this comparison the City selected several neighboring cities. Based on the comparison, the City still has a long way to go in order to generate comparable per capita sales tax revenue.

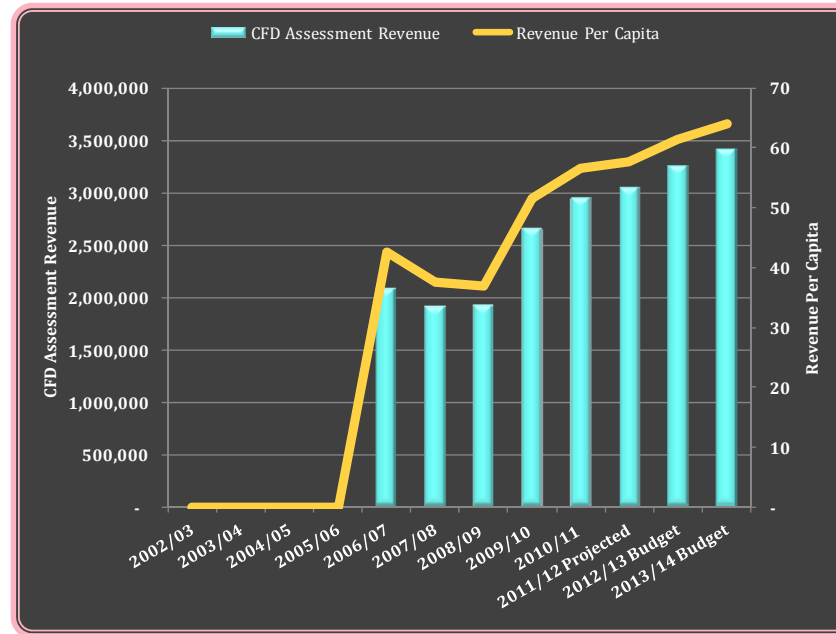


City	1/1/2012 Population	2011 Calendar Year Sales Tax	Revenue Per Capita
Dublin	46,207	\$ 14,222,381	\$ 307.80
Walnut Creek	64,710	\$ 18,677,137	\$ 288.63
Pleasanton	70,537	\$ 20,201,906	\$ 286.40
Livermore	81,547	\$ 19,762,832	\$ 242.35
Pleasant Hill	33,280	\$ 6,686,211	\$ 200.91
Concord	122,599	\$ 24,364,964	\$ 198.74
Fremont	215,391	\$ 32,458,821	\$ 150.70
Martinez	36,055	\$ 5,239,935	\$ 145.33
Tracy	83,242	\$ 12,057,422	\$ 144.85
Richmond	104,382	\$ 13,151,583	\$ 125.99
Manteca	68,265	\$ 8,624,297	\$ 126.34
Stockton	292,897	\$ 36,000,192	\$ 122.91
Danville	42,217	\$ 5,000,884	\$ 118.46
Union City	69,746	\$ 8,207,324	\$ 117.67
Oakland	392,333	\$ 44,554,462	\$ 113.56
San Ramon	73,111	\$ 8,282,173	\$ 113.28
Brentwood	52,030	\$ 5,790,422	\$ 111.29
Pittsburg	63,730	\$ 6,390,034	\$ 100.27
Antioch	103,055	\$ 10,094,501	\$ 97.95
Oakley	35,998	\$ 1,563,867	\$ 43.44
Average Comparison City	102,567	\$ 15,066,567	\$ 157.84

Community Facilities District Assessments

All new developments in the City are required to participate in a CFD. The City uses a Special Revenue Fund to account for special benefit assessments levied on property owners for certain facilities and services including public safety police services, joint use school facilities and the construction, acquisition and maintenance of open spaces, flood drains and storm drains. The City annually budgets to transfer a portion of this revenue into the General Fund, primarily to pay for police services. This revenue source has grown significantly over the past several years.

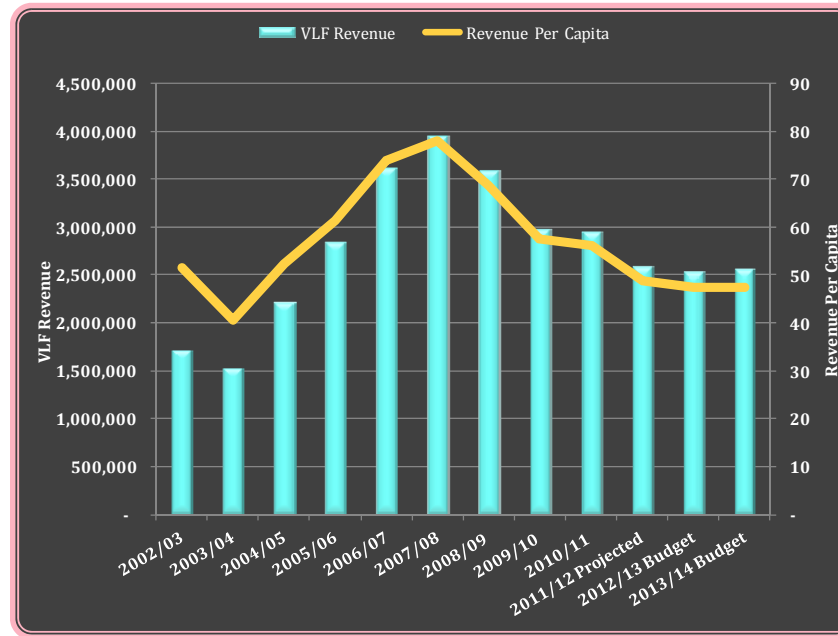
Future growth in this revenue source comes from an annual 2% inflation increase in the assessment amount, as well as any new development in the City. The budgeted 100 single family residential permits in FY 2012/13 and 125 permits in FY 2013/14, along with commercial and industrial growth, will serve to increase this revenue source.



Motor Vehicle In-Lieu Taxes

The State Revenue and Taxation code imposes an annual license fee of 2% of the market value of motor vehicles in lieu of a local motor vehicle property tax. Due to the State Budget Act of 2004, the timing of the payments and the method of calculation has changed dramatically. The majority of the Motor Vehicle Fee revenue has been replaced by Property Tax In-Lieu of Vehicle License Fee (VLF) revenue, although for reporting purposes it is still considered Motor Vehicle In-Lieu Tax revenue. The remaining portion of VLF revenue, approximately \$150,000, was taken by the State during FY 2011/12 and is not budgeted to be restored.

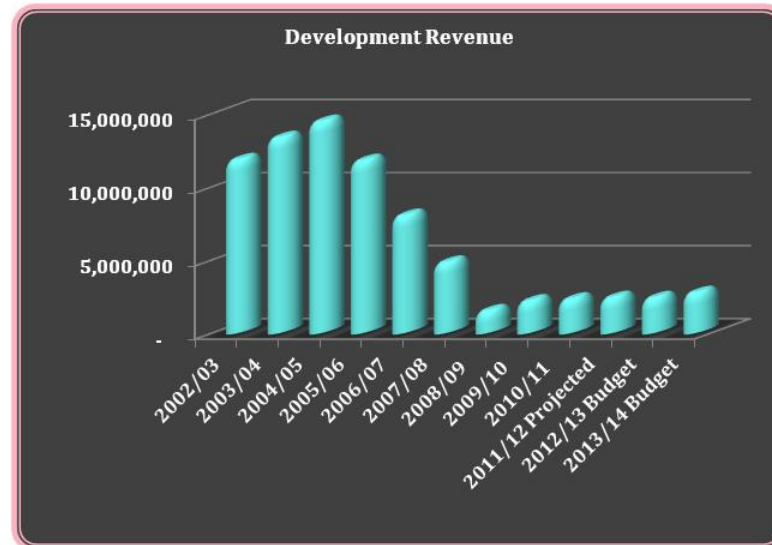
Future increases in the Motor Vehicle In-Lieu Tax will be driven mainly by the change in the City’s assessed valuation instead of by population. The Motor Vehicle In-Lieu Tax is expected to decline by 2.1%, to \$2,505,471, in FY 2012/13. Much like the City’s property tax revenue, this revenue source has seen strong increases followed by equally significant declines. Motor Vehicle In-Lieu revenue has declined below FY 2005/06 levels and on a current per capita basis of \$49, has dropped close to the lowest levels of the past ten years.



Development Fees

Development fees cover the cost of inspection, plan retention, record keeping, materials investigation, special inspection management and overhead of the Building, Planning and Engineering divisions. The projected development revenue for FY 2012/13, \$2,404,647, reflects 100 new single family dwelling permits. These figures are budgeted to increase in FY 2013/14, with \$2,751,609 in revenue from 125 single family permits. The City’s development revenues have been impacted by the recession more than any other revenue source. Revenues remained between \$11.8M and \$14.5M for the first several years of the past decade, but began declining significantly in FY 2005/06.

As the decline in development and residential property values intensified, the decline in development revenue spiraled downwards to a low of \$1.5M in FY 2008/09, followed by an increase to \$2.2M in FY 2009/10. The decline from \$14.5M to \$1.5M, a difference of \$13.0M, represented a 90% decline from the peak in development revenue. Future recovery in this revenue source is heavily dependent upon a return of development to the City.



Residential

In January of 2009, the City enacted a Deferred Fee Payment Program for development fees associated with residential development. This program allows for the deferral of the Water, Roadway, Parks and Trails, Wastewater and Community Facility development fees. This Council approved program was implemented for one year with the option to allow the City Engineer to extend it by an additional six months depending on market conditions. In December 2009, staff reviewed the effectiveness of the program and determined that it was successful overall. Given the success of the program, and the continued slowdown in the economy and housing market, the City Engineer extended the program by six months to July 27, 2010. In June of 2010, due to the continued success of the program and since the economic and housing markets hadn't recovered, this program was extended through fiscal year June 30, 2011, with the option to allow the City Engineer to extend the term by an additional six months to December 31, 2011, depending on market conditions. In June 2011 the City Engineer extended this program to December 31, 2011. During the 2010/11 fiscal year, fees associated with 57 units were deferred, 93 deferred units were paid and 13 units remain outstanding. The outstanding fees are listed below.



<u>Developer</u>	<u>Receivable Fund</u>	<u>Principal Outstanding</u>
Discovery Builders Sub #8601 and 8954	Water Facility Fee	\$ 56,220
Discovery Builders Sub #8601 and 8954	Roadway Facility Fee	2,861
Discovery Builders Sub #8601 and 8954	Parks and Trails Facility Fee	6,982
Discovery Builders Sub #8601 and 8954	Wastewater Facility Fee	50,315
Discovery Builders Sub #8601 and 8954	Community Facility Fee	47,583
	Total	\$ 163,961

Commercial, Office & Industrial

In 2000, the City enacted a Deferred Fee Payment Program for development fees associated with commercial, office and industrial development. This program allows for the deferral of a portion of the Water, Roadway, Wastewater, Community Facility and Fire Facility Fees. Highlights of the plan include payment of 10% of development fees at permit issuance with the remaining balance, including administrative and interest charges set at 4%, collected as a special assessment on the developer’s property tax bill. In 2009 the program’s repayment schedule was changed from ten years to five years. Currently, there are two outstanding agreements.

<u>Developer</u>	<u>Receivable Fund</u>	<u>Principal Outstanding</u>
Lone Tree Brentwood, LLC	Water Facility Fee	\$ 110,003
Lone Tree Brentwood, LLC	Roadway Facility Fee	66,479
Lone Tree Brentwood, LLC	Wastewater Facility Fee	74,307
Lone Tree Brentwood, LLC	Community Facility Fee	35,281
Lone Tree Brentwood, LLC	Fire Facility Fee	6,706
Sand Creek Business Center, L.P.	Roadway Facility Fee	55,257
	Total	\$ 348,033

Housing Enterprise

The Housing Enterprise deferred development fees related to the construction of housing units which became rental units for the City’s Housing Program. During FY 2010/11, the Housing Enterprise made payments in the amount of \$33,000 on the obligation. Currently, the Housing rental program is anticipating the sale of these units; therefore, as the units are sold, the development fees will be paid in full.



<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Water Facility Fee	Housing Enterprise	\$ 45,516
Roadway Facility Fee	Housing Enterprise	97,069
Parks and Trails Facility Fee	Housing Enterprise	51,371
Wastewater Facility Fee	Housing Enterprise	2,331
	Total	\$ 196,287

Sand Creek Shopping Center

On May 8, 2001, the City entered into a Deferred Fee agreement with the Sand Creek Crossing Shopping Center, in the amount of \$1,530,029, for the payment of development fees associated with Master Plan Public Infrastructure Facility Improvements. These improvements consisted of the widening of Sand Creek Road and San Jose Avenue; the modification and installation of traffic signals; the improvements to storm drainage and the extension of water lines for Zone 1 and Zone 2. Under this agreement, the City is obligated to pay a portion of the development fees associated with this project. As of June 30, 2011, the City’s gross repayment obligation totaled \$968,223. This loan is scheduled to be repaid in 2018/19, with annual payments of \$120,974. The interest rate is set at the monthly Local Agency Investment Fund rate for the life of the loan.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Roadway Facility Fee	Economic Development Fund	\$ 638,984
Wastewater Facility Fee	Economic Development Fund	329,239
	Total	\$ 968,223

Silent Second

In April of 2002, the City established the Police Officer Recruitment Incentive Program (Silent Second). Under this program, the City defers a portion of the development infrastructure fees on a single family home for an officer who purchases a new home in the City of Brentwood. The facility fee funds receive payment for these deferred development fees at a rate of 5% of the original deferral amount per year over 20 years. The General Fund is obligated to make the annual 5% payments unless the officer’s employment with the City is terminated prior to full repayment of the deferred facility fees, at which time the remaining balance is immediately due and payable by the officer. The program is now closed to new applicants and will terminate once all of the existing loans have been paid. As of June 30, 2011, the gross repayment obligation to the Water Facility Fee Fund totaled \$174,925. During FY 2010/11, the Water Facility Fee Fund received \$25,025 in payments on deferred fees and issued zero new deferred fee agreements.



<u>Receivable Fund</u>	<u>Balance June 30, 2010</u>	<u>New Loans</u>	<u>Payoffs</u>	<u>Balance June 30, 2011</u>
Water Facility Fee	\$ 199,950	\$ -	\$ (25,025)	\$ 174,925
Total	\$ 199,950	\$ -	\$ (25,025)	\$ 174,925

Development Reimbursements

The Subdivision Map Act requires the City to enter into a reimbursement agreement when a developer constructs excess improvements. Per the reimbursement agreement, the City shall reduce the facility fees collected from the developer, in the form of facility fee credits, for the costs associated with the design, financing, construction and installation of the excess improvements. The value of credits does not increase for inflation nor do they accrue interest. The total value of the credits payable is \$27,288,345. A total of \$1,751,946 was used as credits during FY 2010/11. Any remaining credits may be transferred by the developers to other projects located elsewhere in the City. Occasionally, credits may exceed the fees attributable to a development. In these limited situations, the reimbursement agreement requires the City to make annual installments from like development facility fee funds and no other. Currently, there are two outstanding agreements.

<u>Developer</u>	<u>Payable Fund</u>	<u>Credits Outstanding</u>
Braddock & Logan	Roadway Facility Fee	\$ 140,337
Braddock & Logan	Parks and Trails Facility Fee	12,250
William Lyon Homes	Water Facility Fee	328,479
	Total	\$ 481,066

Refunds of Development Fees

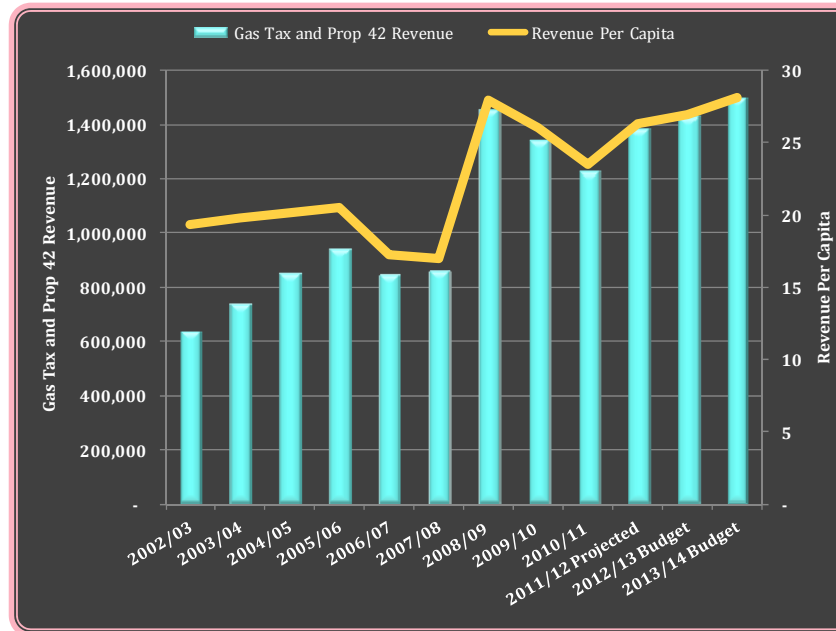
When the City no longer needs the funds for the purposes collected, or if the City fails to make required findings or perform certain administrative tasks prescribed by AB1600, the City may be required to refund, on a prorated basis, to owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds. At this time, all fees being collected pursuant to the Developer Fee Program have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing service areas to serve new development.

Gas Tax

The State of California imposes an 18 cent per gallon tax on motor vehicle and aircraft fuel. A portion of these funds are then allocated to cities to help fund street improvements and maintenance. These funds are commonly referred to as “Gas Tax” revenues. The City annually transfers Gas Tax revenue into the General Fund in support of street maintenance.



Gas Tax revenues have recently been combined with Proposition 42 revenues. Proposition 42 required the State sales tax on gasoline be dedicated for state and local transportation purposes. The State regularly borrowed and deferred Proposition 42 Funds, including deferring FY 2003/04 and FY 2004/05 funds until FY 2006/07. There were no payments in FY 2006/07 or FY 2007/08 due to prior funding commitments. Beginning in FY 2008/09, the City began receiving its regular Proposition 42 allocations.



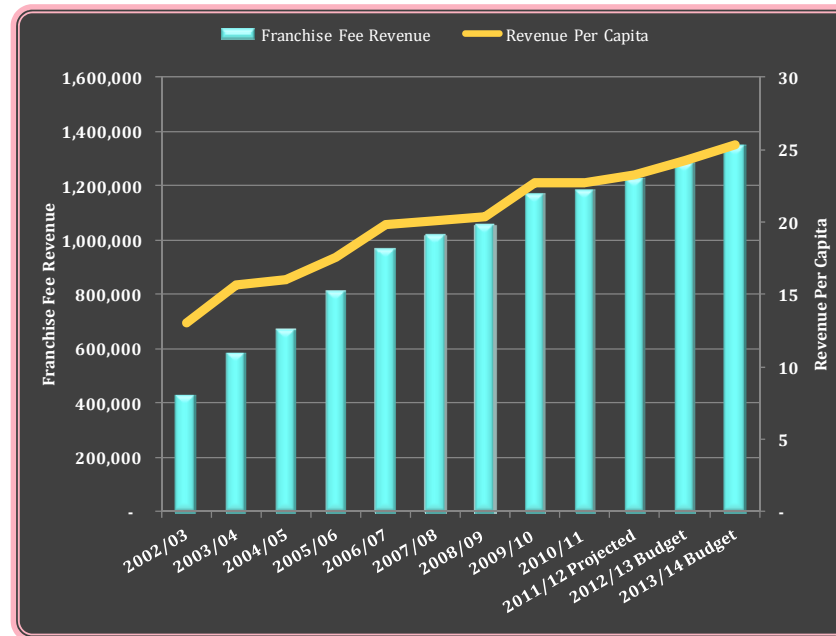
In 2010, the State’s sales tax on gasoline which funds Proposition 42 was repealed (local sales tax rates on gasoline were not affected). A newly implemented 17.3 cent per gallon excise tax was implemented in its place, which serves to increase the available gas tax revenue. As such, the City no longer received revenue from Proposition 42, but instead received an offsetting increase to gas tax revenue. The chart above combines both Gas tax and Proposition 42 revenues for consistency and comparative purposes. Gas tax funds are frequently targeted by the State for deferral and potential raiding purposes.

Franchise Fees

The City charges local wireless, cable, telephone and electric utilities for their use of City owned streets and right-of-way. As the City has grown, and the demand for enhanced services has increased, the City has seen tremendous growth in franchise fee revenue. Franchise

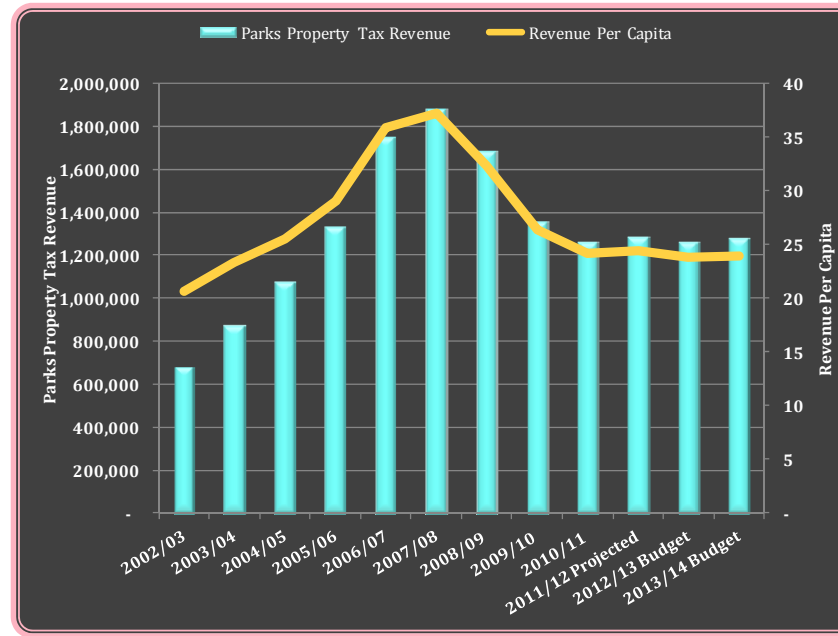


fees, which are largely immune to the ups and downs of the economy, have tripled over the past decade and have now become one of the General Fund's top ten revenue sources. The per capita revenue from Franchise fees has doubled over the past decade.



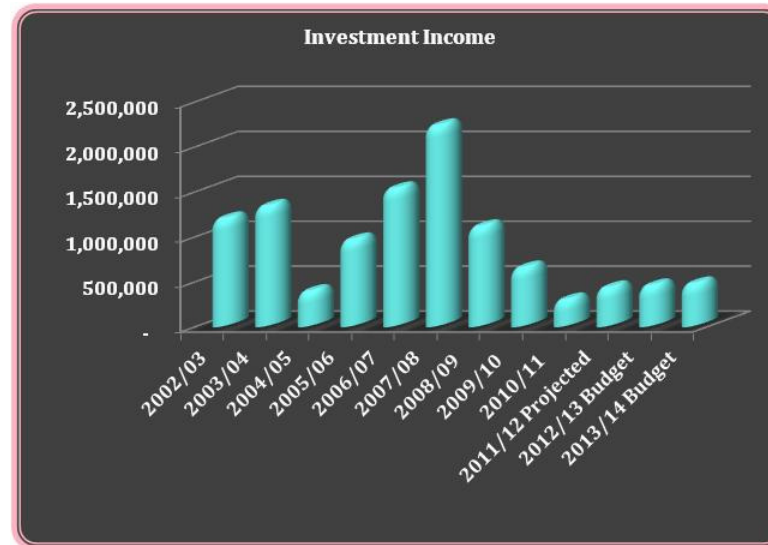
Parks and Recreation Property Taxes

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood Parks and Recreation Department receives approximately a 3.1% share of this 1% levy for property located within the City limits. The FY 2012/13 estimate of County property tax revenue, \$1,259,700, represents 3.3% of the General Fund total revenue. These revenues are used to support the administration of the Parks and Recreation Department. The trend for Parks property taxes is consistent with General Fund property taxes, as discussed in the Property Tax section above.



Investment Income

Investment income is subject to extreme fluctuation making it difficult to analyze and decipher trends. Although the General Fund has averaged over \$900,000 in investment income over the past decade, the continued persistence of historically low interest rates has greatly reduced the City’s ability to earn a strong investment return. City staff’s focus continues to remain primarily on the safety and liquidity of the City’s investments, not with earning large sums of investment income. This operating budget projects a total of \$446,250 for FY 2012/13, followed by \$468,563 in FY 2013/14. Investment income, which used to be a top eight revenue source of the General Fund, now comprises just 1.2% of revenues.



General Fund Revenue Summary

The following chart illustrates the top individual revenue sources of the General Fund and their respective proportional share of total General Fund revenue.

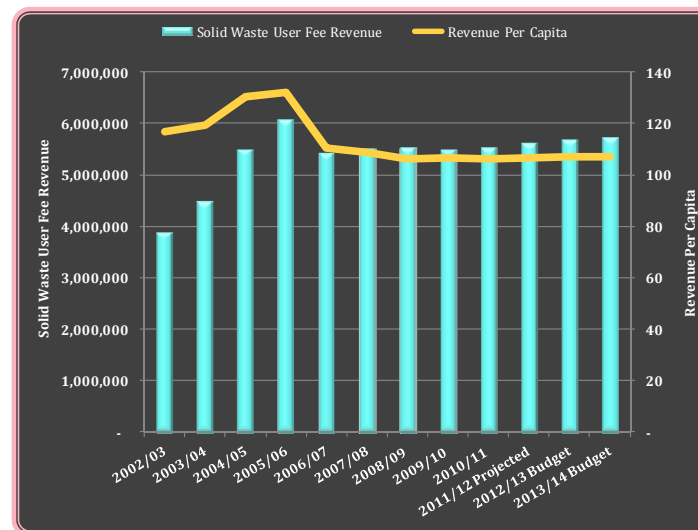
Major Recurring Revenues Sources	FY 2010/11	Projected FY 2011/12	Budget FY 2012/13	Budget FY 2013/14
Property Tax	19.0%	16.8%	15.9%	15.6%
Sales Tax	15.5%	15.1%	15.5%	15.9%
Community Facilities District Assessments	8.7%	8.2%	8.5%	8.6%
Motor Vehicle In-Lieu Taxes	8.6%	6.9%	6.5%	6.4%
Development Fees	6.8%	6.5%	6.3%	6.9%
Gas Tax (including Proposition 42)	3.6%	3.7%	3.7%	3.8%
Parks and Recreation Property Taxes	3.7%	3.4%	3.3%	3.2%
Franchise Fees	3.5%	3.3%	3.4%	3.4%
Investment Income	0.9%	1.1%	1.2%	1.2%



OTHER CITY REVENUE SOURCES

Solid Waste User Fees

Solid Waste user fee revenue will increase at a rate similar to increases in the City’s population and new commercial development. Fees charged are based on cost recovery. Most of these costs are tied to resident needs and demands and will increase accordingly. Operational revenues have been mostly insulated from the economic downturn, as residents still require garbage service. There are no adopted rate increases for Solid Waste, and any future rate increases will be adopted through the Proposition 218 process. The last rate increase allowed the Solid Waste Enterprise to begin setting aside funds to pay for the construction of a new Solid Waste Transfer Station. This revenue source has increased by an average of less than 1% per year since FY 2006/07. With little development activity, and no rate increases, Solid Waste user fee revenue growth is expected to remain tepid, as illustrated in the graph below.



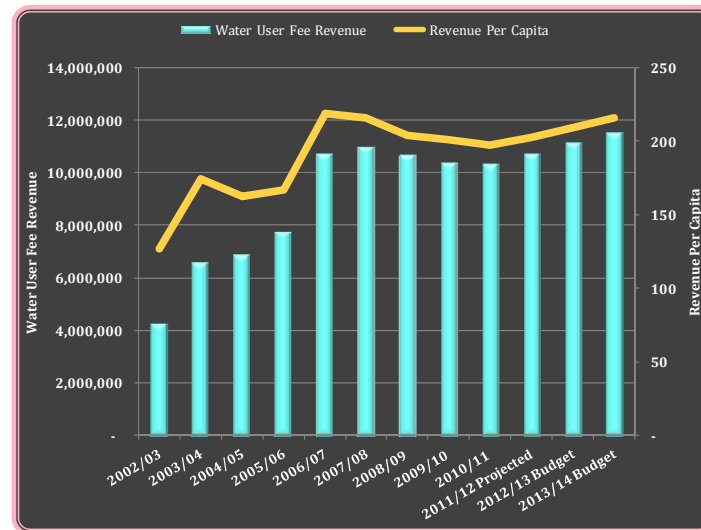
Water User Fees

Despite the existence of annual 3% water rate increases, which were adopted through the Proposition 218 process, Water user fee revenue has declined as demand for water has dried up. This decline in demand over the past several years has been attributable to several factors including: 1) less development, which typically uses a significant amount of water during construction; 2) conservation by residents, both in response to years of drought in California and in an effort to reduce their personal expenses in this difficult economy; 3) increased foreclosure and vacancy rates has led to less water usage, particularly in foreclosed homes where landscaping



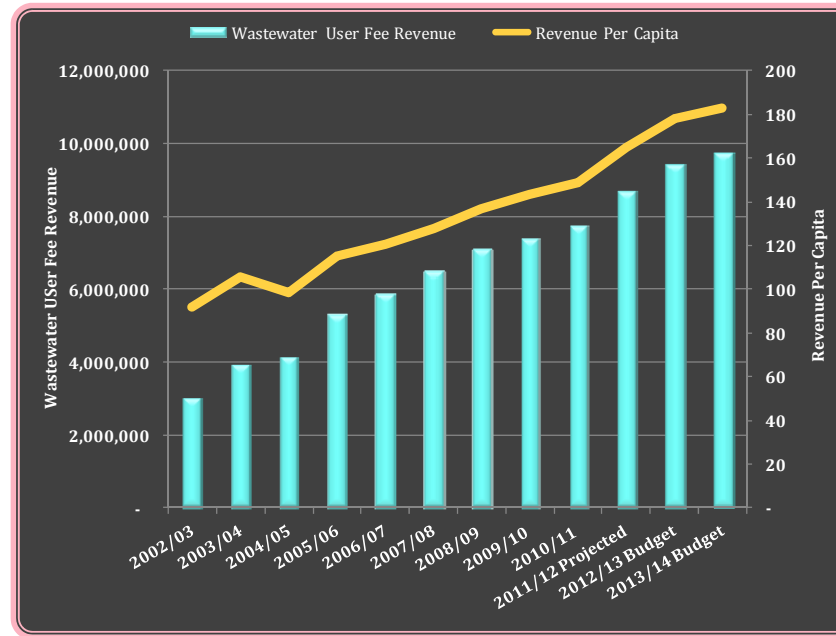
is frequently left to die (landscaping use represents the majority of water usage) and 4) several years of greater than average precipitation and an extended rainy season. These factors have also been cited as concerns from other water districts.

Looking ahead, the Water Enterprise, like the Wastewater Enterprise, has approved rate increases under the purview of Proposition 218. This budget assumes only a modest increase in water usage phased in over the next two years, as the inventory of vacant and abandoned homes are reduced and development begins to return. Despite annual rate increases of 3%, per capita revenue continues to remain below the peak reached in FY 2006/07.



Wastewater User Fees

Wastewater user fees have adopted annual rate increases of 7.5% through FY 2012/13 under the provisions of Proposition 218. These rate increases expire after FY 2012/13; although an allowance for future inflationary increases of 3% beyond FY 2012/13 have also been approved through the Proposition 218 process. For many years the Wastewater Fund operated at a deficit. It is only through these recent rate increases that the Fund has finally been able to have revenues meet expenditures. Unlike water service, wastewater fees are not subject to significant variations and thereby insulated from significant revenue declines. Growth in wastewater revenue has been consistently strong over the past decade, a necessity to allow for funds to be accumulated for a future Wastewater Treatment Plant Expansion project.



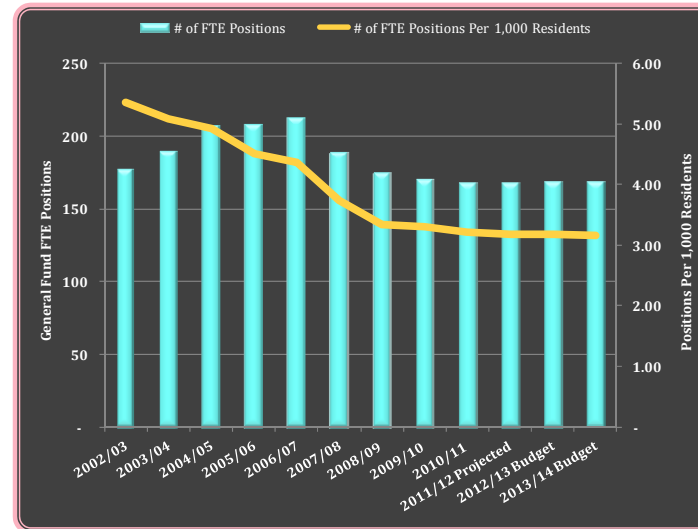
Other Revenue Sources

- Facility Fees – Development Impact Fees are collected for all new development in the City of Brentwood. These are fees collected for the purpose of constructing or improving Master Planned City infrastructure and are based on the developer fee program.

GENERAL FUND EXPENDITURES

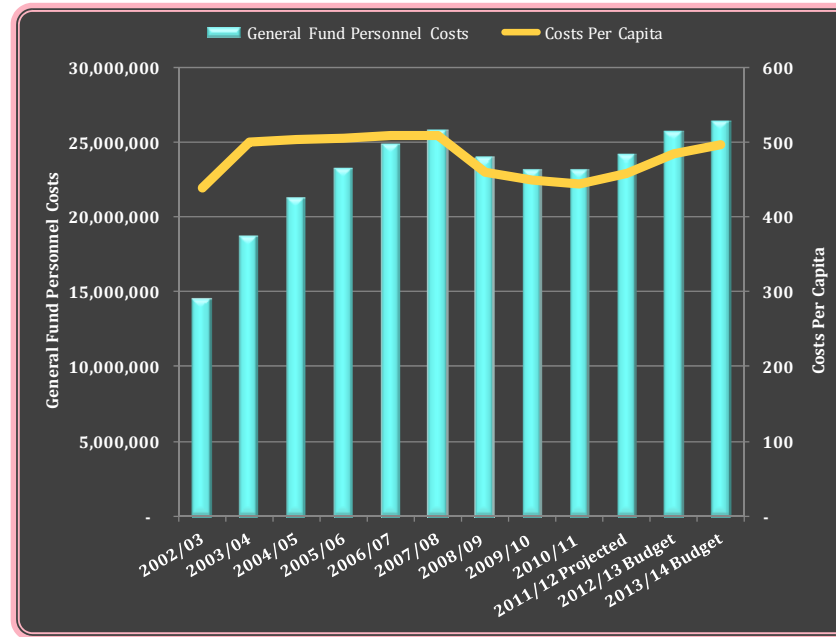
Personnel Expenses

Personnel expenses comprise the majority of General Fund appropriations, representing approximately 2/3 of General Fund operating expenses. Reductions in staffing levels have served to reduce personnel costs at the beginning of the downturn in 2008 and 2009, but the ongoing rising costs of employee benefits have remained a concern for the City. The City has taken steps to help control the longer term costs of personnel expenses through labor contracts with each of the City’s bargaining units, effective July 2012.



The City analyzes each employee vacancy and only fills those positions which are essential to performing City operations. General Fund staffing peaked at 212 FTE’s in FY 2006/07 and has since been reduced down to 168, a reduction of 21%. All staffing reductions have been carefully analyzed to ensure minimal impacts to the City’s residents. Public Safety and Code Enforcement have continued to remain a high priority and have not suffered any staffing reductions, as the majority of staffing reductions have been in development related functions. The chart above illustrates General Fund Staffing levels over the past decade, and shows a significant decline on a per capita basis. As mentioned earlier, the figures in all General Fund graphs and analyses include the historical Building, Planning, Engineering, Parks and Recreation and CIP Administration Fund activities, which were all merged into the General Fund over the past decade.

As illustrated below, personnel costs have declined over the past few years while spending on a per capita basis has remained relatively consistent over the past decade.



Supplies and Services

Supplies and services were one of the first areas to see reduced spending as a result of the economic downturn. Every Department performed a thorough evaluation of their minimum operating budget requirements and reduced their budgets where possible. As development declined, the need for outside consultants dissipated. Conversely, as development begins to pick back up, spending in this area will begin to increase.

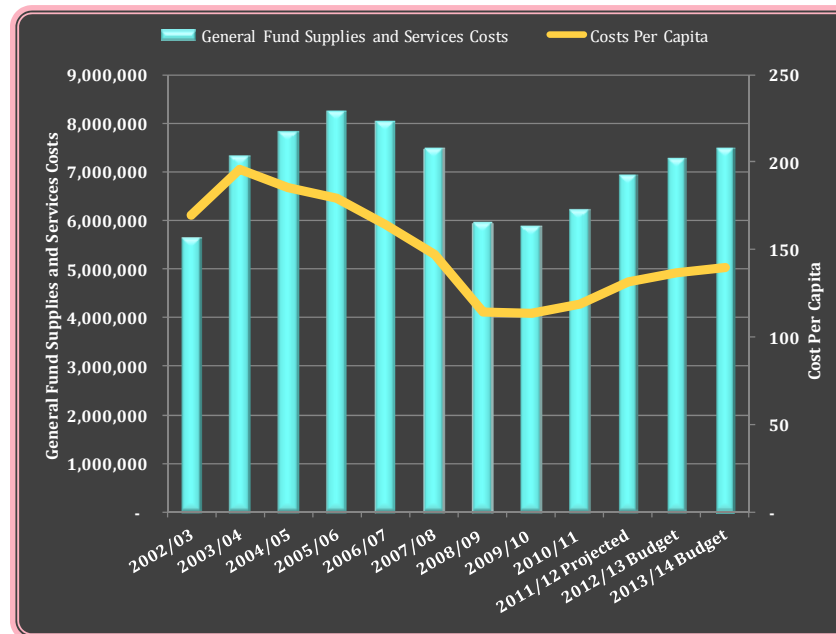
The General Fund has several externally imposed supplies and services expenses which are largely outside of the City’s control. These costs include:

- **Police Dispatch Costs** – the City’s current agreement with the City of Antioch allows for annual increases of up to 12%. This has caused the City’s dispatch costs to rise from \$451,184 in FY 2005/06 to a budgeted \$855,932 in FY 2013/14. While these costs have previously escalated rapidly, and may do so in the future, the increases have been minimal over the past few years. At this time it is still more cost effective to partner with Antioch for dispatch services than it would be for the City to open its own dispatch facility in Brentwood.



- **Library Costs** – these costs are projected to only slightly increase over the next two years, rising from \$220,891 in FY 2011/12 to \$233,647 in FY 2012/13 and \$244,540 in FY 2013/14. This follows a period of rapid expenditure growth, as Library costs were only \$127,190 in FY 2007/08.
- **Animal Control** – these costs have also risen rapidly over the past several years, rising from \$91,142 in FY 2005/06 to \$258,104 in FY 2009/10. Since that time, the rapid increase in expenditure growth has slowed, and costs are budgeted to rise to \$276,274 in FY 2012/13 and \$284,562 in FY 2013/14.

As shown in the chart below, spending on supplies and services rose during the early part of the decade, and plummeted near the end of the decade. Costs are expected to begin increasing in the upcoming budget years, although still below the previous expense highs and significantly lower than previous per capita spending levels.

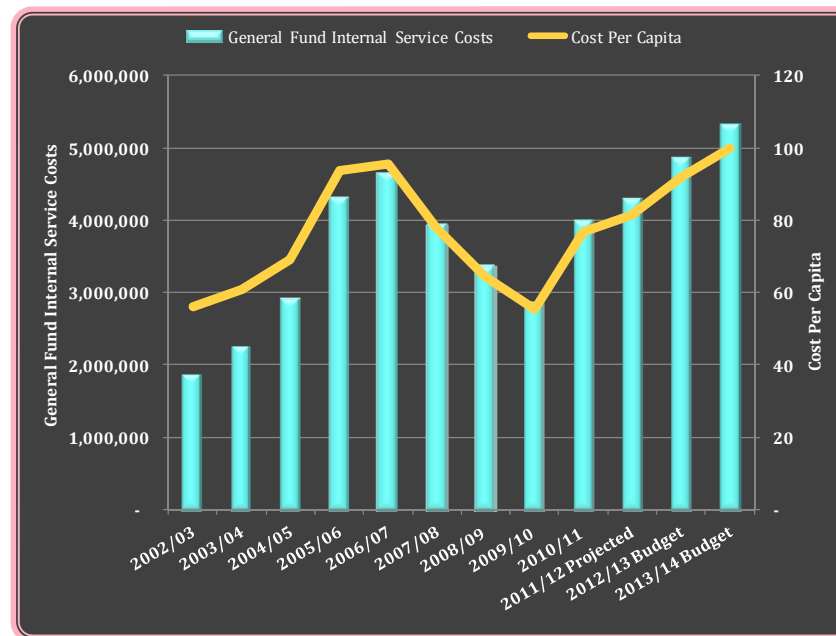


Internal Services

Internal Service costs are budgeted to increase by approximately 13% in FY 2012/13 and by another 10% in FY 2013/14. This is largely due to the City’s effort to establish a stronger facilities replacement fund after the recent construction of several new buildings,



including a new Police Station, Senior Center, Community Center and City Hall, along with the impacts of rapidly increasing costs associated with OPEB and workers compensation. Of the \$1 million increase in General Fund internal service costs over the next two fiscal years, nearly \$500,000 is increased funding designed to strengthen the facilities replacement fund and over \$400,000 is for increased funding to the Insurance Fund for the aforementioned purposes. The facilities replacement funds are not budgeted to be spent at this time; rather they will accumulate and be available to the City as needs arise. The OPEB increases are a reflection of both increasing medical costs along with the implementation of the City's pre-funding strategy which began in FY 2010/11.



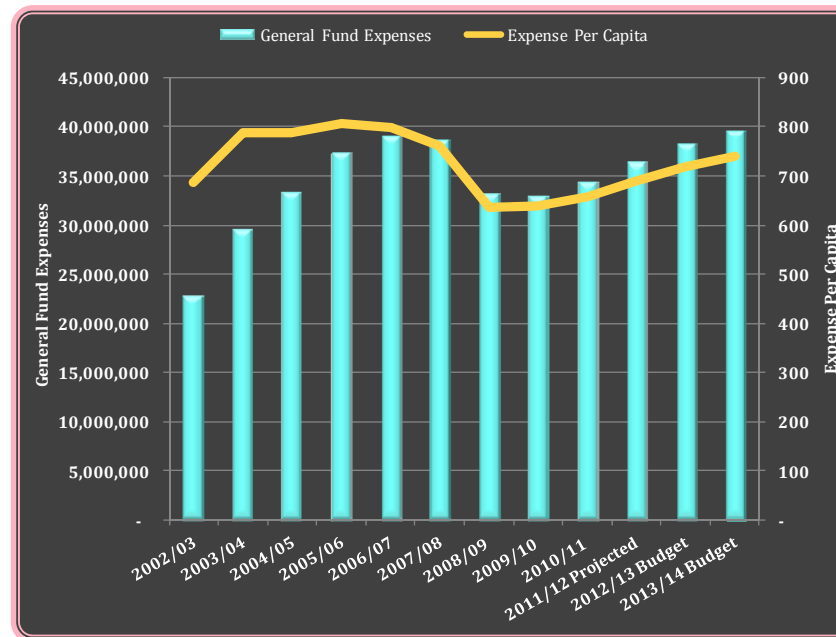
Total Expenses

Total General Fund expenses include the categories presented above, as well as operational transfers. Non-operating transfers, including funding for CIP projects, are not included in these figures as the variation from one year to the next would diminish any value derived from analyzing the trends. A projected budget savings of 3% (\$1.1 million) has been included in the Operating Budget. This amount represents the minimum amount of budgetary savings (budget versus actual expenses) the General Fund realizes on an annual basis. While the specific allocation of these savings has not been made in the budget (and therefore has not reduced personnel,



supplies or internal service costs), total General Fund appropriations have been reduced by the budget savings amount. As such, the total expenses below are presented net of the budget savings.

As shown below, total General Fund expenses peaked near the middle of the previous decade and, after declining substantially, are budgeted to rebound to match the previous highs first reached seven years earlier. On a per capita basis, the City is doing “more with less” as per capita spending is currently near the lowest point of the past ten years, while the budget for the next two years projects a rebound towards the average amount of per capita spent over the prior decade.



CITYWIDE EXPENDITURES

The table on the next page is a summary of the City’s expenditures with the General Fund highlighted. Expenditures in the Capital Improvement Program are highly variable from one year to the next, depending upon the volume of projects currently under construction. The FY 2010/11 amount includes a significant portion of the construction costs for the Civic Center projects. These costs continued into FY 2011/12. The construction of the Solid Waste Transfer Station will occur in FY 2012/13, keeping capital improvement costs high in



that fiscal year as well. The Enterprise expenses fluctuate due to their funding for capital costs. For example, the FY 2011/12 amount includes the funding of \$9.3 million for the new Solid Waste Transfer Station. Special Revenue Funds include development impact fees which are used to fund capital expenditures, with funding of projects from development fees budgeted to remain relatively consistent over the course of the next two fiscal years. Internal Service expenditures fluctuate with the replacement needs of the City and, in addition, will increase as a result of the City’s progression of prefunding OPEB and as a result of contributions from the Budget Stabilization Fund to the General Fund. Debt Service expenditures fluctuate with debt service payment requirements and are expected to remain relatively consistent over the next two years.

Citywide Expenditures				
	FY 2010/11	Projected FY 2011/12	Budget FY 2012/13	Budget FY 2013/14
General Fund	\$ 31,092,277	\$ 37,134,099	\$ 38,908,944	\$ 39,935,240
Capital Improvement Funds	62,025,095	32,250,774	\$ 32,321,609	16,581,222
Enterprise Funds	36,510,459	45,063,062	\$ 39,410,312	41,135,560
Special Revenue Funds	24,730,278	16,948,609	\$ 24,497,130	25,882,620
Internal Service Funds	8,724,485	12,872,159	\$ 12,577,621	14,600,293
Debt Service Funds	23,267,771	25,211,325	\$ 26,544,164	26,499,562
Total Expenses	\$ 186,350,365	\$ 169,480,028	\$ 174,259,780	\$ 164,634,497

CITYWIDE FUND BALANCES

The City’s Fund Balances represent accumulated funds available to be spent in the future. The majority of the City’s fund balances are restricted for specific purposes and are not available for general purposes. Recently, the City’s total Fund Balances increased, due to the issuance of bonds in late 2009 for the construction of the Civic Center Projects, and have steadily decreased as construction has progressed. Special Revenue funds are projected to decline, with little development revenue expected to come in, and at the same time existing funds will be used for their restricted purposes. The progression of the Civic Center Projects is evident in the analysis of the City’s Capital Projects funds. Fund Balance in the capital project funds dropped from \$57.1 million in FY 2010/11 to a projected \$41.4 million in FY 2011/12, and is projected to drop further to \$22.2 million by the end of FY 2012/13. The fund balance was temporarily high at the end of the FY 2010/11 due to the unspent bond proceeds from the Civic Center Bond issuance. Enterprise Fund Balances are



budgeted to remain remarkably constant, as the costs of providing service to residents is recovered through user fees. Debt Service Fund Balances fluctuate depending upon the debt requirements and repayment schedules of the City.

The Fund Balance decline of the Internal Service Funds is attributable to two main factors. First, the Budget Stabilization Fund is budgeted to contribute \$2,050,000 to the General Fund in FY 2013/14. Second, the Insurance Fund will be drawn down as contributions of \$1,243,000 are made to prefund OPEB costs (a total of \$3,250,000 of OPEB costs are budgeted in this fund over the next two fiscal years). The Internal Service funds continue to remain fully funded.

The undesignated fund balance of the General Fund continues to be maintained at 30% of annual operating appropriations. The fund balance chart below indicates the total amount of fund balance – including both restricted and undesignated funds. The City has remained committed to maintaining the 30% undesignated reserve in the General Fund, and did not drop below this level during either the recession or the challenging economic years which have followed.

The following chart displays the fund balances of the City’s fund types, with the General Fund highlighted.

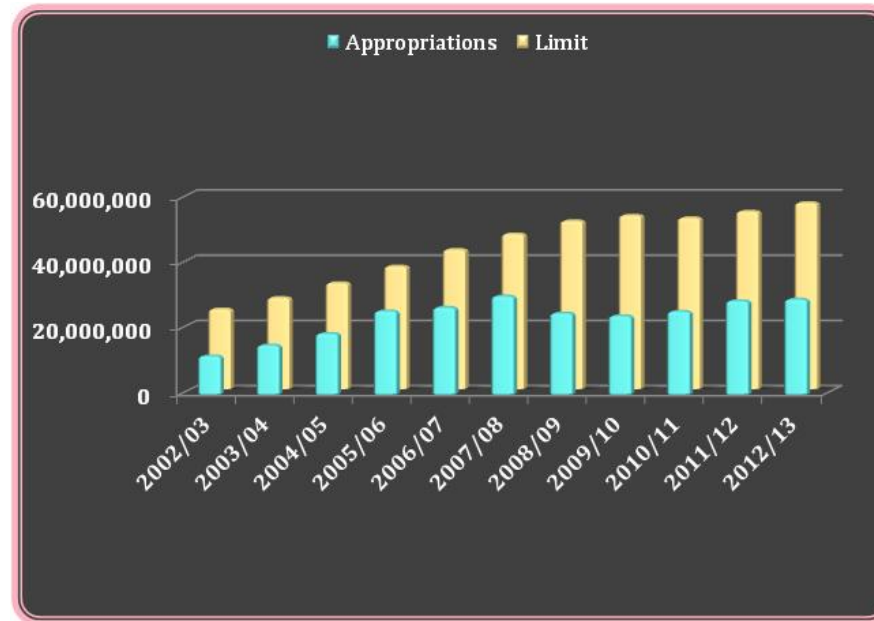
Citywide Fund Balances				
	FY 2010/11	Projected FY 2011/12	Budget FY 2012/13	Budget FY 2013/14
General Fund	\$ 18,271,519	\$ 18,316,348	\$ 17,721,730	\$ 17,451,581
Capital Improvement Funds	57,108,768	41,397,010	22,241,454	19,223,551
Enterprise Funds	224,970,164	226,058,190	226,622,057	227,813,258
Special Revenue Funds	30,480,590	32,082,535	27,495,493	22,643,447
Internal Service Funds	38,109,077	35,031,202	33,205,797	29,907,039
Debt Service Funds	24,533,601	22,476,029	22,558,687	22,832,839
Total Fund Balance	\$ 393,473,719	\$ 375,361,314	\$ 349,845,218	\$ 339,871,714

CONSTITUTIONAL SPENDING LIMITS

Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1979, and modified by Proposition 111 which passed in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California’s State Constitution as Article XIII (B). The limit changes annually and is different for every city. Each year’s limit is based on the amount



of tax proceeds that were authorized to be spent in FY 1978/79 in each city and is adjusted for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance’s official report on changes in the state’s per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on changes in either city or county population levels. The following chart depicts the City’s historical Gann Limits and the appropriations subject to the Limit.



Article XIII (B) of the California Constitution provides that the City’s annual appropriations be subject to certain State limitations. This appropriations limit is often referred to as the Gann Limit. The City’s Limit is calculated each year and is established by a resolution of the City Council prior to or concurrently with the adoption of the Annual Operating Budget. The Article XIII (B) limit for FY 2012/13 has been calculated to be \$57,334,164. This amount was calculated by taking the prior year’s limitation and adjusting it by the total change in California per capita personal income and the percentage increase in the City’s population. The Article XIII (B) limit is not a restricting factor for the City of Brentwood. This is due to the combination of high population growth and reduced Operating Budget Appropriations during the past several years. This factor will continue to be monitored annually and budget adjustments will be recommended if they are required in future years.



**Article XIII (B) Appropriations Limit for the City of Brentwood
For Fiscal Year 2012/13**

Appropriations Limit for Fiscal Year 2011/12	<u>\$54,677,085</u>
Population in January 2011	52,030
Population in January 2012	52,575
Percentage Increase in Population - City	1.05
Percentage Increase in Contra Costa County	0.83
Percentage Increase in California Per Capita Personal Income	3.77
Factor to be applied to Prior Year (Population Factor x Per Capita Factor)	<u>1.04859585</u>
Appropriations Limit for Fiscal Years 2012/13	<u>\$57,334,164</u>

BUDGET POLICY

The City amended its Budget and Fiscal Policy in May of 2011. The purpose of the policy is to establish guidelines for budget development, administration and management as well as outline the City’s fiscal policies in regard to user fee cost recovery goals, capital financing and debt management. The Operating Budget is developed and managed per the policies defined below:

Budget Objectives

- Identify community needs for essential services.
- Organize the programs required to provide these essential services.
- Establish program policies and goals which define the nature and level of program services required.
- Identify activities performed in delivering program services.
- Propose objectives for improving the delivery of program services.
- Evaluate the availability of a sustainable revenue source to fund programs.



- Appropriate the resources required to perform program activities and accomplish program objectives.
- Set standards to measure and evaluate the:
 - Output of program activities
 - Accomplishments of program objectives
 - Expenditure of program objectives

Two-Year Budget

- The City Council shall adopt a two-year budget for the ensuing fiscal year no later than June 30th of each year.
- The first year of the two-year budget, the City Council will conduct a budget study session outlining the recommended budget for the two-year period.
- The second year of the two-year budget, the City Council will conduct a budget study session which focuses on changes being recommended for the second year of the two-year budget.
- For each of the two years, the City Council will adopt a resolution appropriating and approving the budget for the ensuing fiscal year.

Second Year Budget

Before the beginning of the second year of the two-year cycle, the City Council will review progress during the first year and approve appropriations for the second fiscal year.

Mid-Year Budget Reviews

The City Council will formally review the City's fiscal condition and amend appropriations, if necessary, six months after the beginning of each year.

Balanced Budget

The City will maintain a balanced budget over the life of the budget.

- Each fiscal year, current revenues must meet or exceed operating expenditures, including debt service.
- The City will strive to maintain 30% of annual appropriations in the General Fund's Undesignated Fund Balance.



- The City will strive to have cash reserves in the Enterprise Funds at an optimal level of 30%.

Budget Administration

The City Council may, by majority vote, amend or supplement the budget at any time after its adoption. The City Manager and the Director of Finance both have the authority to make administrative adjustments to appropriations as long as there is no funding source incompatibility and provided those changes do not increase the overall appropriations, except as allowed in the Budget and Fiscal Policy. All budget transfers require the approval of the Director of Finance, or designee, except those affecting personnel which must be approved by the City Manager.

Internal Service Funds

The City has long established internal service funds for Emergency Preparedness, Information Systems, Equipment Replacement, Information Systems Replacement, Facilities Replacement, Tuition Program, Fleet Maintenance, Facilities Maintenance Services, Parks and Lighting and Landscape District Replacement, Insurance and Budget Stabilization.

Budget Stabilization Fund

During the 2008/09 fiscal year, the City established a Budget Stabilization Fund with the purpose of using funds accumulated during stronger economic years to help offset annual General Fund operating deficits which may arise during lean economic years. Beginning in FY 2012/13, the purpose and use of the Budget Stabilization Fund has been expanded to include providing a source of funds for rising pension costs and to help offset the underfunding in the City's pension plans, which have resulted from poor investment returns by CalPERS. The Budget Stabilization Fund is projected to be used to help balance the General Fund for the first time in FY 2011/12, with a projected contribution amount of \$500,000. The Budget Stabilization Fund will also be strategically used over the next several years to help balance the General Fund while the impacts and savings from labor negotiations are given time to accumulate. Over the next decade the entire Budget Stabilization Fund, which had a June 30, 2011 balance of \$10.3 million, is expected to be exhausted in support of the General Fund. Although one-time revenues eliminate the need for a transfer to the General Fund in FY 2012/13, FY 2013/14 has a budgeted transfer amount of \$1.5 million.

BUDGET DEVELOPMENT PROCESS

The City uses the following procedures in establishing the budgetary data reflected in the financial statements:

- Beginning in January, department heads prepare estimates for required appropriations for the upcoming two fiscal years commencing the following July 1. The proposed budget includes estimated expenditures and forecasted revenues for the next



fiscal year on a basis consistent with Generally Accepted Accounting Practices (GAAP). The data is presented to the City Manager for review.

- In early June, the City Manager submits to the City Council a proposed Operating Budget for the upcoming two fiscal years. The Operating Budget includes a summary of the proposed expenditures and financial resources of the City. Public meetings are conducted to obtain public comments.
- By June 30, the City Council adopts the Operating Budget through passage of an adopting resolution. This appropriated budget covers substantially all City expenditures. For all funds the budget includes all appropriated amounts as originally adopted, plus amendments by the City Council and certain operating carryovers for program appropriations supported by an encumbrance.

Budget Calendar									
2011			2012						
Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
	CIP Kick-Off Meeting/Packets Distributed								
	First Quarter Report to City Council								
		Mid-Year Budget Adjustments Due to Finance							
			Mid-Year Budget Reports Due to City Clerk						
				Operating Budget Kick-Off Meeting/ Packets Distributed					
				Open On-Line Budget System					
				Mid-Year Budget Report Presented to Council					
				CIP Packets Due to Finance					
				Second Quarter Report to City Council					
				CIP Review					
				Parks & Recreation Commission CIP Workshop					
				Operating Budget Packets Due to Finance					
				Close On-Line Budget System					
			Personnel Budget Due to Finance						
			City Council CIP Workshop						
			CIP Negative Declaration Available for Public Review						
			Operating Budget Review						
			Third Quarter Report to City Council						
			CIP to Planning Commission for Approval						
			City Council Operating Budget Workshop						
			CIP to City Council for Adoption						
			File and Record CIP Documents with County Clerk						
			Operating Budget to Council for Adoption						
			Publish Operating Budget and CIP on City Web Site						
			Fourth Quarter Report Due to City Council						



SIGNIFICANT ACCOUNTING POLICIES

The financial statements for the City of Brentwood are prepared in conformity with GAAP as applied to government units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

Reporting Entity

The City of Brentwood was incorporated in 1948 as a general law city under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. The City is governed by a five member City Council, under the Council-Manager form of government. The City provides a full range of services including: Police, Public Works, Economic Development, Planning, Building, Engineering and Inspection, Parks and Recreation, Housing and General Administrative services. The City also operates public water and wastewater utilities, as well as providing refuse collection and disposal, and a recycling program. All of these services are accounted for in the City's financial statements.

The Brentwood Redevelopment Agency was activated on August 20, 1981 pursuant to the State of California Health and Safety Code Section 33000, for the purpose of preparing and carrying out plans for the improvement, rehabilitation and development of blighted areas within the territorial limits of the City of Brentwood. Following the State's dissolution of redevelopment agencies, the City of Brentwood elected to serve as the successor agency to the Brentwood Redevelopment Agency and also elected to retain the Redevelopment Agency's non-cash housing assets and functions associated with the Low/Mod Housing Fund. The successor agency, under the monitoring and approval of an Oversight Board, is responsible for: 1) the winding up of the Agency's obligations and affairs; 2) performing certain enforceable obligations; 3) disposing of assets and property; 4) overseeing development of properties until contractual obligations can be shifted elsewhere and 5) preparing administrative budgets.

Measurement Focus / Basis of Accounting

Governmental fund types and fiduciary fund types use a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Revenues, which are accrued, include: Federal and State grants and subventions; property taxes; transient occupancy taxes; sales taxes collected by the State on behalf of the City prior to year-end, interest and certain charges for current services. Revenues, which are not considered susceptible to accrual, include certain licenses, permits, fines, forfeitures and penalties. Expenditures are recorded in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due. The accrual



basis of accounting is utilized by proprietary fund types, agency funds and trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

Governmental fund and fiduciary fund types use a modified accrual basis and the proprietary fund types are budgeted on a full accrual basis. The CAFR shows the status of the City’s finances on the basis of GAAP. This conforms to the way the City prepares its budget.

Investment Policy

The investment policies and practices of the City of Brentwood are based on state law and prudent money management. All funds are invested in accordance with the City of Brentwood's Investment Policy and California Government Code Sections 53601 and 53646. The investment of bond proceeds is further restricted by the provisions of relevant bond documents. The City's primary objectives for investments, in order, are ***safety, liquidity and return on investment***. The City apportions interest earnings to all funds based on their monthly cash balance in accordance with GASB Statement No 31. Under the provisions of the City’s investment policy, and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

State Treasurer’s Local Agency Investment Fund (LAIF)
Corporate Obligations (medium-term notes)
U.S. Treasuries
Negotiable Certificates of Deposit
Bankers’ Acceptances
California State and Local Agency Obligations
Money Market Funds

U.S. Agency Obligations
Commercial Paper
Certificates of Deposit
California Asset Management Program
Reverse Repurchase Agreements
Insured Savings Account
Repurchase Agreements



Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	90 days	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Money Market Funds	N/A	15%	None
Mortgage Pass-Through Securities	5 years	20%	None
Local Agency Investment Fund (LAIF)	N/A	\$50M/Account	\$50M/Account
California Asset Management Program	N/A	N/A	N/A
Time Deposits	5 years	25%	None

* Excluding amounts held by bond trustee not subject to California Government code restrictions.

Long-Range Planning

As outlined in the City's Budget and Fiscal Policy, the City's General Fund operates with a balanced budget and maintains a minimum of 30% undesignated reserves. One of the tools City management developed to ensure the City remains on a fiscally sustainable path is the Fiscal Model.

Work on the Fiscal Model began in 2003, when the City was in the midst of a rapid growth phase, and was initially developed to help guide the City through the eventual transition from a rapidly growing city into a mature city approaching build out. The first version of the Fiscal Model was presented to the City Council in 2004, and following several improvements and enhancements, has become an integral part of the budgeting process and is presented to the City Council on an annual basis.

The Fiscal Model, which provides detailed analysis and projections of the next ten years of revenues, expenses and fund balance of the General Fund, provides the City Council with a tool to help determine the financial feasibility of any priorities or goals they may choose to adopt. The Fiscal Model also alerts management and the City Council to potential shortfalls and affords them the time to develop practical solutions with minimal impacts to our citizens. Balancing the needs of the community and the vision of the City



Council against the City's capacity to fund specific programs must be carefully weighed. The current version of the Fiscal Model included the impacts from an expected slow return to development, along with the expense increases associated with rising pension and benefit costs. With the current economic climate, including current housing prices and consumer purchasing activity, likely to be the “new normal,” the Fiscal Model helped bring forward the true, long-term unsustainability of the City’s current expenditure structure given the new revenue constraints. These projected shortfalls, equating to approximately 15% of the General Fund’s annual budget, served as the basis for determining the extent to which employee concessions were needed in order to restore long-term fiscal stability to the City.

The loss of Redevelopment funds, which had been expected to heavily contribute towards future infrastructure construction and improvements, has resulted in significant projected funding shortfalls for the City’s future infrastructure needs. At this time City management is working on a new long-range plan to address this significant and unexpected funding gap.

Fund Accounting

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific activity. The City maintains the following fund types.

Governmental Fund Types

- **General Fund:** The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **Special Revenue Funds:** Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
- **Debt Service Funds:** Debt Service Funds account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.
- **Capital Project Funds:** Capital Project Funds account for the acquisition and construction of major capital facilities and infrastructure not financed by Proprietary Funds.



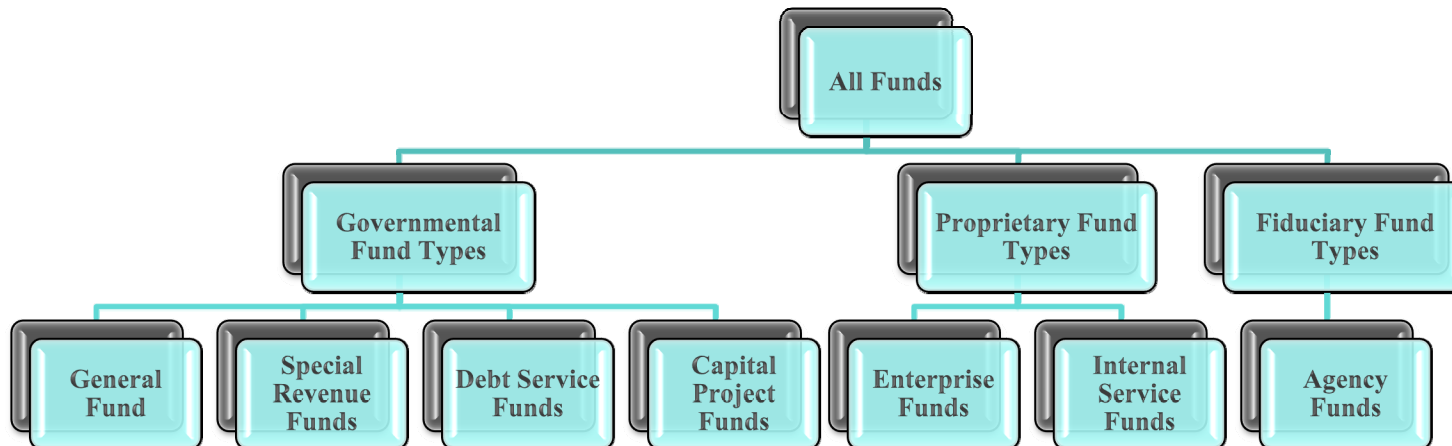
Proprietary Fund Types

- **Enterprise Funds:** Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is for the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis to be financed or recovered primarily through user charges.
- **Internal Service Funds:** Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units, on a cost-reimbursement basis.

Fiduciary Fund Types

- **Agency Funds:** Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, or other governmental units and/or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Below is a graphic illustrating the City’s fund structure. For a complete list of individual funds see Appendix B-1, Guide to Funds – Description of Funds.





LONG-TERM DEBT

The City of Brentwood has incorporated debt management policies within the Budget and Fiscal Policy. The debt management policies contain guidelines that outline the restrictions that affect the amount and type of debt issued by the City, the issuance process and the debt management portfolio. Debt management policies improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to debt management policies signal to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

Debt Policy

The following is an excerpt of highlights of the Capital Financing and Debt Management section of the Budget and Fiscal Policy, adopted May 22, 2012.

- Debt financing will only be used for one-time capital improvement projects under the following circumstances:
 - when the project's useful life will exceed the term of the financing
 - when project revenues or specific resources will be sufficient to service the long-term debt
- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.



- The City will conduct financings on a competitive basis for revenue and general fund debt obligations. Negotiated financing will be used when there is market volatility, the bonds are non-rated, or the financing entails the use of complex security or structure.
- The City will seek a rating on any direct debt and will seek credit enhancements such as letters of credit or bond insurance when it will improve marketing and is cost effective.
- The City will monitor all forms of debt annually, in conjunction with the preparation of the City's Financial Plan, and review, process and report concerns and remedies, if needed, to the Council.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

Debt Obligations

Pursuant to State of California Government Code Section 25 and 43605, the City's legal bonded indebtedness shall not exceed 3.75% of the assessed value of all real and personal property in the City. As of June 30, 2011, the City had bonded indebtedness of \$6,544,040 against its debt limit of \$219,745,734, leaving a legal debt margin of \$213,201,694.

The City's long-term obligations are directly related to the 2002 General Obligations bond, which was used to finance a portion of the New Police facility. This debt is serviced primarily from tax assessments. The total indebtedness has been segregated below and summarized as to the changes therein during the fiscal year which ended June 30, 2011. This schedule contains audited numbers from the June 30, 2011 CAFR.



RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>General Bonded Debt</u>	<u>Ratio of General Bonded Debt to Assessed Value</u>	<u>General Bonded Debt Per Capita</u>
2011	52,029	\$ 5,859,886,234	\$ 6,544,040	0.11%	\$ 126
2010	51,394	6,109,983,327	6,534,783	0.11%	127
2009	51,908	7,404,712,835	6,513,343	0.09%	125
2008	50,614	8,118,207,543	6,479,059	0.08%	128
2007	48,907	7,172,014,698	6,436,238	0.09%	132
2006	45,974	5,599,329,002	6,384,302	0.11%	139
2005	42,050	4,496,859,527	6,411,571	0.14%	152
2004	37,246	3,571,739,516	6,255,771	0.18%	168
2003	33,021	2,846,956,957	6,198,082	0.22%	188
2002	29,608	2,194,061,561	5,999,976	0.27%	203
2001	25,325	1,693,967,024	-	0.00%	-
2000	23,090	1,368,045,439	-	0.00%	-

Note:

(1) California Department of Finance, data is as of January 1 of each year

(2) Source: Contra Costa County Auditor / Controller

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The following is a summary of changes in the City's long-term debt for the fiscal year which ended June 30, 2011.



	<u>Balance</u> <u>June 30, 2010</u>	<u>Additions</u>	<u>Payments</u> <u>Adjustments</u>	<u>Balance</u> <u>June 30, 2011</u>	<u>Amounts Due</u> <u>Within One Year</u>
Bonds					
2002 General Obligation Bonds	\$ 6,534,783	\$ 239,257 ⁽¹⁾	\$ (230,000)	\$ 6,544,040	\$ 260,000
CIP 2001 Revenue Bonds	26,890,000	-	(780,000)	26,110,000	815,000
Civic Center Project Lease Revenue Bonds	48,000,000	-	-	48,000,000	-
Total Bonds	<u>81,424,783</u>	<u>239,257</u>	<u>(1,010,000)</u>	<u>80,654,040</u>	<u>1,075,000</u>
Notes Payable					
Village Community Resource Center	75,407	-	(75,407)	-	-
Total Notes Payable	<u>75,407</u>	<u>-</u>	<u>(75,407)</u>	<u>-</u>	<u>-</u>
Other					
Net OPEB Obligation	3,947,325	2,119,258	-	6,066,583	-
Accumulated Compensated Absences	1,196,884	1,561,737	(1,533,438)	1,225,183	735,110
Total Other	<u>5,144,209</u>	<u>3,680,995</u>	<u>(1,533,438)</u>	<u>7,291,766</u>	<u>735,110</u>
Total General Long-Term Debt	<u>\$ 86,644,399</u>	<u>\$ 3,920,252</u>	<u>\$ (2,618,845)</u>	<u>\$ 87,945,806</u>	<u>\$ 1,810,110</u>

(1) Accreted Interest

Current Long-Term Debt Obligations

- 2002 General Obligation Bonds** – On February 28, 2002, the City issued **\$5,999,976** in **General Obligation Bonds, Series 2002** to finance the construction, acquisition and improvement of a new police station. Total annual debt service payments, including interest at 3.625 percent to 5.680 percent, range from \$208,666 to \$925,000. The 2002 General Obligation Bond shall increase in value by the accumulation of earned interest from its initial denominational (principal) amount with such interest compounded semiannually on January 1st and July 1st. The balance as of June 30, 2011 was \$6,544,040.
- Capital Improvement Program (CIP) 2001 Revenue Bonds** – On September 27, 2001, the Brentwood Infrastructure Financing Authority (BIFA) issued **\$32,080,000** in Brentwood **Capital Improvement Revenue Bonds, Series 2001** to: 1) finance the refund of the CIP Bonds under a Facilities Lease; 2) refund a series of tax allocation bonds issued by the Redevelopment Agency (“Agency”) of the City of Brentwood and 3) finance Redevelopment projects. Total annual debt service payments, including interest at 3.0 percent to 5.375 percent, range from \$1,684,500 to \$2,105,294.



The Brentwood Redevelopment Agency had pledged future tax increment revenue for the repayment of a portion of the Bonds. With the dissolution of Redevelopment, this debt obligation was included on the Brentwood Redevelopment Agency's Required Obligation Payment Schedule (ROPS), which was approved by the State on May 24, 2012. Tax increment is now received and distributed by the Contra Costa County Auditor-Controller's Office, from the Redevelopment Property Tax Trust Fund (RPTTF), in order to meet obligations listed on the ROPS. The ROPS included repayment of \$28,492,803 for the remaining debt service on the bonds, which is scheduled to run through 2032. A portion of the bonds was not attributable to Redevelopment and is therefore repayable from City sources. The outstanding principal balance of the CIP 2001 Revenue Bonds as of June 30, 2011 was \$26,110,000. On January 11, 2012, BIFA refunded the outstanding principal amount of the CIP 2001 Bonds with the Capital Improvement Revenue Refunding Bonds, Series 2012.

- **Civic Center Project Lease Revenue Bonds, Series 2009 A&B** – On October 16, 2009, the Brentwood Infrastructure Financing Authority issued **\$48,000,000** in **Civic Center Project Lease Revenue Bonds, Series 2009 A&B**. Proceeds from the bonds have been used to fund portions of the New City Hall, CIP# 337-37205, and the New Community Center, CIP# 337-37195. The Civic Center Bonds were issued as Build America Bonds (BABS), which allowed the City to receive a significant Federal Subsidy from the bond issuance. BABS are issued as taxable bonds, with the Federal Government rebating back to the City 35% of the interest costs. After accounting for all of the bond issuance costs and the Federal rebates, the City was able to sell the bonds at an interest rate of 4.97%. The bonds will be repaid by existing Community Facility Fees, existing CFD assessments and through allocations from the RPTTF for the portion of the bonds attributable to the former Brentwood Redevelopment Agency. The Redevelopment portion, in the amount of \$29,666,204, was included on the ROPS and approved by the State on May 24, 2012.
- **Water Revenue Bonds** – On November 13, 2008, the City issued **\$53,200,000** in Water Revenue Bonds, with interest rates ranging from 4.5 to 5.5 percent, due July 1, 2038. The balance at June 30, 2011 is \$52,200,000. The City has pledged future water customer revenues, net of specified operating expenses, through 2038 to repay the Water Revenue Bonds. The bond covenants require the net water revenues to exceed 1.25 times coverage of the annual principal and interest payments on the bonds. The Water Fund's total principal and interest remaining to be paid on the bonds is \$99,638,789. The Water Fund's principal and interest paid for the current year was \$3,202,762 and the total customer net revenues paid for the current year was \$5,081,091.
- **State Water Resources Loan (Wastewater)** – In December 2000, the City entered into a loan contract with the State of California's State Water Resources Control Board for the purpose of financing the Wastewater Treatment Plant 5MGD Expansion project. Under the terms of the contract, the City has agreed to repay the State **\$45,580,886** in exchange for receiving \$37,983,920 in proceeds used to fund the project. The difference between the repayment obligation and proceeds



amounted to \$7,596,966 upon issue and represents in-substance interest on the outstanding balance. This in-substance interest amount has been recorded as a discount on debt at an imputed yield of 1.81% per year and is being amortized over the remaining life of the contract. As of June 30, 2011, the City's gross repayment obligation totaled \$27,375,540 and is being reported in the accompanying financial statement net of the unamortized discount of \$2,958,754. During fiscal year 2010/11, the City repaid \$1,807,912 on the obligation and amortized \$473,383 of the discount which was reported as interest expense. As of June 30, 2011 the balance was \$24,416,786.

The annual debt service requirements to maturity for long-term debt outstanding as of June 30, 2011, are summarized below.

Year Ending June 30	2002 General Obligation Bonds	CIP 2001 Revenue Bonds	Civic Center Lease Revenue Bonds	Water Revenue Bonds	State Water Resources Loan	Total
2012	\$ 367,825	\$ 2,084,453	\$ 2,245,883	\$ 3,989,262	\$ 2,281,295	\$ 10,968,718
2013	384,825	2,084,581	2,861,508	3,984,763	2,281,295	11,596,972
2014	405,325	2,076,719	2,862,458	3,988,237	2,281,295	11,614,034
2015	423,262	2,081,106	2,859,483	3,983,238	2,281,295	11,628,384
2016	444,363	2,083,469	3,200,383	3,983,238	2,281,295	11,992,748
2017-2021	2,583,362	10,350,828	15,984,825	19,923,175	11,406,475	60,248,665
2022-2026	3,290,000	10,328,750	15,954,287	17,926,175	4,562,590	52,061,802
2027-2031	4,205,000	8,664,250	15,887,806	17,724,000	-	46,481,056
2032-2036	-	1,645,125	15,820,745	16,605,163	-	34,071,033
2037-2039	-	-	12,606,186	9,964,775	-	22,570,961
	<u>\$ 12,103,962</u>	<u>\$ 41,399,281</u>	<u>\$ 90,283,563</u>	<u>\$ 102,072,026</u>	<u>\$ 27,375,540</u>	<u>\$ 273,234,372</u>
Add: Accretion to date	1,789,064					1,789,064
Less: interest	7,348,986	15,289,281	42,283,563	47,438,789	2,958,754	115,319,373
	<u>\$ 6,544,040</u>	<u>\$ 26,110,000</u>	<u>\$ 48,000,000</u>	<u>\$ 54,633,237</u>	<u>\$ 24,416,786</u>	<u>\$ 159,704,063</u>



SCHEDULE OF PAYMENTS ON LONG-TERM DEBT
FISCAL YEAR 2012/13

Due Date	Fund	Description	Principal	Interest	Total
10/1/2012	461	Civic Center Project Lease Revenue Bond	-	678,901	678,901
10/1/2012	301*	Civic Center Project Lease Revenue Bond	-	444,040	444,040
11/1/2012	251	CIP 2012 Revenue Bonds	205,000	106,056	311,056
11/1/2012	303*	CIP 2012 Revenue Bonds	525,000	425,119	950,119
11/1/2012	501	CIP 2012 Revenue Bonds	120,000	95,147	215,147
1/1/2013	448	2002 General Obligation Bonds	-	53,913	53,913
1/1/2013	560	Water Revenue Bonds, Series 2008	-	1,444,631	1,444,631
1/2/2013	590	State Water Resources Loan (Wastewater)	818,463	407,524	1,225,987
1/2/2013	255	State Water Resources Loan (Wastewater)	1,055,308	-	1,055,308
4/1/2013	461	Civic Center Project Lease Revenue Bond	-	678,901	678,901
4/1/2013	301*	Civic Center Project Lease Revenue Bond	-	444,040	444,040
5/1/2013	251	CIP 2012 Revenue Bonds	-	101,700	101,700
5/1/2013	303*	CIP 2012 Revenue Bonds	-	413,963	413,963
5/1/2013	501	CIP 2012 Revenue Bonds	-	92,597	92,597
6/30/2013	448	2002 General Obligation Bonds	260,000	53,913	313,913
6/30/2013	560	Water Revenue Bonds, Series 2008	1,100,000	1,444,631	2,544,631
TOTALS			\$ 4,083,771	\$ 6,885,075	\$ 10,968,846

*Funds 301 and 303 are now operated by the Successor Agency of the former Brentwood Redevelopment Agency and are funded through RPTTF allocations from the Contra Costa County Auditor-Controller.

Other Long-Term Debt Obligations

- **Contra Costa Water District (CCWD) Water Connection Fee** – The City and CCWD have overlapping jurisdictions, and as the City grew it became desirable for new units to be built in the Los Vaqueros Service Area where CCWD’s jurisdiction takes precedence. To address these issues, the City and CCWD entered into an agreement on February 29, 2000, whereby the City would pay all water connection fees for Brentwood’s customers residing within CCWD’s Los Vaqueros Service Area. At that time, the agreement stipulated the City would pay annually for its actual and anticipated future connections for a period of 20 years. The minimum amount required per year was 239 connections, for a total of

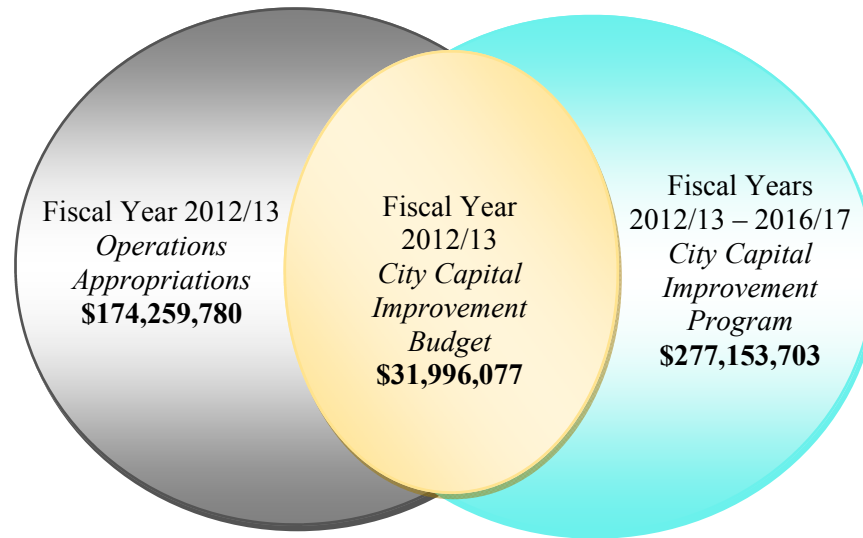


4,780 connections, over 20 years. The established rate, at June 30, 2011, was \$3,433 per connection, with an interest rate of zero percent per annum. This agreement was entered into in anticipation of the expansion of the Urban Limit Line (ULL), and thus the City limits, into the Los Vaqueros Service Area, and the resulting development of this area.

Since the 2000 agreement was approved, two major events occurred; 1) the ULL expansion was not approved by voters and 2) the unexpected downturn in the housing market. These have resulted in an uncertainty regarding when the Los Vaqueros Service Area will be developed, with considerably less than 239 annual connections taking place. Due to this uncertainty, the City and CCWD amended the Agreement on July 31, 2009. The primary change in the new agreement concerned the timing and method of payment from the City. Instead of paying for a predetermined, equal number of units annually, the City will pay for the units as they are constructed. Forecasting the annual payments beyond 2010/11 is uncertain as any new connection fees related to the Los Vaqueros Service area will be paid as homes are built.

- **Post-Retirement Health Care Benefits** – As discussed in the Retirement section on page xx, the City provides certain post-retirement health care benefits. The City's Retiree Healthcare Plan (Plan) is a single-employer defined benefit healthcare plan administered by the City. Benefit provisions are established and may be amended through agreements and memorandums of understanding between the City and its employees. The contribution requirements of the Plan participants and the City are established by, and may be amended by, the City. There is no statutory requirement for the City to pre-fund its OPEB obligation. The ARC, the annual required contribution, is an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The City is a phase 2 employer and was required to adopt GASB 45 beginning with the 2008/09 fiscal year. The City Council has adopted a pre-funding strategy which will result in annual pre-funding of 85% of the ARC by FY 2017/18.

The City joined the California Employers' Retiree Benefit Trust (CERBT), an agent multiple-employer plan administered by CalPERS. The City has historically chosen to pay plan benefits on a pay-as-you-go basis; however, under the direction of the City Council's pre-funding strategy, the City made its first pre-funding contribution in FY 2010/11. During that fiscal year, the City paid \$690,534 for pay-as-you-go retiree healthcare plan benefits and \$321,466 in pre-funding contributions. This Operating Budget includes pay-as-you-go funding of \$927,000 in FY 2012/13 and \$1,080,000 in FY 2013/14. In addition, prefunding of \$523,000 in FY 2012/13 and \$720,000 in FY 2013/14 are also included. These costs are all paid from the Insurance Internal Service Fund.



The City of Brentwood prepares a Capital Budget document that is different from the Operating Budget document, but the two budgets are closely linked. The CIP, as distinguished from the Operating Budget, is used as a planning tool by the City to identify the capital improvement needs consistent with the financing and timing of those needs in a way that assures the most responsible and efficient use of resources. The first year of the CIP is called the Capital Budget which consists of the planned expenditures for Fiscal Year 2012/13. The Capital Budget is part of the annual Operating Budget, which appropriates funds for specific programs and projects.

A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long life expectancy. Additionally, capital projects may apply to: 1) expenditures which take place over two or more years and which require continuing appropriations beyond a single fiscal year; 2) systematic acquisitions over an extended period of time and 3) scheduled replacement or maintenance of specific elements of physical assets. Generally, only those items costing \$10,000 or more are considered as capital projects. For informational purposes, capital projects are also referred to as capital facilities, CIP projects and capital improvement projects.



The five-year CIP is reviewed annually to enable the City Council to reassess projects in the program. The 2012/13 – 2016/17 CIP is the City’s 19th edition of the CIP.

Capital Improvement Program Summary

The five-year (2012/13 – 2016/17) CIP includes 94 City projects totaling approximately \$277.2 million. Summarized below are the City CIP projects for FY 2012/13 and FY 2013/14.

City Capital Expenditure Summary				
CIP Category	FY 2012/13 Totals	# of Projects	FY 2013/14 Totals	# of Projects
Roadway Improvements	\$ 6,826,217	16	\$ 4,999,648	11
Parks and Trails Improvements	2,149,902	14	1,857,054	12
Water Improvements	4,691,884	9	2,982,262	6
Wastewater Improvements	2,023,761	7	5,289,609	5
Community Facilities Improvements	16,260,398	24	10,178,000	7
Drainage Improvements	92,000	2	-	0
Totals	\$ 32,044,162	72	\$ 25,306,573	41

Future Annual Operations/Maintenance (O&M) costs cover miscellaneous expenses associated with the completed project, such as janitorial, utility charges, maintenance and upkeep. Funding for these costs come from a variety of sources, depending on the project. Annual O&M costs are incorporated into the annual operating budget as projects are completed. A summary of the Future Annual O&M costs associated with the projects in the five-year CIP is shown below:

Future Annual O&M Costs	
Roadway Improvements	\$ 170,600
Parks and Trails Improvements	287,265
Water Improvements	150,990
Wastewater Improvements	92,630
Community Facilities Improvements	596,300
Drainage Improvements	850
Development Improvements	3,316,481
TOTAL	\$ 4,615,116



Non-Recurring Capital Costs

There are several significant, non-routine capital expenditures included in the 2012/13 – 2016/17 CIP. These projects are shown below:

Project #	Project	Category	FY 2012/13 Budget	FY 2013/14 Budget	Total Project Budget	Future O&M Cost
37205	New City Hall	Community Facilities	\$ 525,265	\$ -	\$ 28,170,125	\$ 98,520
37195	New Community Center	Community Facilities	1,445,961	-	15,443,961	70,920
37203	Downtown Streetscape - Phases I & II	Community Facilities	378,463	-	7,085,000	35,000
54020	Solid Waste Transfer Station Expansion	Community Facilities	9,313,503	-	11,458,003	30,000
31640	John Muir Parkway Extension / Foothill Drive - Phase I	Roadway Improvements	2,583,432	417,000	4,025,432	15,450
31683	John Muir Parkway Extension - Phase II	Roadway Improvements	-	335,000	3,911,250	10,300
52406	City Park	Parks and Trails Improvements	567,480	-	3,449,168	32,400
52408	Summerset Commons	Parks and Trails Improvements	105,000	-	1,400,000	75,000
56382	Downtown Infrastructure	Water Improvements	2,822,786	-	4,953,600	30,000
TOTALS			\$ 17,741,890	\$ 752,000	\$ 79,896,539	\$ 397,590

Project Descriptions

- **New City Hall (CIP Project #337-37205):** Design and construct a new 59,000 sq. ft. City Hall and 7,200 sq. ft. Council Chamber. Funding sources include: Community Facility Fees and interest income.
- **New Community Center (CIP Project #337-37195):** Build a 32,000 sq. ft. joint use facility designed for community events which will include space for art classes and a gathering place / reception center for the Brentwood community. This building will also house Parks and Recreation Department staff required to manage the facility. Funding sources include a Redevelopment bond and a CFD bond.
- **Downtown Streetscape – Phases I & II (CIP Project #337-37203):** New downtown streetscape includes: reconfiguration of roadway sections, including surface restoration, to provide convenient on-street parking and smooth vehicle circulation; pedestrian-friendly connections; special sidewalk treatments; wider sidewalks for outdoor dining and merchandising; decorative street lights; new street trees; tree lights; street furniture; planters; landscaped medians; gateway monuments; undergrounding of dry utilities and ornamental tree guards and drain grates. Funding sources include Redevelopment bonds and cash reserves.
- **Solid Waste Transfer Station Expansion (CIP Project #542-54020):** Planning, design and construction of a new solid waste transfer station including, but not limited to: an expanded covered transfer floor area; transfer truck loading areas; cart, bin and



roll off storage; equipment parking; administrative offices; staff offices and related facilities. The layout and sitting of a scale and scale house will be planned, but not initially constructed, as it is not a necessity based upon current operations. Funding source is the Solid Waste Enterprise.

- **John Muir Parkway Extension / Foothill Drive – Phase I (CIP Project #336-31640):** Construct 2,000' of road including: a 16' median; two 12' lanes; 12" water main; 24" storm drain; 8" sewer main; 12" non-potable water main; median landscaping; street lights and extend Foothill Drive approximately 600' to John Muir Parkway. Funding sources include Facility Fees, Federal/State funding and Development Contributions.
- **John Muir Parkway Extension – Phase II (CIP Project #336-31683):** Construct approximately 1,600' of road including a 16' median; two 12' lanes; 12" water main; median landscaping; street lights; 24" storm drain and 8" non-potable water main. Funding sources include Facility Fees, Federal/State funding and the Bypass Authority.
- **City Park (CIP Project #352-52406):** Project includes a conceptual plan designed with a number of program elements. These elements include, but are not limited to: accommodations for outdoor performances; event space for weddings; park history interpretive area; play area for preschool and school age children; arboretum element and a group picnic area. The design and renovations are being done in conjunction with the design and construction of the Civic Center facilities. Funding source is Redevelopment.
- **Summerset Commons (CIP Project #352-5246):** Project will serve as an aesthetic and pleasant passive use experience among vineyards and olive trees. The ten acres of improvements will be combined with a three acre landscaped parcel to the north, which was given to the City by property owners of Summerset II. Funding sources include Parks facility fees and the East Bay Regional Park District's Measure WW Bond per capita money designated for the City of Brentwood.
- **Downtown Infrastructure (CIP Project #562-56382):** Project includes the installation of new water and sewer facilities, the rehabilitation of existing facilities and either the removal or replacement of existing infrastructure to accommodate future redevelopment and to correct existing operations and maintenance constraints due to the age of the facilities. Funding sources include Redevelopment and the Water and Wastewater Enterprises.

Budgetary Impacts of Non-Routine Capital Projects

The Future Annual O&M Costs, identified in the chart on page 54, represent the annual operating budgetary impacts for the City at the completion of each of the projects listed. These costs are incorporated into the Ten-Year Fiscal Model and are budgeted for as projects are completed. In addition to maintenance and regular upkeeps costs, funds will also be transferred to the City's Facility Replacement Fund on an annual basis to provide a funding source for major repairs and for eventual replacement. The remaining non-routine capital projects all have their annual operating budgetary impacts listed in the chart on page 54. There are no expected additional personnel costs associated with any of the City's non-routine capital projects.



RESOLUTION NO. 2012-106

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2012/13 – 2013/14 OPERATING BUDGET FOR THE CITY OF BRENTWOOD

- WHEREAS, the City Council of the City of Brentwood has reviewed the financial condition of the City of Brentwood; and
- WHEREAS, on March 27, 2012 the City Council received and filed the 2011/12 – 2020/21 General Fund Fiscal Model; and
- WHEREAS, the City Council held a public workshop on the proposed 2012/13 – 2013/14 Operating Budget on June 12, 2012; and
- WHEREAS, the City departments have submitted requests for appropriations to fund the departmental programs to provide services for the City of Brentwood; and
- WHEREAS, the City Council has reviewed these specific departmental requests and held a workshop to discuss City priorities for the expenditure of City funds; and
- WHEREAS, the two year Operating Budget adheres to City Council’s Goals and Objectives and does not commit to spending more than a realistic estimate of revenues; and
- WHEREAS, the Operating Budget includes the elimination of two positions; and
- WHEREAS, the rising costs of employee benefits remain a concern, although the implementation of a second tier will help mitigate those impacts; and
- WHEREAS, there have been no staffing reductions in public safety or code enforcement; and
- WHEREAS, the General Fund is budgeted to maintain 30% undesignated reserves for each year of the Operating Budget; and
- WHEREAS, the Water Fund is budgeted to operate at a deficit for the next two fiscal years and long term projections indicate the deficit will close soon thereafter; and
- WHEREAS, the Wastewater Fund is budgeted to operate at a surplus for the next two fiscal years following years of deficits; and
- WHEREAS, significant challenges ahead include the state of the economy, property value reassessments, potential State takeaways, rising pension costs and escalating other post-employment benefit costs; and
- WHEREAS, a copy of the proposed 2012/13 – 2013/14 Operating Budget is available for public review in the City Hall third floor lobby and at the following website:

<http://www.brentwoodca.gov/pdf/new/finance/budgets/Proposed2012-13-2013-14.pdf>

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood hereby adopts the revenues and appropriations as detailed in the 2012/13 – 2013/14 Operating Budget for the City of Brentwood as presented by the City Manager, and includes fund balance commitments of \$1 million for a General Plan Update, \$27,500 for an Escrow Reserve for the former RDA, and \$6,676,327 for capital projects at the conclusion of FY 2011/12, and fund balance commitments of \$550,000 for a General Plan Update, \$90,000 for an Escrow Reserve for the former RDA, and \$5,972,500 for capital projects at the conclusion of FY 2012/13.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at its regular meeting on the June 26, 2012 by the following vote:

AYES:	Barr, Brockman, Bryant, Stonebarger, Taylor
NOES:	None
ABSENT:	None
ABSTAIN:	None

Robert Taylor
 Robert Taylor
 Mayor

ATTEST:

Margaret Wimberly
 Margaret Wimberly, MMC
 City Clerk



RESOLUTION NO. 2012-66

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2012/13 PROPOSITION 4 APPROPRIATION LIMIT USING THE CHANGE IN CITY POPULATION FACTOR OF 1.05% TO CALCULATE THE LIMIT.

WHEREAS, the Department of Finance staff have notified the City of the change in the California per capita personal income and the change in the local assessment roll due to local nonresidential construction in which the City has the option to use the greater percentage change, which change is an increase of 3.77% in the California per capita personal income for the prior calendar year, and;

WHEREAS, the Department of Finance staff have notified the City of the change in population of the City and the entire Contra Costa County in which the City has the option to use the greater percentage change, which change is an increase of 1.05% for the City population for the prior calendar year, and;

WHEREAS, On May 24, 2011 the City Council approved Resolution No. 2011-62 adopting the 2011/12 Proposition 4 Appropriations Limit, and;

WHEREAS, pursuant to California Constitution Article XIIB, Section 1 and Government Code sections 7900 et seq., and pursuant to the guidelines set forth by Proposition 111, the City appropriations limit must be adjusted for changes from the base year of 1986-87 to the fiscal year ending June 30, 2012.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood, the Appropriations Limit for the City of Brentwood for fiscal year ending June 30, 2013 is \$57,334,164.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on May 22, 2012 by the following vote:

- AYES:** Barr, Brockman, Stonebarger, Taylor
- NOES:** None
- ABSENT:** Bryant
- ABSTAIN:** None

Robert Taylor
Robert Taylor
Mayor

ATTEST:

Margaret Wimberly
Margaret Wimberly, MMC
City Clerk

Budget For Fiscal Years 2012/13 - 2013/14
ANNUAL BUDGET SUMMARY

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
General Fund	\$ 18,271,519	\$ 37,178,928	\$ 37,134,099	\$ 18,316,348	\$ 38,314,326	\$ 38,908,944	\$ 17,721,730	\$ 39,665,090	\$ 39,935,240	\$ 17,451,581
Capital Improvement Funds	57,108,768	16,539,016	32,250,774	41,397,010	13,166,053	32,321,609	22,241,454	13,563,319	16,581,222	19,223,551
Solid Waste Enterprise ⁽¹⁾	14,040,943	9,407,525	7,691,975	15,756,493	9,323,770	9,116,478	15,963,785	9,342,426	9,247,601	16,058,610
Water Enterprise ⁽¹⁾	124,790,996	17,249,148	19,289,070	122,751,074	17,884,537	18,785,513	121,850,098	18,578,959	18,866,214	121,562,843
Wastewater Enterprise ⁽¹⁾	83,597,020	9,735,792	8,062,557	85,270,255	10,401,344	9,194,865	86,476,734	10,808,832	9,304,090	87,981,476
City Rentals Enterprise ⁽¹⁾	46,872	608,087	578,412	76,547	447,538	421,834	102,251	439,011	512,532	28,730
Housing Enterprise ⁽¹⁾	2,494,333	394,730	685,242	2,203,821	651,063	625,695	2,229,189	608,418	656,008	2,181,599
Special Revenue Funds	30,480,590	18,550,554	16,948,609	32,082,535	19,910,088	24,497,130	27,495,493	21,030,574	25,882,620	22,643,447
Internal Service Funds	38,109,077	9,794,284	12,872,159	35,031,202	10,752,216	12,577,621	33,205,797	11,301,535	14,600,293	29,907,039
Debt Service	24,533,601	23,153,753	25,211,325	22,476,029	26,626,822	26,544,164	22,558,687	26,773,714	26,499,562	22,832,839
	<u>\$ 393,473,719</u>	<u>\$ 142,611,817</u>	<u>\$ 160,724,222</u>	<u>\$ 375,361,314</u>	<u>\$ 147,477,757</u>	<u>\$ 172,993,853</u>	<u>\$ 349,845,218</u>	<u>\$ 152,111,878</u>	<u>\$ 162,085,382</u>	<u>\$ 339,871,714</u>

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds are not included in this schedule. These capital expenditures are included in the Summary of Expenditure schedules, found on pages 68 through 74, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2012/13 - 2013/14

OPERATING BUDGET SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Beginning Operating Fund Balances:	\$ 409,873,318	\$ 393,473,719	\$ 393,473,719	\$ 375,361,314	\$ 349,845,218
Revenues and Other Financing Sources:					
Taxes	\$ 13,869,294	\$ 13,903,579	\$ 13,967,899	\$ 14,185,337	\$ 14,650,294
Licenses	486,963	510,430	470,430	498,656	528,575
Charges for Other Services	41,847,248	43,671,116	43,687,993	46,038,255	47,803,029
Uses of Money and Property	2,698,758	3,250,903	3,670,862	3,428,845	3,370,166
Assessment Districts	24,609,818	24,455,548	24,682,358	25,301,895	25,593,983
Intergovernmental	5,034,550	4,956,020	4,822,316	4,945,388	7,265,098
Charges to Other Funds	6,167,224	6,001,635	5,965,442	6,260,479	6,564,052
Permits and Fines	2,687,411	2,821,457	2,700,811	2,697,047	3,058,670
Developer Impact Fees	4,975,670	5,594,052	3,503,349	4,152,432	4,658,355
Franchises	1,183,245	1,223,997	1,223,247	1,284,409	1,348,630
Fees and Other Revenues	5,722,364	5,967,955	3,959,968	5,802,192	4,032,672
Transfers In	60,668,221	46,626,277	33,957,142	32,882,822	33,238,354
Total Revenues and Other Financing Sources	169,950,767	158,982,969	142,611,817	147,477,757	152,111,878
Expenditures and Other Financing Uses:					
General Government	12,044,162	14,569,885	10,055,708	10,666,869	10,447,909
Public Safety	15,806,664	17,370,293	16,512,255	17,430,027	18,063,350
Community Development	2,969,499	3,427,832	3,270,802	3,003,566	3,177,440
Engineering	2,241,604	2,735,993	2,534,291	2,715,238	2,800,475
Public Works	2,687,175	2,788,701	2,716,636	2,803,510	2,917,232
Parks and Recreation	7,782,776	8,310,827	7,639,669	8,535,139	8,884,188
Enterprise Funds ⁽¹⁾	30,049,931	33,776,820	31,925,155	33,297,861	34,968,503
Community Services	4,998,858	6,157,558	5,615,610	6,330,299	6,506,885
Internal Service	7,628,692	10,694,141	9,804,808	10,622,232	11,078,324
Debt Service - Principal	7,946,912	8,991,547	8,991,547	10,781,124	11,154,461
Debt Service - Interest	14,247,650	15,101,268	14,987,306	15,018,666	14,816,650
Capital Outlay	33,967,787	49,352,004	27,578,481	28,619,903	10,498,126
Transfers Out	43,978,656	44,220,573	19,091,954	23,169,420	26,771,840
Total Expenditures and Other Financing Uses	186,350,365	217,497,442	160,724,222	172,993,853	162,085,382
Ending Operating Fund Balances:	\$ 393,473,719	\$ 334,959,246	\$ 375,361,314	\$ 349,845,218	\$ 339,871,714

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds are not included in this schedule. These capital expenditures are included in the Summary of Expenditure schedules, found on pages 68 through 74, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2012/13 - 2013/14

FISCAL YEAR 2012/13 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Capital Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Debt Service Funds	Total All Funds
Revenues							
Taxes	\$ 13,919,931	\$ 0	\$ 265,406	\$ 0	\$ 0	\$ 0	\$ 14,185,337
Licenses	498,656	0	0	0	0	0	498,656
Charges for Other Services	362,081	0	36,312,152	0	9,364,022	0	46,038,255
Uses of Money and Property	741,805	218,000	894,800	511,212	648,728	414,300	3,428,845
Assessment Districts	0	0	0	10,224,523	0	15,077,372	25,301,895
Intergovernmental	2,641,061	57,106	0	2,247,221	0	0	4,945,388
Charges to Other Funds	6,142,337	0	58,630	59,512	0	0	6,260,479
Permits and Fines	2,697,047	0	0	0	0	0	2,697,047
Developer Impact Fees	0	0	120,336	4,032,096	0	0	4,152,432
Franchises	1,284,409	0	0	0	0	0	1,284,409
Fees and Other Revenues	3,767,147	0	607,935	94,000	204,288	1,128,822	5,802,192
Total Revenues	32,054,474	275,106	38,259,259	17,168,564	10,217,038	16,620,494	114,594,935
Transfers In	6,259,852	12,890,947	448,993	2,741,524	535,178	10,006,328	32,882,822
Total Revenues plus Transfers In	38,314,326	13,166,053	38,708,252	19,910,088	10,752,216	26,626,822	147,477,757
Expenditures							
General Government	5,567,334	0	0	2,332,645	0	1,632,211	9,532,190
Public Safety	17,261,155	0	0	168,872	0	0	17,430,027
Community Development	2,965,166	0	0	50	0	38,350	3,003,566
Engineering	2,715,238	0	0	0	0	0	2,715,238
Public Works	2,803,510	0	0	0	0	0	2,803,510
Parks and Recreation	5,082,677	0	0	3,452,462	0	0	8,535,139
Enterprise Funds ⁽¹⁾							
Solid Waste	0	0	9,096,478	0	0	0	9,096,478
Water	0	0	18,520,735	1,324,790	0	0	19,845,525
Wastewater	0	0	8,420,404	1,372,810	0	0	9,793,214
City Rentals	0	0	207,110	0	0	0	207,110
Housing	0	0	625,695	0	0	0	625,695
Community Services	292,858	0	0	6,037,441	0	0	6,330,299
Internal Service	0	0	0	0	10,899,890	0	10,899,890
Debt Service	0	0	0	0	0	19,251,971	19,251,971
Capital Outlay	0	29,754,581	0	0	0	0	29,754,581
Total Expenditures	36,687,938	29,754,581	36,870,422	14,689,070	10,899,890	20,922,532	149,824,433
Transfers Out	2,221,006	2,567,028	1,273,963	9,808,060	1,677,731	5,621,632	23,169,420
Total Expenditures plus Transfers Out	38,908,944	32,321,609	38,144,385	24,497,130	12,577,621	26,544,164	172,993,853
Net Results of Operations:	(594,618)	(19,155,556)	563,867	(4,587,042)	(1,825,405)	82,658	(25,516,096)
Beginning Balance - 7/01/12	18,316,348	41,397,010	226,058,190	32,082,535	35,031,202	22,476,029	375,361,314
Fund Balance - 6/30/13	\$ 17,721,730	\$ 22,241,454	\$ 226,622,057	\$ 27,495,493	\$ 33,205,797	\$ 22,558,687	\$ 349,845,218

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds are not included in this schedule. These capital expenditures are included in the Summary of Expenditure schedules, found on pages 68 through 74, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2012/13 - 2013/14

FUND BALANCE BY FUND TYPE

	Estimated 7/01/12 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2013 Fund Balances
General Fund	\$ 18,316,348	\$ 32,054,474	\$ 6,259,852	\$ 36,687,938	\$ 2,221,006	\$ 17,721,730
<u>Capital Improvement Programs Fund</u>						
Roadway Projects	4,474,833	52,968	2,447,659	6,016,217	0	959,243
Community Facilities Projects	7,072,279	0	2,768,463	6,454,895	0	3,385,847
Parks and Trails Projects	1,339,611	0	1,319,251	1,690,847	0	968,015
Civic Center Projects	5,577,274	60,000	0	5,000	750,000	4,882,274
City CIFP Capital Projects	907,446	23,000	1,847,364	5,000	1,817,028	955,782
Drainage Projects	37,862	4,138	50,000	92,000	0	0
Economic Infrastructure	6,515,455	100,000	0	148,974	0	6,466,481
Vineyards Projects	1,740,478	35,000	0	2,500	0	1,772,978
Solid Waste Projects	9,048,503	0	265,000	9,313,503	0	0
Water Projects	2,887,738	0	3,438,749	4,001,884	0	2,324,603
Wastewater Projects	1,795,531	0	754,461	2,023,761	0	526,231
<u>Enterprise Funds</u> ⁽¹⁾						
Solid Waste Enterprise Funds:						
Solid Waste Enterprise	15,160,890	9,293,270	20,000	9,046,478	20,000	15,407,682
Solid Waste Replacement	595,603	10,500	0	50,000	0	556,103
Water Enterprise Funds:						
Water Enterprise	111,789,090	17,581,128	28,409	18,192,142	264,778	110,941,707
Water Replacement	10,961,984	275,000	0	328,593	0	10,908,391
Wastewater Enterprise Funds:						
Wastewater Enterprise	75,688,294	10,135,178	76,166	8,220,404	200,000	77,479,234
Wastewater Replacement	9,581,961	190,000	0	200,000	574,461	8,997,500
City Rentals Enterprise Fund	76,547	438,120	9,418	207,110	214,724	102,251
Housing Enterprise Funds:						
Housing Enterprise	2,043,581	332,563	315,000	617,695	0	2,073,449
Housing Replacement	160,240	3,500	0	8,000	0	155,740

Budget For Fiscal Years 2012/13 - 2013/14

FUND BALANCE BY FUND TYPE

	Estimated 7/01/12 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2013 Fund Balances
Special Revenue Funds						
Gas Tax	52	1,425,536	0	0	1,425,586	2
Police Grants	88,281	145,472	0	168,672	0	65,081
Other Grants	13,593	300	0	10,000	0	3,893
Infrastructure Improvements	6,023	150	0	50	0	6,123
Water Facility Fee	2,126,217	676,385	55,000	1,324,790	41,185	1,491,627
Roadway Facility Fee	1,922,910	1,285,727	40,000	1,204,840	1,034,117	1,009,680
Parks & Trails Facility Fee	(2,786,040)	686,975	25,000	800,327	0	(2,874,392)
Wastewater Facility Fee	11,484,983	522,843	182,000	1,372,810	0	10,817,016
Community Facility Fee	904,967	391,467	5,000	65,000	750,000	486,434
Fire Fee	984,947	107,092	0	3,000	0	1,089,039
Facility Fee Administration	4,432	59,662	0	56,000	0	8,094
Agriculture Administration	416,563	10,000	0	62,100	0	364,463
Agriculture Land	1,078,036	10,000	0	666,105	0	421,931
Housing First Time Buyer	1,482,408	10,000	0	185,700	0	1,306,708
Affordable Housing In-Lieu	8,369,836	656,344	0	29,000	675,000	8,322,180
Public Art Administration	83,149	13,300	0	150	0	96,299
Public Art Acquisition	725,481	63,000	0	1,000	0	787,481
Parking In-Lieu	27,357	500	0	150	0	27,707
Art Commission Program	6,526	80	0	5,550	0	1,056
Asset Forfeiture	43,203	12,000	0	40,200	0	15,003
Abandoned Vehicle Abatement	44,334	65,700	0	200	87,400	22,434
PEG Media	1,015,774	21,000	0	1,500	100,000	935,274
Parks Advertising	13,236	19,300	0	19,020	0	13,516
Measure C	78,279	685,158	0	2,350	756,006	5,081
98-1 City Wide Park Assessment District	182,338	1,804,459	754,383	2,633,115	0	108,065
Community Facilities District #2	4,282	566,450	0	8,000	558,248	4,484
Community Facilities District #3	53,484	1,339,548	1,279,279	15,000	2,619,439	37,872
Community Facilities District #4	29,613	1,083,682	93,939	10,000	1,179,672	17,562
Community Facilities District #5	18,555	269,365	0	6,000	273,119	8,801
Community Facilities District #4 Facilities	8,650	0	306,923	2,000	308,288	5,285
94-1 Blackhawk	516,716	599,780	0	754,306	0	362,190
95-5 California Spirit	45,721	79,833	0	81,542	0	44,012
95-6 Gerry Ranch	5,258	11,838	0	11,313	0	5,783
95-2 Hawthorn Landing	56,966	95,416	0	105,940	0	46,442
95-7 Greystone	44,797	92,324	0	93,330	0	43,791
95-8 Garin Ranch	110,756	128,269	0	163,115	0	75,910
97-1 Hancock	103,928	161,076	0	179,629	0	85,375

Budget For Fiscal Years 2012/13 - 2013/14

FUND BALANCE BY FUND TYPE

	Estimated 7/01/12 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2013 Fund Balances
<u>Special Revenue Funds (Continued)</u>						
98-5 Arroyo Seco	6,500	8,014	0	9,880	0	4,634
98-3 Solana	14,873	19,956	0	23,597	0	11,232
98-4 Birchwood Estates	12,142	16,657	0	19,094	0	9,705
99-3 Spa L	316,443	403,521	0	501,091	0	218,873
99-4 California Grove	9,709	7,115	0	11,340	0	5,484
99-5 Deer Creek	182,197	208,489	0	254,273	0	136,413
99-6 Trailside	14,396	7,637	0	14,712	0	7,321
99-7 Termo	53,885	117,980	0	131,645	0	40,220
99-8 Gerry Ryder	63,001	46,807	0	75,990	0	33,818
99-9 Richmond America	55,060	129,329	0	120,413	0	63,976
00-2 Lyon Woodfield	4,288	6,442	0	7,080	0	3,650
00-3 CA Orchard	28,524	37,532	0	44,553	0	21,503
00-4 Brentwood Park	39,938	51,669	0	63,634	0	27,973
01-1 Laird Property	28,232	61,951	0	61,395	0	28,788
02-2 Oak Street	245,410	352,136	0	405,053	0	192,493
02-3 Apricot Way	467,700	822,158	0	874,065	0	415,793
02-4 Braddock & Logan	21,931	26,468	0	33,671	0	14,728
02-5 Sand Creek & Brentwood Blvd.	18,069	22,498	0	29,388	0	11,179
02-6 Balfour & John Muir	15,741	5,924	0	14,669	0	6,996
02-7 San Jose & Sand Creek	22,167	31,230	0	37,438	0	15,959
02-8 Lone Tree Arco	21,416	600	0	100	0	21,916
02-9 Balfour Plaza	8,450	12,589	0	14,336	0	6,703
02-10 Lone Tree Center	3,957	100	0	463	0	3,594
02-11 Lone Tree Plaza	20,076	500	0	393	0	20,183
02-12 Sunset Industrial	24,754	18,495	0	28,734	0	14,515
02-13 Stonehaven	35,346	52,727	0	59,954	0	28,119
03-2 Meritage Lone Tree	802,218	1,143,360	0	1,358,434	0	587,144
03-3 Brookdale Court	86,769	110,276	0	129,763	0	67,282
03-4 Tri City Plaza	1,373	926	0	1,709	0	590
03-5 West Summerset	28,498	43,750	0	47,473	0	24,775
04-2 Balfour Griffith Commercial	3,225	1,006	0	2,919	0	1,312
05-2 South Brentwood Blvd. Commercial	5,336	308	0	3,752	0	1,892
06-2 Palmilla	69,067	95,111	0	113,178	0	51,000
06-3 Vineyards	0	150,763	0	50,764	0	99,999
06-4 Villa Amador	9,376	29,048	0	25,673	0	12,751
06-5 Barrington	26,857	25,461	0	36,640	0	15,678

Budget For Fiscal Years 2012/13 - 2013/14

FUND BALANCE BY FUND TYPE

	Estimated 7/01/12 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2013 Fund Balances
<u>Internal Service Funds</u>						
Emergency Preparedness	3,145,717	68,250	100,000	279,000	158,250	2,876,717
Information Services	(205,873)	1,814,614	14,150	1,796,531	0	(173,640)
Equipment Replacement	10,429,528	1,723,925	0	2,538,774	354,000	9,260,679
Information Systems Replacement	860,947	751,926	1,354	566,745	750,000	297,482
Facilities Replacement	1,648,910	588,758	0	33,776	125,000	2,078,892
Tuition	38,467	20,403	148	37,288	0	21,730
Fleet Maintenance Service	(72,363)	1,183,969	4,549	1,199,194	0	(83,039)
Facilities Maintenance Services	30,615	1,419,365	10,977	1,546,224	0	(85,267)
Parks & LLD Replacement	5,559,358	1,015,861	400,000	355,500	33,800	6,585,919
Insurance	3,836,657	1,502,989	4,000	2,546,858	0	2,796,788
Budget Stabilization	9,759,239	126,978	0	0	256,681	9,629,536
<u>Debt Service Funds</u>						
CIP 2012 Revenue Bond (Refinance 2001)	2,697,341	50,000	1,897,901	1,758,158	392,465	2,494,619
General Obligation Bond	33,748	390,975	0	391,175	0	33,548
Civic Center Revenue Bond	2,953,888	1,138,822	4,008,083	4,008,083	1,128,823	2,963,887
CIFP 2003-1 Assessment District	811,918	1,278,238	0	28,677	1,242,469	819,010
Series 2005 A & B (Refinance 2002-1)	1,117,330	1,239,070	0	1,216,611	0	1,139,789
Series 2002 A & B Refinance	199,209	1,200	1,322,003	1,318,755	0	203,657
Series 2004 A & B (Refinance 94-1)	2,354,425	2,925,864	0	2,864,431	0	2,415,858
CIFP 98-2 Assessment District	502,218	706,815	0	16,437	687,153	505,443
CIFP 99-1 Assessment District	464,329	652,447	0	15,981	634,850	465,945
Series 2004 C (Refinance 2000-1)	743,337	980,236	0	973,636	0	749,937
CIFP 2004-1 Assessment District	1,007,551	1,582,469	0	33,262	1,535,872	1,020,886
Randy Way Assessment District	123,027	61,371	0	57,388	0	127,010
CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	732,210	2,100	2,778,341	2,776,541	0	736,110
CIFP 2006-1 Assessment District	1,840,386	1,180,201	0	1,162,135	0	1,858,452
CIFP 2005-1 Assessment District	4,373,317	2,781,117	0	2,739,591	0	4,414,843
CIFP 92-1, 96R Refinance Assessment District	2,521,795	1,649,569	0	1,561,671	0	2,609,693
Totals	\$ 375,361,314	\$ 114,594,935	\$ 32,882,822	\$ 149,824,433	\$ 23,169,420	\$ 349,845,218

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds are not included in this schedule. These capital expenditures are included in the Summary of Expenditure schedules, found on pages 68 through 74, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF REVENUE BY FUND TYPE

<u>Fund Type</u>	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Budget</u>	<u>% Change</u>	<u>2013/14 Budget</u>	<u>% Change</u>
General Fund	\$ 34,029,879	\$ 40,667,697	\$ 37,178,928	\$ 38,314,326	-5.79%	\$ 39,665,090	3.53%
Capital Improvement Program	43,336,654	30,331,353	16,539,016	13,166,053	-56.59%	13,563,319	3.02%
Solid Waste Enterprise	9,238,631	9,383,083	9,407,525	9,323,770	-0.63%	9,342,426	0.20%
Water Enterprise	18,640,357	17,157,215	17,249,148	17,884,537	4.24%	18,578,959	3.88%
Wastewater Enterprise	9,638,149	9,494,740	9,735,792	10,401,344	9.55%	10,808,832	3.92%
City Rentals Enterprise	505,682	621,563	608,087	447,538	-28.00%	439,011	-1.91%
Housing Enterprise	520,784	718,972	394,730	651,063	-9.45%	608,418	-6.55%
Special Revenue Fund	18,950,412	19,581,236	18,550,554	19,910,088	1.68%	21,030,574	5.63%
Internal Service Fund	13,981,806	9,323,673	9,794,284	10,752,216	15.32%	11,301,535	5.11%
Debt Service	<u>21,108,413</u>	<u>21,703,437</u>	<u>23,153,753</u>	<u>26,626,822</u>	22.68%	<u>26,773,714</u>	0.55%
Total Revenues	<u>\$ 169,950,767</u>	<u>\$ 158,982,969</u>	<u>\$ 142,611,817</u>	<u>\$ 147,477,757</u>	-7.24%	<u>\$ 152,111,878</u>	3.14%

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF REVENUES BY CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
Taxes	\$ 13,869,294	\$ 13,903,579	\$ 13,967,899	\$ 14,185,337	\$ 14,650,294
Licenses	486,963	510,430	470,430	498,656	528,575
Charges for Other Services	41,847,248	43,671,116	43,687,993	46,038,255	47,803,029
Uses of Money and Property	2,698,758	3,250,903	3,670,862	3,428,845	3,370,166
Assessment Districts	24,609,818	24,455,548	24,682,358	25,301,895	25,593,983
Intergovernmental	5,034,550	4,956,020	4,822,316	4,945,388	7,265,098
Charges to Other Funds	6,167,224	6,001,635	5,965,442	6,260,479	6,564,052
Permits and Fines	2,687,411	2,821,457	2,700,811	2,697,047	3,058,670
Developer Impact Fees	4,975,670	5,594,052	3,503,349	4,152,432	4,658,355
Franchises	1,183,245	1,223,997	1,223,247	1,284,409	1,348,630
Fees and Other Revenues	5,722,364	5,967,955	3,959,968	5,802,192	4,032,672
Transfers In	60,668,221	46,626,277	33,957,142	32,882,822	33,238,354
Total Revenues	\$ 169,950,767	\$ 158,982,969	\$ 142,611,817	\$ 147,477,757	\$ 152,111,878

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY FUND TYPE

<u>Fund Type</u>	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Budget</u>	<u>% Change</u>	<u>2013/14 Budget</u>	<u>% Change</u>
General Fund	\$ 31,092,277	\$ 41,521,072	\$ 37,134,099	\$ 38,908,944	-6.29%	\$ 39,935,240	2.64%
Capital Improvement Program	62,025,095	57,115,800	32,250,774	32,321,609	-43.41%	16,581,222	-48.70%
Solid Waste Enterprise	8,099,506	17,907,660	17,015,065	9,202,156	-48.61%	9,270,535	0.74%
Water Enterprise	17,421,828	21,184,947	19,735,268	19,191,301	-9.41%	19,466,486	1.43%
Wastewater Enterprise	10,115,794	9,131,893	7,049,075	9,969,326	9.17%	11,229,999	12.65%
City Rentals Enterprise	508,605	638,810	578,412	421,834	-33.97%	512,532	21.50%
Housing Enterprise	364,726	717,372	685,242	625,695	-12.78%	656,008	4.84%
Special Revenue Fund	24,730,278	27,740,570	16,948,609	24,497,130	-11.69%	25,882,620	5.66%
Internal Service Fund	8,724,485	16,298,406	12,872,159	12,577,621	-22.83%	14,600,293	16.08%
Debt Service	<u>23,267,771</u>	<u>25,240,912</u>	<u>25,211,325</u>	<u>26,544,164</u>	5.16%	<u>26,499,562</u>	-0.17%
Total Expenditures	<u>\$ 186,350,365</u>	<u>\$ 217,497,442</u>	<u>\$ 169,480,028</u>	<u>\$ 174,259,780</u>	-19.88%	<u>\$ 164,634,497</u>	-5.52%

Budget For Fiscal Years 2012/13 - 2013/14

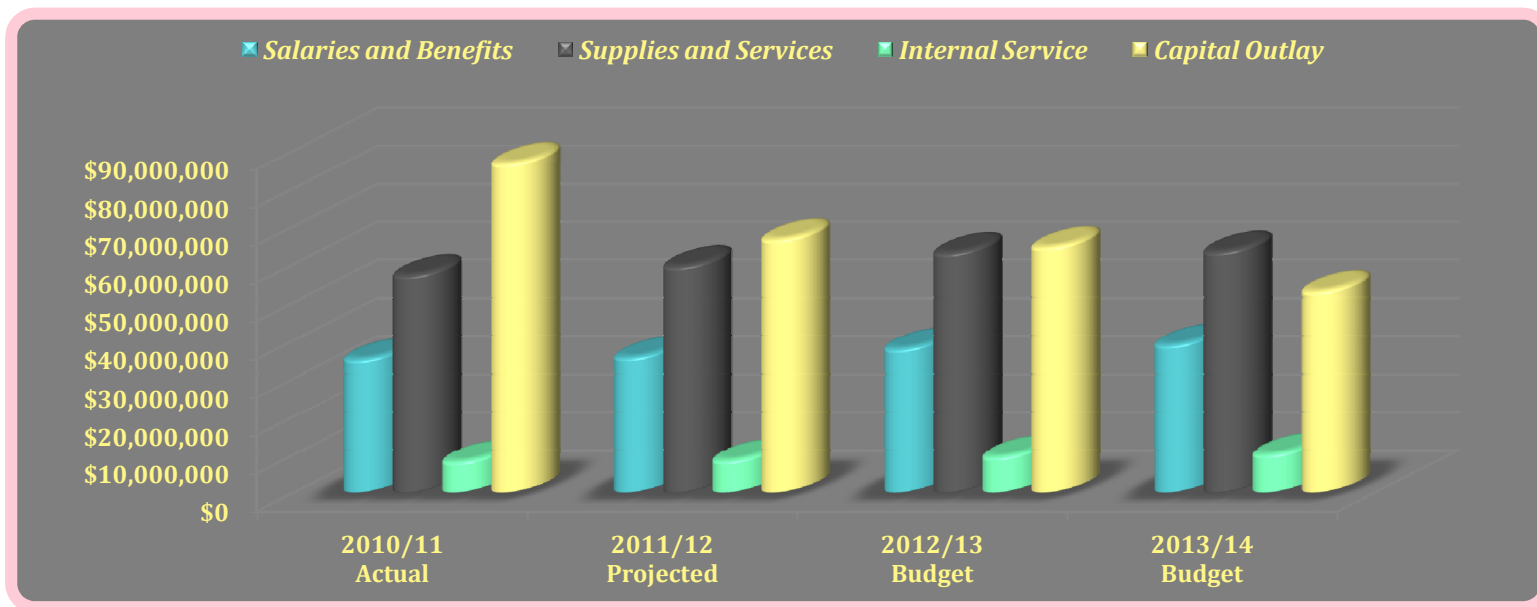
SUMMARY OF EXPENDITURES BY CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	% Change	2013/14 Budget	% Change
<u>Personnel Salaries and Benefits</u>							
Salaries	\$ 22,626,527	\$ 24,416,796	\$ 23,366,147	\$ 24,210,530	-0.84%	\$ 24,931,878	2.98%
Overtime	688,374	865,029	718,885	806,660	-6.75%	807,160	0.06%
Part-time	614,951	727,074	628,801	644,883	-11.30%	652,745	1.22%
Benefits	10,943,653	11,206,053	10,655,631	12,032,794	7.38%	12,332,042	2.49%
Total Personnel Salaries and Benefits	\$ 34,873,505	\$ 37,214,952	\$ 35,369,464	\$ 37,694,867	1.29%	\$ 38,723,825	2.73%
<u>Supplies and Services</u>							
Operating Supplies	\$ 1,117,917	\$ 1,488,961	\$ 1,376,935	\$ 1,529,625	2.73%	\$ 1,505,631	-1.57%
Utilities	2,876,804	3,064,614	3,226,668	3,373,417	10.08%	3,440,964	2.00%
Repairs and Maintenance	3,096,638	3,545,598	3,456,616	3,873,953	9.26%	3,920,281	1.20%
Rentals	71,221	109,591	69,527	123,761	12.93%	132,161	6.79%
Insurance	601,937	910,142	902,062	962,060	5.70%	1,008,876	4.87%
Special Services	2,592,271	4,543,861	2,731,169	3,904,119	-14.08%	3,799,781	-2.67%
Communications	1,034,008	1,184,135	1,044,978	1,077,532	-9.00%	1,172,170	8.78%
Advertising	50,233	177,942	133,267	123,040	-30.85%	124,040	0.81%
Training & Conferences	151,193	430,549	350,914	252,248	-41.41%	253,791	0.61%
Purchased Water	5,639,740	7,566,547	7,263,706	7,215,061	-4.65%	7,276,109	0.85%
Contributions	3,646,967	1,619,381	867,999	1,114,847	-31.16%	479,367	-57.00%
Legal Services	148,730	355,786	229,250	276,750	-22.21%	226,750	-18.07%
Contractual Services	5,144,133	6,824,591	5,737,634	6,604,618	-3.22%	6,718,918	1.73%
Interest Expense	14,247,650	15,101,268	14,987,306	15,018,666	-0.55%	14,816,650	-1.35%
Depreciation/Amortization	5,308,376	5,863,400	5,483,223	5,679,755	-3.13%	5,874,606	3.43%
Interfund Service	5,923,356	6,106,390	6,109,468	6,372,835	4.36%	6,602,642	3.61%
Reimbursement	1,751,945	2,006,458	1,604,904	1,264,076	-37.00%	1,560,293	23.43%
Other	3,525,013	3,579,458	3,713,575	4,049,469	13.13%	4,239,120	4.68%
Total Supplies and Services	\$ 56,928,132	\$ 64,478,672	\$ 59,289,201	\$ 62,815,832	-2.58%	\$ 63,152,150	0.54%
<u>Internal Services</u>							
Internal Service	\$ 8,066,469	\$ 8,459,662	\$ 8,399,199	\$ 9,364,022	10.69%	\$ 9,981,229	6.59%
Total Internal Services	\$ 8,066,469	\$ 8,459,662	\$ 8,399,199	\$ 9,364,022	10.69%	\$ 9,981,229	6.59%
<u>Capital Outlay</u>							
Capital Outlay / CIP	\$ 34,556,451	\$ 54,132,036	\$ 29,582,857	\$ 30,334,515	-43.96%	\$ 12,301,877	-59.45%
Debt Service	7,947,182	8,991,547	8,991,547	10,781,124	19.90%	11,154,461	3.46%
Transfers	43,978,626	44,220,573	27,847,760	23,269,420	-47.38%	29,320,955	26.01%
Total Capital Outlay	\$ 86,482,259	\$ 107,344,156	\$ 66,422,164	\$ 64,385,059	-40.02%	\$ 52,777,293	-18.03%
Total Expenditures	\$ 186,350,365	\$ 217,497,442	\$ 169,480,028	\$ 174,259,780	-19.88%	\$ 164,634,497	-5.52%

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

<u>Line Item Category</u>	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Budget</u>	<u>2013/14 Budget</u>
Salaries and Benefits	\$ 34,873,505	\$ 37,214,952	\$ 35,369,464	\$ 37,694,867	\$ 38,723,825
Supplies and Services	56,928,132	64,478,672	59,289,201	62,815,832	63,152,150
Internal Services	8,066,469	8,459,662	8,399,199	9,364,022	9,981,229
Capital Outlay	<u>86,482,259</u>	<u>107,344,156</u>	<u>66,422,164</u>	<u>64,385,059</u>	<u>52,777,293</u>
Total All Funds by Category	<u>\$ 186,350,365</u>	<u>\$ 217,497,442</u>	<u>\$ 169,480,028</u>	<u>\$ 174,259,780</u>	<u>\$ 164,634,497</u>



Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Salaries and Benefits</u>					
General Fund	\$ 23,082,510	\$ 25,489,274	\$ 24,083,622	\$ 25,609,650	\$ 26,444,092
Solid Waste Enterprise	2,904,574	2,795,328	2,697,673	2,929,710	2,987,409
Water Enterprise	3,292,377	3,223,077	3,168,916	3,241,228	3,308,137
Wastewater Enterprise	2,075,402	2,050,730	2,023,705	2,222,303	2,272,683
Housing Enterprise	115,752	251,004	265,300	213,867	218,338
Special Revenue Fund	496,377	610,926	502,254	581,520	596,823
Internal Service Fund	<u>2,906,513</u>	<u>2,794,613</u>	<u>2,627,994</u>	<u>2,896,589</u>	<u>2,896,343</u>
Total Salaries and Benefits	<u>\$ 34,873,505</u>	<u>\$ 37,214,952</u>	<u>\$ 35,369,464</u>	<u>\$ 37,694,867</u>	<u>\$ 38,723,825</u>
Annual Percentage Change			1.42%	1.29%	2.73%

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Supplies and Services</u>					
General Fund	\$ 6,191,203	\$ 7,636,301	\$ 6,894,896	\$ 7,242,858	\$ 7,465,648
Capital Improvement Program	3,280	163,974	132,474	161,474	161,474
Solid Waste Enterprise	3,431,304	4,140,685	3,345,241	4,300,054	4,329,760
Water Enterprise	12,665,537	14,730,305	14,172,707	14,115,709	14,045,384
Wastewater Enterprise	4,476,504	5,001,423	4,718,413	5,523,894	5,542,045
City Rentals Enterprise	164,136	201,275	185,877	197,395	197,960
Housing Enterprise	230,269	420,908	379,482	366,950	388,703
Special Revenue Fund	13,127,924	12,734,437	10,755,886	11,372,193	11,300,673
Internal Service Fund	4,187,674	6,035,604	5,320,052	6,114,773	6,400,619
Debt Service	<u>12,450,301</u>	<u>13,413,760</u>	<u>13,384,173</u>	<u>13,420,532</u>	<u>13,319,884</u>
Total Supplies and Services	<u>\$ 56,928,132</u>	<u>\$ 64,478,672</u>	<u>\$ 59,289,201</u>	<u>\$ 62,815,832</u>	<u>\$ 63,152,150</u>
Annual Percentage Change			4.15%	-2.58%	0.54%

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Internal Services</u>					
General Fund	\$ 3,990,999	\$ 4,283,861	\$ 4,283,861	\$ 4,861,008	\$ 5,326,734
Solid Waste Enterprise	1,420,050	1,498,557	1,498,557	1,736,714	1,780,432
Water Enterprise	601,553	671,443	671,443	721,479	748,846
Wastewater Enterprise	465,834	515,984	515,984	630,205	656,124
City Rentals Enterprise	54,082	54,287	9,287	9,715	9,951
Housing Enterprise	18,705	40,460	40,460	39,878	43,967
Special Revenue Fund	1,191,084	1,034,910	1,019,447	1,042,145	1,060,452
Internal Service Fund	<u>324,162</u>	<u>360,160</u>	<u>360,160</u>	<u>322,878</u>	<u>354,723</u>
Total Internal Services	<u>\$ 8,066,469</u>	<u>\$ 8,459,662</u>	<u>\$ 8,399,199</u>	<u>\$ 9,364,022</u>	<u>\$ 9,981,229</u>
Annual Percentage Change			4.12%	10.69%	6.59%

Budget For Fiscal Years 2012/13 - 2013/14

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Capital Outlay</u>					
General Fund	\$ (2,172,461)	\$ 4,111,636	\$ 1,871,720	\$ 1,195,428	\$ 698,766
Capital Improvement Program	62,021,815	56,951,826	32,118,300	32,160,135	16,419,748
Solid Waste Enterprise	343,578	9,473,090	9,473,594	235,678	172,934
Water Enterprise	862,361	2,560,122	1,722,202	1,112,885	1,364,119
Wastewater Enterprise	3,098,055	1,563,756	(209,027)	1,592,924	2,759,147
City Rentals Enterprise	290,387	383,248	383,248	214,724	304,621
Housing Enterprise	0	5,000	0	5,000	5,000
Special Revenue Fund	9,914,918	13,360,297	4,671,022	11,501,272	12,924,672
Internal Service Fund	1,306,136	7,108,029	4,563,953	3,243,381	4,948,608
Debt Service	<u>10,817,470</u>	<u>11,827,152</u>	<u>11,827,152</u>	<u>13,123,632</u>	<u>13,179,678</u>
Total Capital Outlay	<u>\$ 86,482,259</u>	<u>\$ 107,344,156</u>	<u>\$ 66,422,164</u>	<u>\$ 64,385,059</u>	<u>\$ 52,777,293</u>
Annual Percentage Change			-23.20%	-40.02%	-18.03%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 18,271,519	\$ 18,316,348	\$ 17,721,730	\$ 17,451,581	\$ 16,390,794	\$ 15,587,523	\$ 14,786,796	\$ 13,961,891	\$ 13,123,857	\$ 12,555,636
Add:										
Revenues	29,595,048	32,054,474	31,750,330	32,153,158	33,829,922	34,938,795	36,647,886	37,919,327	39,770,684	41,187,681
Transfers In	7,583,880	6,259,852	7,914,760	7,506,254	7,007,989	7,149,503	6,928,300	6,947,298	6,481,821	6,923,728
Total Revenue	37,178,928	38,314,326	39,665,090	39,659,412	40,837,911	42,088,298	43,576,186	44,866,625	46,252,505	48,111,409
Less:										
Operations	35,359,392	36,687,938	38,165,207	38,821,134	39,985,667	41,201,294	42,680,054	43,949,488	45,030,566	46,244,564
Operating Transfers Out	1,163,841	1,189,389	1,472,433	1,578,053	1,609,083	1,640,870	1,673,739	1,707,427	1,741,961	1,777,372
Total Operating Appropriations	36,523,233	37,877,327	39,637,640	40,399,187	41,594,750	42,842,164	44,353,793	45,656,915	46,772,527	48,021,936
Revenue Over (Under) Operating Appropriations	655,695	436,999	27,450	(739,775)	(756,839)	(753,866)	(777,607)	(790,290)	(520,022)	89,473
Non-Operating Transfers Out	610,866	1,031,617	297,600	321,012	46,432	46,861	47,298	47,744	48,199	48,663
Revenue Over (Under) Appropriations	44,829	(594,618)	(270,150)	(1,060,787)	(803,271)	(800,727)	(824,905)	(838,034)	(568,221)	40,810
Fund Balance 6/30	\$ 18,316,348	\$ 17,721,730	\$ 17,451,581	\$ 16,390,794	\$ 15,587,523	\$ 14,786,796	\$ 13,961,891	\$ 13,123,857	\$ 12,555,636	\$ 12,596,446

Note: Transfers In are comprised primarily of Gas Tax (\$1.5M), CFD (\$3.4M), and Budget Stabilization (\$2.05M) transfers. Parenthesized figures represent FY 2013/14 budget amounts.
 Transfers Out are comprised primarily of Parks subsidy (\$1.2M) and Capital Improvement Project (\$0.5M) transfers. Parenthesized figures represent FY 2013/14 budget amounts.

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - FUND BALANCE

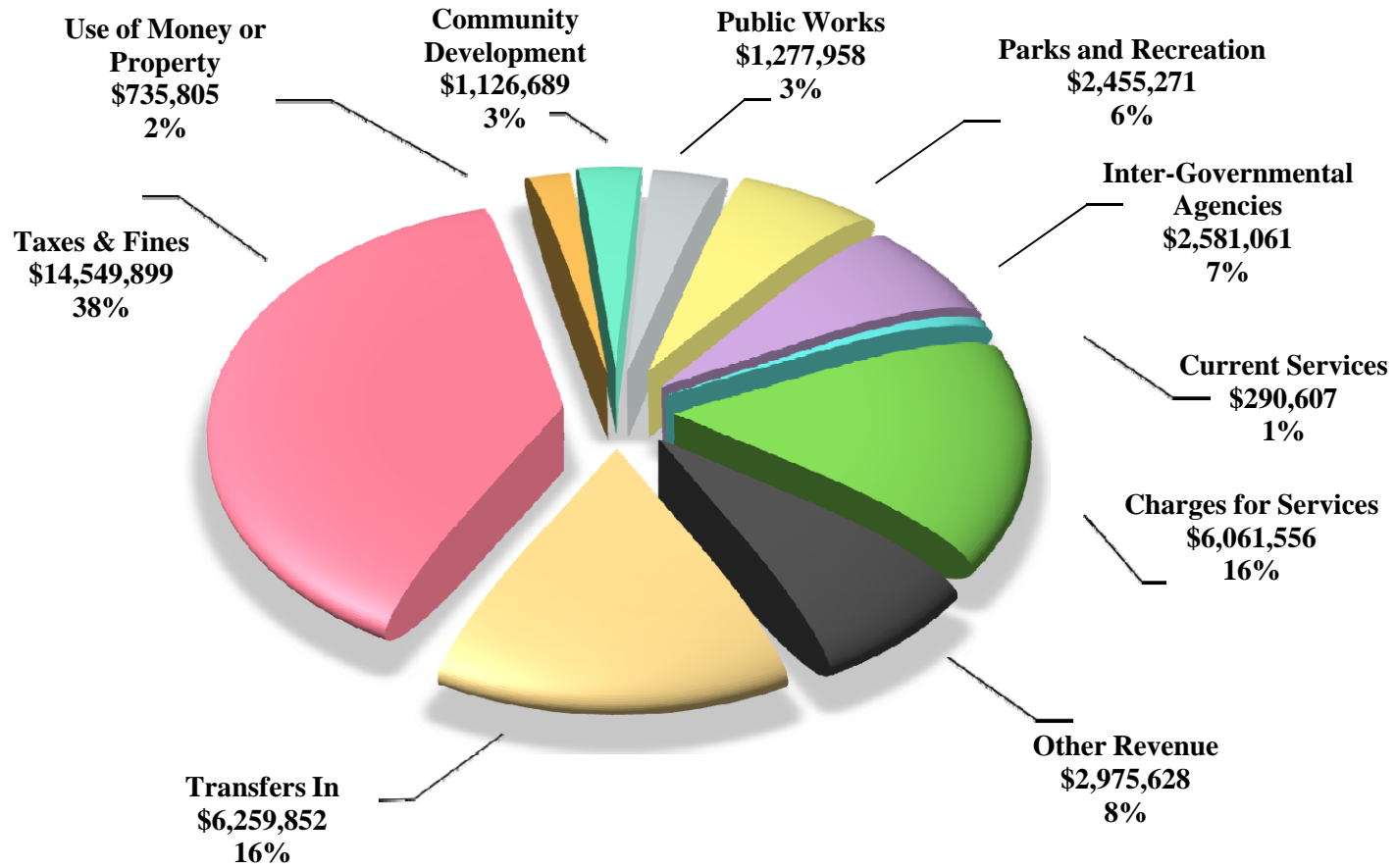
	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Budget</u>	<u>2013/14 Budget</u>
Operating Revenues	\$ 29,178,208	\$ 29,253,769	\$ 29,595,048	\$ 32,054,474	\$ 31,750,330
Operating Expenditures	<u>33,246,996</u>	<u>37,056,464</u>	<u>35,359,392</u>	<u>36,687,938</u>	<u>38,165,207</u>
Excess (deficiency) of revenues over / (under) expenditures	(4,068,788)	(7,802,695)	(5,764,344)	(4,633,464)	(6,414,877)
Other Sources					
Operating Transfers In	4,851,668	11,413,928	7,583,880	6,259,852	7,914,760
Operating Transfers Out	<u>(1,009,186)</u>	<u>(1,129,485)</u>	<u>(1,163,841)</u>	<u>(1,189,389)</u>	<u>(1,472,433)</u>
Total Other Sources (Uses)	3,842,482	10,284,443	6,420,039	5,070,463	6,442,327
Excess (deficiency) of revenues and other financing sources over / (under) <i>operating expenditures</i> and other financing uses	(226,306)	2,481,748	655,695	436,999	27,450
Non-Operating Expenditures / Transfers Out	<u>3,163,903</u>	<u>(3,335,123)</u>	<u>(610,866)</u>	<u>(1,031,617)</u>	<u>(297,600)</u>
Total Sources Less Uses over / (under)	2,937,597	(853,375)	44,829	(594,618)	(270,150)
Fund Balance, Beginning Year	<u>15,333,922</u>	<u>18,271,519</u>	<u>18,271,519</u>	<u>18,316,348</u>	<u>17,721,730</u>
Fund Balance, End of Year	<u><u>\$ 18,271,519</u></u>	<u><u>\$ 17,418,144</u></u>	<u><u>\$ 18,316,348</u></u>	<u><u>\$ 17,721,730</u></u>	<u><u>\$ 17,451,581</u></u>

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - FUND BALANCE

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Fund Balance:					
<u>Restricted</u>					
34342 General Plan Update	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 550,000	\$ 275,000
Total Restricted	1,000,000	1,000,000	1,000,000	550,000	275,000
<u>Committed</u>					
34309 Village Community Resource Center	600,000	0	0	0	0
34344 RDA Escrow Reserve	0	0	27,500	90,000	114,000
Total Committed	600,000	0	27,500	90,000	114,000
<u>Assigned</u>					
34339 Chevron Property Assessor Tax Settlement	367,955	0	0	0	0
34340 Capital Projects	6,300,000	5,491,231	6,676,327	5,972,500	5,558,000
Total Assigned	6,667,955	5,491,231	6,676,327	5,972,500	5,558,000
Total Restricted, Committed & Assigned	8,267,955	6,491,231	7,703,827	6,612,500	5,947,000
<u>Unassigned</u>					
Undesignated	10,003,564	10,926,913	10,612,521	11,109,230	11,504,581
Total Unassigned	10,003,564	10,926,913	10,612,521	11,109,230	11,504,581
Percent of Appropriations	30.09%	29.49%	30.01%	30.28%	30.14%
Total Fund Balance, End of Year	\$ 18,271,519	\$ 17,418,144	\$ 18,316,348	\$ 17,721,730	\$ 17,451,581

GENERAL FUND - REVENUES FOR FY 2012/13



Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	% Change	2013/14 Budget	% Change
Taxes & Fines	\$ 14,056,592	\$ 14,202,915	\$ 14,214,915	\$ 14,549,899	2.44%	\$ 15,102,055	3.79%
Revenue from Use of Money or Property	488,794	639,100	664,100	735,805	15.13%	732,171	-0.49%
Building	905,159	900,000	900,000	945,001	5.00%	1,074,431	13.70%
Planning	218,505	225,000	101,338	181,688	-19.25%	185,322	2.00%
Public Works	1,191,544	1,414,107	1,418,081	1,277,958	-9.63%	1,491,856	16.74%
Park Taxes	1,309,871	1,281,448	1,281,448	1,259,700	-1.70%	1,274,626	1.18%
City Pool	233,613	240,102	240,150	241,320	0.51%	241,820	0.21%
Parks Other Revenue	699,962	1,008,649	746,303	954,251	-5.39%	957,744	0.37%
Inter-Governmental Agencies	3,079,656	2,646,019	2,692,731	2,581,061	-2.45%	2,609,896	1.12%
Current Services	432,008	385,170	299,870	290,607	-24.55%	307,138	5.69%
Charges for Services	6,028,719	5,815,209	5,747,613	6,061,556	4.24%	6,316,850	4.21%
Other Revenue	533,788	496,050	1,288,499	2,975,628	499.86%	1,456,421	-51.06%
Transfers In	4,851,668	11,413,928	7,583,880	6,259,852	-45.16%	7,914,760	26.44%
TOTAL GENERAL FUND REVENUE	\$ 34,029,876	\$ 40,667,697	\$ 37,178,928	\$ 38,314,326		\$ 39,665,090	
Annual Percentage Change			9.25%	-5.79%		3.53%	

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

		2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Taxes & Fines</u>						
40xxx	Property Tax	\$ 6,461,326	\$ 6,235,525	\$ 6,235,525	\$ 6,110,815	\$ 6,171,923
41100	Sales & Use Tax	4,025,536	5,550,000	5,602,000	5,938,120	6,294,407
41103	Pro Tax In Lieu of Sales Tax	1,266,298	0	0	0	0
41104	1/2 Cent Sales Tax	97,018	96,731	96,731	101,568	106,646
41105	Transient Occupancy Tax	205,587	225,000	225,000	236,250	252,788
41106	Sales Tax True Up	(33,452)	0	0	0	0
41115	Franchise Fees	1,183,245	1,223,247	1,223,247	1,284,409	1,348,630
41120	Business License Tax	486,963	510,430	470,430	498,656	528,575
41130	Real Property Transfer Tax	251,092	260,455	260,455	273,478	287,152
41150	Fines & Forfeitures	112,979	101,527	101,527	106,603	111,934
	Total Taxes & Fines	\$ 14,056,592	\$ 14,202,915	\$ 14,214,915	\$ 14,549,899	\$ 15,102,055
<u>Use of Money or Property</u>						
43300	Investment Income	\$ 290,158	\$ 400,000	\$ 425,000	\$ 446,250	\$ 468,563
43320	Rental Income	198,106	238,100	238,100	288,505	262,505
43330	Royalties	530	1,000	1,000	1,050	1,103
	Total Use of Money or Property	\$ 488,794	\$ 639,100	\$ 664,100	\$ 735,805	\$ 732,171
<u>Building</u>						
45600	Building Permits	\$ 408,324	\$ 424,112	\$ 424,112	\$ 445,318	\$ 512,115
45600.01	Building Permits - Electrical	75,372	52,695	52,695	55,330	59,203
45600.02	Building Permits - Plumbing	66,757	52,527	52,527	55,153	59,014
45600.03	Building Permits - Mechanical	45,385	31,219	31,219	32,780	35,075
45600.04	Building Permits - Other	245	0	0	0	0
45605	Building Office Automation	10,756	10,213	10,213	10,724	11,474
45607	Building Plan Check Fee	298,089	329,234	329,234	345,696	397,550
45610	Building Standard Revolving Fee Admin	231	0	0	0	0
	Total Building	\$ 905,159	\$ 900,000	\$ 900,000	\$ 945,001	\$ 1,074,431

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Planning					
41118 Home Occupation Permits	\$ 10,636	\$ 21,111	\$ 6,500	\$ 6,500	\$ 6,630
45502 Reproduction Charge	0	0	0	100	102
45505.01 Administrative Sign	9,594	7,000	9,500	12,000	12,240
45505.03 Conditional Use Permit	38,073	36,139	21,000	35,000	35,700
45505.04 Design Review	18,682	25,000	13,000	45,000	45,900
45505.05 Variance	11,221	5,184	6,500	8,500	8,670
45505.06 Temporary Use Permit	9,024	11,270	13,750	13,700	13,974
45505.07 Tentative Parcel Map	0	2,799	0	6,000	6,120
45505.08 Tentative Subdivision	0	24,389	0	9,000	9,180
45505.09 General Plan Amendment	6,552	13,478	0	5,800	5,916
45505.10 Rezoning	3,986	16,744	0	4,900	4,998
45505.11 Landscape Plan Review	2,224	3,845	0	4,500	4,590
45505.13 Amendments	30,178	12,500	5,000	6,600	6,732
45505.14 Time Extension	0	0	7,000	4,480	4,570
45505.15 Administration	358	6,000	3,250	3,000	3,060
45505.16 Daycare	129	1,109	200	200	204
45505.18 Categorical Exemption	1,705	2,775	1,750	1,000	1,020
45505.19 Negative Declaration	3,247	4,960	0	3,500	3,570
45505.20 Mitigated Negative Declaration	1,459	9,692	0	4,900	4,998
45505.22 Street Addressing	0	296	167	167	170
45505.23 Special Services Fee	0	0	0	5,560	5,671
45505.25 HCP Planning Administration	1,238	1,209	1,281	1,281	1,307
45506.01 Plan Check Resident Private Maintenance	3,945	2,500	0	0	0
45506.02 Plan Check Public Right of Way	14,157	2,000	0	0	0
45506.03 Plan Check Commercial	6,040	1,000	690	0	0
45532.01 Inspect Resident Private Maintenance	34,346	11,500	10,750	0	0
45532.02 Inspect Public Right of Way	377	0	0	0	0
45532.03 Inspection Fee Commercial	10,689	2,500	1,000	0	0
46700 Other Income	645	0	0	0	0
Total Planning	\$ 218,505	\$ 225,000	\$ 101,338	\$ 181,688	\$ 185,322

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Public Works					
45514 Eng Map/Plan Review >1 Acre	\$ 9,038	\$ 0	\$ 3,016	\$ 0	\$ 0
45515 Development Impact Fee	0	0	958	0	0
45520 Encroachment Permit	8,652	9,000	9,000	10,000	10,500
45521 Grading Permit	1,482	1,200	1,200	2,423	2,544
45522 Engineering Inspection	37,190	110,562	110,562	112,000	117,600
45523 Lot Line Adjustments	1,284	1,500	1,500	2,700	2,835
45524 Assessment Respreads	1,237	0	0	2,385	2,504
45526 Plan Check Administration	75,217	120,845	120,845	110,250	115,763
45528.02 Standard Plans & Specs	78	0	0	0	0
45528.03 Misc. Copies & Contract Documents	1,109	200	200	200	210
45529 Inspection Reimbursements	56,155	20,000	20,000	25,000	26,250
45531 Base Map Revision	102	4,800	4,800	13,000	13,650
45535 CIP Project Administration Reimbursement	1,000,000	1,146,000	1,146,000	1,000,000	1,200,000
Total Public Works	\$ 1,191,544	\$ 1,414,107	\$ 1,418,081	\$ 1,277,958	\$ 1,491,856
Parks and Recreation Administration					
40xxx Property Tax	\$ 1,257,010	\$ 1,226,008	\$ 1,226,008	\$ 1,201,488	\$ 1,213,503
40005 Current Unsecured	52,861	55,440	55,440	58,212	61,123
45561 Application Fee	9,061	5,250	9,100	9,100	9,555
45807.07 Cancel/Admin Fees on Rental	690	0	500	500	525
46700 Other Income	0	5,000	5,000	5,250	5,513
Total Parks and Recreation Administration	\$ 1,319,622	\$ 1,291,698	\$ 1,296,048	\$ 1,274,550	\$ 1,290,219

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

		2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Parks and Recreation City Pool</u>						
45806	Concessions Revenue	\$ 108	\$ 1,200	\$ 4,000	\$ 4,000	\$ 4,000
45816	City Pool	97,927	77,904	97,950	98,000	98,500
45817	Aquatics	895	0	900	800	800
45834	Swim Passes	31,545	31,338	31,000	31,500	31,500
45835	Pool Rent	9,157	15,751	8,300	9,020	9,020
45836	BFAC Swim Gate	93,981	113,909	98,000	98,000	98,000
	Total Parks and Recreation City Pool	\$ 233,613	\$ 240,102	\$ 240,150	\$ 241,320	\$ 241,820
<u>Parks and Recreation Community Center</u>						
45838	Facility Rent / Multi Purpose Room	\$ 0	\$ 54,670	\$ 25,300	\$ 55,000	\$ 57,750
	Total Parks and Recreation Community Center	\$ 0	\$ 54,670	\$ 25,300	\$ 55,000	\$ 57,750
<u>Parks and Recreation Senior Program</u>						
45842	Senior Classes	\$ 25,590	\$ 30,725	\$ 26,000	\$ 27,850	\$ 27,850
45849	Senior Leagues	2,058	2,785	2,800	2,800	2,800
	Total Parks and Recreation Senior Program	\$ 27,648	\$ 33,510	\$ 28,800	\$ 30,650	\$ 30,650
<u>Parks and Recreation Senior Activity Center</u>						
45838	Facility Rent / Multi Purpose Room	\$ 34,328	\$ 37,000	\$ 40,665	\$ 38,250	\$ 38,250
46700	Other Income	4,788	0	0	0	0
	Total Parks and Recreation Senior Activity Center	\$ 39,116	\$ 37,000	\$ 40,665	\$ 38,250	\$ 38,250

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Parks and Recreation Sports</u>					
45847 Registration	\$ 347,616	\$ 431,649	\$ 353,088	\$ 396,739	\$ 396,739
Total Parks and Recreation Sports	\$ 347,616	\$ 431,649	\$ 353,088	\$ 396,739	\$ 396,739
<u>Parks and Recreation Programs</u>					
43320 Rental Income	\$ 1,122	\$ 5,000	\$ 6,500	\$ 6,000	\$ 6,000
44472 Grants	0	60,000	5,000	60,000	60,000
45804 Cornfest Revenue	326	5,155	601	2,200	2,200
45805 City Park Revenue	0	10,000	0	5,000	5,000
45806 Concessions Revenue	3,144	2,800	5,000	4,000	4,000
45807.00 Sunset Rental Income	84,827	42,428	65,000	65,000	65,000
45807.01 Balfour/Guthrie Rental Income	6,386	6,238	6,400	6,238	6,238
45807.04 Oak Meadow Field Rental Income	8,653	11,170	8,600	8,700	8,700
45807.05 Apple Hill Field Rental Income	1,719	4,498	1,720	2,237	2,237
45807.06 Veterans Rental Income	11,644	500	11,600	12,000	12,000
45807.08 Garin Park Rental Income	1,509	1,386	1,500	1,509	1,509
45807.09 Summerwood Heritage Field	0	342	0	0	0
45827 Certificates	30	0	0	0	0
45831 Donations	324	10,000	0	5,000	5,000
45835 Pool Rental Income	52,965	60,000	54,000	54,000	54,000
45847 Registration	103,182	222,053	117,929	186,878	186,878
Total Parks and Recreation Programs	\$ 275,831	\$ 441,570	\$ 283,850	\$ 418,762	\$ 418,762

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

		2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Inter-Governmental Agencies</u>						
44450	Motor Vehicle-in-lieu	\$ 237,108	\$ 25,969	\$ 25,969	\$ 0	\$ 0
44451	Property Tax in Lieu of VLF	2,688,111	2,559,615	2,559,615	2,505,471	2,530,526
44455	POST Reimbursement	21,818	25,000	36,900	40,590	42,620
44456	Highway Maintenance	75,927	0	34,812	0	0
44472	Grants	15,000	15,000	15,000	15,000	15,750
44473	SB-90 Reimbursement	35,539	20,435	20,435	20,000	21,000
44495	Grant Projects	6,153	0	0	0	0
	Total Inter-Governmental Agencies	\$ 3,079,656	\$ 2,646,019	\$ 2,692,731	\$ 2,581,061	\$ 2,609,896
<u>Current Services</u>						
45500	Business License Filing Fee	\$ 31,756	\$ 29,870	\$ 29,870	\$ 32,857	\$ 34,500
45504	Police Services	245,251	330,300	245,000	227,750	241,138
45529	Reimbursement of Services	155,001	25,000	25,000	30,000	31,500
	Total Current Services	\$ 432,008	\$ 385,170	\$ 299,870	\$ 290,607	\$ 307,138
<u>Charges for Services</u>						
45609	SMI Interfund Services	\$ 190	\$ 161	\$ 161	\$ 169	\$ 178
46600	Water Interfund Services	1,121,081	1,145,449	1,145,449	1,189,852	1,202,080
46605	Wastewater Interfund Services	745,461	770,639	770,639	968,147	988,767
46607	Solid Waste Interfund Services	1,127,139	1,131,112	1,131,112	1,307,281	1,337,137
46615	Redevelopment Interfund Services	649,679	617,898	161,129	0	0
46617	Successor Agency Administration Fee	0	0	250,000	250,000	250,000
46617.01	Successor Agency Bond Administration	0	0	0	2,910	2,910
46629	Bypass Authority Interfund Services	17,435	16,000	16,000	16,800	17,640
46630	Facility Fee Funds Interfund Services	756,372	630,000	630,000	650,000	750,000
46632	Maintenance Reimbursement	365,551	375,379	375,379	394,148	413,855
46633	Bond Debt Service Interfund Services	323,915	256,500	256,500	260,000	260,000
46637	Agriculture Interfund Services	124,072	51,762	51,762	25,000	25,000
46638	Housing Enterprise Interfund Services	105,588	111,012	225,185	180,900	200,087
46640	Fire Services	2,100	0	25,000	40,000	42,000
46641	Internal Service Reimbursement	176,247	182,168	182,168	191,349	201,246
46720	Assessment District LLD's Interfund Services	513,889	527,129	527,129	585,000	625,950
	Total Charges for Services	\$ 6,028,719	\$ 5,815,209	\$ 5,747,613	\$ 6,061,556	\$ 6,316,850

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - REVENUE DETAIL

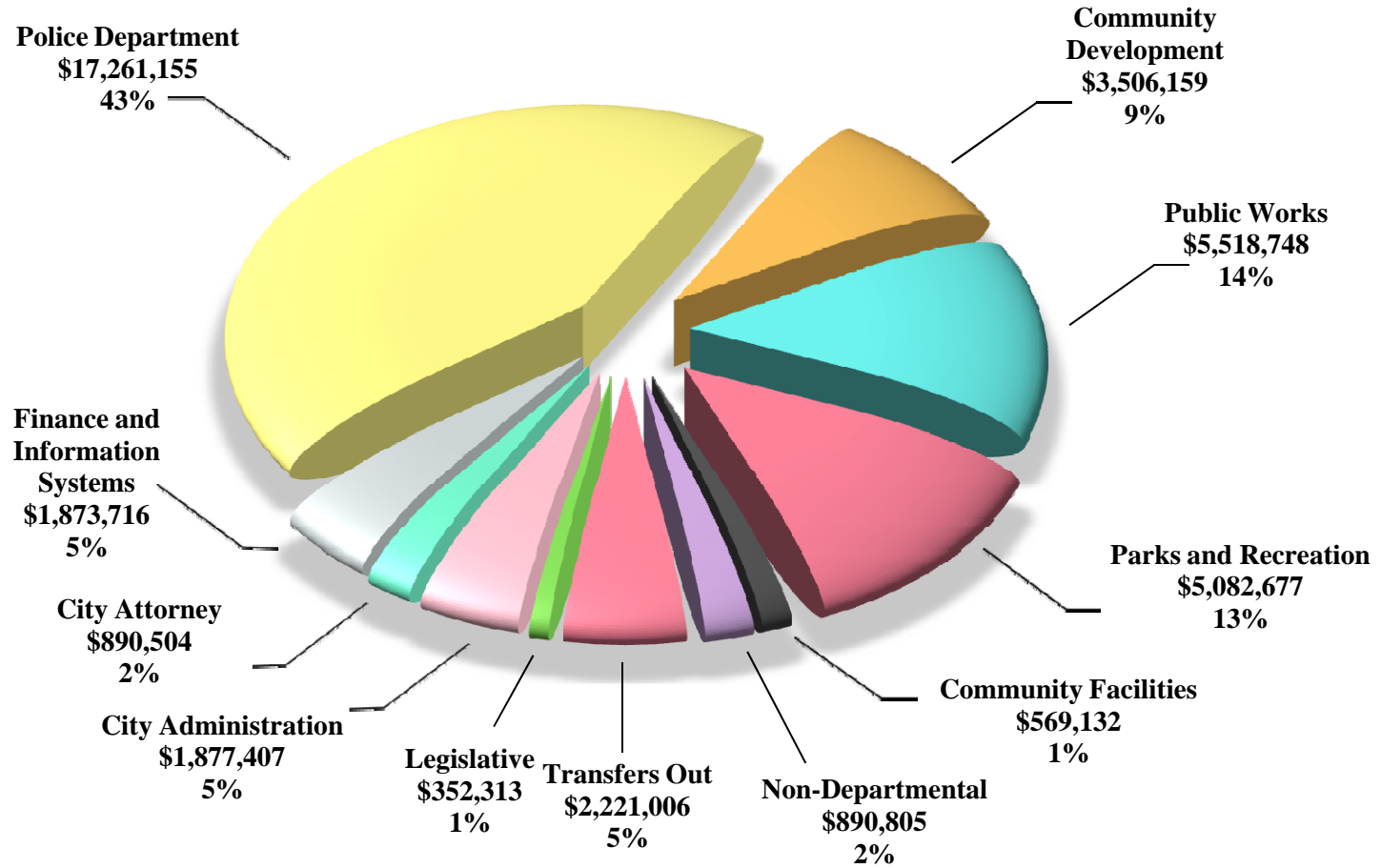
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Other Revenue					
43500 Late Charges	\$ 23,264	\$ 24,525	\$ 24,525	\$ 25,751	\$ 27,039
46700 Other Income	(15,024)	5,000	55,000	100,000	105,000
46700.03 Business License Other Revenue	198	411	411	452	497
46702 Citations	315,336	200,000	200,000	210,000	220,500
46702.01 NPDES Citations	500	662	662	728	801
46715 School Contributions	140,125	143,369	143,369	150,537	158,064
46750 Capital Project Management Reimb.	52,304	102,584	845,033	2,467,686	921,999
46850 Passport Revenue	12,050	13,390	13,390	14,060	15,465
46851 Passport Photos	5,035	6,109	6,109	6,414	7,056
Total Other Revenue	<u>\$ 533,788</u>	<u>\$ 496,050</u>	<u>\$ 1,288,499</u>	<u>\$ 2,975,628</u>	<u>\$ 1,456,421</u>
TOTAL GENERAL FUND	<u><u>\$ 29,178,208</u></u>	<u><u>\$ 29,253,769</u></u>	<u><u>\$ 29,595,048</u></u>	<u><u>\$ 32,054,474</u></u>	<u><u>\$ 31,750,330</u></u>
Annual Percentage Change			1.43%	9.57%	-0.95%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - SCHEDULE OF INTERFUND TRANSFERS

To Fund	Account #	From Fund	Purpose	Projected	Budget	Budget
				Transfer In (Transfer Out)	Transfer In (Transfer Out)	Transfer In (Transfer Out)
				2011/12	2012/13	2013/14
Transfers In						
General Fund	Misc.	Gas Tax	Street Operations Expenditures	\$ 1,383,429	\$ 1,425,586	\$ 1,496,865
General Fund	47231	CFD #2	Public Safety	550,000	558,248	569,572
General Fund	47232	CFD #3	Public Safety	1,265,000	1,334,469	1,391,158
General Fund	47233	CFD #4	Public Safety	1,090,000	1,179,672	1,234,835
General Fund	47234	CFD #5	Public Safety	130,000	178,763	217,194
General Fund	47281	Abandon Vehicle	Vehicle Abatement	60,000	87,400	90,400
General Fund	47445	CIP 2012	Interest	0	342,465	140,052
General Fund	47700	Emergency Preparedness	Interest	65,000	68,250	70,298
General Fund	4770x	Internal Services	Accumulated Savings	458,735	229,368	384,871
General Fund	47710	Budget Stabilization	Interest	244,458	256,681	269,515
General Fund	47710	Budget Stabilization	Stabilization Transfer	500,000	0	2,050,000
General Fund	47461	Civic Center Bond	CIP Projects	563,515	0	0
General Fund	47542	Solid Waste	Capital Improvement	0	598,950	0
General Fund	47336	Roadway Projects	CIP Projects	1,273,743	0	0
		Sub-Total Transfers In		\$ 7,583,880	\$ 6,259,852	\$ 7,914,760
Transfers Out						
City Wide Park Assessment District	80230	General Fund	Park Maintenance	\$ (693,903)	\$ (752,000)	\$ (747,000)
Roadway Projects	80336	General Fund	CIP Projects	38,000	0	0
Roadway Projects	80336	General Fund	City Wide Overhead Utility	0	(2,000)	(2,000)
Roadway Projects	80336	General Fund	City Wide Sidewalk Replacement	(11,688)	(56,763)	(61,493)
Roadway Projects	80336	General Fund	LED Street Light Conversion-Phase I	0	(30,000)	0
Roadway Projects	80336	General Fund	Pavement Management	0	(202,854)	(98,940)
Roadway Projects	80336	General Fund	Roadway Signing & Striping	(1,368)	0	(20,600)
Roadway Projects	80336	General Fund	Traffic Calming	55,644	(15,000)	(15,000)
Community Facilities Projects	80337	General Fund	CIP Projects	5,705	0	0
Community Facilities Projects	80337	General Fund	Civic Center	(563,515)	0	0
Community Facilities Projects	80337	General Fund	Ergonomic Chair Replacement	(53,000)	0	0
Community Facilities Projects	80337	General Fund	General Plan Update	0	(450,000)	(275,000)
Parks Projects	80352	General Fund	Trail Pavement Management	(25,000)	(25,000)	(25,000)
Parks Projects	80522	General Fund	Tree Reforestation	(25,000)	(12,971)	(25,000)
City Rentals	80501	General Fund	City Rentals	(175,582)	(9,418)	0
Solid Waste	80542	General Fund	Solid Waste	0	(265,000)	0
Parks Replacement	80708	General Fund	Parks Replacement	(325,000)	(400,000)	(500,000)
		Sub-Total Transfers Out		\$ (1,774,707)	\$ (2,221,006)	\$ (1,770,033)
		TOTAL INTERFUND TRANSFERS		\$ 5,809,173	\$ 4,038,846	\$ 6,144,727

GENERAL FUND - EXPENDITURES FOR FY 2012/13



Note: The department totals do not include the anticipated budget savings identified on page 90.

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 314,734	\$ 348,750	\$ 348,650	\$ 352,313	\$ 364,582
Total Legislative	\$ 314,734	\$ 348,750	\$ 348,650	\$ 352,313	\$ 364,582
<u>City Administration</u>					
100-1202 City Manager	\$ 744,517	\$ 1,016,025	\$ 861,472	\$ 823,680	\$ 864,905
100-1205 City Clerk	410,828	403,135	334,086	404,279	375,800
100-1206 Human Resources	583,792	693,537	585,013	649,448	675,482
Total City Administration	\$ 1,739,137	\$ 2,112,697	\$ 1,780,571	\$ 1,877,407	\$ 1,916,187
<u>City Attorney</u>					
100-1203 City Attorney	\$ 768,934	\$ 875,467	\$ 705,525	\$ 890,504	\$ 934,919
Total City Attorney	\$ 768,934	\$ 875,467	\$ 705,525	\$ 890,504	\$ 934,919
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 843,618	\$ 905,994	\$ 833,500	\$ 951,823	\$ 1,001,523
100-1304 Financial Services	797,020	896,134	885,824	921,893	962,358
100-1701 Non-Departmental	555,762	3,786,416	1,089,360	890,805	917,153
Multi Community Services	625,319	595,696	569,910	569,132	588,697
Total Finance and Information Systems	\$ 2,821,719	\$ 6,184,240	\$ 3,378,594	\$ 3,333,653	\$ 3,469,731
<u>Police</u>					
100-1501 Police Department	\$ 15,611,192	\$ 17,071,932	\$ 16,346,905	\$ 17,260,155	\$ 17,993,478
100-1416 Youth Diversion Program	988	1,000	1,000	1,000	1,000
Total Police	\$ 15,612,180	\$ 17,072,932	\$ 16,347,905	\$ 17,261,155	\$ 17,994,478

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Community Development					
100-1204 Economic Development	\$ 0	\$ 0	\$ 0	\$ 540,993	\$ 562,135
100-2101 Building	1,760,470	1,973,509	1,848,830	1,705,530	1,837,321
100-2201 Planning / Economic Development	1,155,075	1,348,217	1,341,836	1,231,631	1,273,696
100-2202 Planning Commission	25,795	27,386	26,971	28,005	28,023
Total Community Development	\$ 2,941,340	\$ 3,349,112	\$ 3,217,637	\$ 3,506,159	\$ 3,701,175
Public Works					
100-1603 Streets Maintenance	\$ 2,687,173	\$ 2,788,701	\$ 2,716,636	\$ 2,803,510	\$ 2,917,232
100-2301 Development Engineering	804,304	912,458	852,793	910,447	938,122
100-2302 Construction Inspection	450,420	478,785	457,708	467,057	482,810
100-2303 Traffic and Transportation	473,492	528,074	520,111	536,843	551,934
100-3601 Capital Improvement Program Administration	513,383	816,676	703,679	800,891	827,609
Total Public Works	\$ 4,928,772	\$ 5,524,694	\$ 5,250,927	\$ 5,518,748	\$ 5,717,707
Parks and Recreation					
100-5101 Recreation Administration	\$ 1,598,176	\$ 1,667,255	\$ 1,644,399	\$ 1,725,417	\$ 1,774,946
100-5102 City Pool	700,299	723,924	691,895	727,147	748,175
100-5106 Park and Recreation Commission	7,655	8,042	7,985	7,903	7,912
100-5107 Youth Commission	2,502	4,379	4,303	4,379	4,379
100-5110 Community Center	0	155,003	74,560	461,640	503,222
100-5111 Senior Programs	193,722	204,450	203,399	209,319	213,262
100-5112 Brentwood Senior Activity Center	160,463	173,869	168,627	163,486	176,580
100-62xx Sports	244,921	317,529	257,493	328,749	333,855
100-63xx Programs	229,788	438,800	272,475	430,484	430,679
100-1602 Landscape Operations	1,004,032	1,139,388	1,004,447	1,024,153	1,053,785
Total Parks and Recreation	\$ 4,141,558	\$ 4,832,639	\$ 4,329,583	\$ 5,082,677	\$ 5,246,795
TOTAL GENERAL FUND OPERATIONS EXPENDITURES	\$ 33,268,401	\$ 40,300,531	\$ 35,359,392	\$ 37,822,616	\$ 39,345,574
Anticipated Budget Savings				(1,134,678)	(1,180,367)
TOTAL GENERAL FUND EXPENDITURES	\$ 33,268,401	\$ 40,300,531	\$ 35,359,392	\$ 36,687,938	\$ 38,165,207
Annual Percentage Change			6.29%	-8.96%	4.03%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	% Change	2013/14 Budget	% Change
Personnel Service	\$ 23,082,510	\$ 25,489,274	\$ 24,083,622	\$ 25,609,650	0.47%	\$ 26,444,092	3.26%
Supplies and Services	6,191,203	7,636,301	6,894,896	7,242,858	-5.15%	7,465,648	3.08%
Internal Service	3,990,999	4,283,861	4,283,861	4,861,008	13.47%	5,326,734	9.58%
Capital Outlay	<u>3,661</u>	<u>2,891,095</u>	<u>97,013</u>	<u>109,100</u>	-96.23%	<u>109,100</u>	0.00%
TOTAL	<u>\$ 33,268,373</u>	<u>\$ 40,300,531</u>	<u>\$ 35,359,392</u>	<u>\$ 37,822,616</u>		<u>\$ 39,345,574</u>	
Annual Percentage Change			6.29%	-6.15%		4.03%	

Note: The totals do not include the anticipated budget savings identified on page 90.

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 206,231	\$ 229,267	\$ 230,688	\$ 232,031	\$ 237,848
Total Legislative	\$ 206,231	\$ 229,267	\$ 230,688	\$ 232,031	\$ 237,848
<u>City Administration</u>					
100-1202 City Manager	\$ 647,935	\$ 894,574	\$ 740,021	\$ 687,532	\$ 717,897
100-1205 City Clerk	332,181	303,157	263,658	273,858	279,310
100-1206 Human Resources	478,693	568,910	474,211	502,111	513,199
Total City Administration	\$ 1,458,809	\$ 1,766,641	\$ 1,477,890	\$ 1,463,501	\$ 1,510,406
<u>City Attorney</u>					
100-1203 City Attorney	\$ 634,789	\$ 699,741	\$ 529,799	\$ 690,588	\$ 722,173
Total City Attorney	\$ 634,789	\$ 699,741	\$ 529,799	\$ 690,588	\$ 722,173
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 621,951	\$ 635,613	\$ 575,167	\$ 650,052	\$ 683,626
100-1304 Financial Services	630,947	721,982	721,967	732,862	751,636
Total Finance and Information Systems	\$ 1,252,898	\$ 1,357,595	\$ 1,297,134	\$ 1,382,914	\$ 1,435,262
<u>Police</u>					
100-1501 Police Department	\$ 11,807,838	\$ 12,809,583	\$ 12,294,224	\$ 13,000,954	\$ 13,381,195
Total Police	\$ 11,807,838	\$ 12,809,583	\$ 12,294,224	\$ 13,000,954	\$ 13,381,195

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 0	\$ 0	\$ 0	\$ 411,266	\$ 421,643
100-2101 Building	1,328,802	1,576,887	1,459,522	1,303,604	1,403,619
100-2201 Planning / Economic Development	939,329	1,066,797	1,068,743	1,035,353	1,054,916
100-2202 Planning Commission	12,994	12,918	12,503	13,471	13,472
Total Community Development	\$ 2,281,125	\$ 2,656,602	\$ 2,540,768	\$ 2,763,694	\$ 2,893,650
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 1,554,512	\$ 1,652,736	\$ 1,605,671	\$ 1,633,216	\$ 1,727,120
100-2301 Development Engineering	519,750	567,783	549,155	595,071	609,623
100-2302 Construction Inspection	350,500	367,302	349,179	375,800	383,088
100-2303 Traffic and Transportation	295,978	314,530	312,752	329,292	336,695
100-3601 Capital Improvement Program Administration	359,741	548,316	515,654	536,290	551,927
Total Public Works	\$ 3,080,481	\$ 3,450,667	\$ 3,332,411	\$ 3,469,669	\$ 3,608,453
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 1,324,668	\$ 1,363,997	\$ 1,344,998	\$ 1,414,305	\$ 1,441,940
100-5102 City Pool	338,594	317,886	296,103	342,163	351,252
100-5106 Park and Recreation Commission	6,494	6,505	6,503	6,736	6,736
100-5110 Community Center	0	39,071	8,878	41,668	41,671
100-5111 Senior Programs	138,723	143,965	143,744	149,416	152,545
100-5112 Brentwood Senior Activity Center	8,038	10,585	7,780	8,326	8,576
100-62xx Sports	66,846	84,556	69,283	80,083	80,089
100-63xx Programs	104,839	156,113	114,887	148,729	148,740
100-1602 Landscape Operations	372,137	396,500	388,532	414,873	423,556
Total Parks and Recreation	\$ 2,360,339	\$ 2,519,178	\$ 2,380,708	\$ 2,606,299	\$ 2,655,105
TOTAL GENERAL FUND PERSONNEL SERVICES	\$ 23,082,510	\$ 25,489,274	\$ 24,083,622	\$ 25,609,650	\$ 26,444,092
Annual Percentage Change			4.34%	0.47%	3.26%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

		2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Legislative</u>						
100-1201	Legislative	\$ 38,910	\$ 46,829	\$ 45,308	\$ 48,829	\$ 48,829
	Total Legislative	\$ 38,910	\$ 46,829	\$ 45,308	\$ 48,829	\$ 48,829
<u>City Administration</u>						
100-1202	City Manager	\$ 33,904	\$ 53,660	\$ 53,660	\$ 52,500	\$ 52,500
100-1205	City Clerk	26,031	43,500	13,950	83,500	43,500
100-1206	Human Resources	52,003	66,851	53,026	66,159	70,425
	Total City Administration	\$ 111,938	\$ 164,011	\$ 120,636	\$ 202,159	\$ 166,425
<u>City Attorney</u>						
100-1203	City Attorney	\$ 70,675	\$ 106,766	\$ 106,766	\$ 105,500	\$ 106,000
	Total City Attorney	\$ 70,675	\$ 106,766	\$ 106,766	\$ 105,500	\$ 106,000
<u>Finance and Information Systems</u>						
100-1303	Business Services	\$ 139,128	\$ 181,198	\$ 169,150	\$ 181,198	\$ 181,198
100-1304	Financial Services	49,199	48,450	38,155	48,250	48,250
100-1701	Non-Departmental	547,503	906,357	1,003,283	852,692	877,891
Multi	Community Services	610,802	580,621	554,835	543,127	561,687
	Total Finance and Information Systems	\$ 1,346,632	\$ 1,716,626	\$ 1,765,423	\$ 1,625,267	\$ 1,669,026
<u>Police</u>						
100-1501	Police Department	\$ 2,071,581	\$ 2,376,890	\$ 2,165,222	\$ 2,208,267	\$ 2,391,571
100-1416	Youth Diversion Program	988	1,000	1,000	1,000	1,000
	Total Police	\$ 2,072,569	\$ 2,377,890	\$ 2,166,222	\$ 2,209,267	\$ 2,392,571

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 0	\$ 0	\$ 0	\$ 70,600	\$ 70,600
100-2101 Building	197,005	146,519	139,205	136,500	136,500
100-2201 Planning / Economic Development	79,785	135,050	126,723	30,000	30,000
100-2202 Planning Commission	546	2,200	2,200	2,200	2,200
Total Community Development	\$ 277,336	\$ 283,769	\$ 268,128	\$ 239,300	\$ 239,300
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 614,558	\$ 603,600	\$ 578,600	\$ 593,700	\$ 598,850
100-2301 Development Engineering	180,844	233,160	192,323	216,354	216,452
100-2302 Construction Inspection	19,470	25,700	22,946	21,716	21,758
100-2303 Traffic and Transportation	131,816	162,770	158,085	158,525	160,025
100-3601 Capital Improvement Program Administration	74,021	171,617	91,482	177,682	177,766
Total Public Works	\$ 1,020,709	\$ 1,196,847	\$ 1,043,436	\$ 1,167,977	\$ 1,174,851
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 87,169	\$ 101,685	\$ 97,828	\$ 108,413	\$ 108,745
100-5102 City Pool	266,991	307,051	296,805	305,225	312,345
100-5106 Park and Recreation Commission	685	1,055	1,000	1,000	1,000
100-5107 Youth Commission	2,502	4,379	4,303	4,379	4,379
100-5110 Community Center	0	113,450	63,200	109,700	111,622
100-5111 Senior Programs	37,197	41,280	40,450	42,700	42,700
100-5112 Brentwood Senior Activity Center	41,302	41,740	39,303	48,675	49,795
100-62xx Sports	150,322	202,132	157,369	212,679	212,679
100-63xx Programs	109,685	267,281	142,182	263,761	263,761
100-1602 Landscape Operations	556,581	663,510	536,537	548,027	561,620
Total Parks and Recreation	\$ 1,252,434	\$ 1,743,563	\$ 1,378,977	\$ 1,644,559	\$ 1,668,646
TOTAL GENERAL FUND SUPPLIES AND SERVICES	\$ 6,191,203	\$ 7,636,301	\$ 6,894,896	\$ 7,242,858	\$ 7,465,648
Annual Percentage Change			11.37%	-5.15%	3.08%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 69,593	\$ 72,654	\$ 72,654	\$ 71,453	\$ 77,905
Total Legislative	\$ 69,593	\$ 72,654	\$ 72,654	\$ 71,453	\$ 77,905
<u>City Administration</u>					
100-1202 City Manager	\$ 62,678	\$ 67,791	\$ 67,791	\$ 83,648	\$ 94,508
100-1205 City Clerk	52,616	56,478	56,478	46,921	52,990
100-1206 Human Resources	53,096	57,776	57,776	81,178	91,858
Total City Administration	\$ 168,390	\$ 182,045	\$ 182,045	\$ 211,747	\$ 239,356
<u>City Attorney</u>					
100-1203 City Attorney	\$ 63,470	\$ 68,960	\$ 68,960	\$ 94,416	\$ 106,746
Total City Attorney	\$ 63,470	\$ 68,960	\$ 68,960	\$ 94,416	\$ 106,746
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 82,387	\$ 89,183	\$ 89,183	\$ 120,573	\$ 136,699
100-1304 Financial Services	116,546	125,702	125,702	140,781	162,472
100-1701 Non-Departmental	8,159	8,364	8,364	38,113	39,262
Multi Community Services	14,517	15,075	15,075	26,005	27,010
Total Finance and Information Systems	\$ 221,609	\$ 238,324	\$ 238,324	\$ 325,472	\$ 365,443
<u>Police</u>					
100-1501 Police Department	\$ 1,729,436	\$ 1,882,459	\$ 1,882,459	\$ 1,945,934	\$ 2,115,712
100-1416 Youth Diversion Program	0	0	0	0	0
Total Police	\$ 1,729,436	\$ 1,882,459	\$ 1,882,459	\$ 1,945,934	\$ 2,115,712

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 0	\$ 0	\$ 0	\$ 59,127	\$ 69,892
100-2101 Building	234,663	250,103	250,103	265,426	297,202
100-2201 Planning / Economic Development	135,961	146,370	146,370	166,278	188,780
100-2202 Planning Commission	12,255	12,268	12,268	12,334	12,351
Total Community Development	\$ 382,879	\$ 408,741	\$ 408,741	\$ 503,165	\$ 568,225
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 518,103	\$ 532,365	\$ 532,365	\$ 576,594	\$ 591,262
100-2301 Development Engineering	103,710	110,515	110,515	98,222	111,247
100-2302 Construction Inspection	80,182	84,783	84,783	68,741	77,164
100-2303 Traffic and Transportation	45,698	48,774	48,774	48,526	54,714
100-3601 Capital Improvement Program Administration	79,621	84,343	84,343	84,919	95,916
Total Public Works	\$ 827,314	\$ 860,780	\$ 860,780	\$ 877,002	\$ 930,303
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 186,338	\$ 201,573	\$ 201,573	\$ 202,699	\$ 224,261
100-5102 City Pool	94,238	98,987	98,987	79,759	84,578
100-5106 Park and Recreation Commission	476	482	482	167	176
100-5107 Youth Commission	0	0	0	0	0
100-5110 Community Center	0	2,482	2,482	310,272	349,929
100-5111 Senior Programs	17,802	19,205	19,205	17,203	18,017
100-5112 Brentwood Senior Activity Center	111,123	121,544	121,544	106,485	118,209
100-62xx Sports	27,753	30,841	30,841	35,987	41,087
100-63xx Programs	15,264	15,406	15,406	17,994	18,178
100-1602 Landscape Operations	75,314	79,378	79,378	61,253	68,609
Total Parks and Recreation	\$ 528,308	\$ 569,898	\$ 569,898	\$ 831,819	\$ 923,044
TOTAL GENERAL FUND INTERNAL SERVICE	\$ 3,990,999	\$ 4,283,861	\$ 4,283,861	\$ 4,861,008	\$ 5,326,734
Annual Percentage Change			7.34%	13.47%	9.58%

Budget For Fiscal Years 2012/13 - 2013/14

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 152	\$ 0	\$ 0	\$ 0	\$ 0
100-1304 Financial Services	328	0	0	0	0
100-1701 Non-Departmental	100	2,871,695	77,713	0	0
Total Finance and Information Systems	\$ 580	\$ 2,871,695	\$ 77,713	\$ 0	\$ 0
<u>Police</u>					
100-1501 Police Department	\$ 2,337	\$ 3,000	\$ 5,000	\$ 105,000	\$ 105,000
Total Police	\$ 2,337	\$ 3,000	\$ 5,000	\$ 105,000	\$ 105,000
<u>Public Works</u>					
100-2301 Development Engineering	\$ 0	\$ 1,000	\$ 800	\$ 800	\$ 800
100-2302 Construction Inspection	268	1,000	800	800	800
100-2303 Traffic and Transportation	0	2,000	500	500	500
100-3601 Capital Improvement Program Administration	0	12,400	12,200	2,000	2,000
Total Public Works	\$ 268	\$ 16,400	\$ 14,300	\$ 4,100	\$ 4,100
<u>Parks and Recreation</u>					
100-5102 City Pool	\$ 476	\$ 0	\$ 0	\$ 0	\$ 0
Total Parks and Recreation	\$ 476	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL GENERAL FUND CAPITAL OUTLAY	\$ 3,661	\$ 2,891,095	\$ 97,013	\$ 109,100	\$ 109,100
Annual Percentage Change			2549.90%	-96.23%	0.00%



Listing of General Fund Departments

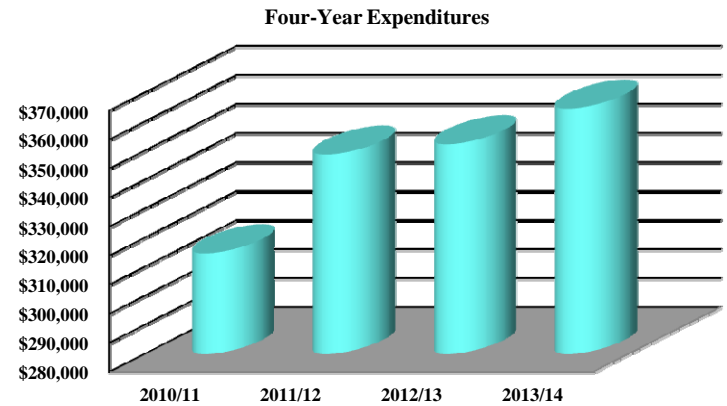
DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
	<i>Legislative</i>		<i>Community Development</i>
100-1201	City Council	100-1204	Economic Development
	<i>City Administration</i>	100-2101	Building
100-1202	City Manager	100-2201	Planning
100-1205	City Clerk	100-2202	Planning Commission
100-1206	Human Resources		<i>Public Works</i>
	<i>City Attorney</i>	100-1603	Street Maintenance
100-1203	City Attorney	100-2301	Development Engineering
	<i>Finance & Information Systems</i>	100-2302	Construction Inspection
100-1303	Business Services	100-2303	Traffic & Transportation
100-1304	Financial Services	100-3601	Capital Improvement Program Administration
100-1701	Non-Departmental		<i>Parks and Recreation</i>
Miscellaneous	Community Services	100-5101	Recreation Administration
	<i>Police</i>	100-5102	City Pool
100-1501	Police	100-5106	Park and Recreation Commission
100-1416	Youth Diversion Program	100-5107	Youth Commission
		100-5110	Community Center
		100-5111	Senior Programs
		100-5112	Brentwood Senior Activity Center
		100-62xx Series	Sports
		100-63xx Series	Programs
		100-1602	Landscape Operations

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Legislative
Fund/Division Number:	100-1201	Division:	City Council

Description

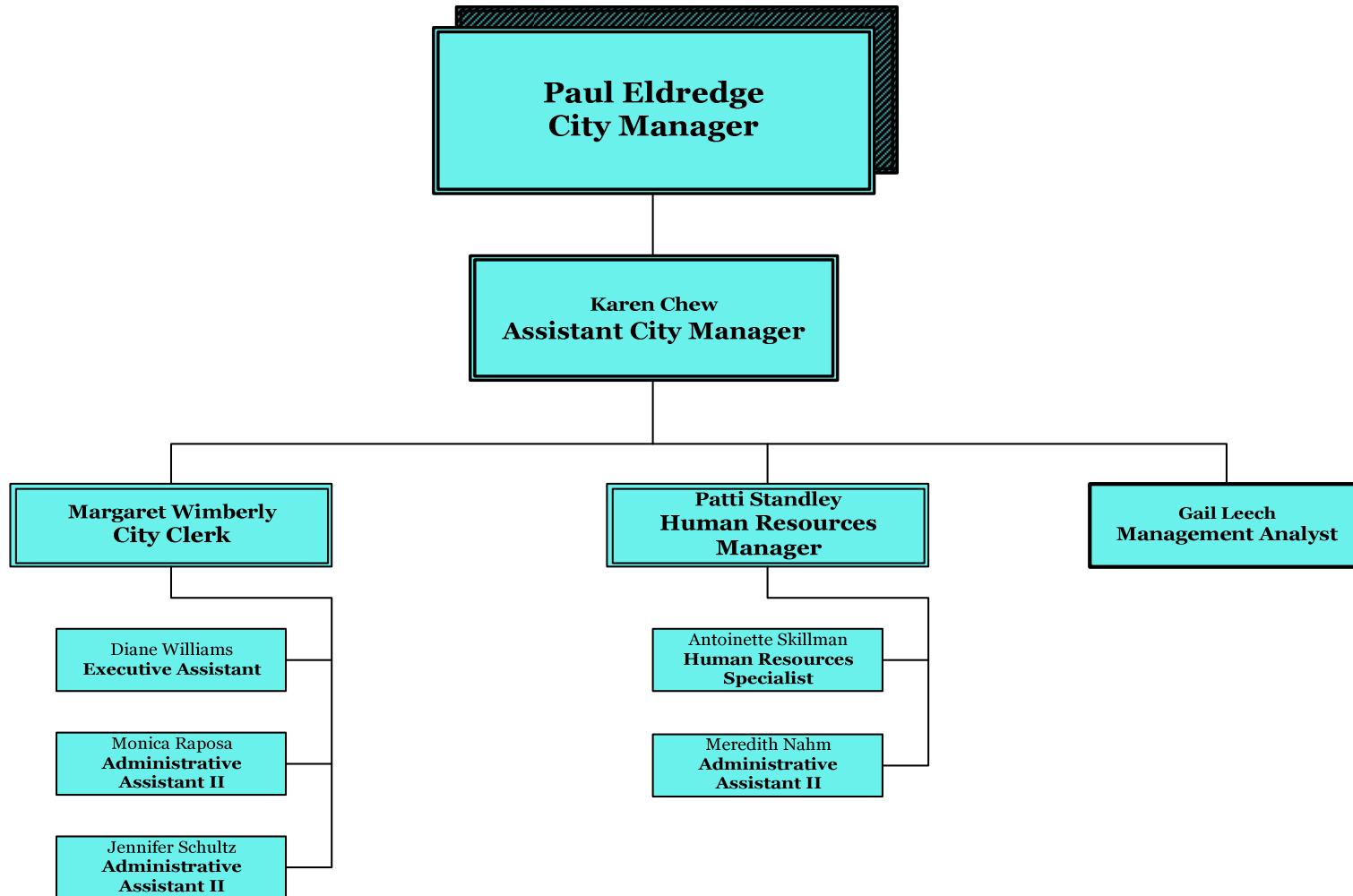
The Legislative Division is the policy-making body for the City. Implementation is accomplished through the adoption of ordinances, policies and resolutions; the approval of contracts and agreements; and adoption of the City budget. The City Council is composed of a directly elected Mayor and four Council members elected at large.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 206,231	\$ 229,267	\$ 230,688	\$ 232,031	\$ 237,848
Supplies and Services	38,910	46,829	45,308	48,829	48,829
Internal Services	69,593	72,654	72,654	71,453	77,905
Total	<u>\$ 314,734</u>	<u>\$ 348,750</u>	<u>\$ 348,650</u>	<u>\$ 352,313</u>	<u>\$ 364,582</u>
Annual Percentage Change			10.78%	1.02%	3.48%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00
Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Commentary

City Administration



City Administration

The City Administration Department includes the City Manager's office, City Clerk's office and Human Resources.

The **City Manager** is the administrative head of the City government, under the direction of the City Council, and is responsible for the efficient administration of all the affairs of the City with the exception of the City Attorney who is appointed by the City Council.

The **City Clerk's** office oversees the records management system and public records requests. The department is responsible for: the production and publication of agendas and minutes for the City Council and Successor Agency; meeting notices; enforcement of laws and regulations pertaining to elections and campaign financing; public records and conflicts of interest.

Human Resources is responsible for ensuring a fair and equitable process for: recruitment and selection; employee and labor relations; classifications; performance evaluations; salary and benefits administration; training and coordination; employee assistance and worker's compensation benefits.

DIVISIONS

City Manager
City Clerk
Human Resources

SERVICES

City Manager

Administrative Functions
Community Service
City Council Subcommittees

City Clerk

City Council Agenda Packets
Elections
City Records Management

Human Resources

Recruitment and Selection
Classification, Salary and
Benefits
Worker's Compensation
Performance Evaluations
Labor Relations
Organizational Development
Risk Management

Department Accomplishments

- *Revised Personnel Rules and Regulations document, Employee Handbook and Council/Administrative Policy 20-13 Veterans Preference including necessary meet and confer with bargaining units. Council approved revised document February 22, 2011.*
- *Amended California Public Employers' Retirement System (CalPERS) contract to establish Tier 2 - 2% @ 60 Retirement Plan for Miscellaneous employees hired on or after October 1, 2010.*
- *Coordinated Cardiopulmonary (CPR)/Automated External Defibrillator (AED)/Blood borne Pathogens training for non-safety employees via in-house staff.*
- *Received cash award, used for safety-related items, for City's participation in the Summer Safety Contest with Municipal Pooling Authority.*
- *Prepared and processed Request for Proposals (RFPs) for the City's Employee Service Award Program resulting in reduced program costs to the City.*
- *Provided assistance to Directors with personnel-related issues including preparation of Notices of Intent/Discipline, processing of probationary releases, work-related disability retirements, workplace conduct investigations and other confidential personnel-related matters.*
- *Prepared information for inclusion to responses for Grand Jury inquiries related to employee retirement benefits, harassment and discrimination training, and Council pay and benefits.*
- *Implemented the touch-screen voting system for use during the City Council meetings.*
- *Received and filed all documents related to the Political Reform Act, including Statements of Economic Interest, Campaign Statements and proof of Ethics Training.*

Department Goals

- *Continue to enforce regulations pertaining to elections and campaign finance, public records act, meeting notices and conflicts of interest.*
- *Continue to maintain the City's official records through the records management program.*
- *Continue public outreach efforts through City Manager Weekly update and periodic newsletters mailed to Brentwood residents.*
- *Continue ongoing program of employee training and initiate additional employee training which is either mandated by law, or training which will enhance staff skills and job knowledge.*
- *Engage bargaining units in meet and confer process, maintain comprehensive Memorandum of Understanding (MOU) documents and cultivate understanding of economic realities.*
- *Oversee the implementation of the remaining items identified as requiring attention through the Gap Analysis conducted by Municipal Pooling Authority.*

Budget For Fiscal Years 2012/13 - 2013/14

City Administration Department Summary

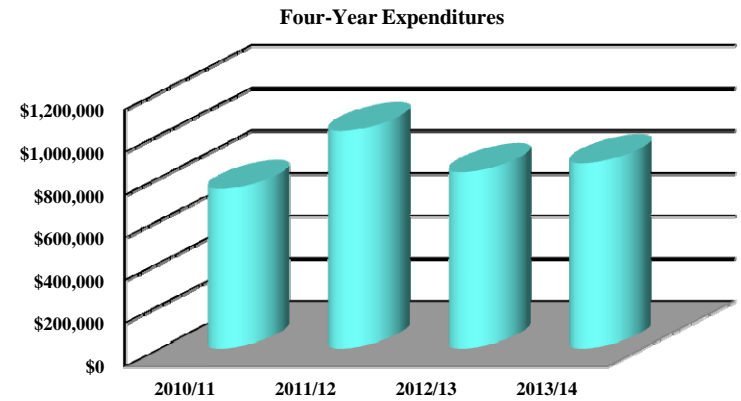
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-1202	City Manager	\$ 744,517	\$ 1,016,025	\$ 861,472	\$ 823,680	\$ 864,905
100-1205	City Clerk	410,828	403,135	334,086	404,279	375,800
100-1206	Human Resources	583,792	693,537	585,013	649,448	675,482
	Total	<u>\$ 1,739,137</u>	<u>\$ 2,112,697</u>	<u>\$ 1,780,571</u>	<u>\$ 1,877,407</u>	<u>\$ 1,916,187</u>
	Annual Percentage Change			2.38%	-11.14%	2.07%
	Total Budgeted Full-Time Positions	10.50	10.00	10.00	9.00	9.00

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	City Administration
Fund/Division Number:	100-1202	Division:	City Manager

Performance Measures

- Continued to guide the transition of the governance of the Fire District from the County to the newly elected board.
- Attended all City Council, Redevelopment Agency and Successor Agency meetings.
- Prepared the City Council Goals and Strategic Plan.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 647,935	\$ 894,574	\$ 740,021	\$ 687,532	\$ 717,897
Supplies and Services	33,904	53,660	53,660	52,500	52,500
Internal Services	62,678	67,791	67,791	83,648	94,508
Total	\$ 744,517	\$ 1,016,025	\$ 861,472	\$ 823,680	\$ 864,905
Annual Percentage Change			15.71%	-18.93%	5.00%
Total Budgeted Full-Time Positions	3.50	3.50	3.50	3.50	3.50

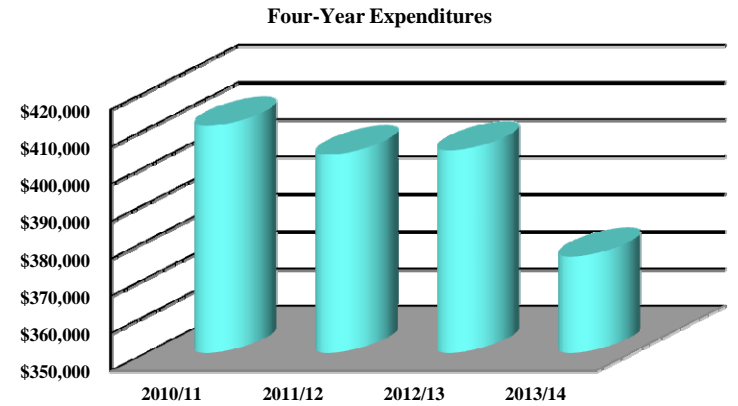
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	City Administration
Fund/Division Number:	100-1205	Division:	City Clerk

Performance Measures

- Produced agenda packets for 34 City Council, Redevelopment Agency and Successor Agency and special meetings.
- Responded to 104 public records requests.
- Prepared, logged and indexed all City Council actions.
- Processed all documents required by the Political Reform Act.
- Processed 837 documents for filing and recordation.
- Performed notary services for 232 City documents.
- Coordinated 17 hearings related to appeals of Administrative Citations and Notices and Order to Abate.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 332,181	\$ 303,157	\$ 263,658	\$ 273,858	\$ 279,310
Supplies and Services	26,031	43,500	13,950	83,500	43,500
Internal Services	52,616	56,478	56,478	46,921	52,990
Total	\$ 410,828	\$ 403,135	\$ 334,086	\$ 404,279	\$ 375,800
Annual Percentage Change			-18.68%	0.28%	-7.04%
Total Budgeted Full-Time Positions	2.50	2.00	2.00	2.00	2.00

Commentary

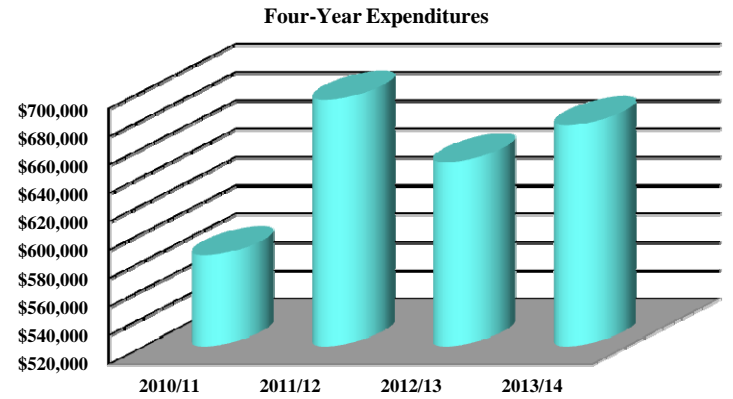
Increase in the 2012/13 budget is due to the costs associated with the November 2012 General Municipal Election.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	City Administration
Fund/Division Number:	100-1206	Division:	Human Resources

Performance Measures

- 24 Recruitments
- 2,209 Employment Applications
- 105 Employees Hired (20 F/T, 85 limited service, P/T)
- 270 Performance Evaluations
- 42 Service Awards
- 82 Pat-on-the Back Awards
- 33 FMLA/CFRA, PDL letters
- 27 Work Comp Claims (33 incidents reported)
- Employee Events, Training and Testing: Fall Fitness; Health Screenings; Walk n' Lunch; Lock Out/Tag Out; Confined Space; Back Injury Prevention; Hearing Assessments and Unlawful Harassment



<i>Division Summary</i>	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Personnel Services	\$ 478,693	\$ 568,910	\$ 474,211	\$ 502,111	\$ 513,199
Supplies and Services	52,003	66,851	53,026	66,159	70,425
Internal Services	53,096	57,776	57,776	81,178	91,858
Total	<u>\$ 583,792</u>	<u>\$ 693,537</u>	<u>\$ 585,013</u>	<u>\$ 649,448</u>	<u>\$ 675,482</u>

Annual Percentage Change			0.21%	-6.36%	4.01%
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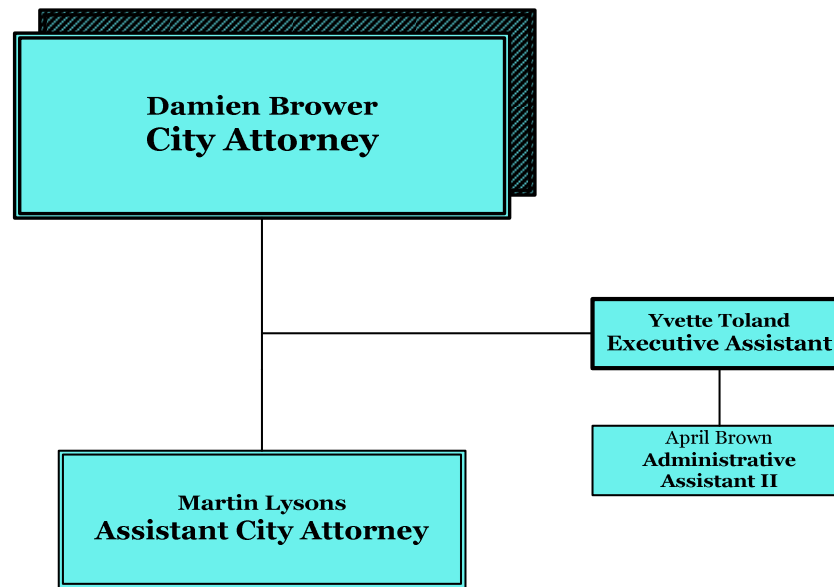
Total Budgeted Full-Time Positions	4.50	4.50	4.50	3.50	3.50
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Commentary

The Human Resources Division works directly with legal counsel on issues related to employment law as well as other personnel-related legal matters such as meet and confer with employee bargaining units and updating of various personnel-related policies; therefore, the legal services budget reflects funds to cover these expenditures.



City Attorney



DIVISION

City Attorney

The City Attorney serves as the legal counsel of the City government under the direction and control of the City Council. Responsibilities of the City Attorney's Office include: represent and advise the City Council, officials and staff in all matters of law pertaining to their offices; represent and appear for the City in actions or proceedings in which the City is concerned or is a party; approve to form all contracts made by the City and either draft or review all proposed ordinances and resolutions of the City.

Mission Statement

To provide ethical and effective legal counsel to City officers and employees for the benefit of the citizens of the City of Brentwood.

Department Accomplishments

SERVICES

*Advise City Officers/Staff
Draft/Review Agreements,
Ordinances and Resolutions
Represent City
Officers/Employees in Judicial
Proceedings*

- *Prepared templates for City hearing officers to use in drafting code enforcement appeal opinions, thereby ensuring consistency among hearing officer opinions and substantially decreasing the amount of time it takes to draft and review an opinion.*
- *Worked with staff on revising the following policies: Confidentiality, Fraud Prevention, Use of City Funds, Unclaimed Money, Cash Handling, Signature Authority and Purchasing.*
- *Prepared and distributed new minor public works contract form documents to staff as part of the office's continuing efforts to practice preventative law.*
- *Worked with staff on reviewing and revising the various agreements required by the State of California for the transfer of Highway 4 (Brentwood Boulevard) to the City.*
- *Assisted staff in drafting a comprehensive revision to the City's Sign Ordinance to comply with federal and state law and provide an updated and integrated system of regulations for signage in the City.*

Department Goals

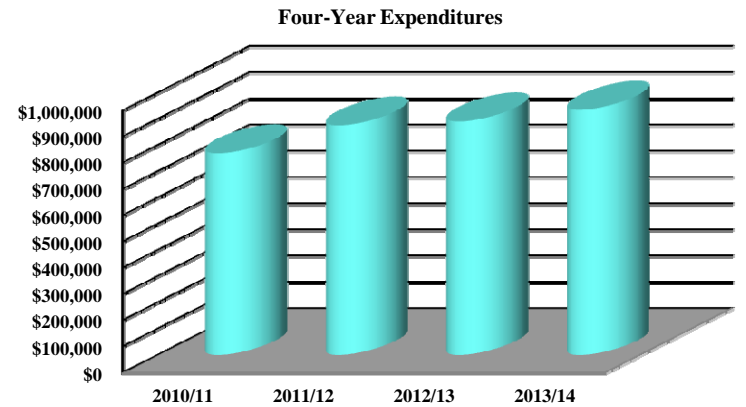
- *Develop a public records/subpoena policy and provide staff training on the policy.*
- *Provide training for City Hearing Officers.*
- *Review and update the Brentwood Municipal Code including, but not limited to, sections involving:*
 - *Water*
 - *Wastewater*
 - *Peddlers*
 - *Taxicabs*

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	City Attorney
Fund/Division Number:	100-1203	Division:	City Attorney

Performance Measures

- Staffed 34 City Council Meetings (Regular and Special).
- Staffed 15 Planning Commission Meetings (Regular and Special).
- Reviewed and approved to form over 335 City Council staff reports.
- Reviewed and approved to form over 700 legal documents (agreements, amendments, deeds, etc.).

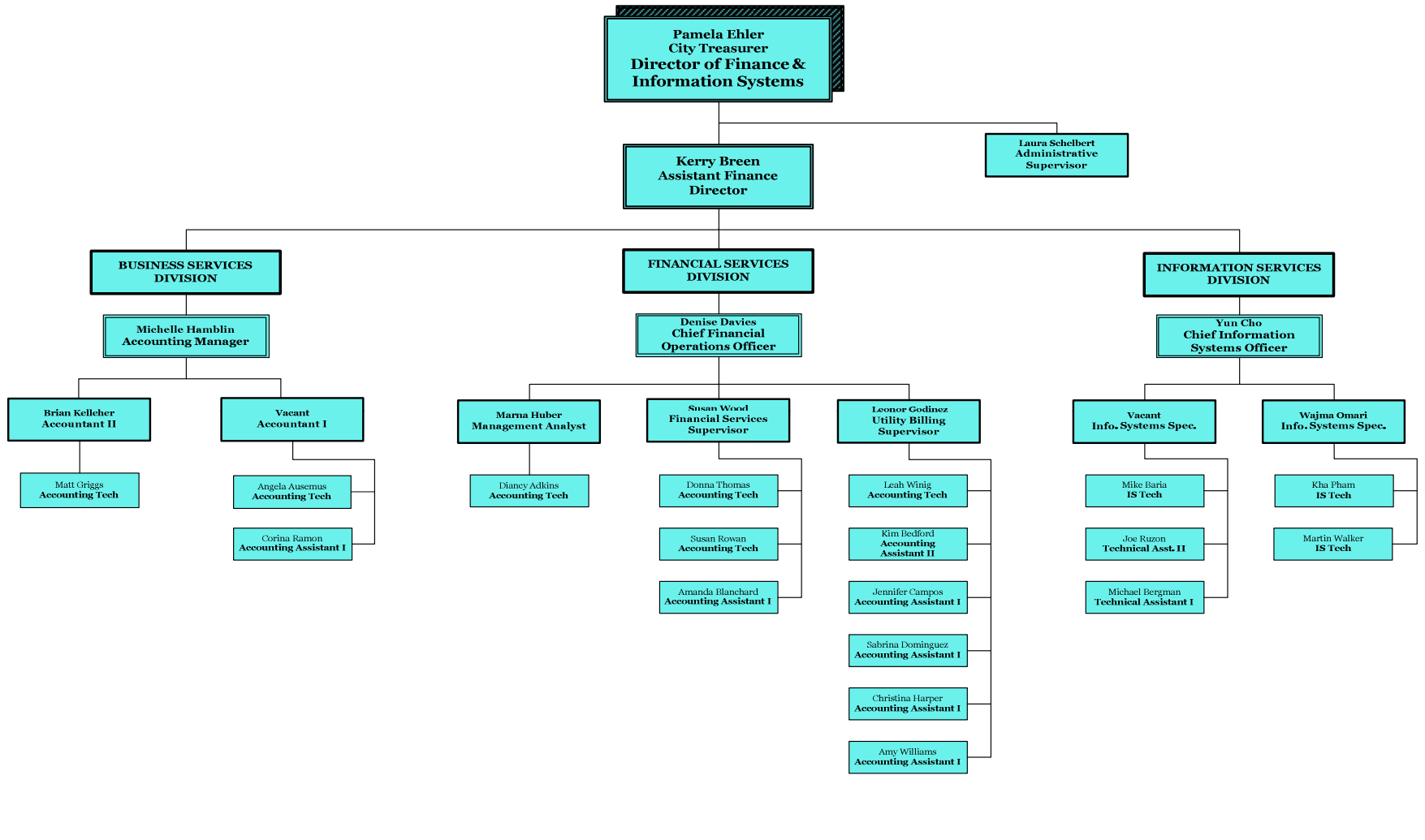


<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 634,789	\$ 699,741	\$ 529,799	\$ 690,588	\$ 722,173
Supplies and Services	70,675	106,766	106,766	105,500	106,000
Internal Services	63,470	68,960	68,960	94,416	106,746
Total	\$ 768,934	\$ 875,467	\$ 705,525	\$ 890,504	\$ 934,919
Annual Percentage Change			-8.25%	1.72%	4.99%
Total Budgeted Full-Time Positions	4.00	4.00	4.00	4.00	4.00

Commentary

The Assistant City Attorney position was vacant for the majority of the 2011/12 Fiscal Year, resulting in a decrease in personnel costs and an increase in contractual services. The position is expected to be filled for the entire 2012/13 Fiscal Year.

Finance & Information Systems



Finance & Information Systems

The Finance and Information Systems Department, which provides support services to other City Departments, consists of the following divisions:

Business Services is responsible for maintaining the general ledger and the preparation of financial reports including: the Operating Budget, the Capital Improvement Program, the Comprehensive Annual Financial Report, the Cost Allocation Plan, the Public Facilities Fee Report, the Combined Community Facilities District Annual Report for Special Taxes Levied and the Ten-Year General Fund Fiscal Model. The division is also responsible for cash collection audits, City investments, debt service and asset management.

Financial Services is responsible for operations including: Policies; Accounts Payable; Accounts Receivable; Cash Receipts; Business Licenses; Grant Tracking; Payroll; Purchasing and Utility Billing.

Information Services provides the City with innovative, reliable and secure information technology and high quality technical customer support.

Mission Statement

We deliver trust - providing resources today to ensure a flourishing tomorrow.

DIVISIONS

Business Services
Financial Services
Information Services

Finance & Information Systems

SERVICES

Business Services

Assessment District
Asset Management
Bond Administration
Capital Improvement
Program
Comprehensive Annual
Financial Report
Cost Allocation Plan
Debt Service
External Audit
General Fund
Fiscal Model
Investments
Operations Budget

Financial Services

Accounts Payable
Accounts Receivable
Business Licenses
Grant Tracking
Payroll
Policies
Purchasing
Utility Billing

Department Accomplishments

- Brentwood fiscal management recognized as an example to Contra Costa cities by Contra Costa Grand Jury in a report titled "Brentwood-A City Addressing Reality".
- Completed the General Fund Fiscal Model, Capital Improvement Program (CIP), Operating Budget, Budget-in-Brief, Comprehensive Annual Financial Report (CAFR), RDA Financials, AB1600 Annual Report, Combined Community Facilities District Annual Report and the Cost Allocation Plan (CAP).
- Received awards for CIP, Operating Budget, CAFR and Budget-in Brief.
- Completed the annual audit with no reportable findings.
- Implemented a city wide tracking systems for keys.
- Integrated Utility Billing and Solid Waste software.
- Implemented Utility Billing acceptance of payments and applications online and emailing of bills.
- Utilized Integrated Financial and Administrative Solution (IFAS) for streamlining the budget process.
- Established Wi-Fi in City Hall and Downtown.
- Established a new website domain: www.BrentwoodCA.gov.
- Assisted with the design of a new look for the Economic Development webpage.
- Replaced the Police Departments radio modem with high speed cellular technology.
- Assumed Information Services for the East Contra Costa Fire Protection District (ECCFPD) and implemented a file server.
- Implemented city wide, online approval and routing of accounts payable invoices utilizing IFAS.
- Refinanced the 2001 CIP Revenue Bond into the 2012 CIP Revenue Bond at a 4.55% interest rate.
- Established and began funding of an OPEB Trust.
- Integrated Position Budgeting module into IFAS.
- Coordinated and relocated staff and information technology equipment to new facilities.
- Prepared and submitted Enforceable Obligation Payment Schedules (EOPS) and Recognized Obligation Payment Schedules (ROPS) as required by Assembly Bill No. 26 (ABX1 26), which dissolved redevelopment agencies as of February 1, 2012.
- Updated the following policies: Gifts, (20-3); Budget and Fiscal Policy (10-5); Purchasing (10-7); Authorized City Officials, Executives and Employees Regarding Warrants, Banking, Trust and Investment Accounts (10-11); Signature Authority (10-13); Travel/Expense (20-4) and Use of City Funds (10-12).
- Implemented the following new policies: Disposition of City/Agency Real Estate Policy (10-20), Wi-Fi Policy (10-21) Website Policy (10-22).

Finance & Information Systems

Department Goals

SERVICES

Information Services

*Client-Server Management
Network Management
Systems and Programming
PBX and Phone Systems
Support
Web Administration
Cellular Management
911 Systems
System Security Management
Desktop Support
Wi-Fi*

- *Redesign the City website.*
- *Implement Customer Relations Management (CRM) web application on the City's website, in conjunction with CRM applications being implemented by Community Development and Public Works, in order to improve citizen access to City Services.*
- *Prepare a balanced Operating Budget including developing a cost savings strategy to allow 30% General Fund reserves to be maintained.*
- *Complete annual audit with no reportable items.*
- *Continue to strive for national and state awards for major financial documents, including the Operating Budget, CIP, CAFR, Budget-in-Brief, Combined Community Facilities District Annual Report, AB1600 Annual Report and CAP.*
- *Implement Business License Web Payments.*
- *Update the Municipal Code to include administrative remedies for taxes.*
- *Upgrade to ONESolution with SunGard.*
- *Update Utility Billing portion of the Municipal Code.*
- *Ensure City is completely PCI compliant for credit card processing activities.*
- *Update Internal Services policy.*
- *Implement VoIP (Voice over Internet Protocol) at City Hall.*
- *Implement the fixed asset module in IFAS.*
- *Explore refinancing opportunities for existing City debt.*
- *Wind down Brentwood Redevelopment financial affairs.*
- *Utilize automated check processing.*

Budget For Fiscal Years 2012/13 - 2013/14

Finance and Information Systems Department Summary

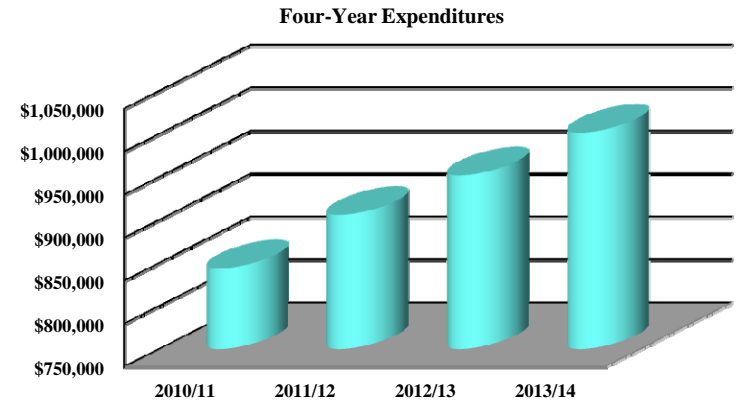
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-1303	Business Services	\$ 843,618	\$ 905,994	\$ 833,500	\$ 951,823	\$ 1,001,523
100-1304	Financial Services	797,020	896,134	885,824	921,893	962,358
100-1701	Non-Departmental	555,762	3,786,416	1,089,360	890,805	917,153
100-1401	Village Resource Center	75,407	0	0	0	0
100-1403	Library	204,394	220,893	220,891	233,647	244,540
100-1404	Downtown Fountain and Lights	2,423	5,000	2,000	5,155	5,163
100-1406	Dimes-A-Ride	16,769	16,000	16,000	0	0
100-1409	Women's Club	6,214	7,412	7,334	9,104	9,480
100-1413	Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414	Brentwood Area Neighborhood Committee	1,028	2,000	1,500	1,000	1,000
100-1415	Bicycle	0	500	0	500	500
100-1417	Senior Nutrition Program	19,452	19,452	19,452	19,452	19,452
100-1418	Animal Services	275,632	300,439	278,733	276,274	284,562
	Total	<u>\$ 2,821,719</u>	<u>\$ 6,184,240</u>	<u>\$ 3,378,594</u>	<u>\$ 3,333,653</u>	<u>\$ 3,469,731</u>
	Annual Percentage Change			19.74%	-46.09%	4.08%
	Total Budgeted Full-Time Positions	11.40	11.15	11.30	11.40	11.40

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1303	Division:	Business Services

Performance Measures

- Completed refinance of 2001 Revenue Bond into the 2012 Capital Improvement Revenue Bond, worth \$24 million, issued at 4.55% interest rate.
- Monitored and reconciled investment portfolio totaling over \$160 million.
- Acquired 171 fixed assets worth \$17.5 million.
- Authored 24 staff reports.
- Produced six financial documents.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 621,951	\$ 635,613	\$ 575,167	\$ 650,052	\$ 683,626
Supplies and Services	139,128	181,198	169,150	181,198	181,198
Internal Services	82,387	89,183	89,183	120,573	136,699
Capital Outlay	152	0	0	0	0
Total	<u>\$ 843,618</u>	<u>\$ 905,994</u>	<u>\$ 833,500</u>	<u>\$ 951,823</u>	<u>\$ 1,001,523</u>

Annual Percentage Change			-1.20%	5.06%	5.22%
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Total Budgeted Full-Time Positions	5.00	4.70	4.85	5.15	5.15
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Commentary

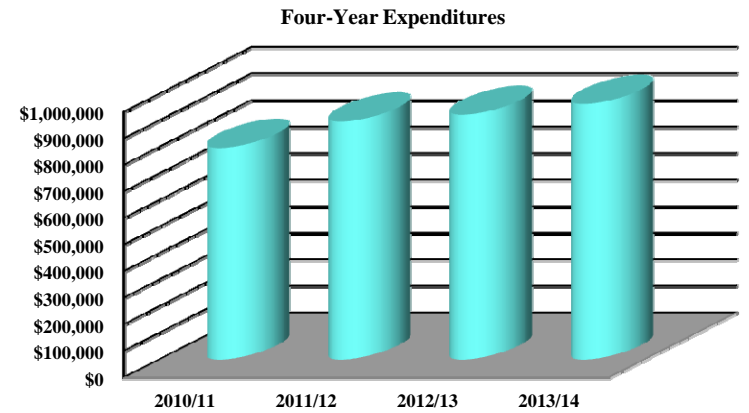
The Fiscal Year 2012/13 and 2013/14 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1304	Division:	Financial Services

Performance Measures

- Processed 9,214 invoices and issued 5,904 accounts payable checks.
- Processed 6,852 timesheets, 1,469 paychecks and 6,993 direct deposits.
- Processed 94,618 pieces of mail.
- Authored 15 staff reports.
- Processed 280 purchase orders.
- Processed 836 new business licenses and 3,604 business license renewals.
- Processed 1,023 accounts receivable invoices.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 630,947	\$ 721,982	\$ 721,967	\$ 732,862	\$ 751,636
Supplies and Services	49,199	48,450	38,155	48,250	48,250
Internal Services	116,546	125,702	125,702	140,781	162,472
Capital Outlay	328	0	0	0	0
Total	<u>\$ 797,020</u>	<u>\$ 896,134</u>	<u>\$ 885,824</u>	<u>\$ 921,893</u>	<u>\$ 962,358</u>

Annual Percentage Change			11.14%	2.87%	4.39%
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Total Budgeted Full-Time Positions	6.40	6.45	6.45	6.25	6.25
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Commentary

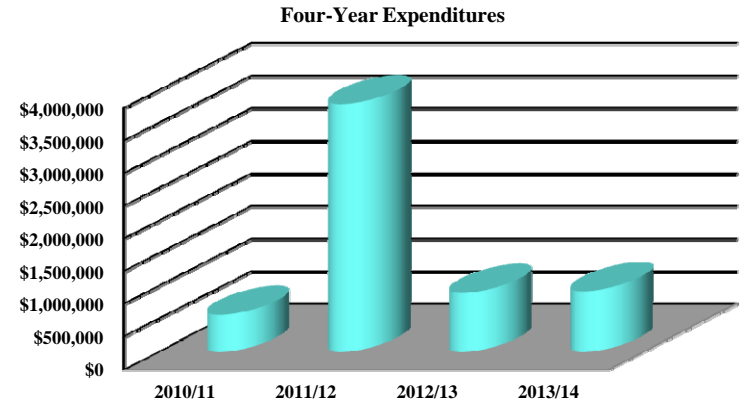
The Fiscal Year 2012/13 and 2013/14 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1701	Division:	Non-Departmental

Description

Non-Departmental Budget contains those expenditures that either benefit more than one department of the City, or cannot be appropriately charged to any one department. Examples of these are parking lot rentals, utility charges, property and insurance for City Hall, property tax collection and assessments.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Supplies and Services	\$ 547,503	\$ 906,357	\$ 1,003,283	\$ 852,692	\$ 877,891
Internal Services	8,159	8,364	8,364	38,113	39,262
Capital Outlay	100	2,871,695	77,713	0	0
Total	<u>\$ 555,762</u>	<u>\$ 3,786,416</u>	<u>\$ 1,089,360</u>	<u>\$ 890,805</u>	<u>\$ 917,153</u>
Annual Percentage Change			96.01%	-76.47%	2.96%

Commentary

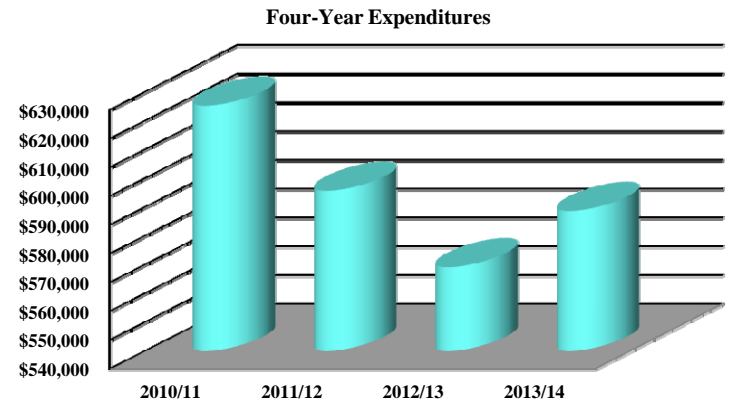
The Fiscal Year 2011/12 Budget includes for the ABX1 27 estimated payment which will not be expended.

Budget For Fiscal Years 2012/13 - 2013/14

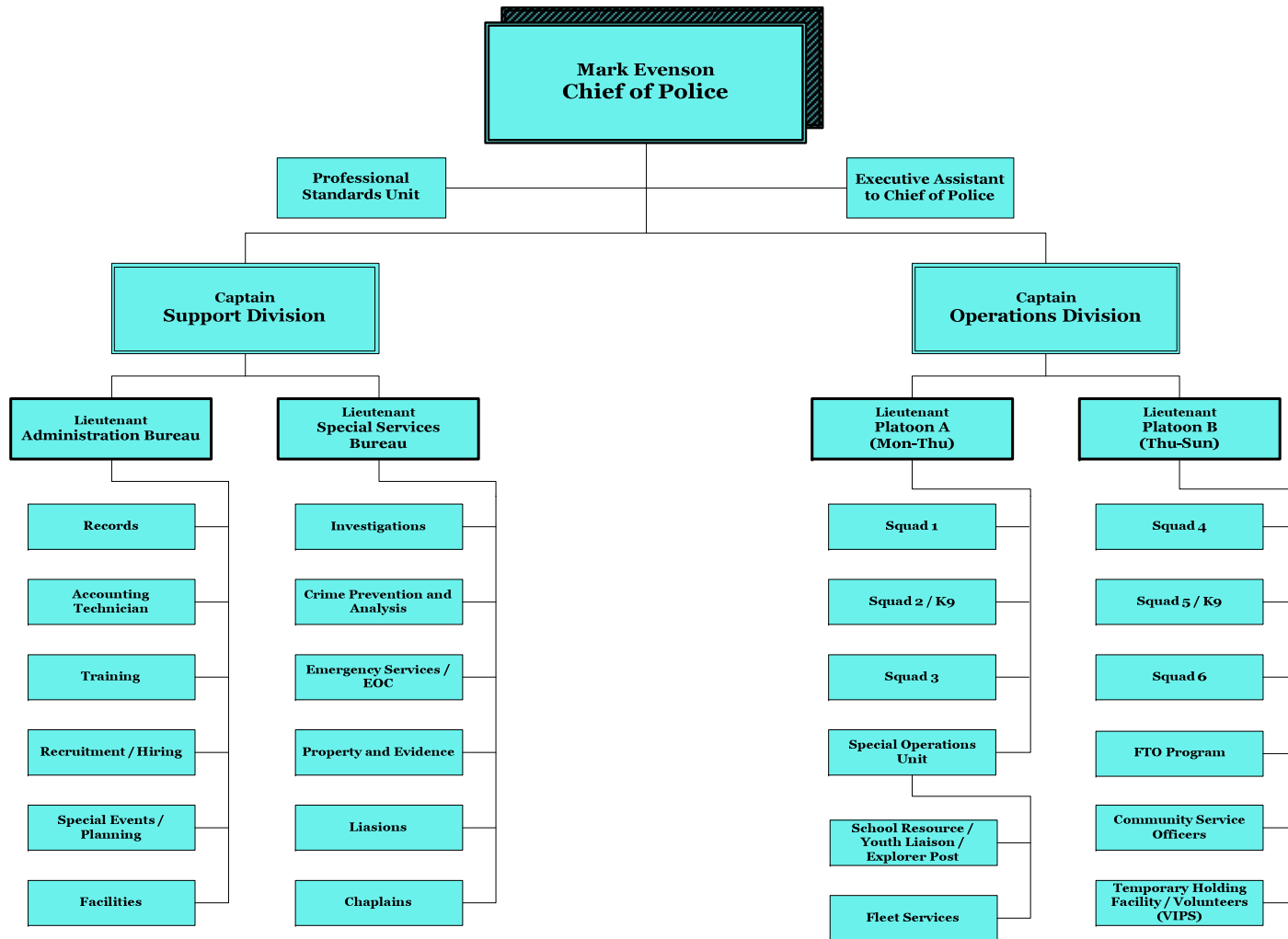
Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	Miscellaneous	Division:	Community Services

Description

The City provides services which require budgeted expenditures that do not relate to any other department.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
100-1401 Village Resource Center	\$ 75,407	\$ 0	\$ 0	\$ 0	\$ 0
100-1403 Library	204,394	220,893	220,891	233,647	244,540
100-1404 Downtown Fountain and Lights	2,423	5,000	2,000	5,155	5,163
100-1406 Dimes-A-Ride	16,769	16,000	16,000	0	0
100-1409 Women's Club	6,214	7,412	7,334	9,104	9,480
100-1413 Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414 Brentwood Area Neighborhood Committee	1,028	2,000	1,500	1,000	1,000
100-1415 Bicycle	0	500	0	500	500
100-1417 Senior Nutrition Program	19,452	19,452	19,452	19,452	19,452
100-1418 Animal Services	275,632	300,439	278,733	276,274	284,562
Total	<u>\$ 625,319</u>	<u>\$ 595,696</u>	<u>\$ 569,910</u>	<u>\$ 569,132</u>	<u>\$ 588,697</u>
Annual Percentage Change			-8.86%	-4.46%	3.44%



DIVISIONS

***Operations Division
Support Division***

The purpose of the Police Department is to maintain public safety in the community. There are 62 authorized sworn positions including the Police Chief, two Captains, four Lieutenants*, 10 Sergeants, five Detectives, two School Resource Officers, one Youth Liaison Officer, three Traffic Safety Officers, two K-9 Officers and 32 Patrol Officers.

Support staff includes one Executive Assistant to the Chief of Police, one Accounting Technician, seven Community Service Officers, one Records Supervisor, six Records Clerks and one Administrative Assistant.

The Department is supplemented by part time personnel, a youth diversion program, a volunteer program (VIPS), a volunteer Chaplain program and an Explorer Scout program.

**At this time, one Lieutenant's position is backfilled with one Police Officer.*

Mission Statement

To protect and enhance the quality of life in our community through uncompromised dedication, professionalism, integrity and innovative police services.

Department Accomplishments

SERVICES

Patrol Services
Administrative
Investigative
Traffic
Volunteers

Community Programs

Neighborhood Watch
Red Ribbon Week
Vacation Watch
Tell-A-Cop
Operation Identification
Every Fifteen Minutes
CERT

- *Implemented a Citizens' Academy.*
- *Developed a department Succession Plan.*
- *Enhanced the city wide communication system, allowing wireless radio access between City departments.*
- *Equipped officers with personal video and audio recording devices.*
- *Established a Peer Support Group within the department.*
- *Implemented an in-car report writing system.*
- *Modernized the mobile wireless communication system.*
- *Enhanced neighborhood and park security through installation of Flash Cam surveillance camera systems.*
- *Launched online training system for briefing.*
- *Streamlined evidence processing system.*
- *Upgraded technology for collision and traffic investigations.*
- *Implemented voice activated transcription system.*

Department Goals

- *Establish a Business Watch Program.*
- *Implement a Traffic Safety Emphasis Program.*
- *Enhance officers' ability to interface with crime analysis technology.*
- *Reduce the number of on-duty injuries to officers.*
- *Reduce the number of on-duty traffic collisions.*
- *Enhance response to officers' emotional well-being relative to their involvement with critical incidents.*

Budget For Fiscal Years 2012/13 - 2013/14

Police Department Summary

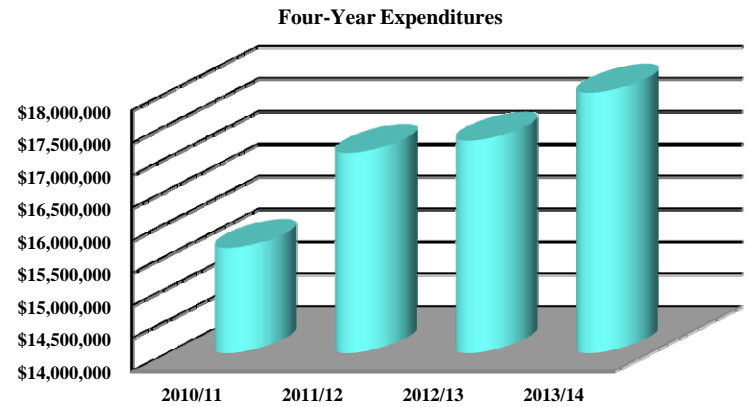
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-1501	Police	\$ 15,611,192	\$ 17,071,932	\$ 16,346,905	\$ 17,260,155	\$ 17,993,478
100-1416	Youth Diversion Program	988	1,000	1,000	1,000	1,000
	Total	\$ 15,612,180	\$ 17,072,932	\$ 16,347,905	\$ 17,261,155	\$ 17,994,478
	Annual Percentage Change			4.71%	1.10%	4.25%
	Total Budgeted Full-Time Positions	79.00	79.00	79.00	79.00	79.00

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Police
Fund/Division Number:	100-1501	Division:	Police

Performance Measures

- Logged 36,917 police events/calls for service.
- Completed 5,470 case reports.
- Filed 1,106 reports with the District Attorney's office.
- Reduced the City's overall crime rate.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 11,807,838	\$ 12,809,583	\$ 12,294,224	\$ 13,000,954	\$ 13,381,195
Supplies and Services	2,071,581	2,376,890	2,165,222	2,208,267	2,391,571
Internal Services	1,729,436	1,882,459	1,882,459	1,945,934	2,115,712
Capital Outlay	2,337	3,000	5,000	105,000	105,000
Total	<u>\$ 15,611,192</u>	<u>\$ 17,071,932</u>	<u>\$ 16,346,905</u>	<u>\$ 17,260,155</u>	<u>\$ 17,993,478</u>

Annual Percentage Change			4.71%	1.10%	4.25%
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Total Budgeted Full-Time Positions	79.00	79.00	79.00	79.00	79.00
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Commentary

While decreases are forthcoming in the FY 2012/13 supplies and services budget, there will be increases in the FY 2013/14 budget. These are due to increased costs, most notably for contractual services to include dispatch services, Data 911 maintenance/license fees and EBRSCA radio maintenance.

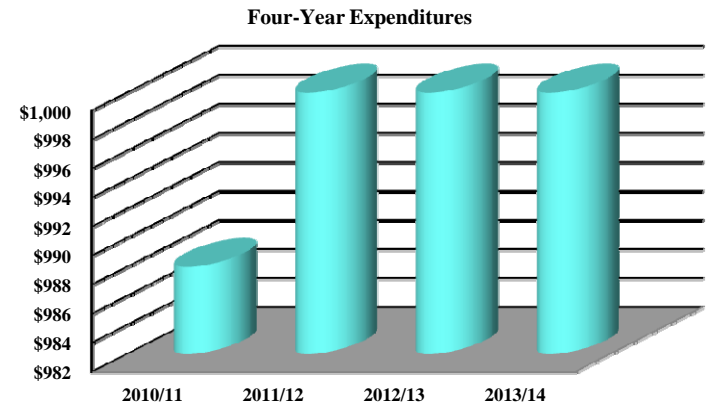
The increase in Capital Outlay is for repayment of a loan from the Emergency Preparedness Fund used to pay off the Sworn PERS fund thus lowering PERS Sworn rates approximately 6%, resulting in personnel cost savings.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Police Department
Fund/Division Number:	100-1416	Division:	Youth Diversion Program

Description

The Youth Diversion Program is a comprehensive community resource which receives its primary funding from the State Realignment Fund Juvenile Subvention Act. This program has been funded by the grant since 1979. Through diversion and community education, the Youth Diversion Program assists families in resolving the legal conflicts in their juvenile's life.

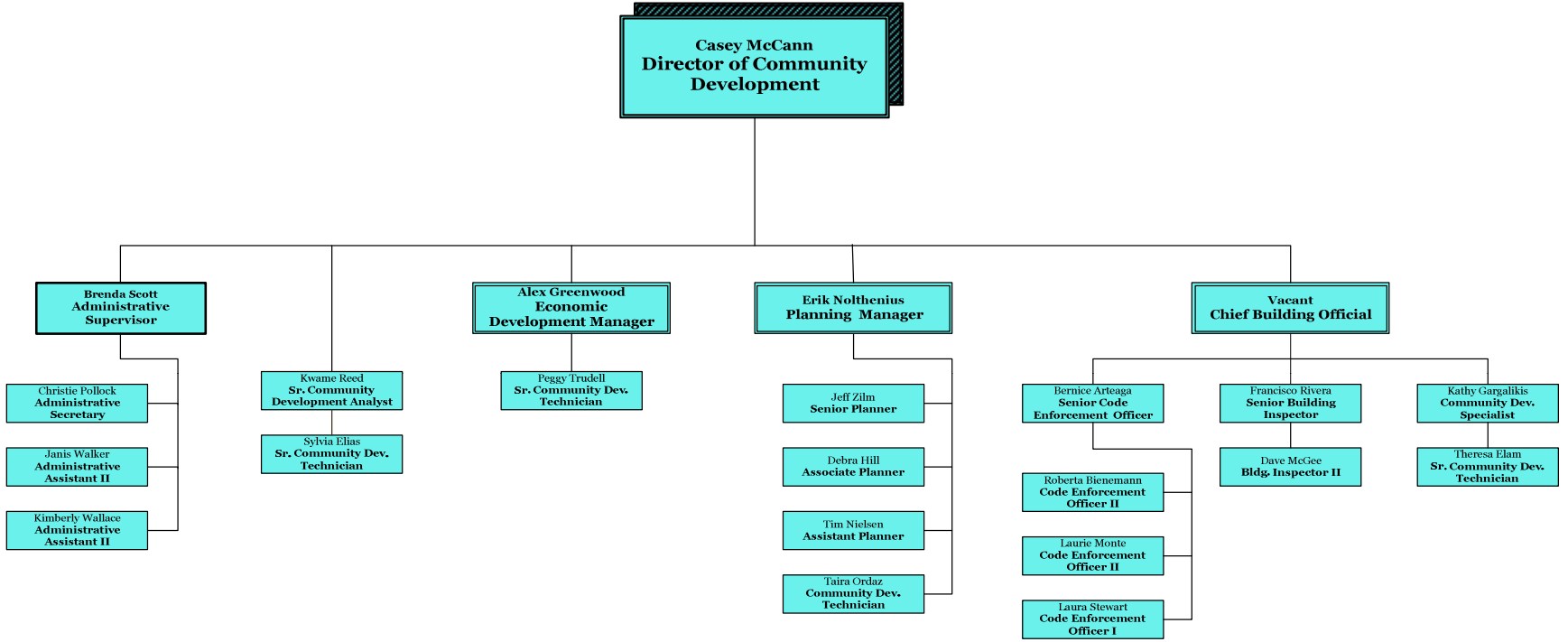


<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Supplies and Services	\$ 988	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total	<u>\$ 988</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Annual Percentage Change			1.21%	0.00%	0.00%

Commentary

The Diversion Coordinator is responsible, in conjunction with Reach Alliance, for managing the Diversion contracts. In the past, AB90 grant funding paid a large portion of the Coordinator's salary and benefits and the Police Department paid the office expenses. The AB90 monies are no longer available for Diversion Coordinator personnel services. Beginning in FY 2005/06, the Police Department facility has housed Reach Alliance in exchange for their services, thereby eliminating the cost to the City for Reach services.

Community Development



Community Development

DIVISIONS

*Building
Planning
Economic Development
Housing*

The Community Development Department consists of the following four divisions:

The ***Building Division*** reviews, approves, issues permits and inspects all building construction and landscape improvement construction plans for compliance with all State of California and City of Brentwood building and fire codes. In addition, Building staff administer and enforce State and City statutes through the Code Enforcement Program.

The ***Planning Division*** is responsible for implementing City policies which direct the physical development of the City, including but not limited to, the preparation and administration of the General Plan, Specific Plans, and the Zoning Ordinance, as well as compliance with the California Environmental Quality Act (CEQA). Moreover, the Division provides professional and administrative services to the Planning Commission and technical advice to the City Council and City Manager on planning related matters. Park planning and inspection of new landscaping and park facilities is also completed by Division personnel.

The ***Economic Development Division*** manages programs to attract and retain businesses, and to promote job growth, investment and economic vitality in Brentwood. The Division is responsible for marketing the City to potential businesses; facilitating real estate deals; linking businesses to financial and consulting resources and working with the local business community to help address their issues. In addition, the Division manages the Agricultural Enterprise Program; conducts economic analysis; partners with state, local and regional economic development organizations and oversees several grant programs to help fund events and other programs to help the local business community.

The ***Housing Division*** is responsible for the implementation of the City's adopted Affordable Housing Ordinance and for administering first time homebuyer programs, affordable housing programs and related projects for the City of Brentwood.

Mission Statement

Community Development strives to enforce the City and State Health & Safety Codes and to protect the life and property of the citizens of Brentwood by: 1) the enforcement of Uniform Building and Fire Codes; 2) utilizing planning principles to implement the goals and policies of the General Plan; 3) developing and supporting economic development opportunities in the City by assisting in business creation and 4) ensuring the provision of decent, sanitary, safe and affordable housing for all segments of the community.

Community Development

SERVICES

Building

Permits
Plan Review
Inspection
Code Enforcement
Building Records

Planning

General Plan
Administrative Plan
Zoning Ordinances
Environmental Review
Design Review
Conditional Use Permits
Land Subdivisions

Economic Development

City Marketing
Programs/Partnerships
Business Attraction/Retention
Programs
Agricultural Preservation
Program

Department Accomplishments

- Prepared the Brentwood Boulevard Specific Plan in collaboration with other City departments and presented it to the Planning Commission and City Council for adoption.
- Processed critical amendments to the Municipal Code as directed by the City Council, including a simplification of the Temporary Use Permit process, adding regulations for large retail uses and adding locations for community event banners.
- Continued to build the planning project database in CRW, the City's permit tracking system.
- Prepared the draft Housing Element Update, presented it to the Planning Commission and City Council for consideration, and submitted it to the California Dept. of Housing and Community Development for review.
- Prepared a water efficient landscape ordinance, approved by the City Council, to comply with State law.
- Processed new development proposals, including the following applications: 10 design review; 30 conditional use permit; four General Plan amendment; nine rezoning; seven variance; 75 sign and 46 temporary use permit.
- Participated in and monitored, in compliance with State law, the progress of the Plan Bay Area regional land use and transportation effort led by ABAG and MTC.
- Facilitated the attraction of three new companies totaling 250 new jobs.
- Launched new business retention program, and the new Economic Development website, providing the cornerstone for a new marketing and branding campaign to attract new businesses to Brentwood.
- Launched a new marketing and press strategy which includes print and online advertising.
- Sponsored and organized a 12-week entrepreneurial training course for local small businesses.
- Processed \$146,000 in grants to local organizations to fund various community events and marketing efforts to help attract shoppers and visitors to Brentwood.
- Organized and sponsored a highly successful "Meet the Lenders" event.
- Coordinated installation of 20 attractive "wayfaring" signs to guide visitors, shoppers and tourists from the freeway to Downtown Brentwood.
- Completed six conservation easements preserving approximately 500 acres of agricultural lands.
- Processed approximately \$25,200 in grant funds to support the marketing efforts of local farmers.
- Launched the Brentwood Grown brand campaign and completed the Agricultural Enterprise Implementation Plan.

Community Development

Department Goals

- *Complete the second cycle of rental Inspections and adopt new triennial building codes.*
- *Expand the functions of the CRW permit tracking software to include Laserfiche and ESRI files, and continue to build the planning project database in CRW.*
- *Revise the development agreement for The Vineyards at Marsh Creek project in order to reflect changing needs and the current economic climate.*
- *Process critical amendments to the Municipal Code as directed by the City Council.*
- *Amend the Downtown Specific Plan in accordance with the City Council Goals and Strategic Plan.*
- *Initiate the General Plan Update in accordance with the City Council Goals and Strategic Plan.*
- *Continue to participate in and monitor Plan Bay Area.*
- *Continue to improve/provide tools on the Economic Development website for business attraction and retention.*
- *Encourage and assist the expansion of existing local business and industry, as well as attracting new and expanding business and industry.*
- *Identify, develop and market potential development sites and facilitate private development deals which will generate new jobs, construction activity and tax revenue for the city.*
- *Collaborate with other public and private organizations to promote economic development in the East Contra Costa County region.*
- *Conduct economic analysis in order to track the current performance of local businesses and to identify trends, threats and opportunities within the local economy.*
- *Facilitate projects to develop the agricultural industry through the use of agricultural grants and work with local farmers and other agricultural businesses to help support their marketing and business expansion activities.*
- *Continue to develop the Brentwood Grown program to increase membership and publicity.*
- *Continue to support the efforts of local organizations in their efforts to preserve agricultural lands through the use of conservation easements.*

Budget For Fiscal Years 2012/13 - 2013/14

Community Development Department Summary

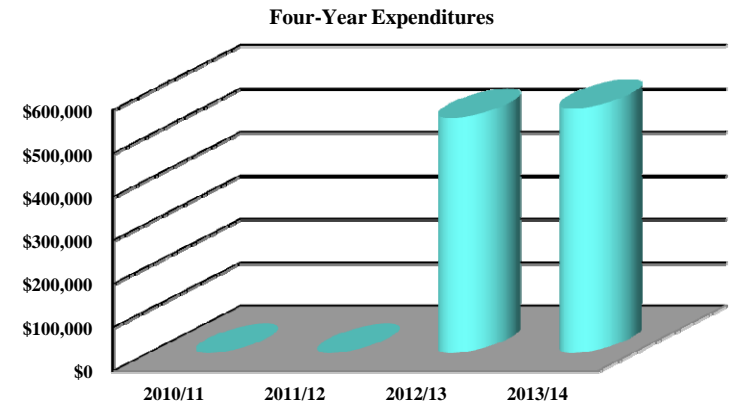
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-1204	Economic Development	\$ 0	\$ 0	\$ 0	\$ 540,993	\$ 562,135
100-2101	Building	1,760,470	1,973,509	1,848,830	1,705,530	1,837,321
100-2201	Planning	1,155,075	1,348,217	1,341,836	1,231,631	1,273,696
100-2202	Planning Commission	25,795	27,386	26,971	28,005	28,023
	Total	\$ 2,941,340	\$ 3,349,112	\$ 3,217,637	\$ 3,506,159	\$ 3,701,175
	Annual Percentage Change			9.39%	4.69%	5.56%
	Total Budgeted Full-Time Positions	18.06	20.10	19.10	20.40	20.40
	Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Community Development
Fund/Division Number:	100-1204	Division:	Economic Development

Performance Measures

- Adopted the Comprehensive Economic Development Strategy.
- Attracted three new companies resulting in 250 new jobs.
- Assisted 62 local companies through the business retention program.
- Completed a major redesign of the Economic Development website, including the launch of a property locator site and monthly eNewsletter.
- Launched new press and marketing strategy.
- Awarded \$146,000 in grants to local organizations to fund various community events and marketing efforts.
- Provided business training to 12 startup and expanding businesses through the Business Training Entrepreneur Program.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 0	\$ 0	\$ 0	\$ 411,266	\$ 421,643
Supplies and Services	0	0	0	70,600	70,600
Internal Services	0	0	0	59,127	69,892
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 540,993</u>	<u>\$ 562,135</u>

Annual Percentage Change **3.91%**

Total Budgeted Full-Time Positions **0.00** **0.00** **0.00** **2.60** **2.60**

Commentary

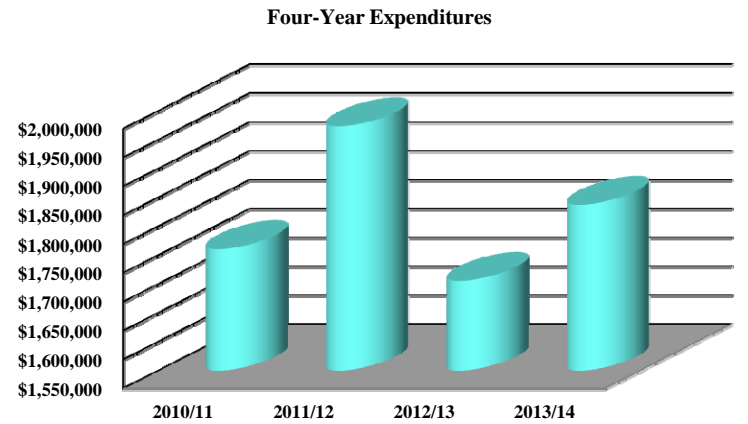
A Community Development Department reorganization was implemented in FY 2011/12. Economic Development and Planning have separated divisions and the department employee allocations have been updated for FY 2012/13 and FY 2013/14 to more accurately reflect the allocation/workload for each division. This reorganization will assist with the implementation of the Economic Development Strategy. Performance measures provided were completed by Economic Development staff while combined with the Planning division.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Community Development
Fund/Division Number:	100-2101	Division:	Building

Performance Measures

- Plan checked, processed and issued approximately 1,100 building permits.
- Conducted approximately 5,600 inspections (stops).



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,328,802	\$ 1,576,887	\$ 1,459,522	\$ 1,303,604	\$ 1,403,619
Supplies and Services	197,005	146,519	139,205	136,500	136,500
Internal Services	234,663	250,103	250,103	265,426	297,202
Capital Outlay	0	0	0	0	0
Total	\$ 1,760,470	\$ 1,973,509	\$ 1,848,830	\$ 1,705,530	\$ 1,837,321
Annual Percentage Change			5.02%	-13.58%	7.73%
Total Budgeted Full-Time Positions	10.89	11.65	11.65	10.40	10.40

Commentary

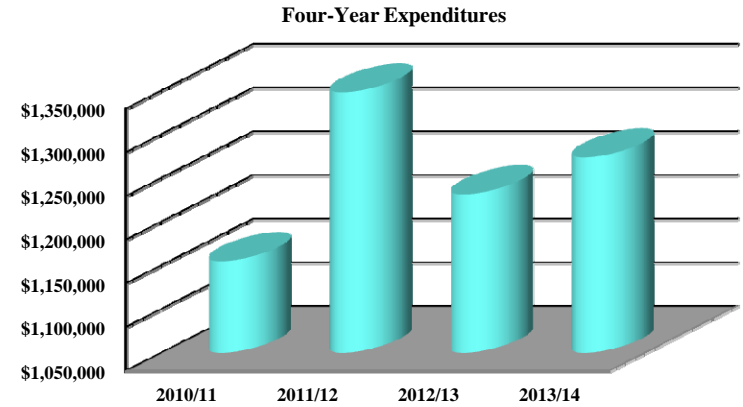
A Community Development Department reorganization was implemented in FY 2011/12. Economic Development and Planning have separated divisions and the department employee allocations have been updated for FY 2012/13 and FY 2013/14 to more accurately reflect the allocation/workload for each division.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Community Development
Fund/Division Number:	100-2201	Division:	Planning

Performance Measures

- Processed the following number of development applications:
 - 10 Design Review
 - 30 Conditional Use Permit
 - 4 General Plan Amendment
 - 9 Rezone
 - 7 Variance
 - 75 Sign
 - 46 Temporary Use Permit



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 939,329	\$ 1,066,797	\$ 1,068,743	\$ 1,035,353	\$ 1,054,916
Supplies and Services	79,785	135,050	126,723	30,000	30,000
Internal Services	135,961	146,370	146,370	166,278	188,780
Capital Outlay	0	0	0	0	0
Total	\$ 1,155,075	\$ 1,348,217	\$ 1,341,836	\$ 1,231,631	\$ 1,273,696
Annual Percentage Change			16.17%	-8.65%	3.42%
Total Budgeted Full-Time Positions	7.17	8.45	7.45	7.40	7.40

Commentary

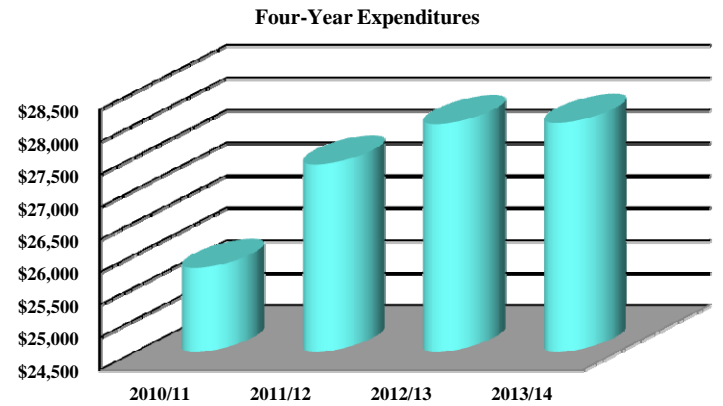
A Community Development Department reorganization was implemented in FY 2011/12. The Economic Development and Planning divisions have separated and the department employee allocations have been updated for FY 2012/13 and FY 2013/14 to more accurately reflect the allocation/workload for each division. Even though separating the divisions resulted in savings for the overall department, the reorganization due to the dissolution of the Redevelopment Agency has negated these savings. A comprehensive update of the City's sign regulations was adopted in 2011. Current projects, facilitated by the Planning Division, include participation in and monitoring of Plan Bay Area, adoption of the Brentwood Boulevard Specific Plan, updating the General Plan's Housing Element and amending the Downtown Specific Plan. Future projects, beginning in FY 2012/13, include the General Plan Update and updating the Zoning Ordinance.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Community Development
Fund/Division Number:	100-2202	Division:	Planning Commission

Description

Held meetings twice a month to act on projects brought before them for review. Ensured new development is attractively designed, adheres to safety measures and is harmonious with surrounding land uses.

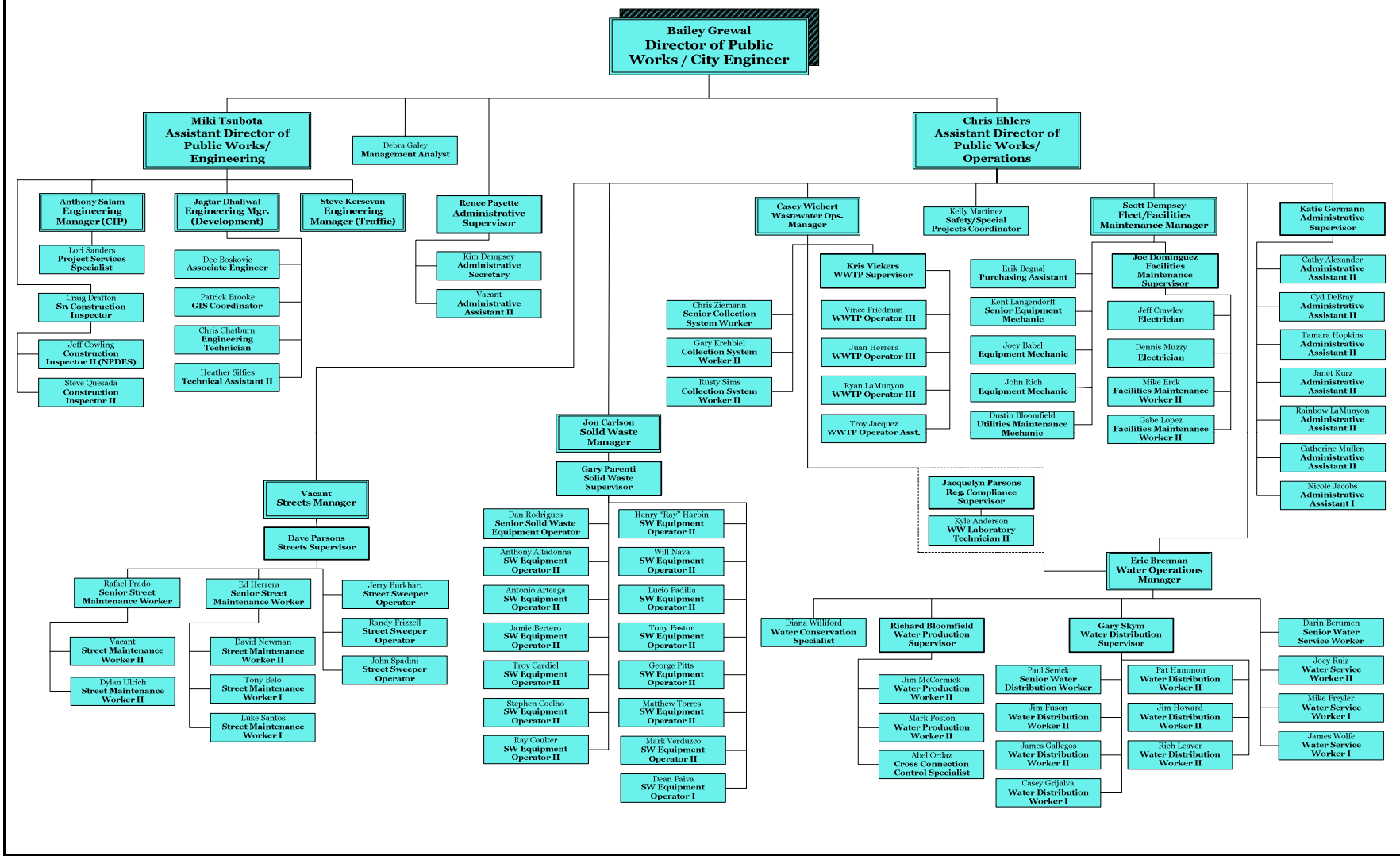


<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 12,994	\$ 12,918	\$ 12,503	\$ 13,471	\$ 13,472
Supplies and Services	546	2,200	2,200	2,200	2,200
Internal Services	12,255	12,268	12,268	12,334	12,351
Capital Outlay	0	0	0	0	0
Total	<u>\$ 25,795</u>	<u>\$ 27,386</u>	<u>\$ 26,971</u>	<u>\$ 28,005</u>	<u>\$ 28,023</u>
Annual Percentage Change			4.56%	2.26%	0.06%
Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Commentary

Planning Commission members currently receive \$100.00 for each regularly scheduled Planning Commission meeting. This stipend also serves as compensation for their time spent attending workshops and sub-committee meetings, and preparing for the bi-monthly Planning Commission meetings.

Public Works



Public Works

DIVISIONS

*Capital Improvement
Program Administration
Construction Inspection
Development Engineering
Street Maintenance
Traffic & Transportation*

The divisions of the Public Works Department, funded partially or fully by the General Fund, are the Capital Improvement Program (CIP); Construction Inspection; Development Engineering; Street Maintenance; and Traffic & Transportation.

Capital Improvement Program Administration prepares and implements a five-year CIP; plans, designs, estimates, prepares and reviews bid documentation including construction plans and specifications; provides project management and administration assistance as well as inspection and technical assistance, as needed, on all City-related CIP projects. CIP Administration also provides contract and bid preparation and management to other City departments as needed.

Construction Inspection provides construction management assistance and inspection support for all development construction activities and capital improvement construction activities within the City.

Development Engineering is responsible for plan checking private construction projects for conformance with City, State and Federal codes; supervising assessment district functions; issuing engineering permits (grading, encroachment and improvement); ensuring compliance with the Municipal Regional Stormwater National Pollutant Discharge Elimination Permit (MRP); providing engineering expertise to other City departments; and coordinating with other agencies and companies.

Street Maintenance is responsible for street repair and maintenance; repair and replacement of concrete curb, gutter, sidewalk and other concrete structures; street sweeping; streetlight repair; traffic signs and markings; creek, pond and roadside maintenance; graffiti abatement; and assisting with the annual Pavement Management Program.

Traffic & Transportation is responsible for the safe, efficient and environmentally compatible movement of people and goods on the streets, highways and transit systems in the City. Traffic & Transportation also provides technical assistance to other City departments and outside agencies as needed.

Mission Statements

Capital Improvement Program Administration - *To provide responsive, professional and technical engineering services related to the CIP and infrastructure development and rehabilitation; provide interdepartmental technical assistance; and act as interagency technical liaison.*

Construction Inspection - *To provide responsive professional and technical construction management and inspection services.*

Development Engineering - *To provide timely and responsive support to the City Council; provide realistic requirements and coordination for the development community to ensure viable development; and provide responsible customer service to all persons equally.*

Street Maintenance - *To provide safe, clean streets; clear traffic signs and markings; operational streetlights; graffiti abatement; safe stormwater flow; and safe sidewalks throughout the City.*

Traffic & Transportation - *To provide timely and responsive professional engineering support to the community, police and other government agencies, as well as interdepartmental assistance.*

SERVICES

CIP

Various Infrastructure Projects
Project Budgeting
Construction Management
Project Management
Right-of-Way Services
Environmental Reports

Construction Inspection

Inspection Services
NPDES Inspections

Development Engineering

Infrastructure Master Plans
Development Review
Grading /Encroachment
Permits
Development Fee Program
Standard Plans &
Specifications
Engineering Procedures
Manual
Plan Checking
GIS
Maps

Department Accomplishments

- Continued to manage and coordinate the implementation of the City's National Pollutant Discharge Elimination System (NPDES) Program and assisted in the preparation of the NPDES annual report.
- Continued to perform the following services: streetlight replacement and signal light preventative maintenance; annual concrete, curb, gutter, sidewalk and ADA improvement replacement and inspections; maintenance of all public right-of-way including creeks, ponds and road sides; regular street sweeping of all City streets; removal of graffiti on public property within a 48-hour time frame.
- Completed construction of the following projects:
 - Sand Creek Road Widening - Phase II
 - Downtown Infrastructure and Streetscape - Phases I & II
 - Wastewater Treatment Plant Corrosion Control (recoating of clarifiers)
 - Energy Efficiency (installation of solar panels at PD)
 - Fiber Optic Link - Phase II (Oak Street to City Corporation Yard)
 - Traffic Calming Installations (installation of in-pavement crosswalk lights on Sunset Road)
 - 2011 Pavement Management Program (slurry seal of various streets, Balfour Road overlay and bridge deck treatment)
- Procured the following grants: 1) 2012 Pavement Management Program, overlay work - \$822,565; 2) American Avenue traffic signal - \$382,900; 3) Balfour Road traffic signal synchronization - \$40,000; 4) Balfour Road sidewalk - \$46,512; and 5) Grant Street sidewalk - \$44,200.
- Completed design of Solid Waste Transfer Station and advertised for bids.
- Received Metropolitan Transportation Commission award for best roads in Bay Area for 3rd consecutive year.
- Completed design of non-potable water line extension from O'Hara Avenue westerly to Jeffery Way.
- Opened Vineyards Parkway to provide another north/south roadway connection to Marsh Creek Road.
- Provided regional transportation coordination, support and assistance in general and more specifically with regard to the transfer of State Route 4 (SR 4) Bypass to Caltrans and relinquishment of Brentwood Boulevard to local jurisdictions as well as securing additional funding for the construction of the SR 4 widening/Sand Creek Road interchange project.

Public Works

SERVICES

Street Maintenance

Street Sweeping
Streetlight Repairs
Creek Maintenance
Asphalt & Concrete Repairs
Signs & Markings
Fountain Maintenance
Graffiti Abatement
Preventive Street Maintenance

Traffic & Transportation

Traffic Engineering
Traffic Calming
Transportation Permits
Road Conditions
Signal Optimization
Traffic Safety Grants
Traffic Control Plans
Traffic Counts
Traffic Studies
Project Analysis

Department Goals

- Update master planned infrastructure and Development Fee Program in conjunction with General Plan Update.
- Coordinate compliance with the City's NPDES permit and provide assistance with preparation of the NPDES annual report.
- Continue to research available grants and apply for infrastructure, transportation and traffic safety grants.
- Continue performing the following services: streetlight replacement program and signal light preventative maintenance program; annual concrete, curb, gutter, sidewalk and ADA improvement replacement and inspections; maintenance of all public right-of-way including creeks, ponds and road sides; regular street sweeping of all City streets; removal of graffiti on public property within a 48-hour time frame.
- Complete design and start construction of Sand Creek Road west of SR 4, and extend San Jose Avenue west to Sand Creek Road.
- Continue utility /street design on six lanes of Lone Tree Way undercrossing at Union Pacific Railroad tracks.
- Start construction of the John Muir Parkway extension from Ventura Drive to Briones Valley Road.
- Start construction of the Solid Waste Transfer Station Expansion project.
- Start the formation of an Underground Utility District for a Rule 20A Project.
- Complete the following projects:
 - GIS migration from MapGuide to ESRI
 - Traffic control center at City Hall
 - LED Streetlight Conversion - Phase I
 - Balfour Road sidewalk from Minnesota Avenue to the Montessori School on the north side of Balfour Road
 - Grant Street sidewalk extension from Adams Lane east to existing sidewalk on the south side of Grant Street
 - American Avenue traffic signal installation at the entrance of the Heritage High School student parking lot
 - 2012 Pavement Management Program overlay of Sand Creek Road, O'Hara Avenue and Sellers Avenue, and slurry sealing of various streets throughout the City
 - Contra Costa Water District (CCWD) Los Vaqueros Waterline Relocation and Sand Creek Road left turn lane widening at the entrance to the Streets of Brentwood
- Continue to provide regional transportation assistance, coordination and support in general and more specifically with regard to construction of the SR 4 widening/Sand Creek Road interchange project.

Budget For Fiscal Years 2012/13 - 2013/14

Public Works Department Summary

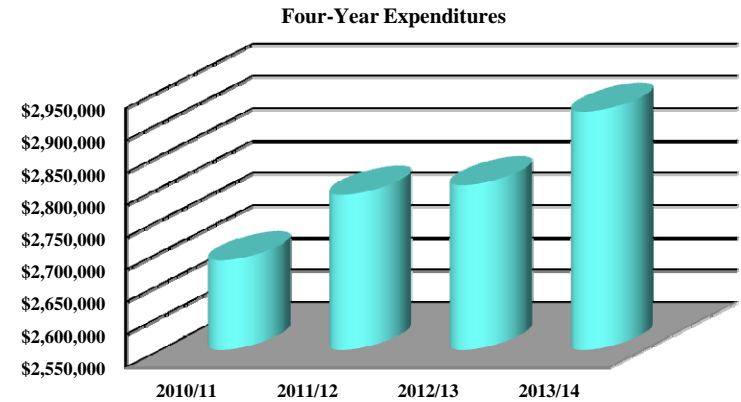
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-1603	Street Maintenance	\$ 2,687,173	\$ 2,788,701	\$ 2,716,636	\$ 2,803,510	\$ 2,917,232
100-2301	Development Engineering	804,304	912,458	852,793	910,447	938,122
100-2302	Construction Inspection	450,420	478,785	457,708	467,057	482,810
100-2303	Traffic & Transportation	473,492	528,074	520,111	536,843	551,934
100-3601	CIP Administration	513,383	816,676	703,679	800,891	827,609
	Total	\$ 4,928,772	\$ 5,524,694	\$ 5,250,927	\$ 5,518,748	\$ 5,717,707
	Annual Percentage Change			6.54%	-0.11%	3.61%
	Total Budgeted Full-Time Positions	27.82	26.44	27.44	27.69	27.69

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-1603	Division:	Street Maintenance

Performance Measures

- Street sweepers swept 17,237 miles of curb and gutter.
- Street sweepers removed 2,226 yards of debris from roadways.
- Staff cleaned 300 yards of illegal roadside dumping/debris.
- Removed 44,674 linear feet of graffiti from City property.
- Replaced 50,956 linear feet of traffic paint City wide.
- Replaced 60,825 linear feet of thermo plastic traffic markings City wide.
- Electrician repaired 809 street lights City wide.
- Staff replaced 744 tons of asphalt for street repairs City wide.
- Staff replaced 6,876 yards of concrete for sidewalk/ADA repairs City wide.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 1,554,512	\$ 1,652,736	\$ 1,605,671	\$ 1,633,216	\$ 1,727,120
Supplies and Services	614,558	603,600	578,600	593,700	598,850
Internal Services	518,103	532,365	532,365	576,594	591,262
Total	<u>\$ 2,687,173</u>	<u>\$ 2,788,701</u>	<u>\$ 2,716,636</u>	<u>\$ 2,803,510</u>	<u>\$ 2,917,232</u>

Annual Percentage Change			1.10%	0.53%	4.06%
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Total Budgeted Full-Time Positions	15.02	14.02	15.02	15.02	15.02
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Commentary

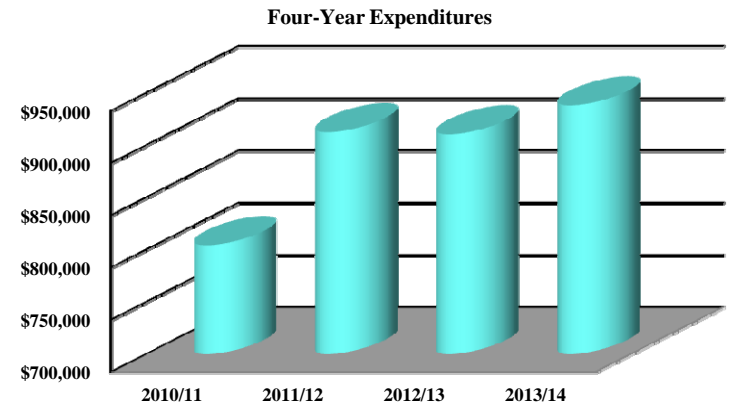
Decreases in Supplies and Services in FY 2012/13, and increases in FY 2013/14, were made to the following line items to more accurately reflect actual expenditures: Clothing/Safety Expense, Safety Supplies, Utility Services, Street/Facility Signage, Legends/Striping and Asphalt Maintenance. An increase was made to fuel in FY 2012/13 and FY 2013/14 due to expected fuel price increases. An increase was also made to Special Services in FY 2012/13 for the State Controller's Street Audit.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2301	Division:	Development Engineering

Performance Measures

- Issued 134 encroachment permits for approximately \$4.9 million in public infrastructure.
- Accepted public improvement assets worth approximately \$5.7 million.
- Accepted public improvements for eight projects.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 519,750	\$ 567,783	\$ 549,155	\$ 595,071	\$ 609,623
Supplies and Services	180,844	233,160	192,323	216,354	216,452
Internal Services	103,710	110,515	110,515	98,222	111,247
Capital Outlay	0	1,000	800	800	800
Total	\$ 804,304	\$ 912,458	\$ 852,793	\$ 910,447	\$ 938,122
Annual Percentage Change			6.03%	-0.22%	3.04%
Total Budgeted Full-Time Positions	4.20	4.22	4.22	4.28	4.28

Commentary

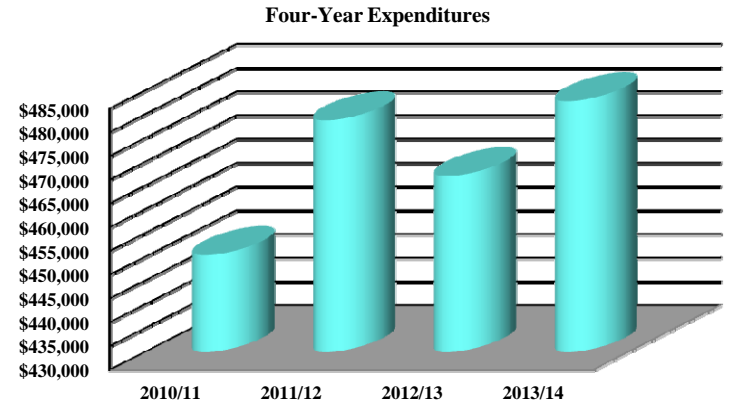
There is an overall decrease to Supplies and Services in FY 2012/13, although there are increases to the following line items: 1) postage expenses were previously charged to Office Expense. Funds have been shifted from Office Expense to Postage Expense; 2) annual software dues for CRW are scheduled to increase in both fiscal years and were previously charged to Contractual Services. Funds have been shifted from Contractual Services to Publications and Dues and 3) funds for printing and binding services were not allocated to this line item last fiscal year; however, there have been expenditures for the past several years. Therefore, funds have been added to Printing and Binding to cover anticipated expenditures.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2302	Division:	Construction Inspection

Performance Measures

- Provided inspection services for public and private infrastructure worth approximately \$5.7 million.
- Inspected 134 permits for public and private projects to ensure conformity with City Standards and Specifications.
- Provided inspection services for the Downtown Infrastructure, Civic Center and Pavement Management Program projects.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 350,500	\$ 367,302	\$ 349,179	\$ 375,800	\$ 383,088
Supplies and Services	19,470	25,700	22,946	21,716	21,758
Internal Services	80,182	84,783	84,783	68,741	77,164
Capital Outlay	268	1,000	800	800	800
Total	<u>\$ 450,420</u>	<u>\$ 478,785</u>	<u>\$ 457,708</u>	<u>\$ 467,057</u>	<u>\$ 482,810</u>

Annual Percentage Change			1.62%	-2.45%	3.37%
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Total Budgeted Full-Time Positions	2.87	2.67	2.67	2.77	2.77
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Commentary

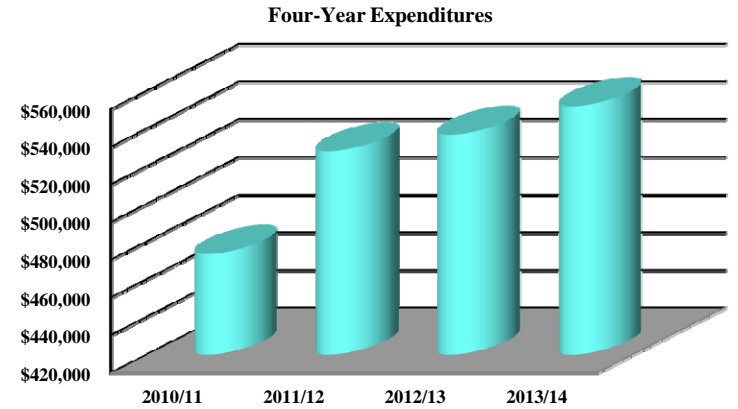
There is an overall decrease to Supplies and Services in FY 2012/13, although there are increases to the following line items: 1) annual software dues for CRW are scheduled to increase in both fiscal years and were previously charged to Contractual Services. Funds have been shifted from Contractual Services to Publications and Dues; 2) Fuel was increased due to rising fuel costs and a slight upswing in construction activity and 3) Training/Conference Registration was increased for staff to attend the Qualified Storm Water Pollution Prevention Plan (SWPPP) Developers training and for subsequent testing for certification to maintain compliance with the City's Municipal Regional NPDES permit.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2303	Division:	Traffic & Transportation

Performance Measures

- Issued 132 transportation permits.
- Conducted 11 radar surveys.
- Procured grants for four projects - Balfour Road traffic signal synchronization, American Avenue traffic signal, Balfour Road sidewalk and Grant Street sidewalk.
- Installed in-pavement crosswalk light system on Sunset Road.
- Conducted approximately 55 traffic counts and sent five speed bump surveys to residents as requested.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 295,978	\$ 314,530	\$ 312,752	\$ 329,292	\$ 336,695
Supplies and Services	131,816	162,770	158,085	158,525	160,025
Internal Services	45,698	48,774	48,774	48,526	54,714
Capital Outlay	0	2,000	500	500	500
Total	<u>\$ 473,492</u>	<u>\$ 528,074</u>	<u>\$ 520,111</u>	<u>\$ 536,843</u>	<u>\$ 551,934</u>

Annual Percentage Change			9.85%	1.66%	2.81%
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Total Budgeted Full-Time Positions	2.02	2.02	2.02	2.02	2.02
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Commentary

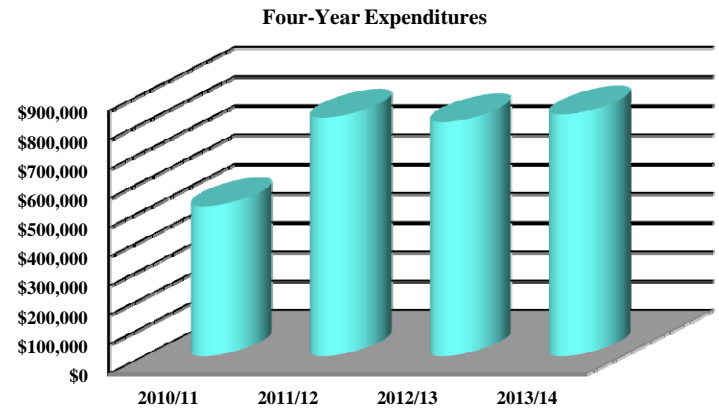
There is an overall decrease to Supplies and Services in FY 2012/13, although there are increases to the following line items: 1) Fuel was increased due to rising fuel costs and a slight upswing in construction activity and 2) County Traffic Signal Inspection was increased in both fiscal years due to a) maintenance of additional traffic signals along Brentwood Boulevard now that Caltrans has relinquished ownership to the City and b) anticipated maintenance needed for aging signals throughout the City.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-3601	Division:	Capital Improvement Program Administration

Performance Measures

- Managed six formal project bids and one informal project bid.
- Received and processed seven performance and payment Bonds for various City projects.
- Prepared three Requests for Proposals (RFPs).
- Prepared 17 Professional Service Agreements for CIP-related projects.
- Managed 12 projects through the design phase.
- Managed seven projects through the construction phase.

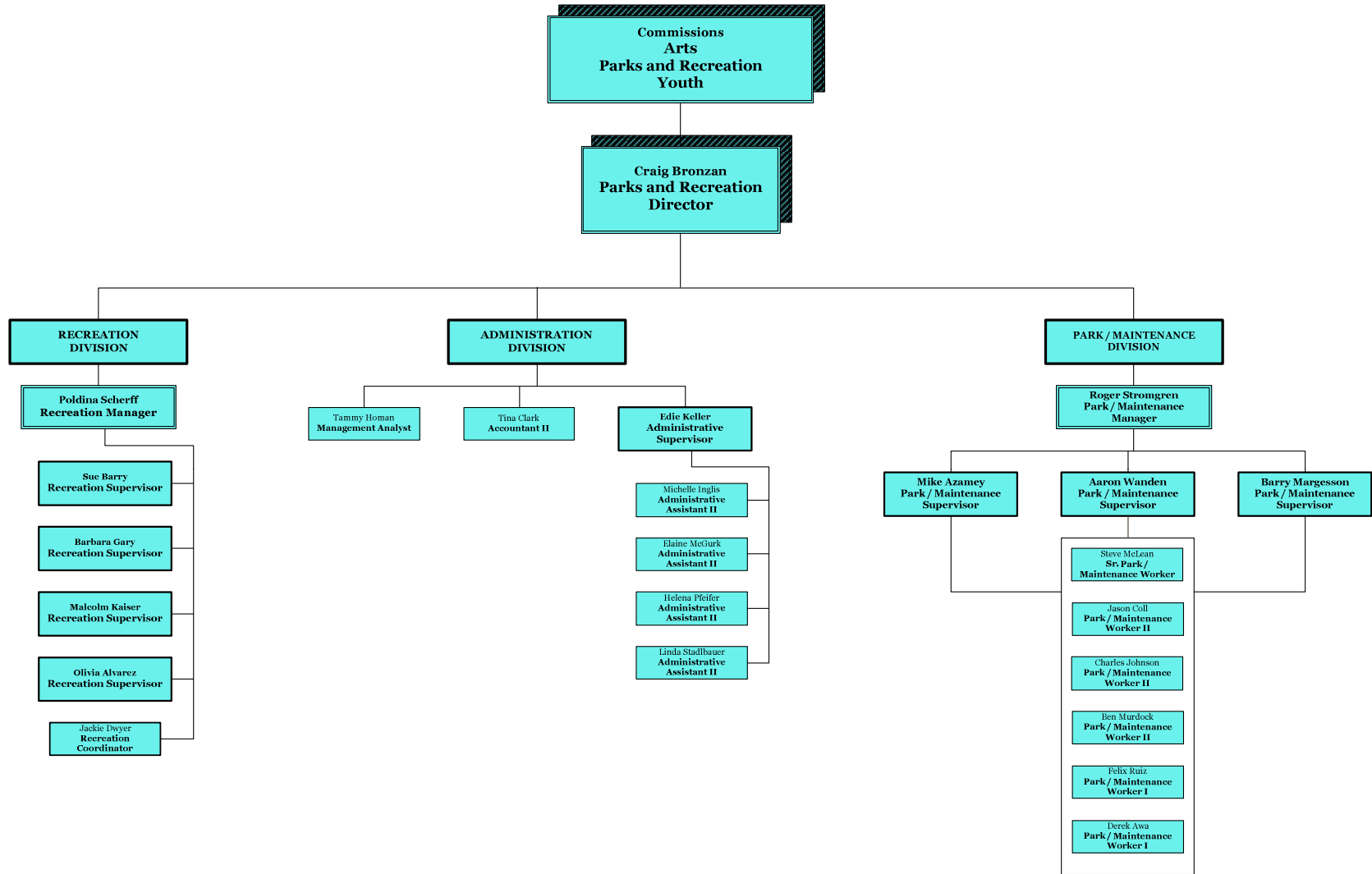


<i>Division Summary</i>	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 359,741	\$ 548,316	\$ 515,654	\$ 536,290	\$ 551,927
Supplies and Services	74,021	171,617	91,482	177,682	177,766
Internal Services	79,621	84,343	84,343	84,919	95,916
Capital Outlay	0	12,400	12,200	2,000	2,000
Total	\$ 513,383	\$ 816,676	\$ 703,679	\$ 800,891	\$ 827,609
Annual Percentage Change			37.07%	-1.93%	3.34%
Total Budgeted Full-Time Positions	3.71	3.51	3.51	3.60	3.60

Commentary

There is an overall decrease to Supplies and Services in FY 2012/13, although there are increases to the following line items: 1) annual software dues for CRW are scheduled to increase in both fiscal years and were previously charged to Contractual Services. Funds have been shifted from Contractual Services to Publications and Dues and 2) funds for part-time right-of-way services were shifted from Salaries - Part Time to Special Services.

Parks and Recreation



Parks and Recreation

The Parks and Recreation Department is responsible for a wide range of recreational and leisure services and facilities.

The ***Recreation Division*** is responsible for the development and supervision of recreation programs for pre-school through senior citizens, including youth and adult sports; aquatics; instruction classes; special events; trips and health and fitness classes.

The ***Park/Maintenance Division*** is responsible for the maintenance of landscape facilities for City-wide parks, public landscaping, commercial and residential developments and lighting and landscape districts. In addition, this division manages portions of the maintenance of City-owned and operated buildings and facilities.

The ***Administration Division*** provides overall department administrative support for facilities usage, program registration and community services, plus they support the Arts Commission, Youth Commission, Parks and Recreation Commission and the Brentwood Advisory Neighborhood Committee (B.A.N.C.).

Mission Statement

Creating joyful community experiences through people, parks and programs.

DIVISIONS

***Recreation
Park/Maintenance
Administration***

Parks and Recreation

Department Accomplishments

SERVICES

Recreation Administration
City Pool
Parks and Recreation
Commission
Youth Commission
Arts Commission
Community Center
Sports Programs
Landscape
Irrigation Control
Capital Improvement Program
Tree Inventory Program

- *Achieved recognition as a "Tree City USA".*
- *Recognized as a 2011 KaBOOM! "Playful City USA" for the fourth straight year.*
- *City Council adopted a resolution for Brentwood to become a Healthy Eating Active Living (HEAL) City.*
- *Developed, implemented and/or revised the following policies and documents: Wellness Policy; Park Maintenance Standards; Facility Maintenance Standards; Diving Board Rules; Catastrophic Incident SOP; Activity Code of Conduct for Brentwood Senior Activity Center.*
- *Upgraded the Oasis irrigation software for central irrigation system.*
- *Introduced and implemented a Banner Advertising Program at Sunset Park Athletic Complex and Brentwood Family Aquatic Complex.*
- *Completed asset inventory of all landscaped streets.*
- *Reviewed city wide Parks, Trail and Recreation Master Plan to assess trail connections still needed to complete the City's trail network.*
- *Performed Global Positioning System (GPS) inventory of booster pumps and irrigation controllers city wide.*
- *Implemented a policy to allow for use of BMX bikes at the Brentwood Skate Park.*
- *Installed surveillance cameras at Sunset Park Athletic Complex, Creekside Park and Windsor Way Park.*
- *Implemented a recycling program at Sunset Park Athletic Complex and Veterans Park.*
- *Replaced all wooden decking with pressure treated wood on the Valley Green/Summer Circle Bridge.*
- *In a coordinated effort with Engineering and Community Development, staff assisted in the update of the Standard Plans and Specifications.*
- *Celebrated the 10-Year Anniversary of the Brentwood Family Aquatic Complex with a community event.*

Parks and Recreation

Department Goals

- *Apply for 2012 "Tree City USA" designation.*
- *Apply for 2012 "Playful City USA" designation.*
- *Review and update, as required, Brentwood Municipal Code - Title 7 Parks and Recreation.*
- *Construct a universal abilities playground at Veterans Park.*
- *Expand the King Park dog area to include a separate area for small dogs.*
- *Expand and improve the bocce court area at Veterans Park.*
- *Replace playground equipment at Glory Park.*
- *Perform GPS inventory of all park light poles and pull boxes.*
- *Install a weather station on City property which will make the City independent of the Department of Water Resources calculation of evapotranspiration rates.*
- *Complete assessment of all amenities in parks (e.g. benches, tables, drinking fountains, barbecues) to begin a replacement program.*
- *Replace old cobble areas which don't meet current City standards.*
- *Update trails maps on the City's website.*
- *Expand recycling program to include all parks.*
- *Update Urban Forest Guidelines.*
- *Revise Parks and Recreation Standby Procedures.*
- *Revise construction documents, including plan check, pre-construction and close out documents.*
- *Install eight residential streetlights along the Neroly trail.*
- *Work with Park and Recreation Commission to determine priorities for completing trail connections throughout the City.*

Budget For Fiscal Years 2012/13 - 2013/14

Parks and Recreation Department Summary

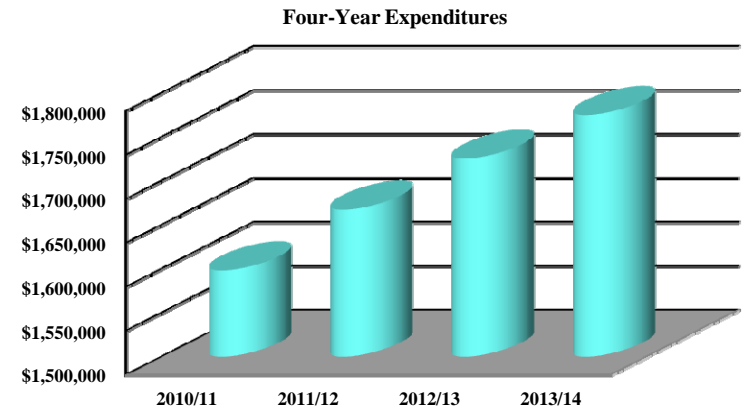
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
100-5101	Recreation Administration	\$ 1,598,175	\$ 1,667,255	\$ 1,644,399	\$ 1,725,417	\$ 1,774,946
100-5102	City Pool	700,299	723,924	691,895	727,147	748,175
100-5106	Park and Recreation Commission	7,655	8,042	7,985	7,903	7,912
100-5107	Youth Commission	2,502	4,379	4,303	4,379	4,379
100-5110	Community Center	0	155,003	74,560	461,640	503,222
100-5111	Senior Programs	193,722	204,450	203,399	209,319	213,262
100-5112	Brentwood Senior Activity Center	160,463	173,869	168,627	163,486	176,580
100-62xx	Sports	244,921	317,529	257,493	328,749	333,855
100-63xx	Programs	229,788	438,800	272,475	430,484	430,679
100-1602	Landscape Operations	1,004,032	1,139,388	1,004,447	1,024,153	1,053,785
	Total	\$ 4,141,557	\$ 4,832,639	\$ 4,329,583	\$ 5,082,677	\$ 5,246,795
	Annual Percentage Change			4.54%	5.17%	3.23%
	Total Budgeted Full-Time Positions	16.13	15.53	15.53	15.53	15.53
	Total Elected and Appointed Employee Positions	15.00	15.00	15.00	15.00	15.00

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5101	Division:	Recreation Administration

Performance Measures

- Processed a total of 6,494 registrations, 18.5% which were online.
- Processed a total of 299 picnic rentals.
- Processed a total of 118 contracts, agreements and amendments.
- Prepared and distributed a total of 40 agenda packets for the Arts Commission, Park and Recreation Commission, Youth Commission and Brentwood Advisory Neighborhood Committee (B.A.N.C.).



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,324,668	\$ 1,363,997	\$ 1,344,998	\$ 1,414,305	\$ 1,441,940
Supplies and Services	87,169	101,685	97,828	108,413	108,745
Internal Services	186,338	201,573	201,573	202,699	224,261
Total	<u>\$ 1,598,175</u>	<u>\$ 1,667,255</u>	<u>\$ 1,644,399</u>	<u>\$ 1,725,417</u>	<u>\$ 1,774,946</u>
Annual Percentage Change			2.89%	3.49%	2.87%
Total Budgeted Full-Time Positions	11.00	11.00	11.00	11.00	11.00

Commentary

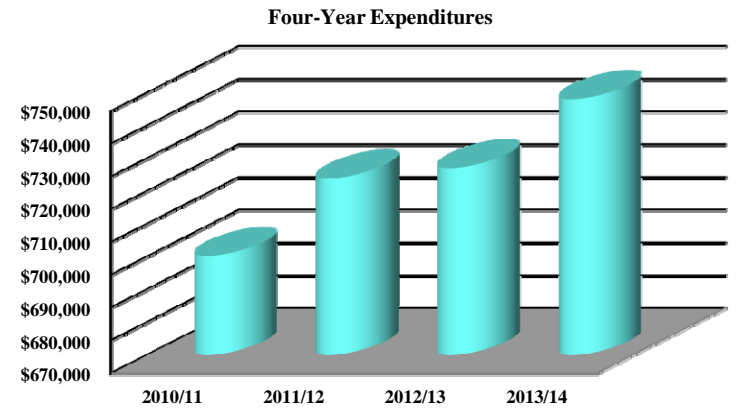
Increases in this budget are associated with the cost of utilities to house staff in the new Community Center, as well as increases in the cost of Active Network, the recreation program registration software, system support fees.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5102	Division:	City Pool

Performance Measures

- 29,317 swimmers participated in recreation swim.
- 2,252 swimmers participated in lap swim.
- 777 children participated in youth swim lessons.
- 1,340 competitive swimmers participated in swim meets.
- 8,680 participated in Liberty swim and polo team practices.
- Part-time staff participated in 50 hours of in-service training (36 hours for lifeguards; 6 hours for cashiers; 8 hours for swim instructors).



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

Personnel Services	\$ 338,594	\$ 317,886	\$ 296,103	\$ 342,163	\$ 351,252
Supplies and Services	266,991	307,051	296,805	305,225	312,345
Internal Services	94,238	98,987	98,987	79,759	84,578
Capital Outlay	476	0	0	0	0
Total	<u>\$ 700,299</u>	<u>\$ 723,924</u>	<u>\$ 691,895</u>	<u>\$ 727,147</u>	<u>\$ 748,175</u>

Annual Percentage Change			-1.20%	0.45%	2.89%
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Total Budgeted Full-Time Positions	0.65	0.65	0.65	0.65	0.65
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Commentary

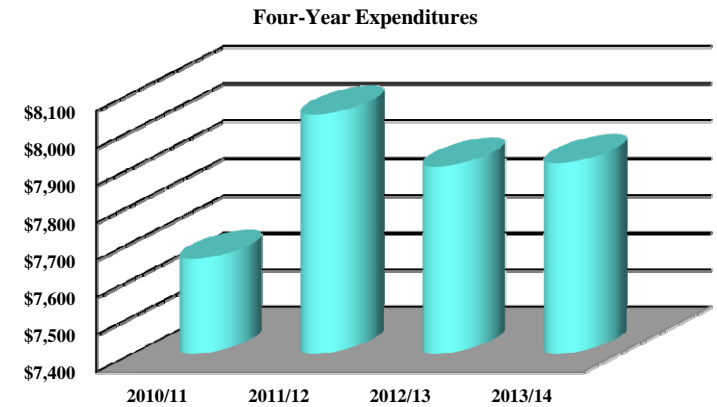
Increases in this budget are due to the 3% increase in utilities that include electricity, garbage and water. The risk management company, Jeff Ellis Associates, increased annual costs by \$1,000, and the State of California increased their safety inspection fees by \$1,500 annually. Other increases include the addition of \$35,000 for Public Works maintenance contracts.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5106	Division:	Park and Recreation Commission

Description

The Park and Recreation Commission was established by the City Council to advise the Council on park and recreation issues including activities, park planning and design and maintenance. The commission is assisted by Parks and Recreation staff members.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 6,494	\$ 6,505	\$ 6,503	\$ 6,736	\$ 6,736
Supplies and Services	685	1,055	1,000	1,000	1,000
Internal Services	476	482	482	167	176
Total	\$ 7,655	\$ 8,042	\$ 7,985	\$ 7,903	\$ 7,912
Annual Percentage Change			4.31%	-1.73%	0.11%
Total Elected and Appointed Employee Positions	5.00	5.00	5.00	5.00	5.00

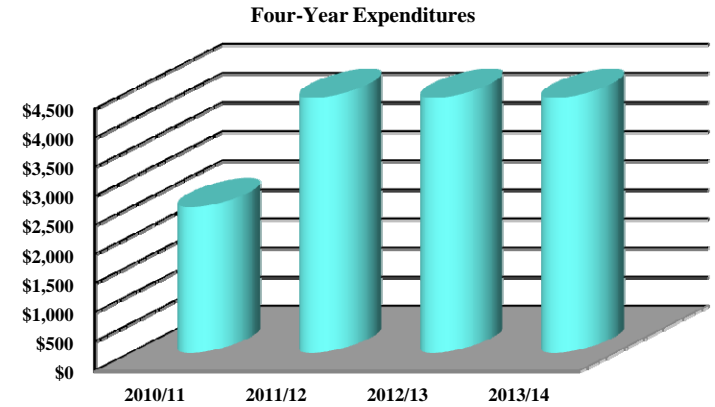
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5107	Division:	Youth Commission

Description

The Brentwood Youth Commission was established by the City Council to advise the Council on youth related issues. The Commission also develops programs and activates on behalf of the City's youth.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 2,502	\$ 4,379	\$ 4,303	\$ 4,379	\$ 4,379
Total	\$ 2,502	\$ 4,379	\$ 4,303	\$ 4,379	\$ 4,379
Annual Percentage Change			71.98%	0.00%	0.00%
Total Elected and Appointed Employee Positions	10.00	10.00	10.00	10.00	10.00

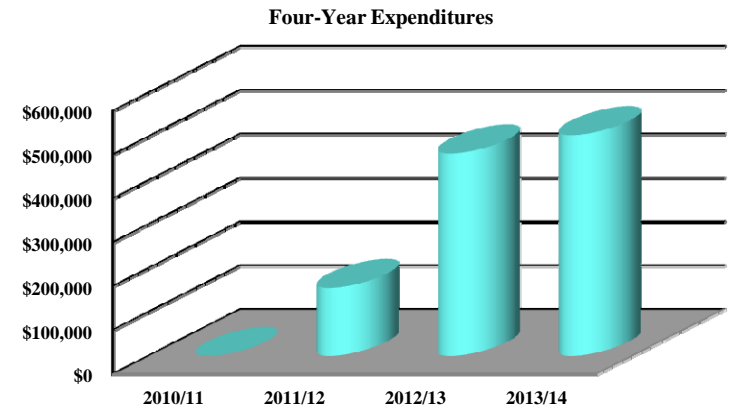
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5110	Division:	Community Center

Performance Measures

The City's new Community Center opened on January 6, 2012.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 0	\$ 39,071	\$ 8,878	\$ 41,668	\$ 41,671
Supplies and Services	0	113,450	63,200	109,700	111,622
Internal Services	0	2,482	2,482	310,272	349,929
Total	\$ 0	\$ 155,003	\$ 74,560	\$ 461,640	\$ 503,222
Annual Percentage Change				197.83%	9.01%

Commentary

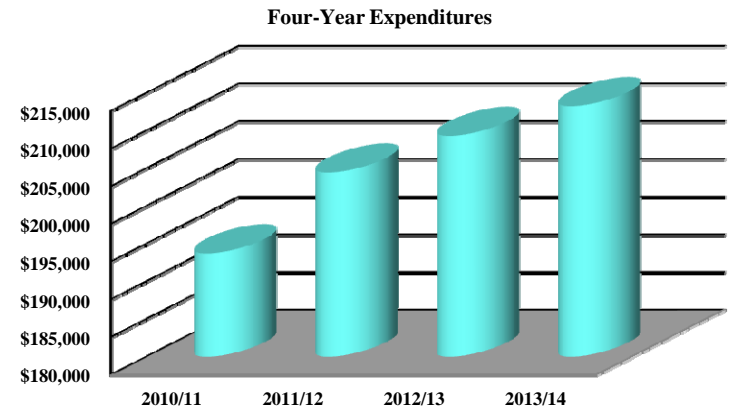
Part-time salaries, supplies and services for the FY 2011/12 projected budget are based on six months of operation and the budget for FY 2012/13 was increased for a full year of operations. Internal Services for FY 2011/12 was for insurance only. Internal Services were increased in FY 2012/13 to include all internal services.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5111	Division:	Senior Programs

Description

The Division of the Parks and Recreation Department is responsible for the creation, development, implementation, coordination and evaluation of the City wide senior programs and services in partnership with the Brentwood Senior Citizen's Club, Inc., a fully recognized 501(c) (3) nonprofit group.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 138,723	\$ 143,965	\$ 143,744	\$ 149,416	\$ 152,545
Supplies and Services	37,197	41,280	40,450	42,700	42,700
Internal Services	17,802	19,205	19,205	17,203	18,017
Total	\$ 193,722	\$ 204,450	\$ 203,399	\$ 209,319	\$ 213,262
Annual Percentage Change			5.00%	2.38%	1.88%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00

Commentary

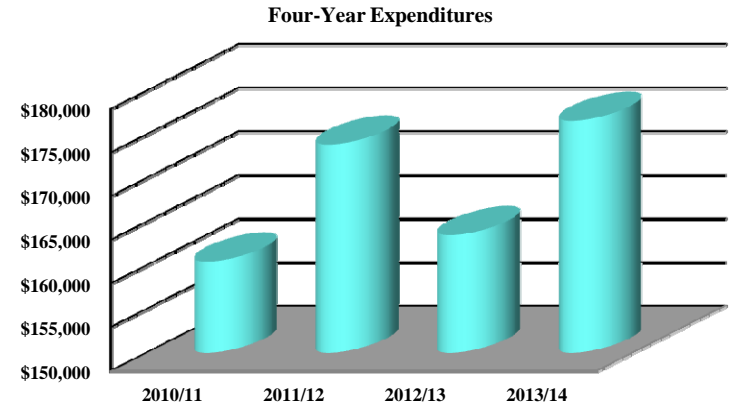
Increase in the Supplies and Services budget is for additional program costs.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5112	Division:	Brentwood Senior Activity Center

Performance Measures

- Senior Center private rentals went from 17 to 43 bookings.
- Total participation in the Oldies but Goodies program was 2,740.
- Total participation in senior activities was 32,868.
- 10,741 meals were served at C.C. Café.
- There are 331 members in the Brentwood Senior Citizen's Club, Inc.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 8,038	\$ 10,585	\$ 7,780	\$ 8,326	\$ 8,576
Supplies and Services	41,302	41,740	39,303	48,675	49,795
Internal Services	111,123	121,544	121,544	106,485	118,209
Total	\$ 160,463	\$ 173,869	\$ 168,627	\$ 163,486	\$ 176,580
Annual Percentage Change			5.09%	-5.97%	8.01%

Commentary

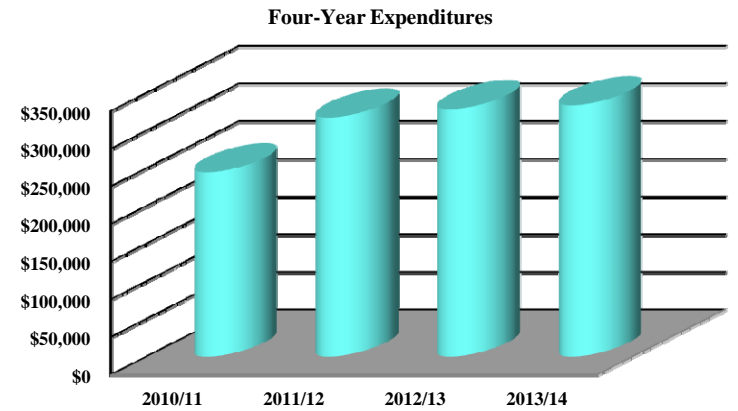
Increases in this budget are due to the 3% increase in utilities that include electricity, garbage and water. In addition, \$500 was added for advertising for facility rentals and \$600 was added for miscellaneous building/facility maintenance costs.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: General Fund	Department: Parks and Recreation
Fund/Division Number: 100-62xx Series	Division: Sports

Performance Measures

- 35,784 individuals participated in Adult sports
 - Softball - Men's League - 279 teams, 29,052 participants, 43,578 spectators
 - Softball - Coed League - 65 teams, 6,732 participants, 10,098 spectators
- 1,890 children participated in Youth Sports
 - Sandlot Baseball - 20 teams, 156 participants, 2,340 spectators
 - PeeWee Baseball - 14 teams, 161 participants, 8,050 spectators
 - Flag Football - 20 teams, 244 participants, 10,980 spectators
 - Youth Basketball - 26 teams, 264 participants, 11,880 spectators
 - Girls Fastpitch Softball - 18 teams, 218 participants, 10,900 spectators



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 66,846	\$ 84,556	\$ 69,283	\$ 80,083	\$ 80,089
Supplies and Services	150,322	202,132	157,369	212,679	212,679
Internal Services	27,753	30,841	30,841	35,987	41,087
Total	\$ 244,921	\$ 317,529	\$ 257,493	\$ 328,749	\$ 333,855
Annual Percentage Change			5.13%	3.53%	1.55%

Commentary

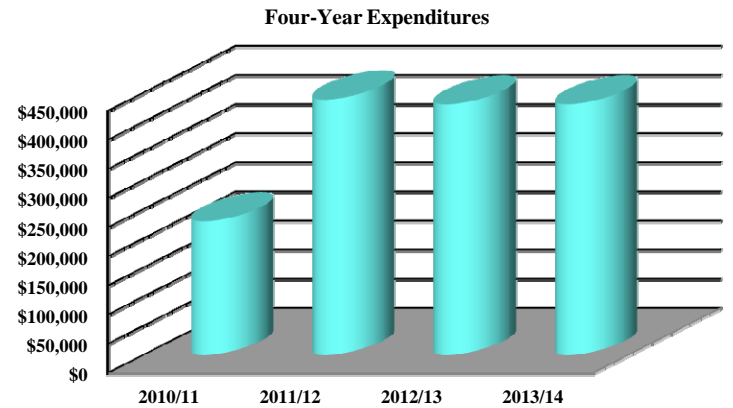
Increases are due to additional program offerings. This division is self-supporting and brings in enough revenue to cover program direct costs and a percentage of department overhead.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-63xx Series	Division:	Programs

Performance Measures

- 160 classes with 5,610 class participants and 1,617 spectators.
- Contracted with 30 instructors to offer camps and classes.
- 1,421 individuals participated in special programs.
- 4,983 volunteer hours.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 104,839	\$ 156,113	\$ 114,887	\$ 148,729	\$ 148,740
Supplies and Services	109,685	267,281	142,182	263,761	263,761
Internal Services	15,264	15,406	15,406	17,994	18,178
Total	\$ 229,788	\$ 438,800	\$ 272,475	\$ 430,484	\$ 430,679
Annual Percentage Change			18.58%	-1.90%	0.05%

Commentary

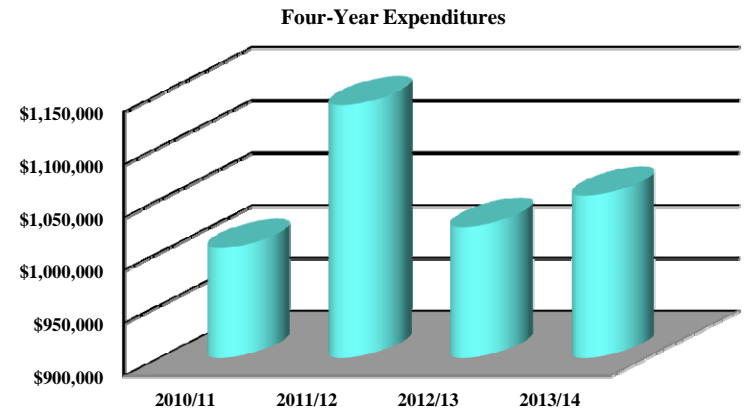
Increases are due to additional program offerings. This division is self-supporting and brings in enough revenue to cover program direct costs and a percentage of department overhead.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-1602	Division:	Landscape Operations

Performance Measures

- The City manages, through contract maintenance, 42 acres of roadway landscape maintenance and 110 acres of open space.
- Inspect landscaped areas for compliance of established City standards, process and track Out of Compliance Notices to Landscape Contractors.
- Manage Weed Abatement contract on 100 acres that includes 251 sites including weed spray and mowing.
- In addition, there is 13,556 linear feet of v-ditch maintenance performed annually. This part of the City has no dedicated assessment or funding other than the general fund.



<i>Division Summary</i>	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 372,137	\$ 396,500	\$ 388,532	\$ 414,873	\$ 423,556
Supplies and Services	556,581	663,510	536,537	548,027	561,620
Internal Services	75,314	79,378	79,378	61,253	68,609
Total	\$ 1,004,032	\$ 1,139,388	\$ 1,004,447	\$ 1,024,153	\$ 1,053,785
Annual Percentage Change			0.04%	-10.11%	2.89%
Total Budgeted Full-Time Positions	2.88	2.88	2.88	2.88	2.88

Commentary

Reduction in this budget is due to the landscape maintenance of these areas being transferred to a new contractor at a lower cost.



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Budget For Fiscal Years 2012/13 - 2013/14

CAPITAL IMPROVEMENT PROGRAM - SUMMARY

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
336 Roadway Projects	\$ 6,427,522	\$ (447,352)	\$ 1,505,337	\$ 4,474,833	\$ 2,500,627	\$ 6,016,217	\$ 959,243	\$ 1,849,648	\$ 1,849,648	\$ 959,243
337 Community Facilities Projects	18,657,030	6,838,299	18,423,050	7,072,279	2,768,463	6,454,895	3,385,847	3,375,000	3,375,000	3,385,847
352 Parks and Trails Projects	1,491,956	2,858,077	3,010,422	1,339,611	1,319,251	1,690,847	968,015	110,500	110,500	968,015
361 Civic Center Project Lease Revenue Bond Acquisition	8,834,919	114,927	3,372,572	5,577,274	60,000	755,000	4,882,274	50,000	2,755,000	2,177,274
380 City CIPF Capital Projects	1,195,400	1,109,499	1,397,453	907,446	1,870,364	1,822,028	955,782	1,876,300	1,822,729	1,009,353
391 Drainage Projects	45,915	65,947	74,000	37,862	54,138	92,000	0	0	0	0
392 Economic Infrastructure	6,484,370	152,059	120,974	6,515,455	100,000	148,974	6,466,481	100,000	483,974	6,082,507
393 Vineyards Projects	1,609,033	45,213	(86,232)	1,740,478	35,000	2,500	1,772,978	20,000	2,500	1,790,478
542 Solid Waste Projects	1,236,205	9,068,452	1,256,154	9,048,503	265,000	9,313,503	0	0	0	0
562 Water Projects	4,030,227	675,434	1,817,923	2,887,738	3,438,749	4,001,884	2,324,603	892,262	892,262	2,324,603
592 Wastewater Projects	7,096,191	(3,941,539)	1,359,121	1,795,531	754,461	2,023,761	526,231	5,289,609	5,289,609	526,231
	<u>\$ 57,108,768</u>	<u>\$ 16,539,016</u>	<u>\$ 32,250,774</u>	<u>\$ 41,397,010</u>	<u>\$ 13,166,053</u>	<u>\$ 32,321,609</u>	<u>\$ 22,241,454</u>	<u>\$ 13,563,319</u>	<u>\$ 16,581,222</u>	<u>\$ 19,223,551</u>

Budget For Fiscal Years 2012/13 - 2013/14

CAPITAL IMPROVEMENT PROGRAM - REVENUE AND EXPENDITURE SUMMARY

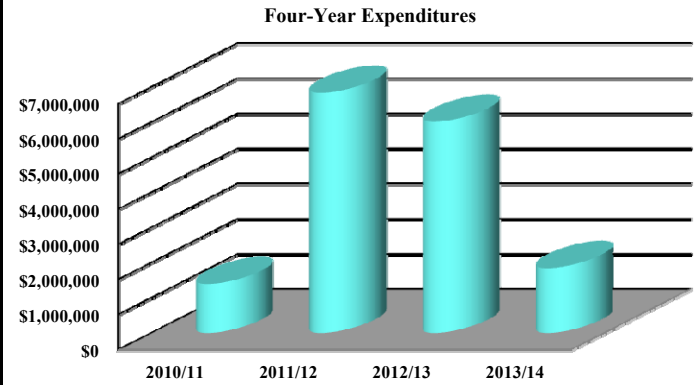
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>CIP Revenues</u>					
336 Roadway Projects	\$ 1,686,245	\$ 3,357,712	\$ (447,352)	\$ 2,500,627	\$ 1,849,648
337 Community Facilities Projects	33,388,265	6,838,299	6,838,299	2,768,463	3,375,000
352 Parks and Trails Projects	2,214,983	2,858,077	2,858,077	1,319,251	110,500
361 Civic Center Project Lease Revenue Bond Acquisition	(529,460)	20,000	114,927	60,000	50,000
380 City CIFP Projects	2,171,044	1,392,951	1,109,499	1,870,364	1,876,300
391 Drainage Projects	(137,921)	41,862	65,947	54,138	0
392 Economic Infrastructure	102,177	2,956,250	152,059	100,000	100,000
393 Vineyards Projects	30,698	65,000	45,213	35,000	20,000
542 Solid Waste Projects	15,360	7,617,930	9,068,452	265,000	0
562 Water Projects	1,546,666	3,442,800	675,434	3,438,749	892,262
592 Wastewater Projects	2,848,597	1,740,472	(3,941,539)	754,461	5,289,609
TOTAL CIP REVENUES	\$ 43,336,654	\$ 30,331,353	\$ 16,539,016	\$ 13,166,053	\$ 13,563,319
Annual Percentage Change			-61.84%	-56.59%	3.02%
<u>CIP Expenditures</u>					
336 Roadway Projects	\$ 1,394,278	\$ 6,838,619	\$ 1,505,337	\$ 6,016,217	\$ 1,849,648
337 Community Facilities Projects	27,639,632	18,423,050	18,423,050	6,454,895	3,375,000
352 Parks and Trails Projects	2,203,837	3,010,422	3,010,422	1,690,847	110,500
361 Civic Center Project Lease Revenue Bond Acquisition	26,716,514	3,376,072	3,372,572	755,000	2,755,000
380 City CIFP Projects	1,004,361	1,493,974	1,397,453	1,822,028	1,822,729
391 Drainage Projects	5,136	111,862	74,000	92,000	0
392 Economic Infrastructure	0	3,055,224	120,974	148,974	483,974
393 Vineyards Projects	339,713	2,500	(86,232)	2,500	2,500
542 Solid Waste Projects	95,318	8,529,289	1,256,154	9,313,503	0
562 Water Projects	2,237,247	4,571,798	1,817,923	4,001,884	892,262
592 Wastewater Projects	389,059	7,702,990	1,359,121	2,023,761	5,289,609
TOTAL CIP EXPENDITURES	\$ 62,025,095	\$ 57,115,800	\$ 32,250,774	\$ 32,321,609	\$ 16,581,222
Annual Percentage Change			-48.00%	-43.41%	-48.70%

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Roadway Projects	Department:	Public Works
Fund/Division Number:	336-MISC	Division:	Roadway CIP Projects

Description

Roadway improvements include construction of new streets, reconstruction of existing streets, provisions for the widening of existing thoroughfares (including the acquisition of right of way), traffic signals and other related traffic capacity and safety needs.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 1,394,278	\$ 6,838,619	\$ 1,505,337	\$ 6,016,217	\$ 1,849,648
Total	<u>\$ 1,394,278</u>	<u>\$ 6,838,619</u>	<u>\$ 1,505,337</u>	<u>\$ 6,016,217</u>	<u>\$ 1,849,648</u>

Commentary

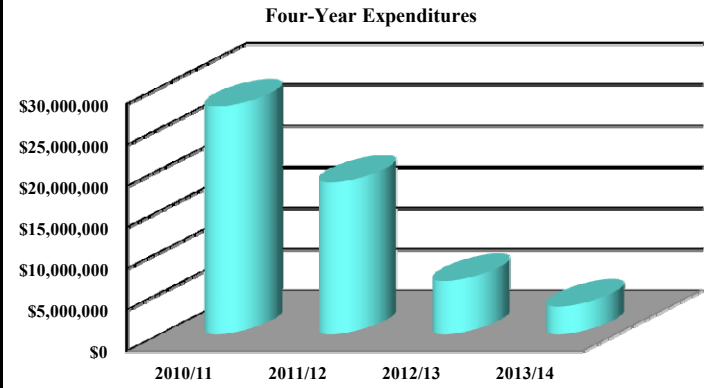
The budget shown is a consolidated budget for Fund 336. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Community Facilities Projects	Department:	Public Works
Fund/Division Number:	337-MISC	Division:	Community Facilities CIP Projects

Description

A Community Facilities capital improvement is defined as an improvement that benefits the residents of the community and either provides a City function or provides for a City facility, such as a Library, Community Center or a City Hall.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 27,639,632	\$ 18,423,050	\$ 18,423,050	\$ 6,454,895	\$ 3,375,000
Total	\$ 27,639,632	\$ 18,423,050	\$ 18,423,050	\$ 6,454,895	\$ 3,375,000

Commentary

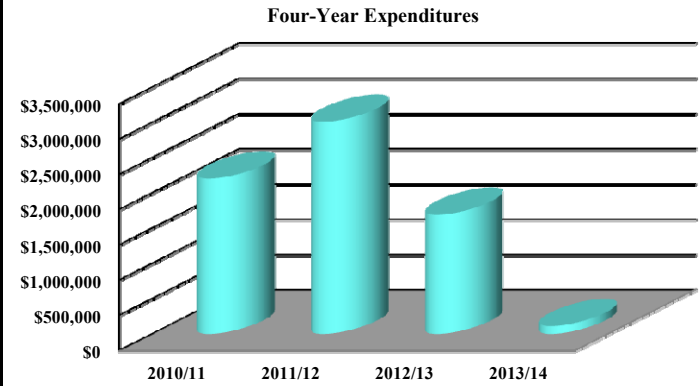
The budget shown is a consolidated budget for Fund 337. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Parks and Trails Projects	Department:	Parks and Recreation
Fund/Division Number:	352-MISC	Division:	Parks and Trails CIP Projects

Description

The capital improvements relative to Parks and Trails include implementation of various park plans and trail links along creeks and waterway and the upgrading and addition of further improvements to existing facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 2,203,837	\$ 3,010,422	\$ 3,010,422	\$ 1,690,847	\$ 110,500
Total	\$ 2,203,837	\$ 3,010,422	\$ 3,010,422	\$ 1,690,847	\$ 110,500

Commentary

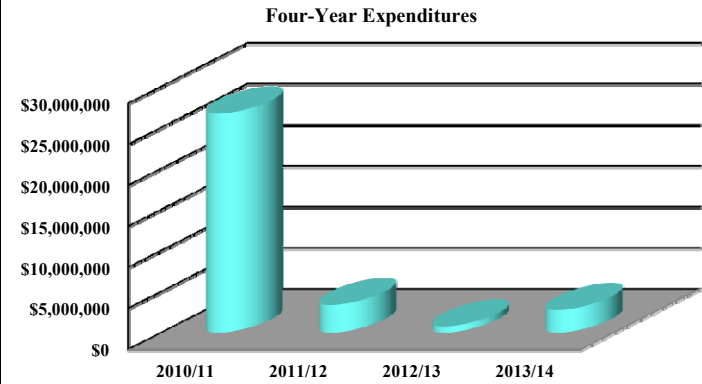
The budget shown is a consolidated budget for Fund 352. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2010/11 - 2011/12

Fund Title:	Civic Center Project Lease Revenue Bond Acquisition	Department:	Finance and Information Systems
Fund/Division Number:	361-0001	Division:	Business Services

Description

This fund was established through issuance of the Civic Center Project Lease Revenue Bonds, Series 2009 A&B. Through the closing bond documents, the City was required to transfer its entire unspent cash contributions for the Civic Center projects into this fund. Transfers into this fund include: \$342,420 from the General Fund; \$300,288 from the Parks Facility Fee Fund; \$674,088 from Redevelopment; \$4,000,000 from BIFA Infrastructure and \$4,626,052 from the Community Facilities Fund.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 641	\$ 7,500	\$ 4,000	\$ 5,000	\$ 5,000
80337 CIP Community Facilities	25,991,497	2,644,196	3,368,572	750,000	2,750,000
80352 Transfer to Parks & Trails CIP	<u>724,376</u>	<u>724,376</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 26,716,514</u>	<u>\$ 3,376,072</u>	<u>\$ 3,372,572</u>	<u>\$ 755,000</u>	<u>\$ 2,755,000</u>

Commentary

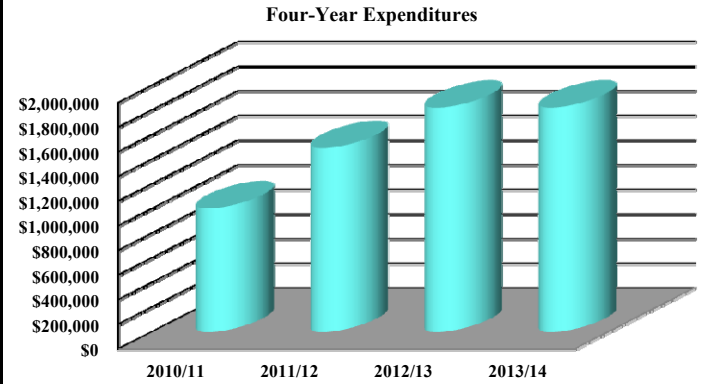
The budget shown is a consolidated budget for Fund 361. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	City CIPF Capital	Department:	Finance and Information Systems
Fund/Division Number:	380-0001	Division:	City CIPF Capital Project

Description

This fund was established as a result of refinancing CIPF 94-1, CIPF 2000-1, CIPF 2002-1, CIPF 2003-1 and 2004-1. The proceeds from the refinancing of these bonds will be used to finance public improvements.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70140 Special Services	\$ 650	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
80232 Transfer to CFD #3	0	0	0	419,780	420,085
80234 Transfer to CFD #5	0	0	0	30,825	30,847
80235 Transfer to CFD #4 Facilities	0	0	0	100,713	100,787
80337 CIP Community Facilities	1,000,000	1,000,000	1,000,000	0	0
80461 Transfer to Civic Center Bond Debt Service	3,711	488,974	392,453	1,265,710	1,266,010
Total	\$ 1,004,361	\$ 1,493,974	\$ 1,397,453	\$ 1,822,028	\$ 1,822,729

Commentary

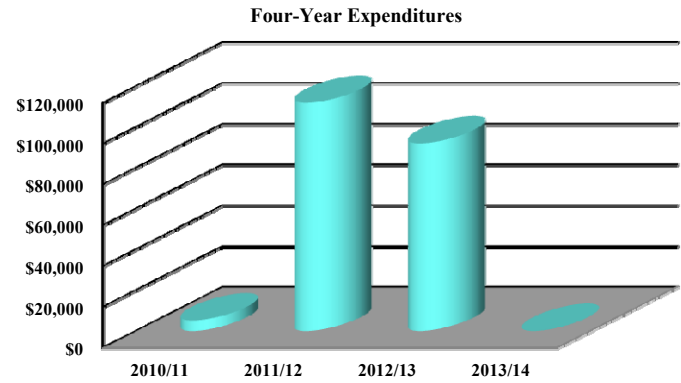
The budget shown is a consolidated budget for Fund 380. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Drainage Projects	Department:	Public Works
Fund/Division Number:	391-MISC	Division:	Drainage CIP Projects

Description

This fund supports capital improvement projects associated with either the upgrade or replacement of the City's storm drain collection system.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 5,136	\$ 111,862	\$ 74,000	\$ 92,000	\$ 0
Total	<u>\$ 5,136</u>	<u>\$ 111,862</u>	<u>\$ 74,000</u>	<u>\$ 92,000</u>	<u>\$ 0</u>

Commentary

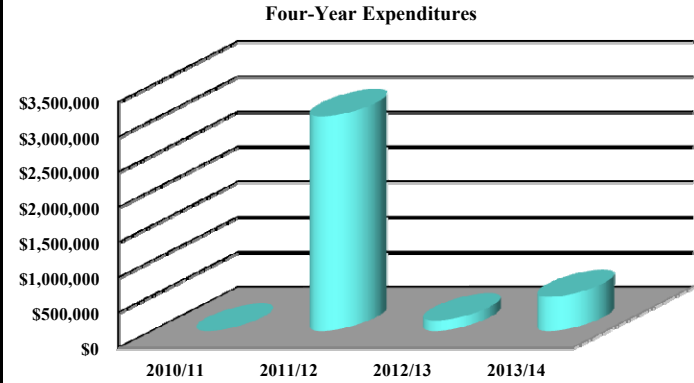
The budget shown is a consolidated budget for Fund 391. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Economic Infrastructure	Department:	Finance and Information Systems
Fund/Division Number:	392-0001	Division:	Economic Infrastructure

Description

Under the oversight of the Capital Improvement Program Executive Team, this fund accounts for loans to be used for Economic Development infrastructure projects and related costs that will be repaid from another source. Loans are infrastructure or development related and are not to be used for ongoing operating expenses.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 28,000	\$ 0	\$ 28,000	\$ 28,000
70240 Contractual Services	0	120,974	120,974	120,974	120,974
80336 Capital Outlay	0	2,906,250	0	0	335,000
Total	\$ 0	\$ 3,055,224	\$ 120,974	\$ 148,974	\$ 483,974

Commentary

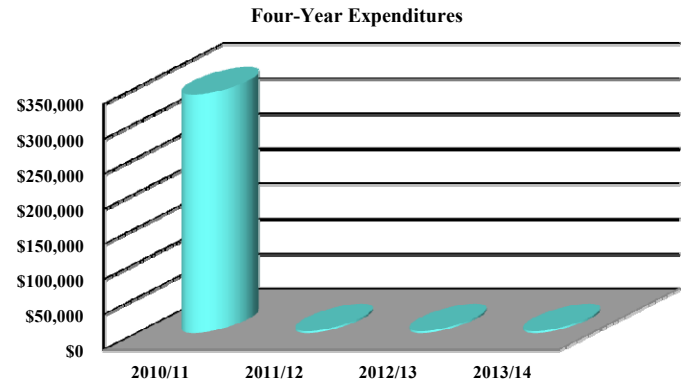
The budget shown is a consolidated budget for Fund 392. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Vineyards Projects	Department:	Public Works
Fund/Division Number:	393-0001	Division:	Vineyards CIP Projects

Description

This fund is an acquisition account for bond proceeds used to finance infrastructure improvements for assessment districts.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 1,989	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
80352 Capital Outlay	<u>337,724</u>	<u>0</u>	<u>(88,732)</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 339,713</u>	<u>\$ 2,500</u>	<u>\$ (86,232)</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>

Commentary

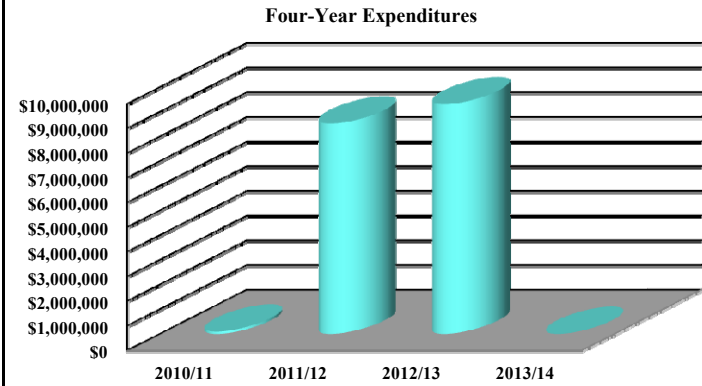
The budget shown is a consolidated budget for Fund 393. In FY 2011/12, there was a project savings of \$88,732 which was returned to the fund. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Solid Waste Projects	Department:	Public Works
Fund/Division Number:	542-MISC	Division:	Solid Waste CIP Projects

Description

This fund supports capital improvement projects pertaining to Solid Waste.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 95,318	\$ 8,529,289	\$ 1,256,154	\$ 9,313,503	\$ 0
Total	<u>\$ 95,318</u>	<u>\$ 8,529,289</u>	<u>\$ 1,256,154</u>	<u>\$ 9,313,503</u>	<u>\$ 0</u>

Commentary

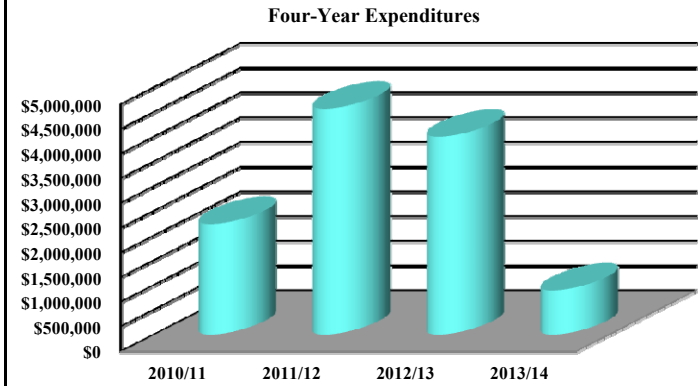
The budget shown is a consolidated budget for Fund 542. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Projects	Department:	Public Works
Fund/Division Number:	562-MISC	Division:	Water CIP Projects

Description

Potable drinking water, and its delivery to the residents of Brentwood, is the primary focus of Water CIP projects. Items such as major transmission mains, new water sources, booster stations, water wells, reservoirs and treatment facilities are represented in this section.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 2,237,247	\$ 4,571,798	\$ 1,817,923	\$ 4,001,884	\$ 892,262
Total	\$ 2,237,247	\$ 4,571,798	\$ 1,817,923	\$ 4,001,884	\$ 892,262

Commentary

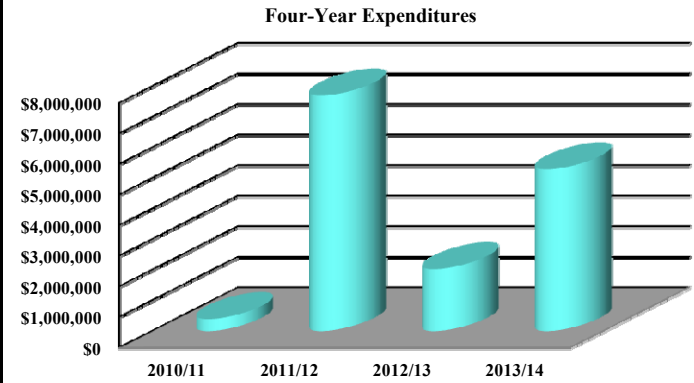
The budget shown is a consolidated budget for Fund 562. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Projects	Department:	Public Works
Fund/Division Number:	592-MISC	Division:	Wastewater CIP Projects

Description

Wastewater CIP projects are defined as projects which accept wastewater and assure delivery of said wastewater to the wastewater treatment plant. Items include both existing and proposed sanitary sewer pipes and lift stations, treatment plant capacity, and the disposal of domestic and industrial wastewater generated by the City, its residents and businesses.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 389,059	\$ 7,702,990	\$ 1,359,121	\$ 2,023,761	\$ 5,289,609
Total	<u>\$ 389,059</u>	<u>\$ 7,702,990</u>	<u>\$ 1,359,121</u>	<u>\$ 2,023,761</u>	<u>\$ 5,289,609</u>

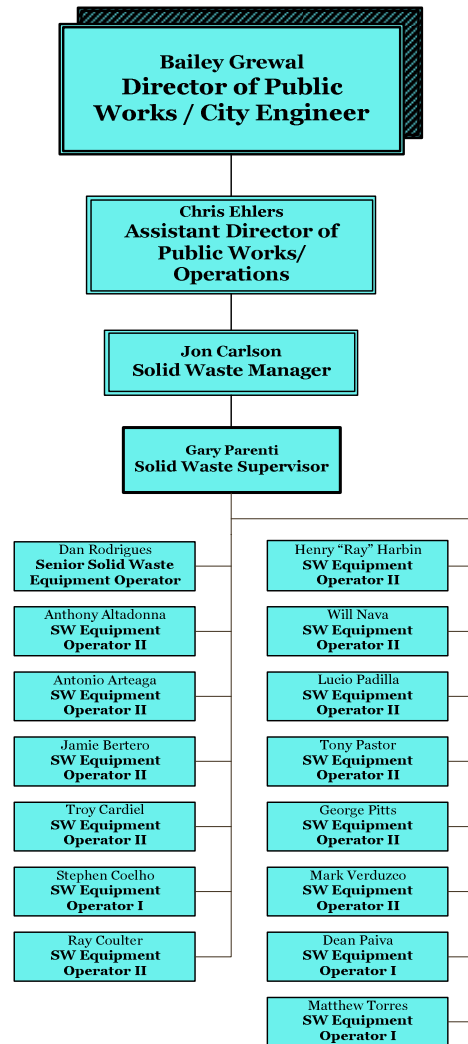
Commentary

The budget shown is a consolidated budget for Fund 592. For more information please refer to the 2012/13 - 2016/17 Capital Improvement Program.

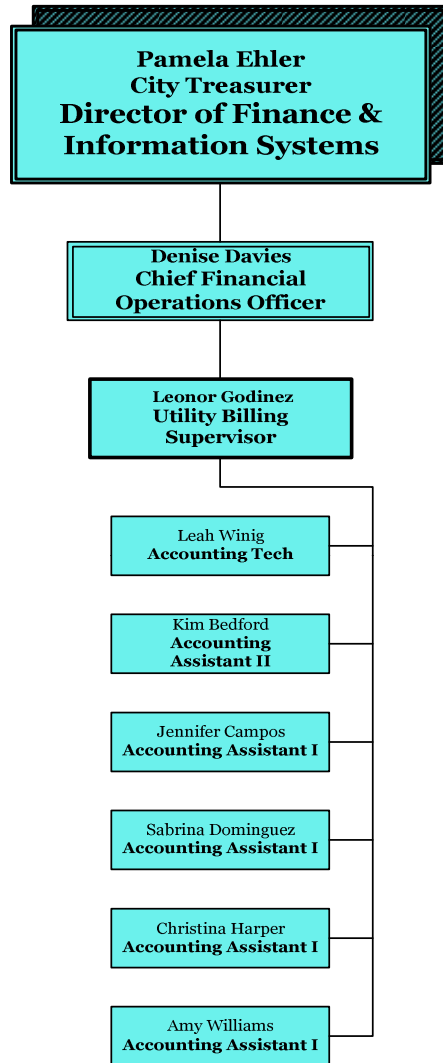


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Solid Waste Enterprise



Solid Waste - Utility Billing



Solid Waste Enterprise

The Solid Waste Enterprise, a division of Public Works Operations, provides municipal solid waste collection and transfer services for both residential and commercial customers in the City of Brentwood. The Finance Department's Utility Billing section is responsible for billing and payment collection for the City's customers.

DIVISIONS

*Solid Waste Collection
Solid Waste Transfer
Station
Utility Billing*

Mission Statement

To collect and dispose of the community's solid waste and recyclables in an effective and environmentally sensitive manner in accordance with all local, State and Federal regulations.

Solid Waste Enterprise

Department Accomplishments

SERVICES

*Solid Waste Collection
Solid Waste Transfer
Utility Billing*

- *Completed two additional years of operation of the Solid Waste Transfer Station with state mandated monthly health department inspections and no violations.*
- *Completed two additional years of compliance with the state AB939 50% Recycling Mandate.*

Solid Waste Enterprise

Department Goals

- *Continue with construction of the Solid Waste Transfer Station Expansion project, CIP No. 542-54020.*
- *Avoid loss-time from injuries through training and awareness.*
- *Continue to meet and exceed the state AB939 goal of 50% diversion of recyclable materials from the City's waste stream.*
- *Meet and exceed state mandate AB341 goal of mandatory commercial recycling.*
- *Continue to provide the highest level of service for the City's customers at the best possible rate.*
- *Update the Utility Billing portion of the Municipal Code.*

Budget For Fiscal Years 2012/13 - 2013/14

SOLID WASTE ENTERPRISE FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 14,040,943	\$ 15,756,493	\$ 15,963,785	\$ 16,058,610	\$ 16,409,224	\$ 16,351,351	\$ 16,553,927	\$ 16,879,760	\$ 17,338,076	\$ 17,984,713
Add:										
Operating Revenues	9,407,525	9,323,770	9,342,426	9,648,425	10,073,361	10,508,456	11,034,536	11,531,346	12,087,734	12,675,744
Total Operating Revenue	9,407,525	9,323,770	9,342,426	9,648,425	10,073,361	10,508,456	11,034,536	11,531,346	12,087,734	12,675,744
Less:										
Operations	7,691,975	9,182,156	9,270,535	9,297,811	10,131,234	10,305,880	10,708,703	11,073,030	11,441,097	12,155,851
Total Operating Appropriations	7,691,975	9,182,156	9,270,535	9,297,811	10,131,234	10,305,880	10,708,703	11,073,030	11,441,097	12,155,851
Revenue Over (Under)										
Operating Appropriations	1,715,550	141,614	71,891	350,614	(57,873)	202,576	325,833	458,316	646,637	519,893
Non-Operating Revenues / Appropriations	(9,323,090)	(20,000)	0	0	(180,000)	0	0	0	0	(200,000)
Revenue Over (Under) Appropriations	(7,607,540)	121,614	71,891	350,614	(237,873)	202,576	325,833	458,316	646,637	319,893
Add Capital Expense ⁽¹⁾	9,323,090	85,678	22,934	0	180,000	0	0	0	0	200,000
Fund Balance 6/30	\$ 15,756,493	\$ 15,963,785	\$ 16,058,610	\$ 16,409,224	\$ 16,351,351	\$ 16,553,927	\$ 16,879,760	\$ 17,338,076	\$ 17,984,713	\$ 18,504,606

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

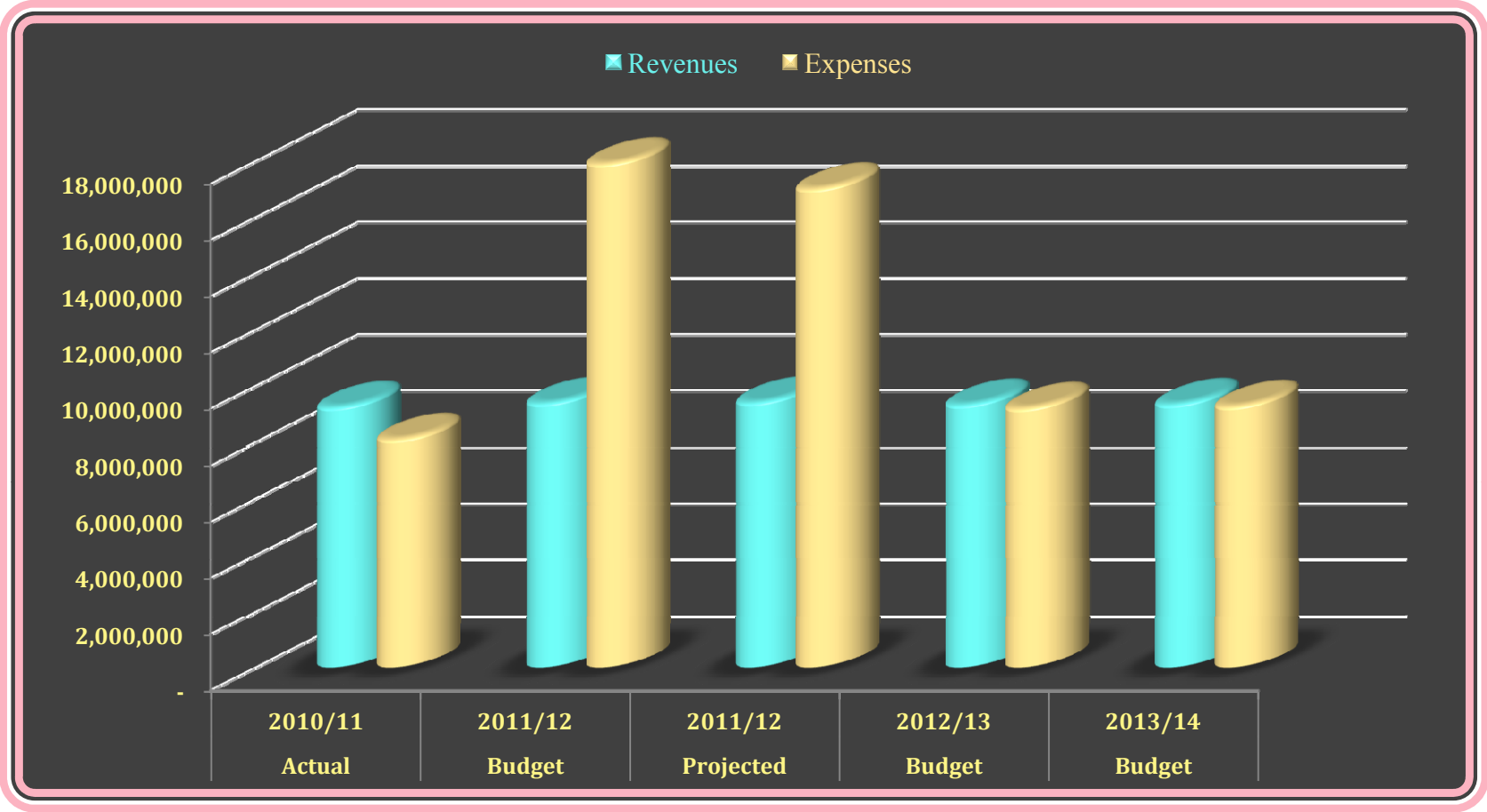
SOLID WASTE ENTERPRISE FUND - NET ASSETS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Operating Revenues	\$ 9,223,271	\$ 9,383,083	\$ 9,386,828	\$ 9,303,770	\$ 9,342,426
Operating Expenses	<u>7,876,748</u>	<u>8,584,570</u>	<u>7,691,975</u>	<u>9,182,156</u>	<u>9,270,535</u>
Excess (deficiency) of revenues over / (under) expenses	1,346,523	798,513	1,694,853	121,614	71,891
Other Sources					
Operating Transfers In	15,360	0	20,697	20,000	0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	15,360	0	20,697	20,000	0
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	1,361,883	798,513	1,715,550	141,614	71,891
Non-Operating					
Non-Operating Revenues / Transfers In	0	0	0	0	0
Non-Operating Expenditures / Transfers Out	<u>(222,758)</u>	<u>(9,323,090)</u>	<u>(9,323,090)</u>	<u>(20,000)</u>	<u>0</u>
Total Non-Operating	(222,758)	(9,323,090)	(9,323,090)	(20,000)	0
Total Sources Less Uses over / (under)	1,139,125	(8,524,577)	(7,607,540)	121,614	71,891
Net Assets, Beginning Year	12,641,975	14,040,943	14,040,943	15,756,493	15,963,785
Add Capital Expenses to Net Assets ⁽¹⁾	<u>259,843</u>	<u>9,323,090</u>	<u>9,323,090</u>	<u>85,678</u>	<u>22,934</u>
Fund Balance, End of Year	<u>\$ 14,040,943</u>	<u>\$ 14,839,456</u>	<u>\$ 15,756,493</u>	<u>\$ 15,963,785</u>	<u>\$ 16,058,610</u>

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

Solid Waste Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2012/13 - 2013/14

SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
540 Operations	\$ 9,230,582	\$ 9,372,583	\$ 9,393,625	\$ 9,313,270	\$ 9,331,926
543 Replacement	8,049	10,500	13,900	10,500	10,500
TOTAL SOLID WASTE REVENUES	<u>\$ 9,238,631</u>	<u>\$ 9,383,083</u>	<u>\$ 9,407,525</u>	<u>\$ 9,323,770</u>	<u>\$ 9,342,426</u>
Annual Percentage Change			1.83%	-0.63%	0.20%
 <u>Expenses</u>					
540-5301 Solid Waste Operations	\$ 6,433,846	\$ 16,019,738	\$ 15,366,413	\$ 7,164,407	\$ 7,211,157
540-5302 Solid Waste Utility Billing	620,699	658,578	649,395	766,194	777,436
540-5303 Solid Waste Transfer Station	1,044,961	1,179,344	999,257	1,221,555	1,231,942
543-5350 Solid Waste Replacement	0	50,000	0	50,000	50,000
TOTAL SOLID WASTE EXPENSES	<u>\$ 8,099,506</u>	<u>\$ 17,907,660</u>	<u>\$ 17,015,065</u>	<u>\$ 9,202,156</u>	<u>\$ 9,270,535</u>
Annual Percentage Change			110.08%	-48.61%	0.74%

Budget For Fiscal Years 2012/13 - 2013/14

SOLID WASTE ENTERPRISE FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
540 - Solid Waste Enterprise					
41115 Franchise Fees	\$ 0	\$ 750	\$ 0	\$ 0	\$ 0
43300 Investment Income	169,614	75,016	284,917	200,000	140,000
43500 Late Charges	124,315	110,200	120,000	123,600	117,420
45529 Reimbursement for Services	3,321	10,000	2,400	2,400	2,400
45550 Solid Waste Charges	5,515,306	5,565,925	5,607,411	5,657,880	5,708,800
45552 Recycled Cardboard	174,599	45,000	110,000	45,000	45,000
45553 Public Disposal Metals	12,953	9,500	5,000	5,000	5,000
45554 Dumpster Charges	752,530	824,010	710,000	716,400	722,840
45554.01 Dumpster Front Loader	2,344,027	2,615,557	2,410,000	2,431,690	2,480,565
45556 Ewaste	3,291	5,000	2,000	2,000	2,000
45561 Application Fees	47,837	55,525	53,500	54,000	54,500
45562 Solid Waste Compost Bins	220	1,000	300	500	500
45563 Recycled Motor Oil	35,626	20,000	15,000	15,000	15,000
45564 DOC Recycled Beverage Container	28,324	35,000	49,000	35,000	35,000
46700 Other Income	1,962	100	800	800	800
46750 CIP Personnel Reimbursement	1,297	0	2,600	4,000	2,101
47542 Transfer from S/W Capital Improvements	15,360	0	20,697	20,000	0
Total Solid Waste Enterprise	\$ 9,230,582	\$ 9,372,583	\$ 9,393,625	\$ 9,313,270	\$ 9,331,926
543 - Solid Waste Replacement					
43300 Investment Income	\$ 8,049	\$ 10,500	\$ 13,900	\$ 10,500	\$ 10,500
Total Solid Waste Replacement	\$ 8,049	\$ 10,500	\$ 13,900	\$ 10,500	\$ 10,500
TOTAL SOLID WASTE REVENUES	\$ 9,238,631	\$ 9,383,083	\$ 9,407,525	\$ 9,323,770	\$ 9,342,426
Annual Percentage Change			1.83%	-0.63%	0.20%

Budget For Fiscal Years 2012/13 - 2013/14

SOLID WASTE ENTERPRISE FUND - EXPENSE BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Personnel Services	\$ 2,904,574	\$ 2,795,328	\$ 2,697,673	\$ 2,929,710	\$ 2,987,409
Supplies and Services	3,431,304	4,140,685	3,345,241	4,300,054	4,329,760
Internal Services	1,420,050	1,498,557	1,498,557	1,736,714	1,780,432
Capital Outlay	343,578	9,473,090	9,473,594	235,678	172,934
Total	\$ 8,099,506	\$ 17,907,660	\$ 17,015,065	\$ 9,202,156	\$ 9,270,535
<u>Personnel Services</u>					
540-5301 Solid Waste Operations	\$ 2,307,030	\$ 2,207,880	\$ 2,124,633	\$ 2,288,458	\$ 2,334,583
540-5302 Solid Waste Utility Billing	311,936	301,724	303,657	338,546	344,645
540-5303 Solid Waste Transfer Station	285,608	285,724	269,383	302,706	308,181
Total Personnel Services	\$ 2,904,574	\$ 2,795,328	\$ 2,697,673	\$ 2,929,710	\$ 2,987,409
<u>Supplies and Services</u>					
540-5301 Solid Waste Operations	\$ 2,424,594	\$ 2,907,693	\$ 2,337,615	\$ 3,026,044	\$ 3,050,280
540-5302 Solid Waste Utility Billing	273,003	317,842	306,222	338,751	341,266
540-5303 Solid Waste Transfer Station	733,707	865,150	701,404	885,259	888,214
543-5350 Solid Waste Replacement	0	50,000	0	50,000	50,000
Total Supplies and Services	\$ 3,431,304	\$ 4,140,685	\$ 3,345,241	\$ 4,300,054	\$ 4,329,760
<u>Internal Services</u>					
540-5301 Solid Waste Operations	\$ 1,358,870	\$ 1,431,075	\$ 1,431,075	\$ 1,614,227	\$ 1,653,360
540-5302 Solid Waste Utility Billing	35,534	39,012	39,012	88,897	91,525
540-5303 Solid Waste Transfer Station	25,646	28,470	28,470	33,590	35,547
Total Internal Services	\$ 1,420,050	\$ 1,498,557	\$ 1,498,557	\$ 1,736,714	\$ 1,780,432
<u>Capital Outlay</u>					
540-5301 Solid Waste Operations	\$ 343,352	\$ 9,473,090	\$ 9,473,090	\$ 235,678	\$ 172,934
540-5302 Solid Waste Utility Billing	226	0	504	0	0
543-5350 Solid Waste Replacement	0	0	0	0	0
Total Capital Outlay	\$ 343,578	\$ 9,473,090	\$ 9,473,594	\$ 235,678	\$ 172,934

Budget For Fiscal Years 2012/13 - 2013/14

SOLID WASTE ENTERPRISE FUND - EXPENSE SUMMARY

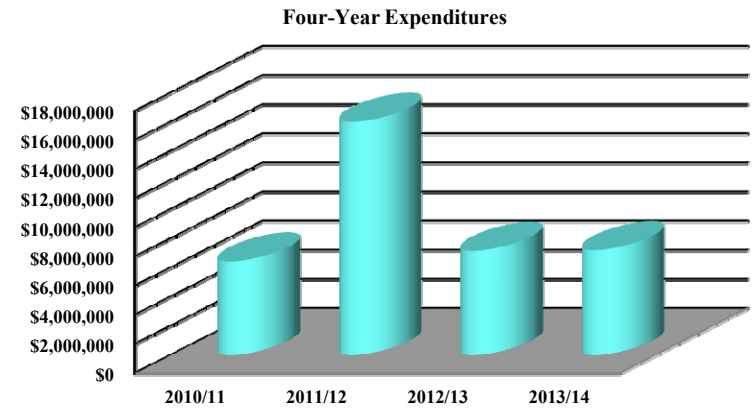
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
540-5301	Solid Waste Operations	\$ 6,433,846	\$ 16,019,738	\$ 15,366,413	\$ 7,164,407	\$ 7,211,157
540-5302	Solid Waste Utility Billing	620,699	658,578	649,395	766,194	777,436
540-5303	Solid Waste Transfer Station	1,044,961	1,179,344	999,257	1,221,555	1,231,942
543-5350	Solid Waste Replacement	0	50,000	0	50,000	50,000
	Total	\$ 8,099,506	\$ 17,907,660	\$ 17,015,065	\$ 9,202,156	\$ 9,270,535
	Annual Percentage Change			110.08%	-48.61%	0.74%
	Total Budgeted Full-Time Positions	24.57	24.42	24.70	24.60	24.60

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Solid Waste Enterprise Fund	Department:	Public Works
Fund/Division Number:	540-5301	Division:	Solid Waste Operations

Performance Measures

- Currently servicing 15,724 active residential units with over 48,881 containers, and with 621 commercial carts providing a total of 1,700,608 cart services per year.
- Provided service to 419 commercial front-load bins and 129 roll-off bins.
- Processed and completed over 28,546 work orders in FY 2010/11.
- Met the state's AB939 mandatory recycling goals.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 2,307,030	\$ 2,207,880	\$ 2,124,633	\$ 2,288,458	\$ 2,334,583
Supplies and Services	2,424,594	2,907,693	2,337,615	3,026,044	3,050,280
Internal Services	1,358,870	1,431,075	1,431,075	1,614,227	1,653,360
Capital Outlay	343,352	9,473,090	9,473,090	235,678	172,934
Total	\$ 6,433,846	\$ 16,019,738	\$ 15,366,413	\$ 7,164,407	\$ 7,211,157
Annual Percentage Change			138.84%	-55.28%	0.65%
Total Budgeted Full-Time Positions	19.41	19.21	19.21	19.12	19.12

Commentary

Supplies and Services will remain relatively constant in FY 2012/13 and FY 2013/14. There is an increase to Capital Outlay for Equipment/Vehicles: 1) a total of \$65,678 in FY 2012/13 to supplement the Vehicle Replacement Fund for replacement of vehicle #4043 (LaBrie automated refuse truck) and for adapter components for vehicle #4042 (front loader) for servicing residential carts and 2) a total of \$22,934 in FY 2013/14 to supplement the Vehicle Replacement Fund for replacement of vehicle #4045 (LaBrie automated refuse truck). In FY 2011/12 there was a transfer to the CIP Project, Solid Waste Transfer Station (CIP No. 542-54020), in the amount of \$9.3 million.

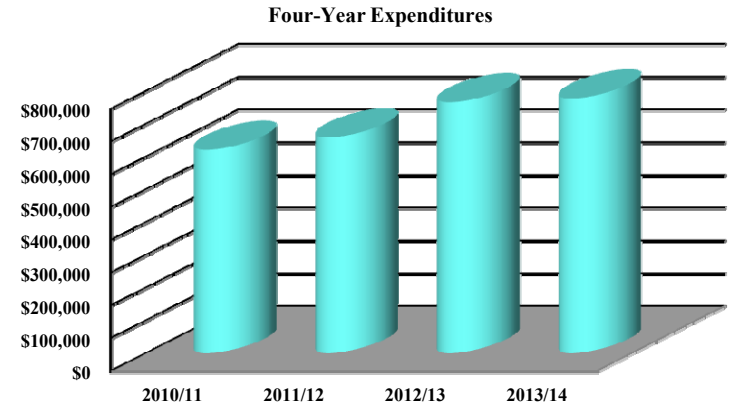
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Solid Waste Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	540-5302	Division:	Solid Waste Utility Billing

Performance Measures

The Finance and Information System Department's Utility Billing section is responsible for the opening of accounts and for the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,969 new accounts.
- Distributed 210,423 invoices.
- Processed 195,820 payments with 4,210 processed online via the Utility Billing online website, 96,570 through lockbox and 23,063 through automated credit card and bank draft payments.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 311,936	\$ 301,724	\$ 303,657	\$ 338,546	\$ 344,645
Supplies and Services	273,003	317,842	306,222	338,751	341,266
Internal Services	35,534	39,012	39,012	88,897	91,525
Capital Outlay	226	0	504	0	0
Total	<u>\$ 620,699</u>	<u>\$ 658,578</u>	<u>\$ 649,395</u>	<u>\$ 766,194</u>	<u>\$ 777,436</u>
Annual Percentage Change			4.62%	16.34%	1.47%
Total Budgeted Full-Time Positions	2.79	2.84	3.12	3.11	3.11

Commentary

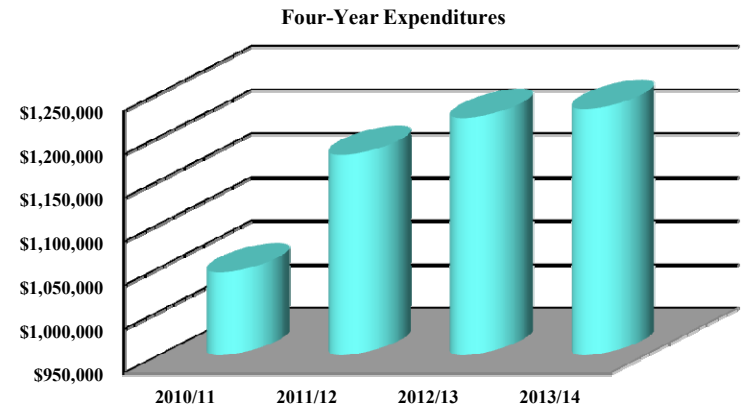
Utility Billing Online and electronic billing were introduced to Utility Billing customers late March 2011. The Utility Billing Online website allows customers to access account information, make their utility payment and request services via the web. By April 30, 2012, approximately 6,470 Utility Billing customers had enrolled for online account access and 794 customers were receiving their bill via email. In the month of April 2012, 15% of the month's Utility Billing payments were received via the web. This has resulted in an increase in related processing costs. To ensure the highest level of customer service, a staff position was added in December 2011.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Solid Waste Enterprise Fund	Department:	Public Works
Fund/Division Number:	540-5303	Division:	Solid Waste Transfer Station

Performance Measures

- Loaded approximately 1,808 transfer trailer loads in FY 2010/11.
- Processed 39,603 tons of solid waste in FY 2010/11.
- The Solid Waste Transfer Station has had no permit violations in its 13 years of operation.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 285,608	\$ 285,724	\$ 269,383	\$ 302,706	\$ 308,181
Supplies and Services	733,707	865,150	701,404	885,259	888,214
Internal Services	25,646	28,470	28,470	33,590	35,547
Total	\$ 1,044,961	\$ 1,179,344	\$ 999,257	\$ 1,221,555	\$ 1,231,942
Annual Percentage Change			-4.37%	3.58%	0.85%
Total Budgeted Full-Time Positions	2.37	2.37	2.37	2.37	2.37

Commentary

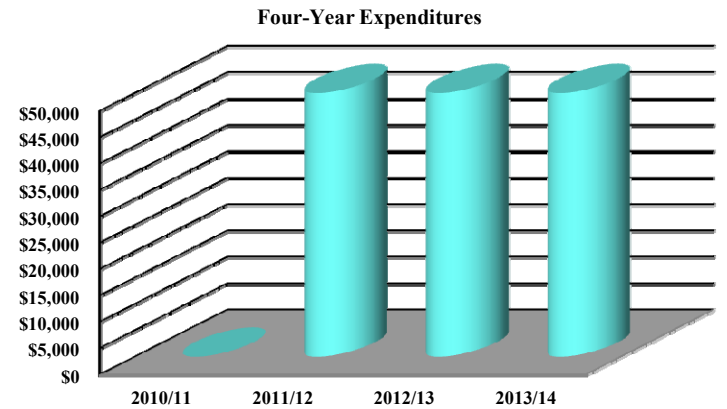
Supplies and Services will remain relatively constant in FY 2012/13 and FY 2013/14.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Solid Waste Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	543-5350	Division:	Solid Waste Replacement

Description

This fund provides a source of funding for scheduled and on-going replacement of Solid Waste fixed assets.



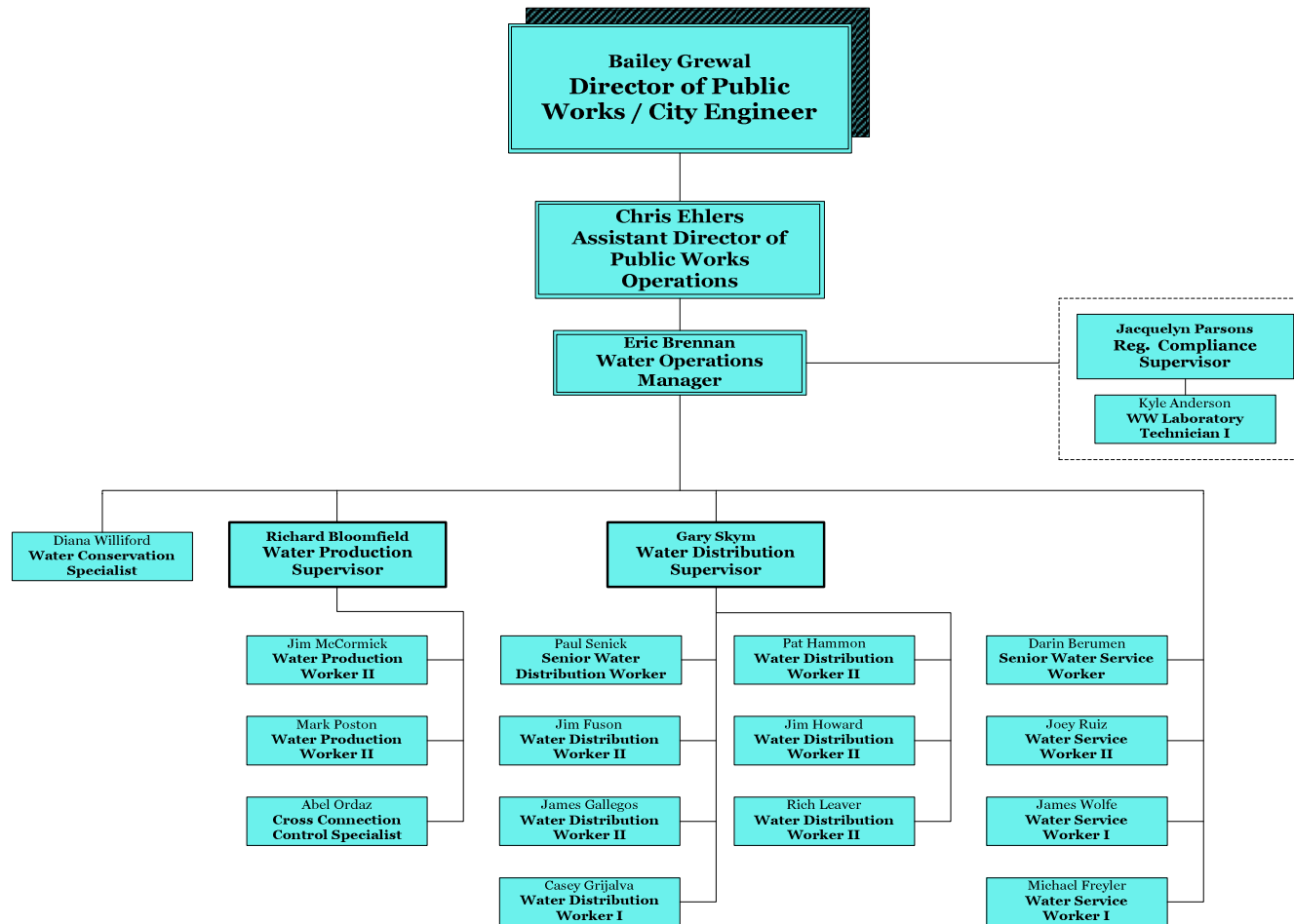
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expense Summary					
Supplies and Services	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 50,000
Total	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Annual Percentage Change				0.00%	0.00%

Commentary

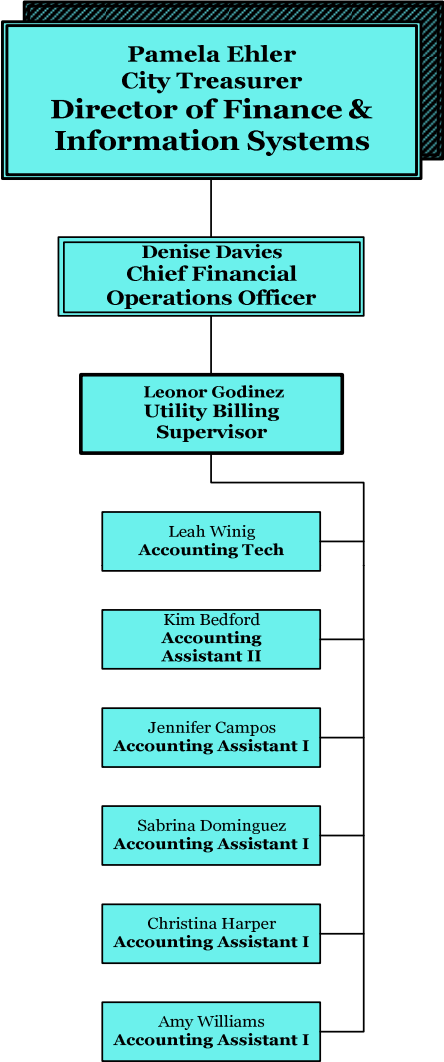
As the infrastructure in the City ages, certain assets may need to be replaced. Any significant repair or replacement will be brought to the City Council for approval.



Water Enterprise



Water - Utility Billing



Water Enterprise

DIVISIONS

*Water
Non-Potable Water
Utility Billing*

The Water Enterprise, a division of Public Works Operations, is responsible for supplying potable water to the City through a production and delivery system that includes: water wells; pump stations; hydro-pneumatic tanks; storage reservoirs; water distribution mains and treated water from the City of Brentwood Water Treatment Plant and the Randall-Bold Treatment Plant. Additionally, the Water Division oversees the meter reading, customer service and conservation functions related to water service for residential, commercial and non-potable customers. The Finance Department's Utility Billing section is responsible for billing and payment collection for the City's customers.

Mission Statement

To ensure the community has a safe and adequate potable water supply in compliance with all State and Federal regulations.

Department Accomplishments

SERVICES

Water Distribution
Well Reconditioning
Well Monitoring
Well Rehabilitation
Well Site Improvements
Water System Upgrades
Conservation
Utility Billing

- Completed the Unregulated Contaminant Monitoring Regulation (UCMR2) sampling.
- Completed the Initial Distribution System Evaluation (IDSE) Stage Two sampling for 2010 /11.
- Completed leak detection for the Pavement Management Program and 15 City map grids.
- Completed the maintenance, repair and flow testing on over 820 fire hydrants in the fire hydrant maintenance program.
- Pulled, inspected and repaired Wells No. 7, 12, and 14.
- Inspected and cleaned six potable water reservoirs.
- Completed High-Efficient Washer (HEW) rebates program and continued High-Efficient Toilet (HET) rebate program.

Department Goals

- *Continue monitoring the water distribution system and wells to maintain compliance with Unregulated Contaminant Monitoring Regulation (UCMR3) and continue IDSE Stage 2 sampling.*
- *Continue city wide leak detection program.*
- *Continue fire hydrant maintenance, repair and flow testing program.*
- *Complete city wide meter accuracy testing on large water meters, 3" through 6".*
- *Continue to administer HET rebate program.*
- *Provide water conservation education, assistance, and outreach.*
- *Complete the transition to Advanced Metering Infrastructure (AMI) from Automatic Meter Reading (AMR) on one reading cycle.*

Budget For Fiscal Years 2012/13 - 2013/14

WATER ENTERPRISE FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 124,790,996	\$ 122,751,074	\$ 121,850,098	\$ 121,562,843	\$ 120,636,399	\$ 119,651,326	\$ 119,015,666	\$ 118,512,873	\$ 118,236,496	\$ 118,158,665
Add:										
Operating Revenues	17,249,148	17,884,537	18,578,959	19,066,983	19,888,011	20,745,015	21,680,197	22,636,976	23,703,214	24,820,418
Total Operating Revenue	17,249,148	17,884,537	18,578,959	19,066,983	19,888,011	20,745,015	21,680,197	22,636,976	23,703,214	24,820,418
Less:										
Operations	19,405,293	18,926,523	19,007,224	19,993,427	20,873,084	21,380,675	22,182,990	22,913,353	23,781,045	24,566,213
Total Operating Appropriations	19,405,293	18,926,523	19,007,224	19,993,427	20,873,084	21,380,675	22,182,990	22,913,353	23,781,045	24,566,213
Revenue Over(Under) Operating Appropriations	(2,156,145)	(1,041,986)	(428,265)	(926,444)	(985,073)	(635,660)	(502,793)	(276,377)	(77,831)	254,205
Non-Operating Revenues / Appropriations	(329,975)	(264,778)	(459,262)	(1,617,089)	(1,670,069)	(1,466,351)	(1,493,672)	(1,559,145)	(1,627,856)	(1,696,587)
Revenue Over (Under) Appropriations	(2,486,120)	(1,306,764)	(887,527)	(2,543,533)	(2,655,142)	(2,102,011)	(1,996,465)	(1,835,522)	(1,705,687)	(1,442,382)
Add Capital Expense ⁽¹⁾	446,198	405,788	600,272	1,617,089	1,670,069	1,466,351	1,493,672	1,559,145	1,627,856	1,696,587
Fund Balance 6/30	\$ 122,751,074	\$ 121,850,098	\$ 121,562,843	\$ 120,636,399	\$ 119,651,326	\$ 119,015,666	\$ 118,512,873	\$ 118,236,496	\$ 118,158,665	\$ 118,412,870

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assts because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

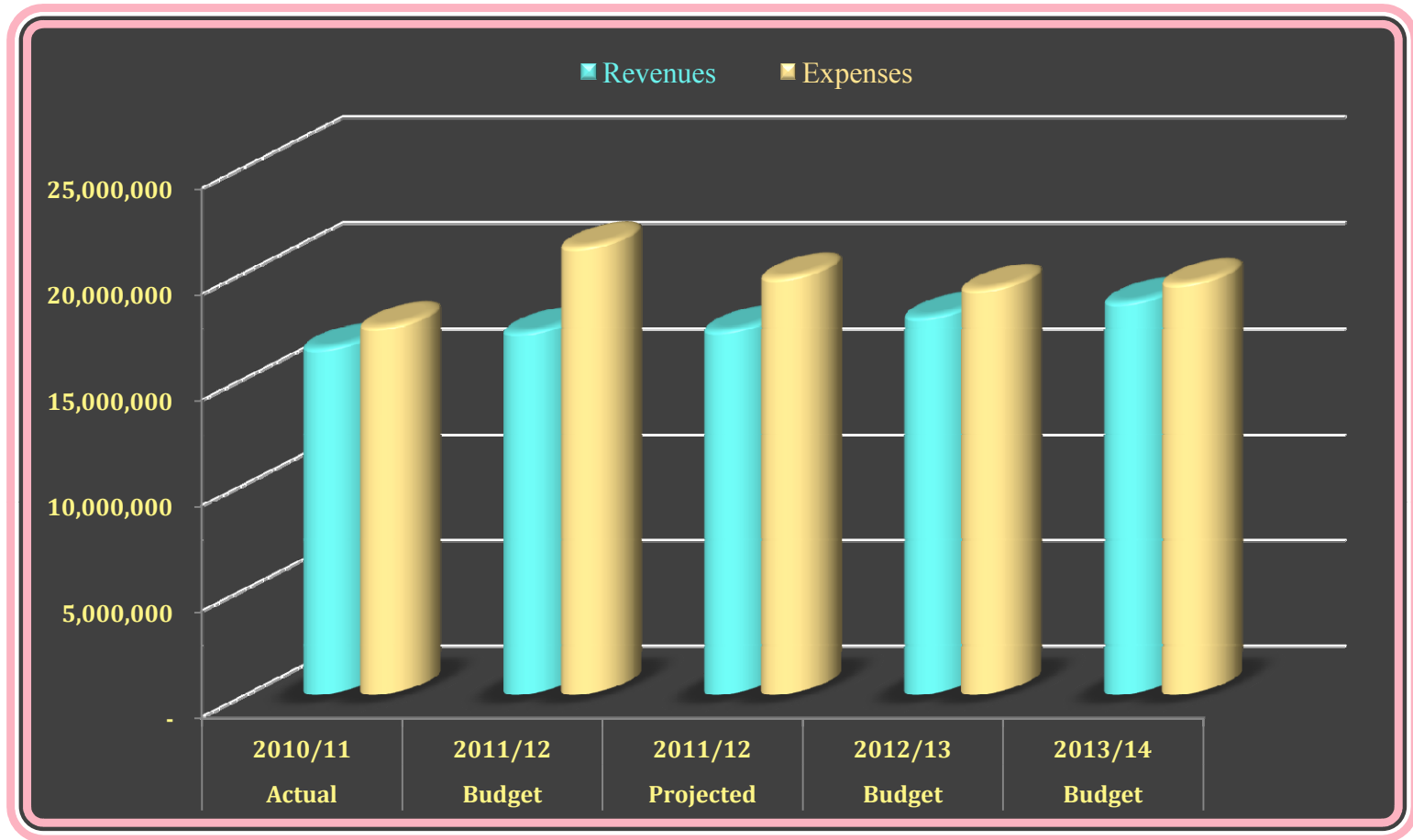
WATER ENTERPRISE FUND - NET ASSETS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Operating Revenues	\$ 16,356,192	\$ 17,100,396	\$ 17,192,329	\$ 17,856,128	\$ 18,531,289
Operating Expenses	<u>17,045,231</u>	<u>20,018,972</u>	<u>19,405,293</u>	<u>18,926,523</u>	<u>19,007,224</u>
Excess (deficiency) of revenues over / (under) expenses	(689,039)	(2,918,576)	(2,212,964)	(1,070,395)	(475,935)
Other Sources					
Operating Transfers In	56,819	56,819	56,819	28,409	47,670
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	56,819	56,819	56,819	28,409	47,670
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	(632,220)	(2,861,757)	(2,156,145)	(1,041,986)	(428,265)
Non-Operating					
Non-Operating Revenues / Transfers In	2,227,346	0	0	0	0
Non-Operating Expenditures / Transfers Out	<u>(376,597)</u>	<u>(1,165,975)</u>	<u>(329,975)</u>	<u>(264,778)</u>	<u>(459,262)</u>
Total Non-Operating	1,850,749	(1,165,975)	(329,975)	(264,778)	(459,262)
Total Sources Less Uses over / (under)	1,218,529	(4,027,732)	(2,486,120)	(1,306,764)	(887,527)
Net Assets, Beginning Year	123,173,377	124,790,996	124,790,996	122,751,074	121,850,098
Add Capital Expense to Net Assets ⁽¹⁾	<u>399,090</u>	<u>1,284,622</u>	<u>446,198</u>	<u>405,788</u>	<u>600,272</u>
Fund Balance, End of Year	<u><u>\$ 124,790,996</u></u>	<u><u>\$ 122,047,886</u></u>	<u><u>\$ 122,751,074</u></u>	<u><u>\$ 121,850,098</u></u>	<u><u>\$ 121,562,843</u></u>

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

Water Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2012/13 - 2013/14

WATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
560 Operations	\$ 18,506,434	\$ 16,820,923	\$ 17,000,454	\$ 17,609,537	\$ 18,288,959
563 Replacement	133,923	336,292	248,694	275,000	290,000
TOTAL WATER REVENUES	<u>\$ 18,640,357</u>	<u>\$ 17,157,215</u>	<u>\$ 17,249,148</u>	<u>\$ 17,884,537</u>	<u>\$ 18,578,959</u>
Annual Percentage Change			-7.46%	4.24%	3.88%
 <u>Expenses</u>					
560-5501 Water Operations	\$ 16,083,857	\$ 19,169,937	\$ 18,252,602	\$ 17,483,029	\$ 17,449,029
560-5502 Water Utility Billing	715,357	738,841	734,310	819,780	831,629
560-5504 Water Non-Potable	422,614	580,169	558,356	559,899	564,066
563-5550 Water Replacement	200,000	696,000	190,000	328,593	621,762
TOTAL WATER EXPENSES	<u>\$ 17,421,828</u>	<u>\$ 21,184,947</u>	<u>\$ 19,735,268</u>	<u>\$ 19,191,301</u>	<u>\$ 19,466,486</u>
Annual Percentage Change			13.28%	-9.41%	1.43%

Budget For Fiscal Years 2012/13 - 2013/14

WATER ENTERPRISE FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
560 - Water Enterprise					
40085 Vacant Parcel Charges	\$ 122,580	\$ 114,420	\$ 114,420	\$ 113,848	\$ 112,709
43300 Investment Income	107,364	80,000	130,615	130,000	135,000
43500 Late Charges	213,570	179,010	237,000	244,110	231,900
45529 Reimbursement for Services	2,088	10,000	4,500	4,500	4,500
45550 Water Usage	10,272,239	10,600,074	10,650,300	11,075,410	11,517,100
45557 Base Meter Charge	4,771,276	4,984,065	5,030,200	5,226,380	5,430,200
45558 Fireline Charges	32,368	31,200	34,000	34,310	34,610
45559 Non-Potable	397,443	418,918	420,000	436,380	453,400
45560 Meter Installation Fee	8,227	0	8,500	8,580	8,655
45561 Application Fees	48,363	59,280	55,000	55,495	55,995
45565 Hydrant Meter Usage	52,152	102,440	55,000	56,650	58,860
45566 Reconnect Charge	58,748	78,198	57,000	57,510	58,030
45568 Reclaimed Water Usage	3,820	6,056	4,600	4,640	4,690
46700 Other Income	99,078	77,563	82,500	83,315	84,140
46715 Contributions	1,479,510	0	0	0	0
46750 CIP Personnel Reimbursement	32,953	22,880	60,000	50,000	51,500
47562 Transfer from Water Capital Projects	747,836	0	0	0	0
47702 Transfer from Equipment Replacement	56,819	56,819	56,819	28,409	47,670
Total Water Enterprise	\$ 18,506,434	\$ 16,820,923	\$ 17,000,454	\$ 17,609,537	\$ 18,288,959
563 - Water Replacement					
43300 Investment Income	\$ 133,923	\$ 336,292	\$ 248,694	\$ 275,000	\$ 290,000
Total Water Replacement	\$ 133,923	\$ 336,292	\$ 248,694	\$ 275,000	\$ 290,000
TOTAL WATER REVENUES	\$ 18,640,357	\$ 17,157,215	\$ 17,249,148	\$ 17,884,537	\$ 18,578,959
Annual Percentage Change			-7.46%	4.24%	3.88%

Budget For Fiscal Years 2012/13 - 2013/14

WATER ENTERPRISE FUND - EXPENSE BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Personnel Services	\$ 3,292,377	\$ 3,223,077	\$ 3,168,916	\$ 3,241,228	\$ 3,308,137
Supplies and Services	12,665,537	14,730,305	14,172,707	14,115,709	14,045,384
Internal Services	601,553	671,443	671,443	721,479	748,846
Capital Outlay	862,361	2,560,122	1,722,202	1,112,885	1,364,119
Total	\$ 17,421,828	\$ 21,184,947	\$ 19,735,268	\$ 19,191,301	\$ 19,466,486
<u>Personnel Services</u>					
560-5501 Water Operations	\$ 2,865,444	\$ 2,817,440	\$ 2,756,147	\$ 2,795,117	\$ 2,853,391
560-5502 Water Utility Billing	326,016	310,404	316,889	346,225	352,547
560-5504 Water Non-Potable	100,917	95,233	95,880	99,886	102,199
Total Personnel Services	\$ 3,292,377	\$ 3,223,077	\$ 3,168,916	\$ 3,241,228	\$ 3,308,137
<u>Supplies and Services</u>					
560-5501 Water Operations	\$ 12,030,541	\$ 13,698,439	\$ 13,334,821	\$ 13,088,283	\$ 13,014,058
560-5502 Water Utility Billing	329,665	364,559	353,039	381,996	384,816
560-5504 Water Non-Potable	305,331	467,307	444,847	445,430	446,510
563-5550 Water Replacement	0	200,000	40,000	200,000	200,000
Total Supplies and Services	\$ 12,665,537	\$ 14,730,305	\$ 14,172,707	\$ 14,115,709	\$ 14,045,384
<u>Internal Services</u>					
560-5501 Water Operations	\$ 525,737	\$ 589,936	\$ 589,936	\$ 615,337	\$ 639,223
560-5502 Water Utility Billing	59,450	63,878	63,878	91,559	94,266
560-5504 Water Non-Potable	16,366	17,629	17,629	14,583	15,357
Total Internal Services	\$ 601,553	\$ 671,443	\$ 671,443	\$ 721,479	\$ 748,846
<u>Capital Outlay</u>					
560-5501 Water Operations	\$ 662,135	\$ 2,064,122	\$ 1,571,698	\$ 984,292	\$ 942,357
560-5502 Water Utility Billing	226	0	504	0	0
563-5550 Water Replacement	200,000	496,000	150,000	128,593	421,762
Total Capital Outlay	\$ 862,361	\$ 2,560,122	\$ 1,722,202	\$ 1,112,885	\$ 1,364,119

Budget For Fiscal Years 2012/13 - 2013/14

WATER ENTERPRISE FUND - EXPENSE SUMMARY

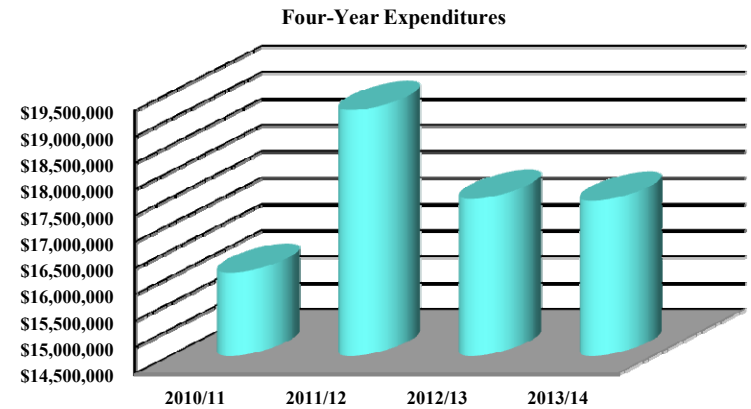
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
560-5501	Water Operations	\$ 16,083,857	\$ 19,169,937	\$ 18,252,602	\$ 17,483,029	\$ 17,449,029
560-5502	Water Utility Billing	715,357	738,841	734,310	819,780	831,629
560-5504	Water Non-Potable	422,614	580,169	558,356	559,899	564,066
563-5550	Water Replacement	<u>200,000</u>	<u>696,000</u>	<u>190,000</u>	<u>328,593</u>	<u>621,762</u>
	Total	<u>\$ 17,421,828</u>	<u>\$ 21,184,947</u>	<u>\$ 19,735,268</u>	<u>\$ 19,191,301</u>	<u>\$ 19,466,486</u>
	Annual Percentage Change			13.28%	-9.41%	1.43%
	Total Budgeted Full-Time Positions	25.38	25.94	26.23	25.72	25.72

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Enterprise Fund	Department:	Public Works
Fund/Division Number:	560-5501	Division:	Water Operations

Performance Measures

- Currently serving 16,922 active water service accounts.
- Produced over 3.6 billion gallons of potable water in FY 2010/11.
- Exercised over 2,500 valves and flow tested 542 fire hydrants in FY 2010/11.
- Recorded over 202,000 water meter reads in FY 2010/11.
- Collected over 1,100 distribution system bacteriological samples in FY 2010/11.
- Completed the rehabilitation of three ground water production wells (7, 12, 14).
- Completed 115 water use surveys in FY 2010/11 for water conservation.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 2,865,444	\$ 2,817,440	\$ 2,756,147	\$ 2,795,117	\$ 2,853,391
Supplies and Services	12,030,541	13,698,439	13,334,821	13,088,283	13,014,058
Internal Services	525,737	589,936	589,936	615,337	639,223
Capital Outlay	662,135	2,064,122	1,571,698	984,292	942,357
Total	<u>\$ 16,083,857</u>	<u>\$ 19,169,937</u>	<u>\$ 18,252,602</u>	<u>\$ 17,483,029</u>	<u>\$ 17,449,029</u>
Annual Percentage Change			13.48%	-8.80%	-0.19%
Total Budgeted Full-Time Positions	21.50	22.01	22.01	21.52	21.52

Commentary

There is an overall decrease to Supplies and Services in FY 2012/13 and FY 2013/14, although there are increases to the following line items: 1) Utility Services in FY 2012/13 due to expected higher PG&E costs; 2) Fuel in FY 2012/13 and FY 2013/14 due to the expected fuel price increases; 3) Contractual Services in FY 2012/13 to cover consulting services and 4) Service Award in FY 2012/13 and FY 2013/14 for employee service recognitions.

There is an overall decrease to Capital Outlay in FY 2012/13, and a slight increase in FY 2013/14, for Water Distribution Line Repair for water meter parts and supplies.

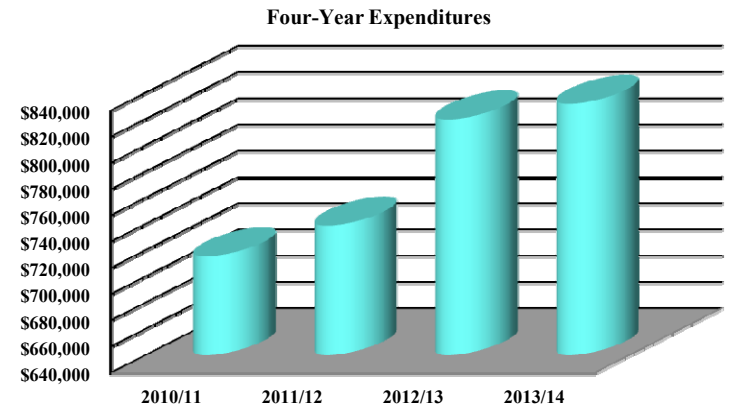
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	560-5502	Division:	Water Utility Billing

Performance Measures

The Finance and Information System Department's Utility Billing section is responsible for the opening of accounts and for the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,969 new accounts.
- Distributed 210,423 invoices.
- Processed 195,820 payments with 4,210 processed online via the Utility Billing online website, 96,570 through lockbox and 23,063 through automated credit card and bank draft payments.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 326,016	\$ 310,404	\$ 316,889	\$ 346,225	\$ 352,547
Supplies and Services	329,665	364,559	353,039	381,996	384,816
Internal Services	59,450	63,878	63,878	91,559	94,266
Capital Outlay	226	0	504	0	0
Total	\$ 715,357	\$ 738,841	\$ 734,310	\$ 819,780	\$ 831,629
Annual Percentage Change			2.65%	10.95%	1.45%
Total Budgeted Full-Time Positions	2.88	2.93	3.22	3.20	3.20

Commentary

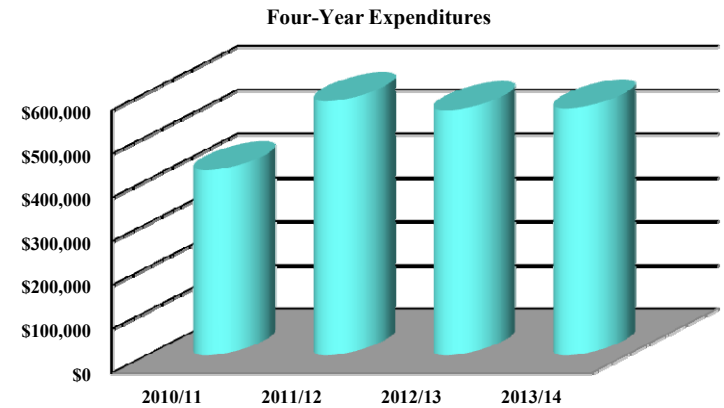
Internal Services for fiscal year 2012/13 have been evaluated and allocated based on proportionate use which generated less of an increase in internal services than other utility billing areas. Utility Billing Online and electronic billing were introduced to Utility Billing customers late March 2011. The Utility Billing Online website allows customers to access account information, make their utility payment and request services via the web. By April 30, 2012, approximately 6,470 Utility Billing customers had enrolled for online account access and 794 customers were receiving their bill via email. In the month of April 2012, 15% of the month's Utility Billing payments were received via the web. This has resulted in an increase in related processing costs. To ensure the highest level of customer service, a staff position was added in December 2011.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Enterprise Fund	Department:	Public Works
Fund/Division Number:	560-5504	Division:	Non-Potable Water

Performance Measures

- Supplied over 18 million gallons of recycled water in FY 2010/11.
- Supplied over 399 million gallons of non-potable water in FY 2010/11.
- Completed annual cross-connection surveys for recycled water users.
- Completed all preventative and correction maintenance work orders for the Roddy Ranch Pump Station.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 100,917	\$ 95,233	\$ 95,880	\$ 99,886	\$ 102,199
Supplies and Services	305,331	467,307	444,847	445,430	446,510
Internal Services	16,366	17,629	17,629	14,583	15,357
Total	\$ 422,614	\$ 580,169	\$ 558,356	\$ 559,899	\$ 564,066
Annual Percentage Change			32.12%	-3.49%	0.74%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00

Commentary

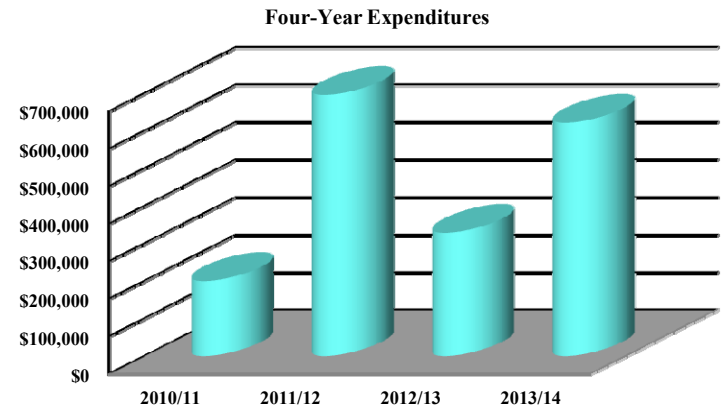
Supplies and Services will remain relatively constant in FY 2012/13 and FY 2013/14 with an overall decrease in FY 2012/13. The demand for non-potable water remains constant.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	563-5550	Division:	Water Replacement

Description

This fund provides a source of funding for scheduled and on-going replacement of Water's fixed assets.

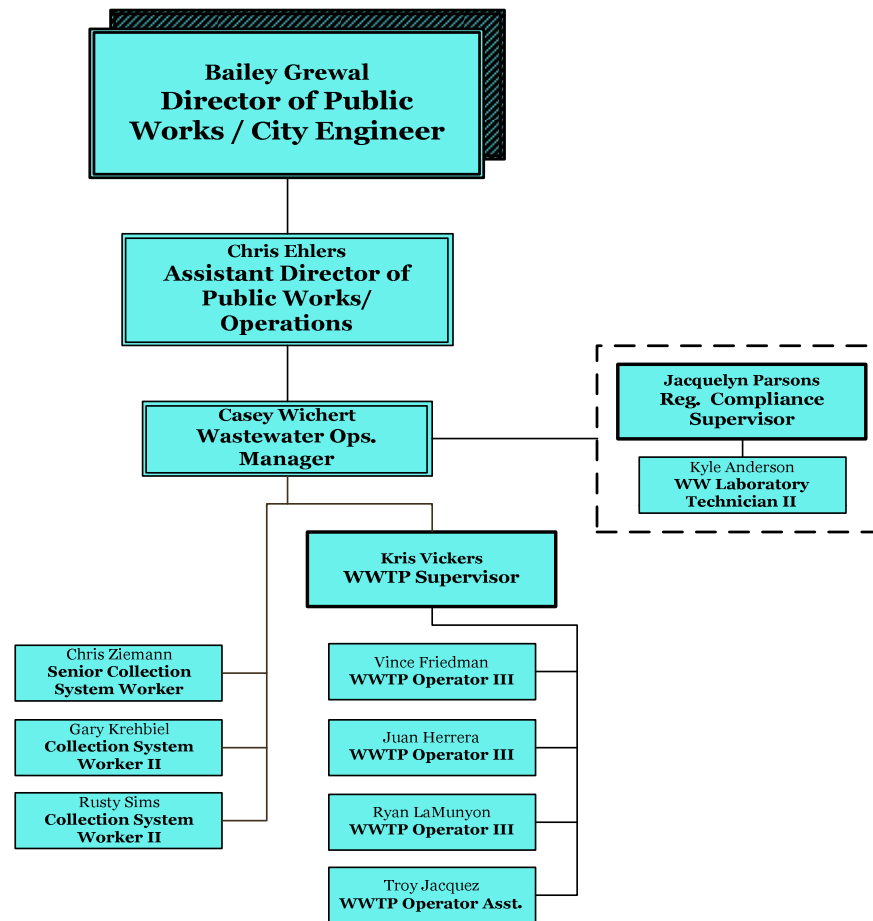


	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expense Summary					
Supplies and Services	\$ 0	\$ 200,000	\$ 40,000	\$ 200,000	\$ 200,000
Capital Outlay	200,000	496,000	150,000	128,593	421,762
Total	<u>\$ 200,000</u>	<u>\$ 696,000</u>	<u>\$ 190,000</u>	<u>\$ 328,593</u>	<u>\$ 621,762</u>
Annual Percentage Change			-5.00%	-52.79%	89.22%

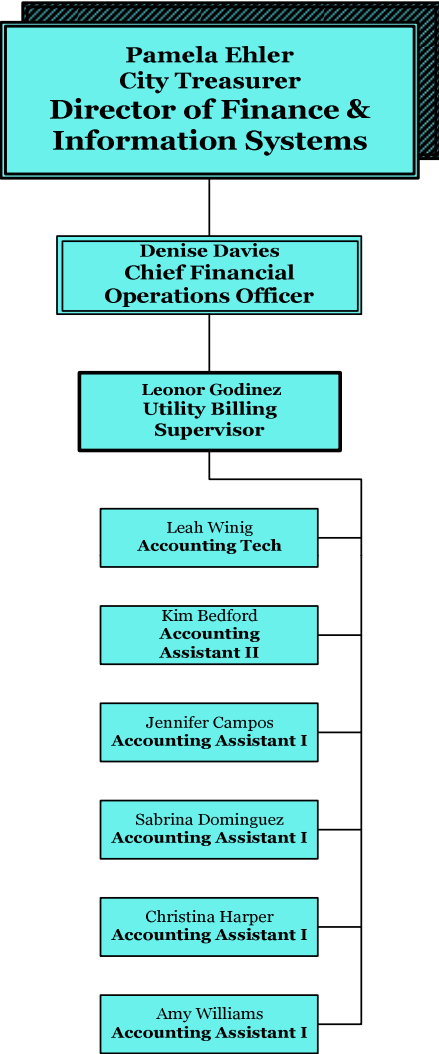
Commentary

As the infrastructure in the City ages certain assets may need to be replaced. In FY 2012/13 and FY 2013/14, supplies and services has budgeted expenditures for replacement of equipment as needed. Any significant repair or replacement will be brought to Council for approval.

Wastewater Enterprise



Wastewater - Utility Billing



Wastewater Enterprise

DIVISIONS

*Wastewater
Collections / Lateral
Maintenance
Utility Billing*

The Wastewater Enterprise, a division of Public Works Operations, operates and maintains the City's Wastewater Treatment Plant and is responsible for maintaining lift stations, the collection system and storm drains. Operational since July of 2002, the City's 5.0 million gallon per day Tertiary Treatment Plant is able to provide recycled water for a variety of landscape and industrial uses. The Finance Department's Utility Billing section is responsible for billing and payment collection for the City's customers.

Mission Statement

To provide cost effective wastewater treatment for the City in a manner friendly to the environment and in compliance with all State and Federal rules and regulations.

Department Accomplishments

SERVICES

Wastewater Rehabilitation
Recycled Water Distribution
Sewer Collection System
Upgrades
Wastewater Treatment Plant
Expansion
Utility Billing

- *Implemented the new Computerized Maintenance Management System.*
- *Implemented electronic reporting requirements for compliance with the Wastewater Treatment Plant NPDES permit.*
- *Completed collection system preventative maintenance on the northwest quadrant of the City.*
- *Met the requirements of the Sanitary Sewer Management Plan (SSMP).*
- *Implemented the following: Utility Billing Online Application; Utility Billing Web Services; integration of Utility Billing software with Solid Waste software and the option for customers to receive their utility bills via email.*
- *Completed CIP rehab projects of one tertiary filter and two secondary clarifiers and the upgrade of the SCADA computer monitoring system.*

Wastewater Enterprise

Department Goals

- *Negotiate a new NPDES discharge permit.*
- *Comply with permit limitations and reporting requirements of the Wastewater Treatment Plant NPDES permit.*
- *Complete collection system preventative maintenance on the southwest quadrant of the City.*
- *Continue to meet and exceed the requirements of the Sanitary Sewer Management Plan (SSMP).*
- *Complete CIP project to install an effluent diversion structure.*

Budget For Fiscal Years 2012/13 - 2013/14

WASTEWATER ENTERPRISE FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 83,597,020	\$ 85,270,255	\$ 86,476,734	\$ 87,981,476	\$ 88,642,342	\$ 89,757,501	\$ 91,261,154	\$ 92,954,696	\$ 94,858,783	\$ 97,038,313
Add:										
Operating Revenues	9,735,792	10,401,344	10,808,832	10,708,222	10,969,955	11,246,771	11,749,172	12,192,805	12,691,259	13,214,741
Total Operating Revenue	9,735,792	10,401,344	10,808,832	10,708,222	10,969,955	11,246,771	11,749,172	12,192,805	12,691,259	13,214,741
Less:										
Operations	8,062,557	9,194,865	9,304,090	10,047,356	9,854,796	9,743,118	10,055,630	10,288,718	10,511,729	10,722,490
Total Operating Appropriations	8,062,557	9,194,865	9,304,090	10,047,356	9,854,796	9,743,118	10,055,630	10,288,718	10,511,729	10,722,490
Revenue Over (Under) Operating Appropriations	1,673,235	1,206,479	1,504,742	660,866	1,115,159	1,503,653	1,693,542	1,904,087	2,179,530	2,492,251
Non-Operating Revenues / Appropriations	1,013,482	(774,461)	(1,925,909)	(1,665,465)	(1,234,096)	(879,689)	(895,564)	(911,726)	(928,180)	(944,930)
Revenue Over (Under) Appropriations	2,686,717	432,018	(421,167)	(1,004,599)	(118,937)	623,964	797,978	992,361	1,251,350	1,547,321
Add Capital Expense ⁽¹⁾	(1,013,482)	774,461	1,925,909	1,665,465	1,234,096	879,689	895,564	911,726	928,180	944,930
Fund Balance 6/30	\$ 85,270,255	\$ 86,476,734	\$ 87,981,476	\$ 88,642,342	\$ 89,757,501	\$ 91,261,154	\$ 92,954,696	\$ 94,858,783	\$ 97,038,313	\$ 99,530,564

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

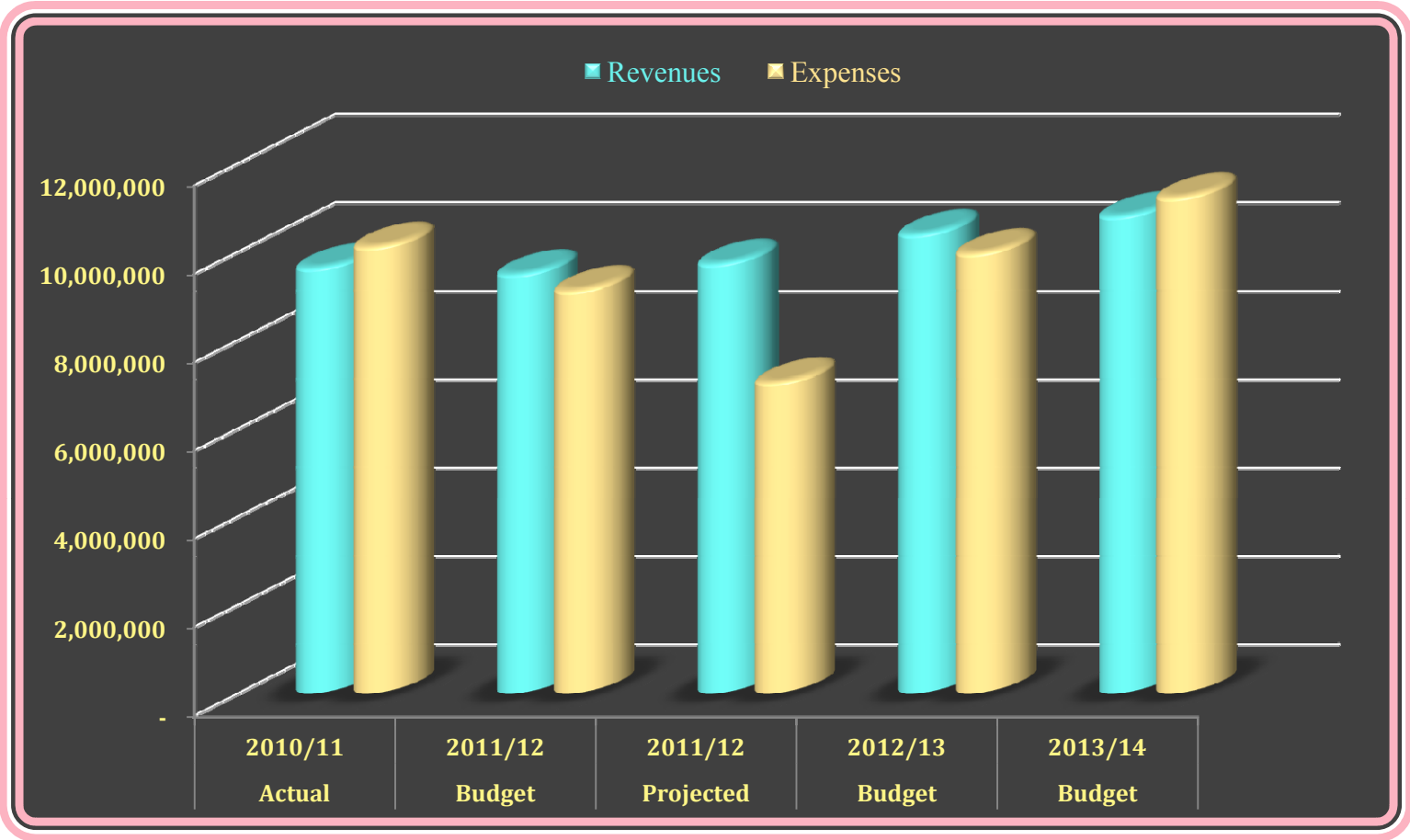
WASTEWATER ENTERPRISE FUND - NET ASSETS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Operating Revenues	\$ 8,485,137	\$ 9,342,408	\$ 9,583,460	\$ 10,325,178	\$ 10,681,028
Operating Expenses	<u>7,807,641</u>	<u>8,372,088</u>	<u>8,062,557</u>	<u>9,194,865</u>	<u>9,304,090</u>
Excess (deficiency) of revenues over / (under) expenses	677,496	970,320	1,520,903	1,130,313	1,376,938
Other Sources					
Operating Transfers In	152,332	152,332	152,332	76,166	127,804
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	152,332	152,332	152,332	76,166	127,804
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	829,828	1,122,652	1,673,235	1,206,479	1,504,742
Non-Operating					
Non-Operating Revenues / Transfers In	1,000,680	0	0	0	0
Non-Operating Expenditures / Transfers Out	<u>(2,308,153)</u>	<u>(759,805)</u>	<u>1,013,482</u>	<u>(774,461)</u>	<u>(1,925,909)</u>
Total Non-Operating	(1,307,473)	(759,805)	1,013,482	(774,461)	(1,925,909)
Total Sources Less Uses over / (under)	(477,645)	362,847	2,686,717	432,018	(421,167)
Net Assets, Beginning Year	81,766,512	83,597,020	83,597,020	85,270,255	86,476,734
Add Capital Expense to Net Assets ⁽¹⁾	<u>2,308,153</u>	<u>759,805</u>	<u>(1,013,482)</u>	<u>774,461</u>	<u>1,925,909</u>
Fund Balance, End of Year	<u><u>\$ 83,597,020</u></u>	<u><u>\$ 84,719,672</u></u>	<u><u>\$ 85,270,255</u></u>	<u><u>\$ 86,476,734</u></u>	<u><u>\$ 87,981,476</u></u>

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

Wastewater Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2012/13 - 2013/14

WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
590 Operations	\$ 9,535,559	\$ 9,334,540	\$ 9,553,129	\$ 10,211,344	\$ 10,608,832
593 Replacement	102,590	160,200	182,663	190,000	200,000
TOTAL WASTEWATER REVENUES	<u>\$ 9,638,149</u>	<u>\$ 9,494,740</u>	<u>\$ 9,735,792</u>	<u>\$ 10,401,344</u>	<u>\$ 10,808,832</u>
Annual Percentage Change			1.01%	9.55%	3.92%
 <u>Expenses</u>					
590-5801 Wastewater Operations	\$ 7,623,303	\$ 8,127,902	\$ 8,067,195	\$ 8,312,918	\$ 9,477,649
590-5802 Wastewater Utility Billing	574,594	610,923	598,861	711,669	729,689
590-5803 Wastewater Lateral Maintenance	109,769	163,068	126,306	170,278	172,552
593-5850 Wastewater Replacement	1,808,128	230,000	(1,743,287)	774,461	850,109
TOTAL WASTEWATER EXPENSES	<u>\$ 10,115,794</u>	<u>\$ 9,131,893</u>	<u>\$ 7,049,075</u>	<u>\$ 9,969,326</u>	<u>\$ 11,229,999</u>
Annual Percentage Change			-30.32%	9.17%	12.65%

Budget For Fiscal Years 2012/13 - 2013/14

WASTEWATER ENTERPRISE FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
590 - Wastewater Enterprise					
40090 Vacant Parcel Charges	\$ 163,440	\$ 140,000	\$ 152,320	\$ 151,558	\$ 150,043
43300 Investment Income	49,323	80,000	73,777	80,000	85,000
43500 Late Charges	113,103	99,500	150,000	154,500	146,775
45529 Reimbursement for Services	5,747	20,000	10,000	10,000	10,000
45561 Application Fees	23,936	27,267	25,700	25,950	26,170
45568 Reclaimed Water Usage	15,281	19,294	18,200	18,910	19,650
45570 Wastewater Charges	7,743,015	8,523,739	8,672,200	9,400,670	9,738,000
45576 Sewer Lateral Maintenance Fee	267,090	271,408	292,500	287,350	299,000
46700 Other Income	315	1,000	1,600	1,610	1,620
46715 Contributions	1,000,680	0	0	0	0
46750 CIP Personnel Reimbursement	1,297	0	4,500	4,630	4,770
47702 Transfer from Equipment Replacement	152,332	152,332	152,332	76,166	127,804
Total Wastewater Enterprise	\$ 9,535,559	\$ 9,334,540	\$ 9,553,129	\$ 10,211,344	\$ 10,608,832
593 - Wastewater Replacement					
43300 Investment Income	\$ 102,590	\$ 160,200	\$ 182,663	\$ 190,000	\$ 200,000
Total Wastewater Replacement	\$ 102,590	\$ 160,200	\$ 182,663	\$ 190,000	\$ 200,000
TOTAL WASTEWATER REVENUES	\$ 9,638,149	\$ 9,494,740	\$ 9,735,792	\$ 10,401,344	\$ 10,808,832
Annual Percentage Change			1.01%	9.55%	3.92%

Budget For Fiscal Years 2012/13 - 2013/14

WASTEWATER ENTERPRISE FUND - EXPENSE BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Personnel Services	\$ 2,075,402	\$ 2,050,730	\$ 2,023,705	\$ 2,222,303	\$ 2,272,683
Supplies and Services	4,476,504	5,001,423	4,718,413	5,523,894	5,542,045
Internal Services	465,834	515,984	515,984	630,205	656,124
Capital Outlay	3,098,055	1,563,756	(209,027)	1,592,924	2,759,147
Total	\$ 10,115,794	\$ 9,131,893	\$ 7,049,075	\$ 9,969,326	\$ 11,229,999
<u>Personnel Services</u>					
590-5801 Wastewater Operations	\$ 1,738,132	\$ 1,718,494	\$ 1,692,977	\$ 1,851,311	\$ 1,888,716
590-5802 Wastewater Utility Billing	281,116	267,803	266,657	304,000	315,663
590-5804 Wastewater Lateral Maintenance	56,154	64,433	64,071	66,992	68,304
Total Personnel Services	\$ 2,075,402	\$ 2,050,730	\$ 2,023,705	\$ 2,222,303	\$ 2,272,683
<u>Supplies and Services</u>					
590-5801 Wastewater Operations	\$ 4,132,037	\$ 4,400,713	\$ 4,365,523	\$ 4,901,389	\$ 4,915,211
590-5802 Wastewater Utility Billing	260,284	306,907	295,487	325,547	329,322
590-5804 Wastewater Lateral Maintenance	49,342	93,803	57,403	96,958	97,512
593-5850 Wastewater Replacement	34,841	200,000	0	200,000	200,000
Total Supplies and Services	\$ 4,476,504	\$ 5,001,423	\$ 4,718,413	\$ 5,523,894	\$ 5,542,045
<u>Internal Services</u>					
590-5801 Wastewater Operations	\$ 428,572	\$ 474,939	\$ 474,939	\$ 541,755	\$ 564,684
590-5802 Wastewater Utility Billing	32,989	36,213	36,213	82,122	84,704
590-5804 Wastewater Lateral Maintenance	4,273	4,832	4,832	6,328	6,736
Total Internal Services	\$ 465,834	\$ 515,984	\$ 515,984	\$ 630,205	\$ 656,124
<u>Capital Outlay</u>					
590-5801 Wastewater Operations	\$ 1,324,562	\$ 1,533,756	\$ 1,533,756	\$ 1,018,463	\$ 2,109,038
590-5802 Wastewater Utility Billing	206	0	504	0	0
593-5850 Wastewater Replacement	1,773,287	30,000	(1,743,287)	574,461	650,109
Total Capital Outlay	\$ 3,098,055	\$ 1,563,756	\$ (209,027)	\$ 1,592,924	\$ 2,759,147

Budget For Fiscal Years 2012/13 - 2013/14

WASTEWATER ENTERPRISE FUND - EXPENSE SUMMARY

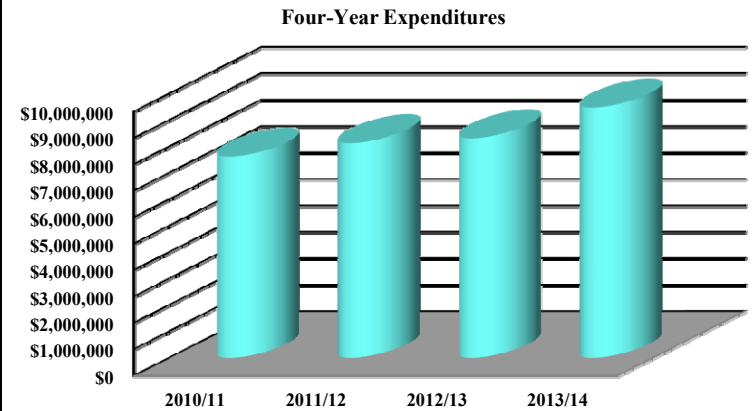
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
590-5801	Wastewater Operations	\$ 7,623,303	\$ 8,127,902	\$ 8,067,195	\$ 8,312,918	\$ 9,477,649
590-5802	Wastewater Utility Billing	574,594	610,923	598,861	711,669	729,689
590-5803	Wastewater Lateral Maintenance	109,769	163,068	126,306	170,278	172,552
593-5850	Wastewater Replacement	<u>1,808,128</u>	<u>230,000</u>	<u>(1,743,287)</u>	<u>774,461</u>	<u>850,109</u>
	Total	<u>\$ 10,115,794</u>	<u>\$ 9,131,893</u>	<u>\$ 7,049,075</u>	<u>\$ 9,969,326</u>	<u>\$ 11,229,999</u>
	Annual Percentage Change			-30.32%	9.17%	12.65%
	Total Budgeted Full-Time Positions	16.75	16.82	17.10	17.46	17.46

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Enterprise Fund	Department:	Public Works
Fund/Division Number:	590-5801	Division:	Wastewater Operations

Performance Measures

- Treated 1,229 million gallons of wastewater.
- Supplied 35.5 million gallons of recycled water for off-site usage.
- A total of 7,007 tons of biosolids were hauled to landfill.
- Preventative and corrective maintenance work orders are complete to date.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expense Summary

Personnel Services	\$ 1,738,132	\$ 1,718,494	\$ 1,692,977	\$ 1,851,311	\$ 1,888,716
Supplies and Services	4,132,037	4,400,713	4,365,523	4,901,389	4,915,211
Internal Services	428,572	474,939	474,939	541,755	564,684
Capital Outlay	1,324,562	1,533,756	1,533,756	1,018,463	2,109,038
Total	<u>\$ 7,623,303</u>	<u>\$ 8,127,902</u>	<u>\$ 8,067,195</u>	<u>\$ 8,312,918</u>	<u>\$ 9,477,649</u>

Annual Percentage Change			5.82%	2.28%	14.01%
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Total Budgeted Full-Time Positions	13.67	13.74	13.74	14.07	14.07
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Commentary

Supplies and Services have increases to the following line items: 1) Safety Supplies in FY 2012/13 to replace traffic safety equipment; 2) Utility Services in FY 2012/13 and FY 2013/14 due to expected higher PG&E costs; 3) Equipment/Vehicle Maintenance in FY 2012/13 due to an increase in maintenance costs as the vacuum truck warranty expires; 4) Fuel in FY 2012/13 and FY 2013/14 due to the expected fuel price increases; 5) Special Services in FY 2012/13 for state mandated mercury study; 6) Advertising in FY 2012/13 due to anticipated public awareness campaigns; 7) NPDES Wastewater Plant in FY 2012/13 and FY 2013/14 due to an increase in permit fees and 8) Treatment Maintenance in FY 2012/13 and FY 2013/14 to more accurately reflect actual expenditures for operation and maintenance. Capital outlay for FY 2013/14 increases due to the funding of two CIP projects - WWTP Belt Filter Press and the WWTP Solids System Expansion.

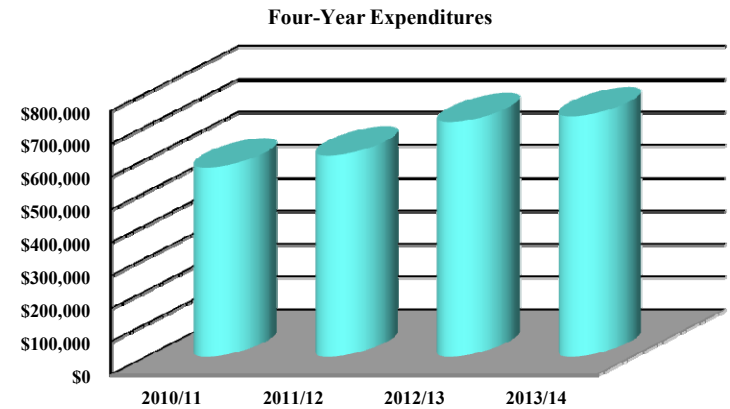
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	590-5802	Division:	Wastewater Utility Billing

Performance Measures

The Finance and Information System Department's Utility Billing section is responsible for the opening of accounts and for the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,969 new accounts.
- Distributed 210,423 invoices.
- Processed 195,820 payments with 4,210 processed online via the Utility Billing online website, 96,570 through lockbox and 23,063 through automated credit card and bank draft payments.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 281,116	\$ 267,803	\$ 266,657	\$ 304,000	\$ 315,663
Supplies and Services	260,284	306,907	295,487	325,547	329,322
Internal Services	32,989	36,213	36,213	82,122	84,704
Capital Outlay	206	0	504	0	0
Total	<u>\$ 574,594</u>	<u>\$ 610,923</u>	<u>\$ 598,861</u>	<u>\$ 711,669</u>	<u>\$ 729,689</u>
Annual Percentage Change			4.22%	16.49%	2.53%
Total Budgeted Full-Time Positions	2.58	2.58	2.86	2.89	2.89

Commentary

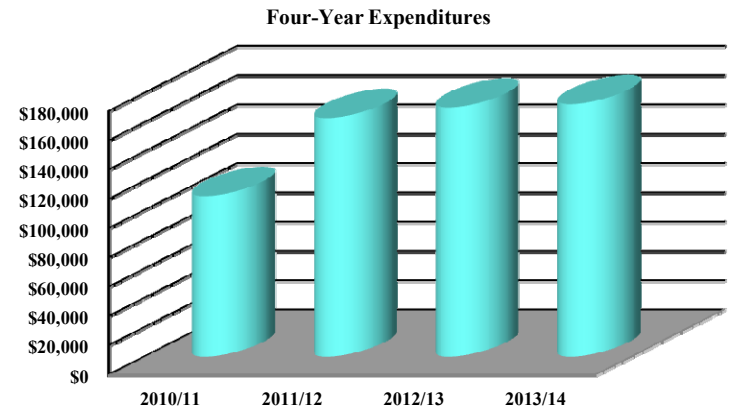
Utility Billing Online and electronic billing were introduced to Utility Billing customers late March 2011. The Utility Billing Online website allows customers to access account information, make their utility payment and request services via the web. By April 30, 2012, approximately 6,470 Utility Billing customers had enrolled for online account access and 794 customers were receiving their bill via email. In the month of April 2012, 15% of the month's Utility Billing payments were received via the web. This has resulted in an increase in related processing costs. To ensure the highest level of customer service, a staff position was added in December 2011.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Enterprise Fund	Department:	Public Works
Fund/Division Number:	590-5803	Division:	Wastewater Lateral Maintenance

Performance Measures

- Completed preventative maintenance on the southwest quadrant of the City per the Sanitary Sewer Management Plant (SSMP).
- Completed cleaning and inspecting the City's storm drain system.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 56,154	\$ 64,433	\$ 64,071	\$ 66,992	\$ 68,304
Supplies and Services	49,342	93,803	57,403	96,958	97,512
Internal Services	4,273	4,832	4,832	6,328	6,736
Total	\$ 109,769	\$ 163,068	\$ 126,306	\$ 170,278	\$ 172,552
Annual Percentage Change			15.07%	4.42%	1.34%
Total Budgeted Full-Time Positions	0.50	0.50	0.50	0.50	0.50

Commentary

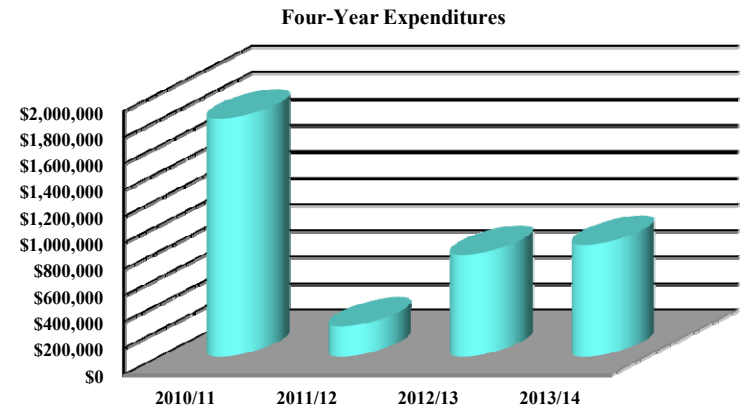
Supplies and Services will remain relatively constant in FY 2012/13 and FY 2013/14.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	593-5850	Division:	Wastewater Replacement

Description

This fund provides a source of funding for scheduled and on-going replacement of Wastewater's fixed assets.



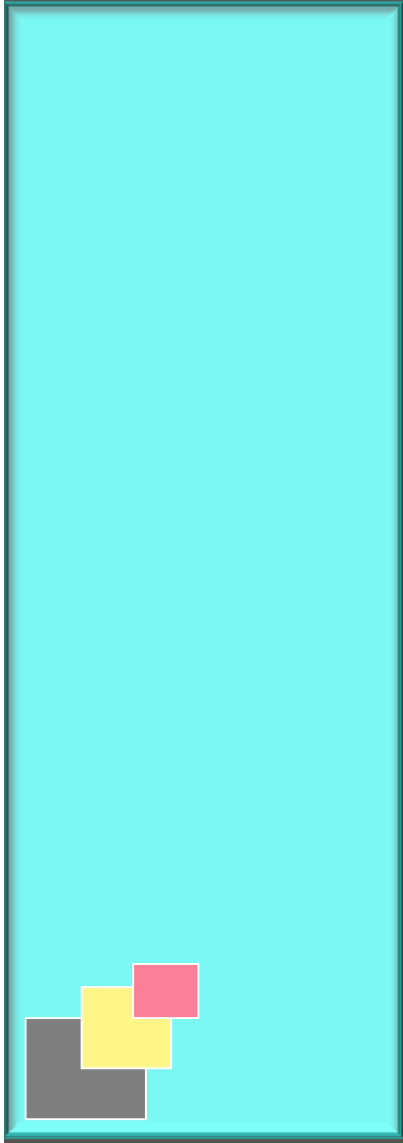
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expense Summary					
Supplies and Services	\$ 34,841	\$ 200,000	\$ 0	\$ 200,000	\$ 200,000
Capital Outlay	<u>1,773,287</u>	<u>30,000</u>	<u>(1,743,287)</u>	<u>574,461</u>	<u>650,109</u>
Total	<u>\$ 1,808,128</u>	<u>\$ 230,000</u>	<u>\$ (1,743,287)</u>	<u>\$ 774,461</u>	<u>\$ 850,109</u>
Annual Percentage Change			-196.41%	236.72%	9.77%

Commentary

As the infrastructure in the City ages certain assets may need to be replaced. In FY 2012/13 and FY 2013/14, supplies and services has budgeted expenditures for replacement of equipment as necessary. Any significant repair or replacement will be brought to Council for approval. In FY 2011/12, funding for the CIP project, WWTP Solids System Expansion (CIP #592-59180), in the amount of \$1.7 million was returned to the fund as the project start has been delayed.



City Rentals Enterprise



The Parks and Recreation Department is the property manager for the Brentwood Education and Technology Center. The City has also provided an adjacent 22,061 square foot Education Center for use by Los Medanos College. As the anchor tenant, the City manages the rental accounts for the entire center. SPM Properties is the contracted management firm that represents the city as the property manager. As of January 2012, city staff has vacated the Suite 201 B, previously used by Parks and Recreation, Code Enforcement, Public Works and Community Development. City staff is looking at options for future rentals of this Suite.

Mission Statement

The mission of the Technology Center is to provide an Education Center for use by Los Medanos College to offer students the opportunity for higher education.

Department Accomplishments

SERVICES

*Technology Center
Los Medanos College*

- *Roof replacement was completed at the Brentwood Education and Technology Center.*

City Rentals Enterprise

Department Goals

- *Continue to work with the property management firm for the shopping center to identify improvements.*
- *Continue to work with Los Medanos College on current and long-term parking issues.*

Budget For Fiscal Years 2012/13 - 2013/14

CITY RENTALS ENTERPRISE FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 46,872	\$ 76,547	\$ 102,251	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730
Add:										
Revenues	608,087	447,538	439,011	448,230	461,677	475,527	489,793	504,487	519,622	535,210
Total Revenue	608,087	447,538	439,011	448,230	461,677	475,527	489,793	504,487	519,622	535,210
Less:										
Operations	578,412	421,834	512,532	448,230	461,677	475,527	489,793	504,487	519,622	535,210
Total Appropriations	578,412	421,834	512,532	448,230	461,677	475,527	489,793	504,487	519,622	535,210
Revenue Over(Under) Appropriations	29,675	25,704	(73,521)	0	0	0	0	0	0	0
Add Capital Expense ⁽¹⁾	0	0	0	0	0	0	0	0	0	0
Fund Balance 6/30	\$ 76,547	\$ 102,251	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730	\$ 28,730

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assts because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

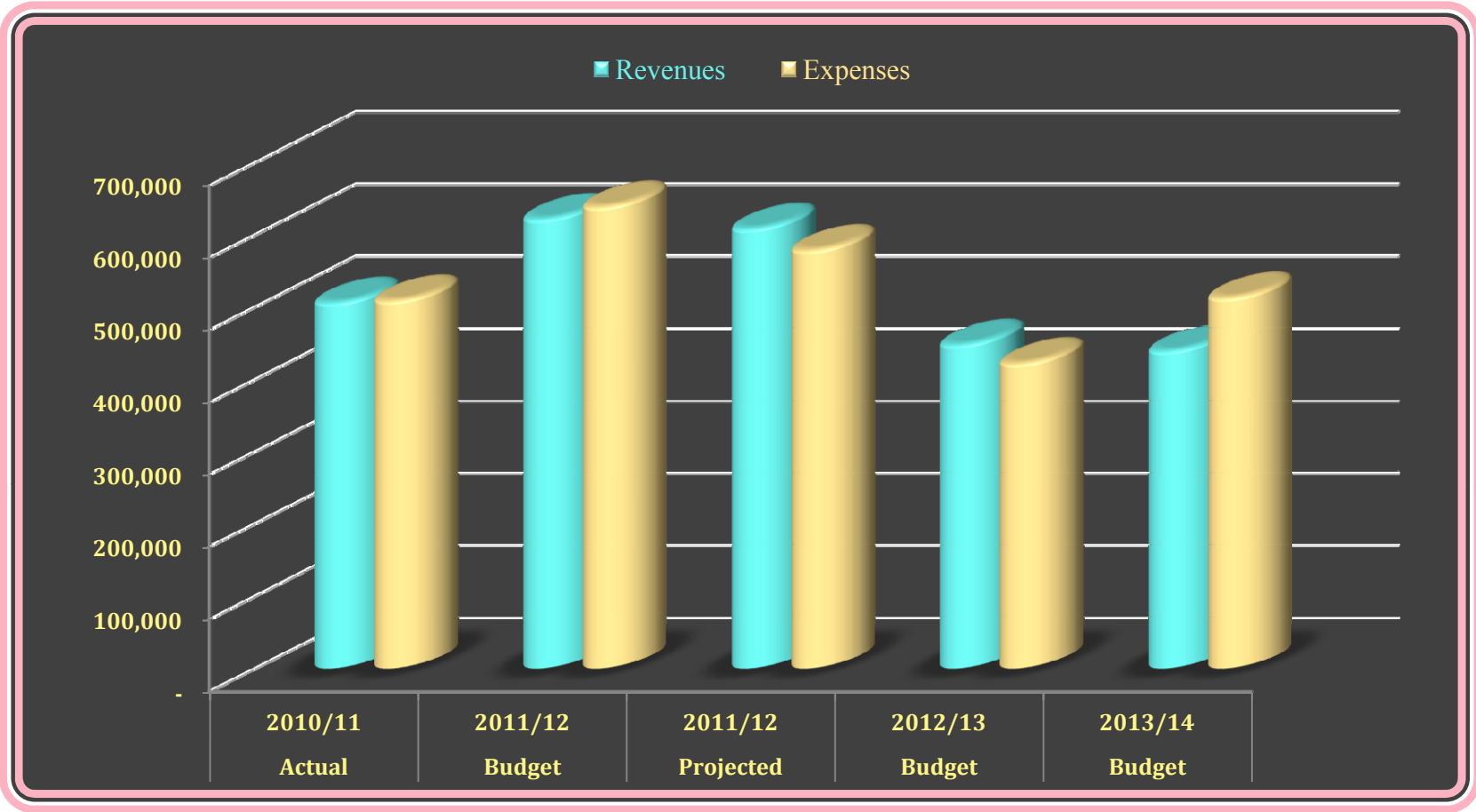
CITY RENTALS ENTERPRISE FUND - NET ASSETS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Operating Revenues	\$ 425,682	\$ 445,981	\$ 432,505	\$ 438,120	\$ 439,011
Operating Expenses	<u>218,219</u>	<u>255,562</u>	<u>195,164</u>	<u>207,110</u>	<u>207,911</u>
Excess (deficiency) of revenues over / (under) expenses	207,463	190,419	237,341	231,010	231,100
Other Sources					
Operating Transfers In	80,000	175,582	175,582	9,418	0
Operating Transfers Out	<u>(290,387)</u>	<u>(383,248)</u>	<u>(383,248)</u>	<u>(214,724)</u>	<u>(304,621)</u>
Total Other Sources (Uses)	(210,387)	(207,666)	(207,666)	(205,306)	(304,621)
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	(2,924)	(17,247)	29,675	25,704	(73,521)
Net Assets, Beginning Year	49,796	46,872	46,872	76,547	102,251
Add Capital Expense to Net Assets ⁽¹⁾	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u><u>\$ 46,872</u></u>	<u><u>\$ 29,625</u></u>	<u><u>\$ 76,547</u></u>	<u><u>\$ 102,251</u></u>	<u><u>\$ 28,730</u></u>

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

City Rentals Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2012/13 - 2013/14

CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
501-5001 Cam Main Rental	\$ 129,267	\$ 228,401	\$ 225,214	\$ 64,554	\$ 55,488
501-5002 College Rental	<u>376,415</u>	<u>393,162</u>	<u>382,873</u>	<u>382,984</u>	<u>383,523</u>
TOTAL CITY RENTALS REVENUES	<u><u>\$ 505,682</u></u>	<u><u>\$ 621,563</u></u>	<u><u>\$ 608,087</u></u>	<u><u>\$ 447,538</u></u>	<u><u>\$ 439,011</u></u>
Annual Percentage Change			20.25%	-28.00%	-1.91%
 <u>Expenses</u>					
501-5001 Cam Main Rental	\$ 416,529	\$ 521,835	\$ 469,037	\$ 312,459	\$ 403,157
501-5002 College Rental	<u>92,076</u>	<u>116,975</u>	<u>109,375</u>	<u>109,375</u>	<u>109,375</u>
TOTAL CITY RENTALS EXPENSES	<u><u>\$ 508,605</u></u>	<u><u>\$ 638,810</u></u>	<u><u>\$ 578,412</u></u>	<u><u>\$ 421,834</u></u>	<u><u>\$ 512,532</u></u>
Annual Percentage Change			13.73%	-33.97%	21.50%

Budget For Fiscal Years 2012/13 - 2013/14

CITY RENTALS ENTERPRISE FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>501-5001 - CAM Main Rental</u>					
43300 Investment Income	\$ 75	\$ 300	\$ 429	\$ 300	\$ 300
45550 User Fees	49,192	52,519	49,203	54,836	55,188
46700 Other Income	0	0	0	0	0
47100 Transfer from General Fund	80,000	175,582	175,582	9,418	0
Total CAM Main Rental	\$ 129,267	\$ 228,401	\$ 225,214	\$ 64,554	\$ 55,488
<u>501-5002 - College Rental</u>					
43320.17 College Rental	\$ 360,404	\$ 357,162	\$ 365,413	\$ 365,000	\$ 365,000
46703 Reimbursement	16,011	36,000	17,460	17,984	18,523
Total College Rental	\$ 376,415	\$ 393,162	\$ 382,873	\$ 382,984	\$ 383,523
TOTAL CITY RENTAL REVENUES	\$ 505,682	\$ 621,563	\$ 608,087	\$ 447,538	\$ 439,011
Annual Percentage Change			20.25%	-28.00%	-1.91%

Budget For Fiscal Years 2012/13 - 2013/14

CITY RENTALS ENTERPRISE FUND - EXPENSE SUMMARY

Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
501-5001	Cam Main Rental	\$ 416,529	\$ 521,835	\$ 469,037	\$ 312,459	\$ 403,157
501-5002	College Rental	92,076	116,975	109,375	109,375	109,375
	Total	\$ 508,605	\$ 638,810	\$ 578,412	\$ 421,834	\$ 512,532
	Annual Percentage Change			13.73%	-33.97%	21.50%

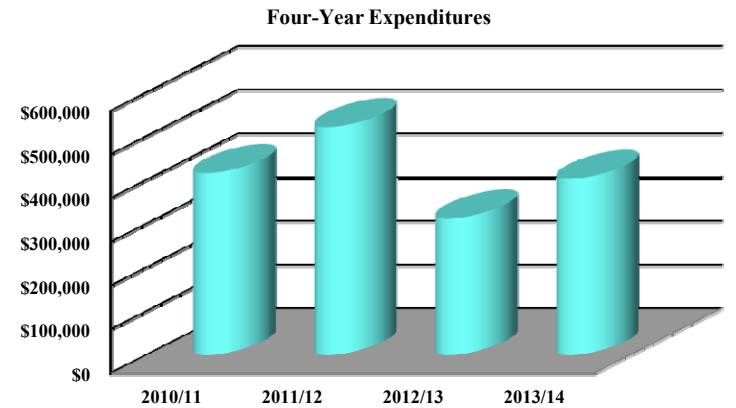
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5001	Division:	CAM Main Rental

Description

The City is the owner of a 34,500 square foot building, located in the Brentwood Shopping Center at the corner of Brentwood Boulevard and Sand Creek Road.

As the anchor tenant of the shopping center, the City is the property manager for the Brentwood Shopping Center as per the adopted Covenants, Codes & Restrictions (CC&R's).



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 72,060	\$ 84,300	\$ 76,502	\$ 88,020	\$ 88,585
Internal Services	54,082	54,287	9,287	9,715	9,951
Capital Outlay	<u>290,387</u>	<u>383,248</u>	<u>383,248</u>	<u>214,724</u>	<u>304,621</u>
Total	<u>\$ 416,529</u>	<u>\$ 521,835</u>	<u>\$ 469,037</u>	<u>\$ 312,459</u>	<u>\$ 403,157</u>
Annual Percentage Change			12.61%	-40.12%	29.03%

Commentary

Increase in this budget is due to 3% increase in utilities costs which include electricity, garbage and water.

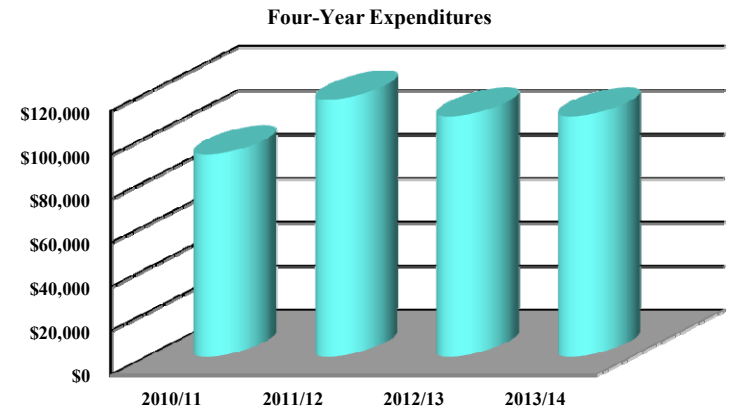
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5002	Division:	College Rental

Description

The City has provided an 18,830 square foot facility to serve as a Los Medanos College satellite campus.

The City also provides janitorial/facility services to the college.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 92,076	\$ 116,975	\$ 109,375	\$ 109,375	\$ 109,375
Total	<u>\$ 92,076</u>	<u>\$ 116,975</u>	<u>\$ 109,375</u>	<u>\$ 109,375</u>	<u>\$ 109,375</u>
Annual Percentage Change			18.79%	-6.50%	0.00%

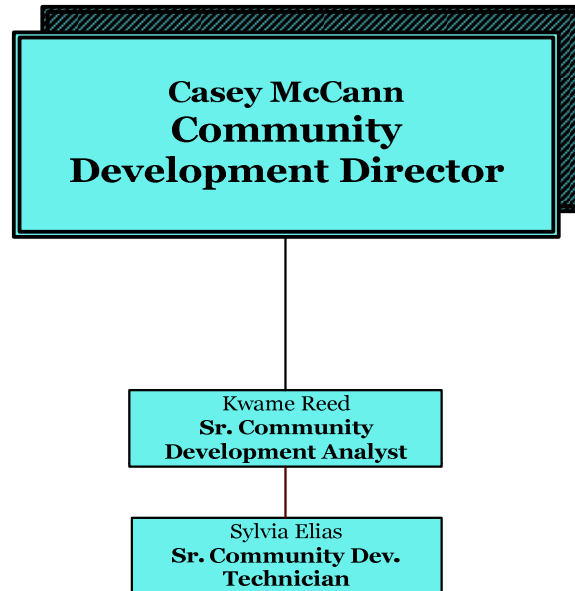
Commentary



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Housing Enterprise



Housing Enterprise

The Housing Division of the Community Development Department is responsible for the implementation of the City's adopted Affordable Housing Ordinance and for administering first time homebuyer programs, affordable housing programs and related projects for the City of Brentwood.

DIVISIONS

Administration
Rentals

Mission Statement

The Housing Division shall ensure the provision of decent, sanitary and safe housing for all segments of the community.

Department Accomplishments

SERVICES

Affordable Housing
City Rental Program
First Time Homebuyer
Program

- *Amended and modified the Affordable Housing Ordinance to include an additional methodology for calculating in-lieu fees, and to reduce the percentage requirement of newly constructed affordable units from 10% to 2%, while maintaining the State Department of Housing and Community Development (HCD) requirements for affordable housing.*
- *Approved and closed 12 down payment assistance loans.*
- *Sold six homes to qualified families in the affordable housing program, which included one resale affordable unit to a qualifying family.*
- *Opened the low income waitlist category for future available affordable program homes.*
- *Continued successful management of 16 rentals units.*
- *Received first in-lieu fee obligation for Vineyards Development Agreement.*
- *Published the monthly Brentwood Housing Statistics Report.*
- *Worked with local non-profits, housing advocates, county and Congressional offices to develop and update referral information to aid families going through foreclosure.*
- *Conducted four homebuyer classes.*
- *Trained and added a third lender to the City's "preferred lender" list to allow first time homebuyers and affordable housing program participants an additional option for lender/financial institution selection.*

Housing Enterprise

Department Goals

- *Continue to assist eligible households in obtaining decent, safe and sanitary housing within the City of Brentwood.*
- *Continue to refine the Affordable Housing Program to meet the needs of the community, as well as the goals of the City Council.*
- *Continue to manage new sales, re-sales, re-finances and foreclosures of affordable housing inventory.*
- *Monitor maintenance and upkeep of affordable units in the Affordable Housing Program.*
- *Work with City Council to identify priorities and opportunities for both the creation of additional affordable housing units, through land acquisition and other methods, and the rehabilitation of existing affordable housing units within the City of Brentwood.*
- *Continue Council approved strategies to divest City Rental Program as changes in housing market occurs.*
- *Continue to work with developers with existing affordable housing agreements; and developers with future housing developments.*
- *Continue to work with Federal, State, and local agencies to develop a viable referral guide for homeowners facing foreclosure.*
- *Continue to act as liaison to the City of Brentwood community for housing information and options in regards to affordable rental opportunities and other affordable housing options, and emergency housing referrals.*

Budget For Fiscal Years 2012/13 - 2013/14

HOUSING ENTERPRISE FUND - TEN-YEAR PROJECTION

	2011/12 Projected	2012/13 Budget	2013/14 Budget	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected
Fund Balance 7/01	\$ 2,494,333	\$ 2,203,821	\$ 2,229,189	\$ 2,181,599	\$ 2,131,867	\$ 2,079,898	\$ 2,025,590	\$ 1,968,838	\$ 1,909,532	\$ 1,847,558
Add:										
Revenues	394,730	651,063	608,418	635,797	664,408	694,306	725,550	758,200	792,319	827,973
Total Revenue	394,730	651,063	608,418	635,797	664,408	694,306	725,550	758,200	792,319	827,973
Less:										
Operations	685,242	625,695	656,008	685,528	716,377	748,614	782,302	817,505	854,293	892,736
Total Appropriations	685,242	625,695	656,008	685,528	716,377	748,614	782,302	817,505	854,293	892,736
Revenue Over (Under) Appropriations	(290,512)	25,368	(47,590)	(49,732)	(51,969)	(54,308)	(56,752)	(59,306)	(61,975)	(64,763)
Add Capital Expense ⁽¹⁾	0	0	0	0	0	0	0	0	0	0
Fund Balance 6/30	\$ 2,203,821	\$ 2,229,189	\$ 2,181,599	\$ 2,131,867	\$ 2,079,898	\$ 2,025,590	\$ 1,968,838	\$ 1,909,532	\$ 1,847,558	\$ 1,782,794

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

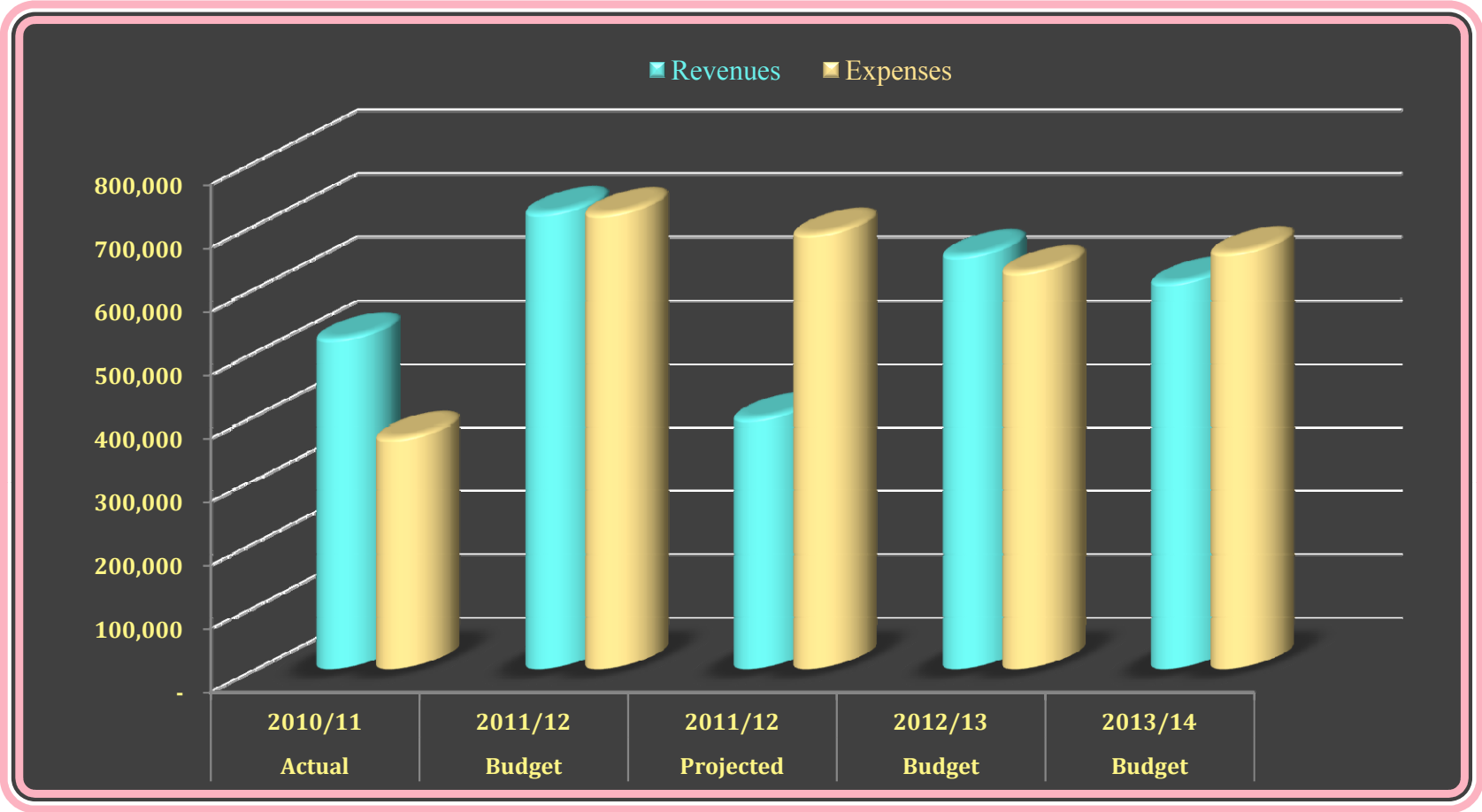
HOUSING ENTERPRISE FUND - NET ASSETS

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Operating Revenues	\$ 520,784	\$ 520,623	\$ 196,381	\$ 336,063	\$ 218,418
Operating Expenses	<u>364,726</u>	<u>717,372</u>	<u>685,242</u>	<u>625,695</u>	<u>656,008</u>
Excess (deficiency) of revenues over / (under) expenses	156,058	(196,749)	(488,861)	(289,632)	(437,590)
Other Sources					
Operating Transfers In	0	198,349	198,349	315,000	390,000
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	0	198,349	198,349	315,000	390,000
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	156,058	1,600	(290,512)	25,368	(47,590)
Net Assets, Beginning Year	2,338,275	2,494,333	2,494,333	2,203,821	2,229,189
Add Capital Expense to Net Assets ⁽¹⁾	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, End of Year	<u><u>\$ 2,494,333</u></u>	<u><u>\$ 2,495,933</u></u>	<u><u>\$ 2,203,821</u></u>	<u><u>\$ 2,229,189</u></u>	<u><u>\$ 2,181,599</u></u>

(1) Capital expenses, debt transactions and transfers funding capital projects are added / subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

Budget For Fiscal Years 2012/13 - 2013/14

Housing Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2012/13 - 2013/14

HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Revenues</u>					
510-5010 Housing Administration	\$ 325,201	\$ 524,372	\$ 204,460	\$ 440,836	\$ 395,500
510-5011 Housing Rental	193,611	193,000	186,530	206,727	209,418
513-0000 Housing Replacement	<u>1,972</u>	<u>1,600</u>	<u>3,740</u>	<u>3,500</u>	<u>3,500</u>
TOTAL HOUSING REVENUES	<u>\$ 520,784</u>	<u>\$ 718,972</u>	<u>\$ 394,730</u>	<u>\$ 651,063</u>	<u>\$ 608,418</u>
Annual Percentage Change			-24.20%	-9.45%	-6.55%
 <u>Expenses</u>					
510-5010 Housing Administration	\$ 248,424	\$ 591,006	\$ 558,878	\$ 467,553	\$ 496,731
510-5011 Housing Rental	116,302	126,366	126,364	150,142	151,277
513-5050 Housing Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
TOTAL HOUSING EXPENSES	<u>\$ 364,726</u>	<u>\$ 717,372</u>	<u>\$ 685,242</u>	<u>\$ 625,695</u>	<u>\$ 656,008</u>
Annual Percentage Change			87.88%	-12.78%	4.84%

Budget For Fiscal Years 2012/13 - 2013/14

HOUSING ENTERPRISE FUND - REVENUE DETAIL

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>510-5010 - Housing Administration</u>					
43300 Investment Income	\$ 2,678	\$ 3,500	\$ 6,111	\$ 5,500	\$ 5,500
45515 Developer Impact Fee	322,523	322,523	0	120,336	0
47265 Transfer from Affordable Housing	0	198,349	198,349	315,000	390,000
Total Housing Administration	\$ 325,201	\$ 524,372	\$ 204,460	\$ 440,836	\$ 395,500
<u>510-5011 - Housing Rental</u>					
43320.18 Rental Income	\$ 193,611	\$ 193,000	\$ 186,530	\$ 206,727	\$ 209,418
Total Housing Rental	\$ 193,611	\$ 193,000	\$ 186,530	\$ 206,727	\$ 209,418
<u>513 - Housing Replacement</u>					
43300 Investment Income	\$ 1,972	\$ 1,600	\$ 3,740	\$ 3,500	\$ 3,500
Total Housing Replacement	\$ 1,972	\$ 1,600	\$ 3,740	\$ 3,500	\$ 3,500
TOTAL HOUSING REVENUES	\$ 520,784	\$ 718,972	\$ 394,730	\$ 651,063	\$ 608,418
Annual Percentage Change			-24.20%	-9.45%	-6.55%

Budget For Fiscal Years 2012/13 - 2013/14

HOUSING ENTERPRISE FUND - EXPENSE SUMMARY

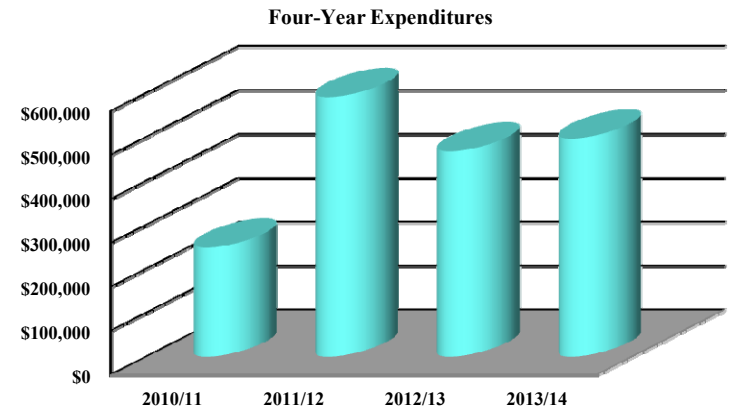
Division #	Division	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
510-5010	Housing Administration	\$ 248,424	\$ 591,006	\$ 558,878	\$ 467,553	\$ 496,731
510-5011	Housing Rental	116,302	126,366	126,364	150,142	151,277
513-5050	Housing Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
	Total	<u>\$ 364,726</u>	<u>\$ 717,372</u>	<u>\$ 685,242</u>	<u>\$ 625,695</u>	<u>\$ 656,008</u>
	Annual Percentage Change			87.88%	-12.78%	4.84%
	Total Budgeted Full-Time Positions	0.70	1.85	1.77	1.30	1.30

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Housing Enterprise Fund	Department:	Community Development
Fund/Division Number:	510-5010	Division:	Housing Administration

Performance Measures

- Prepared Evaluation to Reposition Affordable Housing Ordinance and Housing In-Lieu Fee Analysis.
- Conducted four homebuyer classes.
- Underwrote and funded 12 down payment assistance loans.
- Continued working very closely with preferred lenders to adapt to the changes associated with the mortgage industry.
- Added third lender to the City's preferred lender list.
- Continued monitoring over 400 rental and for-sale affordable units for compliance.
- Worked with local non-profits and public agencies to develop and update foreclosure referral information.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 115,752	\$ 251,004	\$ 265,300	\$ 213,867	\$ 218,338
Supplies and Services	115,174	300,809	254,385	215,200	235,887
Internal Services	<u>17,498</u>	<u>39,193</u>	<u>39,193</u>	<u>38,486</u>	<u>42,506</u>
Total	<u>\$ 248,424</u>	<u>\$ 591,006</u>	<u>\$ 558,878</u>	<u>\$ 467,553</u>	<u>\$ 496,731</u>
Annual Percentage Change			124.97%	-20.89%	6.24%
Total Budgeted Full-Time Positions	0.70	1.85	1.77	1.30	1.30

Commentary

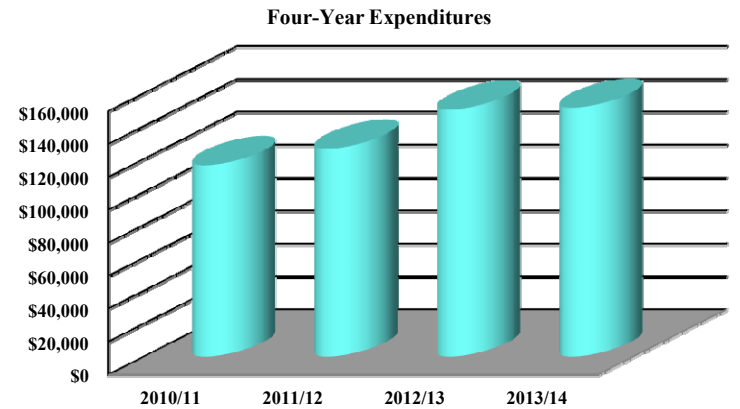
Unlike previous years, staff is projecting a developer paid in-lieu fee this year. However, this projection is based on the fate of the housing market. Supplies and Services expenditure has decreased while staff continues to provide the best customer service. A loan transfer from Fund 265 is necessary to cover personnel and general administrative costs to operate and manage the City's Affordable Housing Programs.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Housing Enterprise Fund	Department:	Community Development
Fund/Division Number:	510-5011	Division:	Housing Rental

Description

This division accounts for the revenues and expenditures associated with rental units owned and operated by the City's Housing fund.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 115,095	\$ 120,099	\$ 125,097	\$ 143,750	\$ 144,816
Internal Services	1,207	1,267	1,267	1,392	1,461
Capital Outlay	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total	<u>\$ 116,302</u>	<u>\$ 126,366</u>	<u>\$ 126,364</u>	<u>\$ 150,142</u>	<u>\$ 151,277</u>
Annual Percentage Change			8.65%	18.82%	0.76%

Commentary

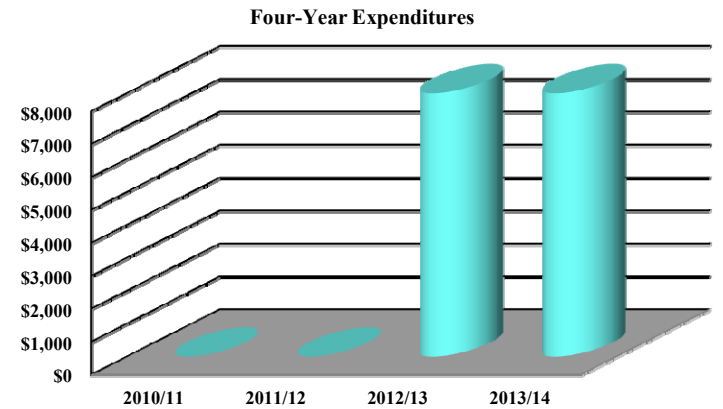
The Housing Rental program is expecting two additional units this fiscal year. The Housing Rental revenue budget is based on 95% occupancy of 18 units and expenses are based on 100% occupancy of 18 units with 3 turnovers, minimal increase in property assessments. Depreciation expenses are up slightly due to the increase in units. Divesture of City-owned rental units shall occur upon voluntary vacancy. Since voluntary vacancies are unforeseen, no sale proceeds are budgeted for either FY 2012/13 or FY 2013/14.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Housing Enterprise Fund	Department:	Finance & Information Systems
Fund/Division Number:	513-5050	Division:	Housing Replacement

Description

This fund provides a source of funding for scheduled and on-going replacement of Housing's fixed assets.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expense Summary					
Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 8,000
Total	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 8,000
Annual Percentage Change					0.00%

Commentary

As the City's Housing units age, certain assets may need to be replaced. Any significant repair or replacement will be brought to Council for approval.



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Special Revenue

The Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specified purposes. Each special revenue is dedicated to a specific purpose and is tracked separately in its own fund.

Budget For Fiscal Years 2012/13 - 2013/14
SPECIAL REVENUE FUND - SUMMARY

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
203-208 Gas Tax	\$ 20,501	\$ 1,362,980	\$ 1,383,429	\$ 52	\$ 1,425,536	\$ 1,425,586	\$ 2	\$ 1,496,865	\$ 1,496,865	\$ 2
216 Police Grants	136,374	116,057	164,150	88,281	145,472	168,672	65,081	145,472	168,672	41,881
217 Other Grants	13,276	317	0	13,593	300	10,000	3,893	300	0	4,193
220 Infrastructure Improvements	5,892	141	10	6,023	150	50	6,123	150	50	6,223
250 Water Facility Fee	2,013,964	743,875	631,622	2,126,217	731,385	1,365,975	1,491,627	919,626	1,606,412	804,841
251 Roadway Facility Fee	2,125,947	1,751,599	1,954,636	1,922,910	1,325,727	2,238,957	1,009,680	1,710,375	2,001,431	718,624
252 Parks & Trails Facility Fee	(2,550,292)	600,629	836,377	(2,786,040)	711,975	800,327	(2,874,392)	938,025	931,591	(2,867,958)
255 Wastewater Facility Fee	9,185,303	688,135	(1,611,545)	11,484,983	704,843	1,372,810	10,817,016	825,969	3,023,359	8,619,626
256 Community Facility Fee	570,131	660,049	325,213	904,967	396,467	815,000	486,434	524,712	815,000	196,146
257 Fire Fee	905,669	79,878	600	984,947	107,092	3,000	1,089,039	140,973	3,000	1,227,012
261 Facility Fee Administration	13,385	82,047	91,000	4,432	59,662	56,000	8,094	94,386	96,000	6,480
262 Agriculture Administration	556,178	43,147	182,762	416,563	10,000	62,100	364,463	5,000	62,100	307,363
263 Agriculture Land	1,334,721	156,102	412,787	1,078,036	10,000	666,105	421,931	5,000	33,000	393,931
264 Housing First Time Buyer	1,661,069	11,739	190,400	1,482,408	10,000	185,700	1,306,708	70,000	185,700	1,191,008
265 Affordable Housing In-Lieu	8,402,910	190,450	223,524	8,369,836	656,344	704,000	8,322,180	175,000	479,000	8,018,180
267 Public Art Administration	57,207	26,022	80	83,149	13,300	150	96,299	16,300	150	112,449
268 Public Art Acquisition	655,651	93,720	23,890	725,481	63,000	1,000	787,481	75,000	1,000	861,481
269 Parking In-Lieu	26,767	640	50	27,357	500	150	27,707	500	150	28,057
270 Art Commission Program	6,551	1,375	1,400	6,526	80	5,550	1,056	0	550	506
280 Asset Forfeiture	103,296	5,977	66,070	43,203	12,000	40,200	15,003	12,000	15,200	11,803
281 Abandoned Vehicle Abatement	33,333	71,201	60,200	44,334	65,700	87,600	22,434	68,700	90,600	534
285 PEG Media	895,382	121,392	1,000	1,015,774	21,000	101,500	935,274	21,000	151,500	804,774
286 Parks Advertising	12,926	15,110	14,800	13,236	19,300	19,020	13,516	19,300	19,020	13,796
293 Measure C / J	142,730	656,073	720,524	78,279	685,158	758,356	5,081	711,810	711,965	4,926
Sub-Totals	26,328,871	7,478,655	5,672,979	28,134,547	7,174,991	10,887,808	24,421,730	7,976,463	11,892,315	20,505,878

Budget For Fiscal Years 2012/13 - 2013/14

SPECIAL REVENUE FUND - SUMMARY

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
230 98-1 City Wide Park Assessment District	117,799	2,463,675	2,399,136	182,338	2,558,842	2,633,115	108,065	2,591,466	2,686,781	12,750
231 Community Facilities District #2	6,959	555,323	558,000	4,282	566,450	566,248	4,484	577,775	577,572	4,687
232 Community Facilities District #3	(844)	1,724,024	1,669,696	53,484	2,618,827	2,634,439	37,872	2,667,864	2,691,433	14,303
233 Community Facilities District #4 Services	2,608	1,128,505	1,101,500	29,613	1,177,621	1,189,672	17,562	1,230,427	1,244,835	3,154
234 Community Facilities District #5	8,078	175,387	164,910	18,555	269,365	279,119	8,801	313,804	317,572	5,033
235 Community Facilities District #4 Facilities	0	103,105	94,455	8,650	306,923	310,288	5,285	306,997	310,362	1,920
600 94-1 Blackhawk	581,808	588,463	653,555	516,716	599,780	754,306	362,190	611,536	774,083	199,643
603 95-5 California Spirit	58,733	74,399	87,411	45,721	79,833	81,542	44,012	81,410	83,981	41,441
604 95-6 Gerry Ranch	6,568	10,401	11,711	5,258	11,838	11,313	5,783	12,072	11,650	6,205
605 95-2 Hawthorn Landing	44,990	93,582	81,606	56,966	95,416	105,940	46,442	97,309	108,955	34,796
606 95-7 Greystone	41,200	90,573	86,976	44,797	92,324	93,330	43,791	94,158	96,048	41,901
607 95-8 Garin Ranch	113,306	143,811	146,361	110,756	128,269	163,115	75,910	130,794	167,827	38,877
609 97-1 Hancock	106,103	170,920	173,095	103,928	161,076	179,629	85,375	164,257	184,848	64,784
611 98-5 Arroyo Seco	5,910	8,702	8,112	6,500	8,014	9,880	4,634	8,173	10,164	2,643
612 98-3 Solana	18,227	19,277	22,631	14,873	19,956	23,597	11,232	20,350	24,281	7,301
613 98-4 Birchwood Estates	17,137	14,777	19,772	12,142	16,657	19,094	9,705	16,984	19,657	7,032
614 99-3 Spa L	291,611	460,214	435,382	316,443	403,521	501,091	218,873	411,491	515,279	115,085
615 99-4 California Grove	13,342	6,912	10,545	9,709	7,115	11,340	5,484	7,253	11,666	1,071
616 99-5 Deer Creek	284,645	169,932	272,380	182,197	208,489	254,273	136,413	212,558	261,883	87,088
617 99-6 Trailside	18,444	10,119	14,167	14,396	7,637	14,712	7,321	7,784	15,016	89
618 99-7 Termo	64,493	115,836	126,444	53,885	117,980	131,645	40,220	144,641	135,499	49,362
619 99-8 Gerry Ryder	66,166	63,906	67,071	63,001	46,807	75,990	33,818	47,723	78,139	3,402
620 99-9 Richmond America	76,055	102,136	123,131	55,060	129,329	120,413	63,976	132,926	123,974	72,928
621 00-2 Lyon Woodfield	6,856	5,035	7,603	4,288	6,442	7,080	3,650	6,569	7,289	2,930
622 00-3 CA Orchard	30,457	38,946	40,879	28,524	37,532	44,553	21,503	38,273	45,812	13,964
623 00-4 Brentwood Park	41,085	52,828	53,975	39,938	51,669	63,634	27,973	52,686	65,435	15,224
624 01-1 Laird Property	25,924	53,876	51,568	28,232	61,951	61,395	28,788	63,180	63,178	28,790
625 02-2 Oak Street	251,205	332,862	338,657	245,410	352,136	405,053	192,493	359,099	416,827	134,765
626 02-3 Apricot Way	614,591	715,019	861,910	467,700	822,158	874,065	415,793	838,381	899,262	354,912
627 02-4 Braddock & Logan	23,251	30,129	31,449	21,931	26,468	33,671	14,728	26,989	34,623	7,094
628 02-5 Sand Creek & Brentwood Blvd.	26,014	19,151	27,096	18,069	22,498	29,388	11,179	22,937	30,266	3,850
629 02-6 Balfour & John Muir	19,577	7,955	11,791	15,741	5,924	14,669	6,996	6,035	13,031	0
630 02-7 San Jose & Sand Creek	12,671	40,327	30,831	22,167	31,230	37,438	15,959	31,850	38,498	9,311
631 02-8 Lone Tree Arco	26,559	602	5,745	21,416	600	100	21,916	600	100	22,416
632 02-9 Balfour Plaza	8,091	10,258	9,899	8,450	12,589	14,336	6,703	12,838	14,751	4,790
633 02-10 Lone Tree Center	5,732	126	1,901	3,957	100	463	3,594	100	475	3,219
634 02-11 Lone Tree Plaza	24,943	565	5,432	20,076	500	393	20,183	500	402	20,281
635 02-12 Sunset Industrial	23,067	27,836	26,149	24,754	18,495	28,734	14,515	18,857	29,535	3,837
636 02-13 Stonehaven	24,249	41,863	30,766	35,346	52,727	59,954	28,119	53,771	61,696	20,194
637 03-2 Meritage Lone Tree	817,968	1,124,589	1,140,339	802,218	1,143,360	1,358,434	587,144	1,165,927	1,396,900	356,171
638 03-3 Brookdale Court	82,968	129,943	126,142	86,769	110,276	129,763	67,282	112,461	133,436	46,307
639 03-4 Tri City Plaza	1,395	1,034	1,056	1,373	926	1,709	590	943	1,533	0
640 03-5 West Summerset	36,865	36,020	44,387	28,498	43,750	47,473	24,775	44,610	48,889	20,496
644 04-2 Balfour Griffith Commercial	5,035	1,053	2,863	3,225	1,006	2,919	1,312	1,024	2,336	0
645 05-2 South Brentwood Blvd. Commercial	4,865	1,062	591	5,336	308	3,752	1,892	312	2,204	0
646 06-2 Palmilla	85,939	47,152	64,024	69,067	95,111	113,178	51,000	96,993	116,468	31,525
647 06-3 Vineyards	0	0	0	0	150,763	50,764	99,999	153,828	51,785	202,042
648 06-4 Villa Amador	9,074	24,653	24,351	9,376	29,048	25,673	12,751	29,627	26,437	15,941
649 06-5 Barrington	0	35,036	8,179	26,857	25,461	36,640	15,678	25,969	37,632	4,015
Sub-Totals	4,151,719	11,071,899	11,275,630	3,947,988	12,735,097	13,609,322	3,073,763	13,054,111	13,990,305	2,137,569
SPECIAL REVENUE FUND TOTAL	\$ 30,480,590	\$ 18,550,554	\$ 16,948,609	\$ 32,082,535	\$ 19,910,088	\$ 24,497,130	\$ 27,495,493	\$ 21,030,574	\$ 25,882,620	\$ 22,643,447

Budget For Fiscal Years 2012/13 - 2013/14

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

		2010/11	2011/12	2011/12	2012/13	2013/14
		Actual	Budget	Projected	Budget	Budget
Revenue						
203-208	Gas Tax	\$ 1,237,288	\$ 1,421,600	\$ 1,362,980	\$ 1,425,536	\$ 1,496,865
216	Police Grants	130,020	176,100	116,057	145,472	145,472
217	Other Grants	21,063	0	317	300	300
220	Infrastructure Improvements	93	24,970	141	150	150
250	Water Facility Fee	644,708	693,527	743,875	731,385	919,626
251	Roadway Facility Fee	1,464,359	1,351,571	1,751,599	1,325,727	1,710,375
252	Parks & Trails Facility Fee	782,694	666,019	600,629	711,975	938,025
255	Wastewater Facility Fee	599,098	690,053	688,135	704,843	825,969
256	Community Facility Fee	647,970	539,449	660,049	396,467	524,712
257	Fire Fee	67,117	83,184	79,878	107,092	140,973
261	Facility Fee Administration	69,112	77,373	82,047	59,662	94,386
262	Agriculture Administration	18,193	27,000	43,147	10,000	5,000
263	Agriculture Land	91,870	187,000	156,102	10,000	5,000
264	Housing First Time Buyer	568,018	257,000	11,739	10,000	70,000
265	Affordable Housing In-Lieu	1,397,056	1,465,092	190,450	656,344	175,000
267	Public Art Administration	17,101	34,330	26,022	13,300	16,300
268	Public Art Acquisition	54,876	154,000	93,720	63,000	75,000
269	Parking In-Lieu	422	760	640	500	500
270	Art Commission Program	1,696	1,700	1,375	80	0
280	Asset Forfeiture	30,580	10,660	5,977	12,000	12,000
281	Abandoned Vehicle Abatement	69,722	40,200	71,201	65,700	68,700
285	PEG Media	14,119	21,160	121,392	21,000	21,000
286	Parks Advertising	19,810	14,800	15,110	19,300	19,300
293	Measure C / J	575,831	663,151	656,073	685,158	711,810
230	98-1 City Wide Park Assessment District	2,345,230	2,397,103	2,463,675	2,558,842	2,591,466
231	Community Facilities District #2	542,442	555,595	555,323	566,450	577,775
232	Community Facilities District #3	1,252,738	1,727,787	1,724,024	2,618,827	2,667,864
233	Community Facilities District #4	1,055,687	1,127,706	1,128,505	1,177,621	1,230,427
234	Community Facilities District #5	110,731	174,474	175,387	269,365	313,804
235	Community Facilities District #4 Facilities	0	103,105	103,105	306,923	306,997
600	94-1 Blackhawk	572,751	576,251	588,463	599,780	611,536
603	95-5 California Spirit	84,525	73,363	74,399	79,833	81,410
604	95-6 Gerry Ranch	12,373	10,298	10,401	11,838	12,072
605	95-2 Hawthorn Landing	91,341	92,758	93,582	95,416	97,309
606	95-7 Greystone	90,361	89,925	90,573	92,324	94,158
607	95-8 Garin Ranch	141,301	141,553	143,811	128,269	130,794
609	97-1 Hancock	152,437	168,905	170,920	161,076	164,257
	Sub-Totals	\$ 14,974,733	\$ 15,839,522	\$ 14,800,823	\$ 15,841,555	\$ 16,856,332

Budget For Fiscal Years 2012/13 - 2013/14

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Revenue					
611 98-5 Arroyo Seco	\$ 7,907	\$ 8,582	\$ 8,702	\$ 8,014	\$ 8,173
612 98-3 Solana	27,118	18,924	19,277	19,956	20,350
613 98-4 Birchwood Estates	20,714	14,449	14,777	16,657	16,984
614 99-3 Spa L	448,541	454,641	460,214	403,521	411,491
615 99-4 California Grove	8,316	6,637	6,912	7,115	7,253
616 99-5 Deer Creek	191,344	164,242	169,932	208,489	212,558
617 99-6 Trailside	14,118	9,742	10,119	7,637	7,784
618 99-7 Termo	113,207	114,786	115,836	117,980	144,641
619 99-8 Gerry Ryder	62,572	62,998	63,906	46,807	47,723
620 99-9 Richmond America	105,283	100,820	102,136	129,329	132,926
621 00-2 Lyon Woodfield	5,322	4,899	5,035	6,442	6,569
622 00-3 CA Orchard	37,765	38,363	38,946	37,532	38,273
623 00-4 Brentwood Park	47,459	52,027	52,828	51,669	52,686
624 01-1 Laird Property	50,384	53,350	53,876	61,951	63,180
625 02-2 Oak Street	291,236	327,979	332,862	352,136	359,099
626 02-3 Apricot Way	913,885	703,786	715,019	822,158	838,381
627 02-4 Braddock & Logan	33,566	29,689	30,129	26,468	26,989
628 02-5 Sand Creek & Brentwood Blvd.	15,603	18,624	19,151	22,498	22,937
629 02-6 Balfour & John Muir	10,802	7,535	7,955	5,924	6,035
630 02-7 San Jose & Sand Creek	27,879	40,098	40,327	31,230	31,850
631 02-8 Lone Tree Arco	4,246	0	602	600	600
632 02-9 Balfour Plaza	11,933	10,099	10,258	12,589	12,838
633 02-10 Lone Tree Center	3,486	0	126	100	100
634 02-11 Lone Tree Plaza	9,962	0	565	500	500
635 02-12 Sunset Industrial	29,698	24,159	27,836	18,495	18,857
636 02-13 Stonehaven	35,586	41,352	41,863	52,727	53,771
637 03-2 Meritage Lone Tree	1,229,784	1,162,639	1,124,589	1,143,360	1,165,927
638 03-3 Brookdale Court	129,465	128,318	129,943	110,276	112,461
639 03-4 Tri City Plaza	1,213	1,004	1,034	926	943
640 03-5 West Summerset	31,355	35,282	36,020	43,750	44,610
644 04-2 Balfour Griffith Commercial	1,363	937	1,053	1,006	1,024
645 05-2 South Brentwood Blvd. Commercial	1,419	946	1,062	308	312
646 06-2 Palmilla	36,692	45,307	47,152	95,111	96,993
647 06-3 Vineyards	0	0	0	150,763	153,828
648 06-4 Villa Amador	16,456	24,512	24,653	29,048	29,627
649 06-5 Barrington	0	34,988	35,036	25,461	25,969
Sub-Totals	\$ 3,975,679	\$ 3,741,714	\$ 3,749,731	\$ 4,068,533	\$ 4,174,242
TOTAL SPECIAL REVENUE REVENUES	\$ 18,950,412	\$ 19,581,236	\$ 18,550,554	\$ 19,910,088	\$ 21,030,574
Annual Percentage Change			-2.11%	1.68%	5.63%

Budget For Fiscal Years 2012/13 - 2013/14

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

		2010/11	2011/12	2011/12	2012/13	2013/14
		Actual	Budget	Projected	Budget	Budget
<u>Expenditures</u>						
203-208	Gas Tax	\$ 1,221,342	\$ 1,448,078	\$ 1,383,429	\$ 1,425,586	\$ 1,496,865
216	Police Grants	194,456	297,161	164,150	168,672	168,672
217	Other Grants	21,000	0	0	10,000	0
220	Infrastructure Improvements	6	25,020	10	50	50
250	Water Facility Fee	970,694	655,143	631,622	1,365,975	1,606,412
251	Roadway Facility Fee	2,217,085	3,591,747	1,954,636	2,238,957	2,001,431
252	Parks & Trails Facility Fee	746,002	991,239	836,377	800,327	931,591
255	Wastewater Facility Fee	3,159,908	2,593,739	(1,611,545)	1,372,810	3,023,359
256	Community Facility Fee	1,096,006	1,254,213	325,213	815,000	815,000
257	Fire Fee	600	600	600	3,000	3,000
261	Facility Fee Administration	150,062	92,652	91,000	56,000	96,000
262	Agriculture Administration	220,980	212,762	182,762	62,100	62,100
263	Agriculture Land	3,350,708	1,101,000	412,787	666,105	33,000
264	Housing First Time Buyer	58,414	250,170	190,400	185,700	185,700
265	Affordable Housing In-Lieu	531,883	2,363,027	223,524	704,000	479,000
267	Public Art Administration	44	250	80	150	150
268	Public Art Acquisition	5,507	26,820	23,890	1,000	1,000
269	Parking In-Lieu	27	50	50	150	150
270	Art Commission Program	27,408	1,550	1,400	5,550	550
280	Asset Forfeiture	34,705	66,070	66,070	40,200	15,200
281	Abandoned Vehicle Abatement	73,217	60,200	60,200	87,600	90,600
285	PEG Media	897	2,350	1,000	101,500	151,500
286	Parks Advertising	6,884	14,800	14,800	19,020	19,020
293	Measure C / J	456,136	805,418	720,524	758,356	711,965
230	98-1 City Wide Park Assessment District	2,588,040	2,472,149	2,399,136	2,633,115	2,686,781
231	Community Facilities District #2	557,981	558,000	558,000	566,248	577,572
232	Community Facilities District #3	1,255,416	1,669,696	1,669,696	2,634,439	2,691,433
233	Community Facilities District #4 Services	1,053,080	1,101,500	1,101,500	1,189,672	1,244,835
234	Community Facilities District #5	111,419	164,910	164,910	279,119	317,572
235	Community Facilities District #4 Facilities	0	94,455	94,455	310,288	310,362
600	94-1 Blackhawk	507,781	672,587	653,555	754,306	774,083
603	95-5 California Spirit	97,720	87,437	87,411	81,542	83,981
604	95-6 Gerry Ranch	13,722	11,935	11,711	11,313	11,650
605	95-2 Hawthorn Landing	74,964	90,585	81,606	105,940	108,955
606	95-7 Greystone	72,825	87,639	86,976	93,330	96,048
607	95-8 Garin Ranch	167,274	170,142	146,361	163,115	167,827
609	97-1 Hancock	167,176	186,056	173,095	179,629	184,848
	Sub-Totals	\$ 21,211,369	\$ 23,221,150	\$ 12,901,391	\$ 19,889,864	\$ 21,148,262

Budget For Fiscal Years 2012/13 - 2013/14

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

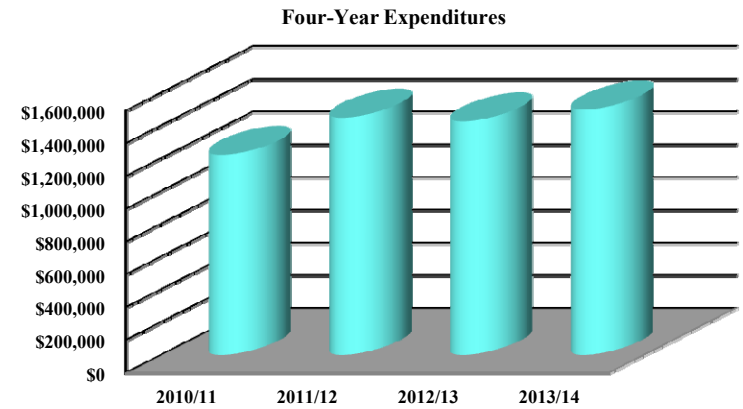
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditures</u>					
611 98-5 Arroyo Seco	\$ 8,673	\$ 9,300	\$ 8,112	\$ 9,880	\$ 10,164
612 98-3 Solana	20,855	24,265	22,631	23,597	24,281
613 98-4 Birchwood Estates	15,797	20,424	19,772	19,094	19,657
614 99-3 Spa L	412,774	483,881	435,382	501,091	515,279
615 99-4 California Grove	13,523	13,218	10,545	11,340	11,666
616 99-5 Deer Creek	233,966	304,981	272,380	254,273	261,883
617 99-6 Trailside	8,316	17,294	14,167	14,712	15,016
618 99-7 Termo	99,318	126,611	126,444	131,645	135,499
619 99-8 Gerry Ryder	47,958	80,104	67,071	75,990	78,139
620 99-9 Richmond America	110,850	123,395	123,131	120,413	123,974
621 00-2 Lyon Woodfield	8,319	7,662	7,603	7,080	7,289
622 00-3 CA Orchard	36,737	43,906	40,879	44,553	45,812
623 00-4 Brentwood Park	58,220	58,989	53,975	63,634	65,435
624 01-1 Laird Property	51,763	55,225	51,568	61,395	63,178
625 02-2 Oak Street	348,610	363,529	338,657	405,053	416,827
626 02-3 Apricot Way	709,026	892,994	861,910	874,065	899,262
627 02-4 Braddock & Logan	26,967	35,069	31,449	33,671	34,623
628 02-5 Sand Creek & Brentwood Blvd.	31,166	32,428	27,096	29,388	30,266
629 02-6 Balfour & John Muir	18,481	15,105	11,791	14,669	13,031
630 02-7 San Jose & Sand Creek	34,869	37,612	30,831	37,438	38,498
631 02-8 Lone Tree Arco	13,175	16,376	5,745	100	100
632 02-9 Balfour Plaza	8,657	11,595	9,899	14,336	14,751
633 02-10 Lone Tree Center	1,769	4,420	1,901	463	475
634 02-11 Lone Tree Plaza	5,654	15,648	5,432	393	402
635 02-12 Sunset Industrial	22,566	30,565	26,149	28,734	29,535
636 02-13 Stonehaven	32,832	42,283	30,766	59,954	61,696
637 03-2 Meritage Lone Tree	868,374	1,294,454	1,140,339	1,358,434	1,396,900
638 03-3 Brookdale Court	105,280	136,099	126,142	129,763	133,436
639 03-4 Tri City Plaza	1,582	1,469	1,056	1,709	1,533
640 03-5 West Summerset	49,042	45,108	44,387	47,473	48,889
644 04-2 Balfour Griffith Commercial	1,666	2,978	2,863	2,919	2,336
645 05-2 South Brentwood Blvd. Commercial	1,514	2,691	591	3,752	2,204
646 06-2 Palmilla	83,342	113,102	64,024	113,178	116,468
647 06-3 Vineyards	0	0	0	50,764	51,785
648 06-4 Villa Amador	27,268	27,683	24,351	25,673	26,437
649 06-5 Barrington	0	28,957	8,179	36,640	37,632
Sub-Totals	<u>\$ 3,518,909</u>	<u>\$ 4,519,420</u>	<u>\$ 4,047,218</u>	<u>\$ 4,607,266</u>	<u>\$ 4,734,358</u>
TOTAL SPECIAL REVENUE EXPENDITURES	<u>\$ 24,730,278</u>	<u>\$ 27,740,570</u>	<u>\$ 16,948,609</u>	<u>\$ 24,497,130</u>	<u>\$ 25,882,620</u>
Annual Percentage Change			-31.47%	-11.69%	5.66%

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Gas Tax	Department:	Public Works
Fund/Division Number:	203-208	Division:	Street Maintenance

Description

Funds collected under Sections 2105, 2106 and 2107 of the Streets and Highway Code are distributed to cities primarily on the basis of population and are deposited into the Gasoline Tax Funds, Funds are generally used for engineering, acquisition of right-of-way, roadway maintenance and construction of streets. Effective July 1, 2010, the state sales tax on gasoline was repealed and replaced with an increased excise tax. These funds fall under California Revenue and Taxation Code Section 2103 and fall under the limitations of California Constitution Article XIX.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

80100	Transfer to General Fund - 2105	\$ 279,365	\$ 279,776	\$ 272,552	\$ 264,213	\$ 277,499
80100	Transfer to General Fund - 2106	181,336	191,088	182,699	181,728	190,866
80100	Transfer to General Fund - 2107	353,055	366,764	365,094	378,946	398,014
80100	Transfer to General Fund - 2107.5	7,500	7,500	7,500	7,595	7,545
80100	Transfer to General Fund - 2103	400,086	602,950	555,584	593,104	622,941
	Total	<u>\$ 1,221,342</u>	<u>\$ 1,448,078</u>	<u>\$ 1,383,429</u>	<u>\$ 1,425,586</u>	<u>\$ 1,496,865</u>
	Annual Percentage Change			13.27%	-1.55%	5.00%

Commentary

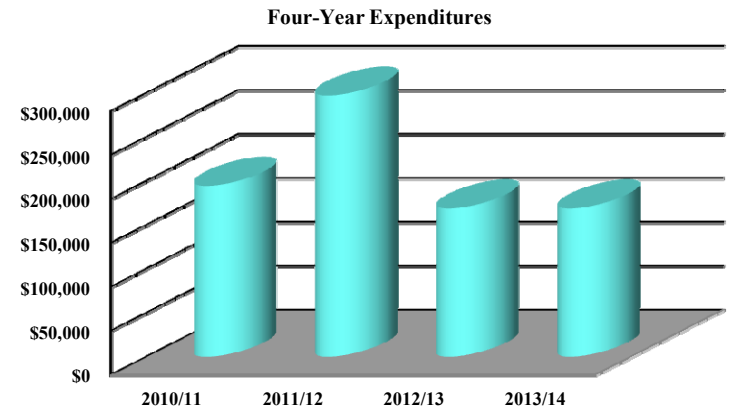
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Police Grants	Department:	Police Department
Fund/Division Number:	216		

Description

The State Legislature has funded law enforcement jurisdiction funds from the State Citizens Option for Public Safety (COPS) Program. These Supplemental Law Enforcement Services Funds are to be allocated for frontline law enforcement needs including personnel, equipment and programs.

The State of California Office of Traffic Safety provides funds for the safety, speed and DUI joint education and enforcement programs. The Every Fifteen Minutes program receives the majority of its' funding from the California Highway Patrol. The Department of Justice/Office of Justice Programs provides funding to employ special enforcement details.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Personnel Services	\$ 21,274	\$ 80,500	\$ 3,861	\$ 54,860	\$ 54,860
Supplies and Services	42,461	116,661	60,289	88,812	88,812
Capital Outlay	130,721	100,000	100,000	25,000	25,000
Total	\$ 194,456	\$ 297,161	\$ 164,150	\$ 168,672	\$ 168,672
Annual Percentage Change			-15.59%	-43.24%	0.00%

Commentary

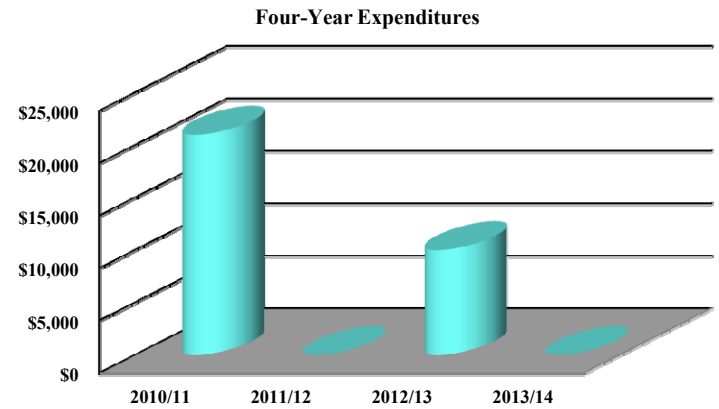
Throughout the years, the COPS funds have aided the department's ability to provide the community with enhanced frontline law enforcement through the purchase of additional equipment and training. Funds received from the Office of Traffic Safety aid in the enforcement of seat belt usage, staffing DUI checkpoints and roving patrols, and the education of citizens of the importance of traffic safety. The California Highway Patrol provides resources for the Every Fifteen Minutes Program, which emphasizes to teens the dangerous consequences of drinking alcohol. The Justice Assistance Grants augment patrol staffing at critical times and allow for special enforcement details.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Other Grants	Department:	Finance & Informaiton Systems
Fund/Division Number:	217		

Description

These are grants received which need segregated fund accounting for grants other than police grants.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 21,000	\$ 0	\$ 0	\$ 10,000	\$ 0
Total	<u>\$ 21,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 0</u>
Annual Percentage Change					

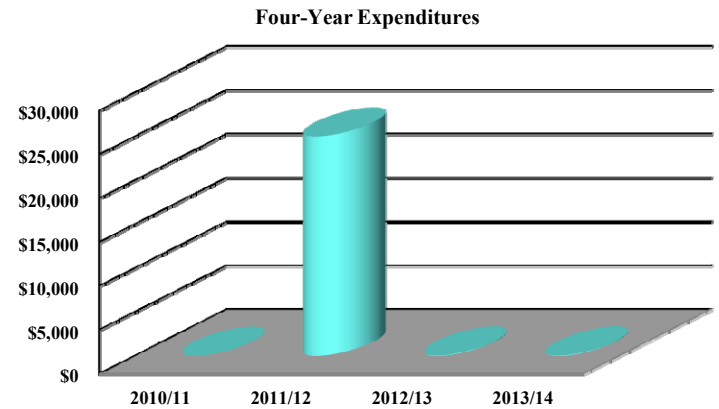
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Infrastructure Improvements	Department: Community Development
Fund/Division Number: 220-0001	

Description

Under the oversight of the Capital Improvement Program Executive Team, this fund accounts for fees collected for Economic Development infrastructure projects, the development of property in the Harvest Business Park and related costs. Expenses are infrastructure or development related and are not to be used for ongoing operating expenses.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6	\$ 25,020	\$ 10	\$ 50	\$ 50
Total	<u>\$ 6</u>	<u>\$ 25,020</u>	<u>\$ 10</u>	<u>\$ 50</u>	<u>\$ 50</u>
			66.67%	-99.80%	0.00%

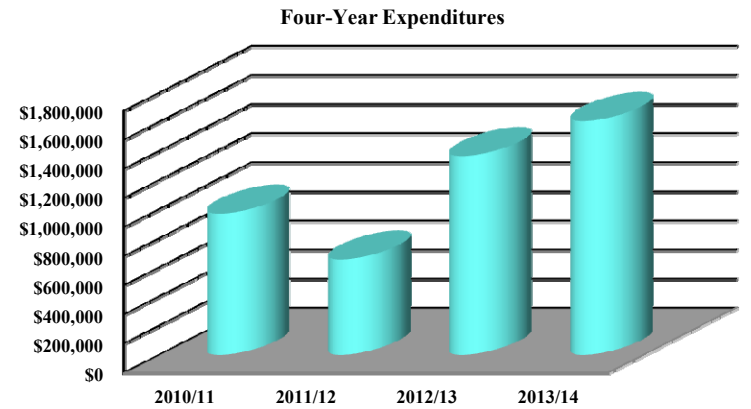
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Water Facility	Department:	Public Works
Fund/Division Number:	250-0001		

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
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Expenditure Summary

70140	Special Services	\$ 4,334	\$ 10,000	\$ 5,000	\$ 50,000	\$ 50,000
70200	Interfund Services	386,320	368,886	121,088	137,324	152,444
70210	Project Management	0	0	247,798	251,971	257,011
80336	Roadway CIP Projects	0	0	0	0	148,200
80562	Water CIP Projects	244,406	105,000	(80)	41,185	73,000
81xxx	Developer Reimbursements	326,441	162,064	248,623	202,107	242,369
90000	Interest Expense	0	0	0	61,291	61,291
90010	Principal Expense	0	0	0	612,904	612,904
95501	Amortization Expense	9,193	9,193	9,193	9,193	9,193
	Total	<u>\$ 970,694</u>	<u>\$ 655,143</u>	<u>\$ 631,622</u>	<u>\$ 1,365,975</u>	<u>\$ 1,606,412</u>
	Annual Percentage Change			-34.93%	108.50%	17.60%

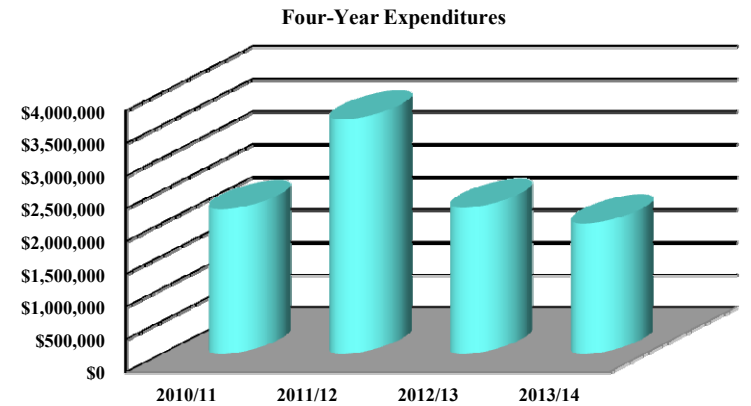
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Roadway Facility	Department: Public Works
Fund/Division Number: 251-0001	

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 4,810	\$ 10,000	\$ 10,000	\$ 50,000	\$ 50,000
70200 Interfund Services	581,763	555,508	182,347	206,798	229,565
70210 Project Management	0	0	373,161	379,446	387,035
80336 Roadway CIP Projects	513,052	1,332,000	21,190	675,036	221,800
80391 Drainage CIP Projects	0	0	50,000	50,000	0
80445 Roadway Bond Debt Service	387,669	523,892	516,057	309,081	411,057
81xxx Developer Reimbursements	729,791	1,170,347	801,881	568,596	701,974
Total	\$ 2,217,085	\$ 3,591,747	\$ 1,954,636	\$ 2,238,957	\$ 2,001,431
Annual Percentage Change			-11.84%	-37.66%	-10.61%

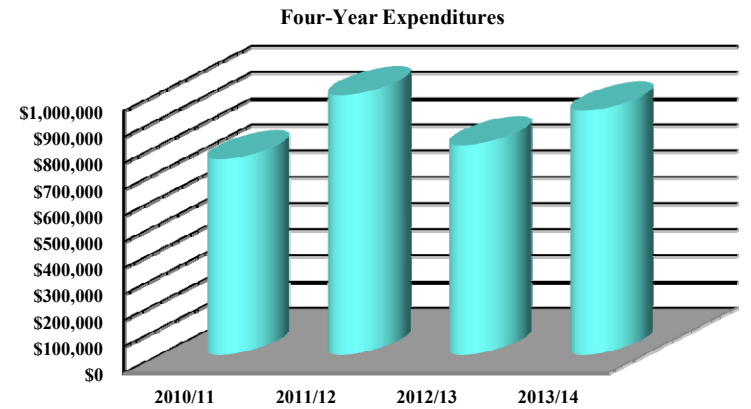
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Parks & Trails	Department: Public Works
Fund/Division Number: 252-0001	

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 1,060	\$ 10,000	\$ 2,000	\$ 5,000	\$ 5,000
70200 Interfund Services	389,722	372,134	122,154	118,881	131,969
70210 Project Management	0	0	249,980	218,130	222,493
80361 Transfer to Civic Center Project	(300,288)	0	0	0	0
80522 Parks & Trails CIP Projects	0	0	(59,773)	0	0
81xxx Developer Reimbursements	655,508	609,105	522,016	458,316	572,129
Total	\$ 746,002	\$ 991,239	\$ 836,377	\$ 800,327	\$ 931,591
Annual Percentage Change			12.11%	-19.26%	16.40%

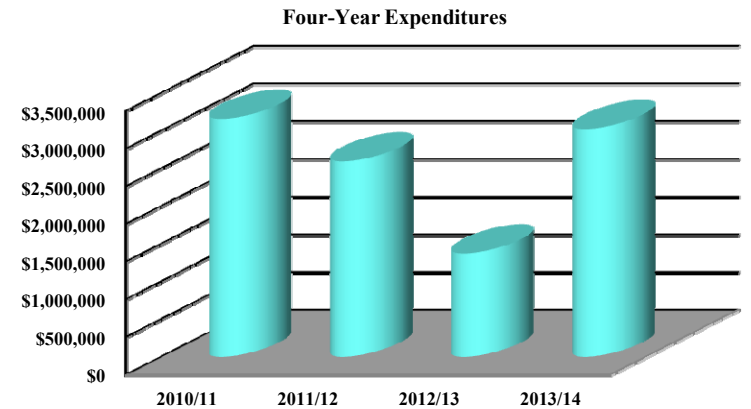
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Wastewater Facility	Department:	Public Works
Fund/Division Number:	255-0001		

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

70140	Special Services	\$ 16,382	\$ 5,000	\$ 10,000	\$ 50,000	\$ 50,000
70200	Interfund Services	230,669	220,259	72,301	81,995	91,022
70210	Project Management	0	0	147,958	150,450	153,459
80336	Roadway CIP Projects	0	0	0	0	137,000
80391	Drainage CIP Projects	0	0	(8,500)	0	0
80562	Water CIP Projects	0	50,000	0	0	10,000
80592	Wastewater CIP Projects	1,618,931	990,000	(3,017,931)	0	1,463,700
81xxx	Developer Reimbursements	40,206	64,942	32,384	35,057	43,821
90000	Interest Expense	235,504	226,942	115,647	0	0
90010	Principal Expense	1,018,216	1,036,596	1,036,596	1,055,308	1,074,357
	Total	<u>\$ 3,159,908</u>	<u>\$ 2,593,739</u>	<u>\$ (1,611,545)</u>	<u>\$ 1,372,810</u>	<u>\$ 3,023,359</u>
	Annual Percentage Change			-151.00%	-47.07%	120.23%

Commentary

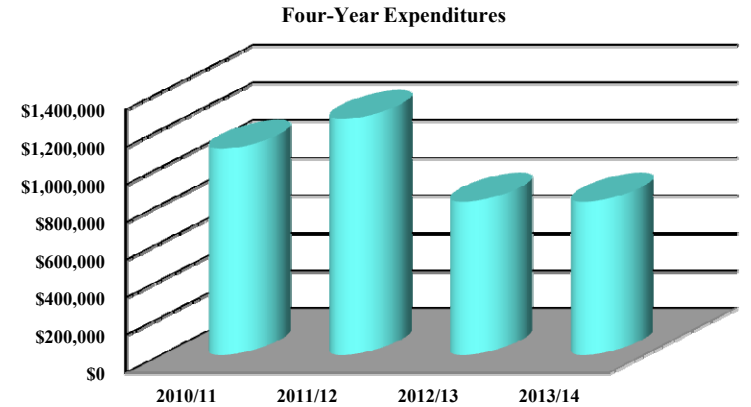
In FY 2011/12, funding for the CIP projects WWTP Solids System Expansion (CIP #592-59180) and Non-Potable Water Distribution (CIP #592-59160), in the amount of \$3 million, was returned to the fund as the project start has been delayed.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Community Facilities	Department: Public Works
Fund/Division Number: 256-0001	

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 10,000	\$ 10,000	\$ 16,000	\$ 15,000	\$ 15,000
70200 Interfund Services	11,526	189,213	62,110	50,000	50,000
70210 Project Management	0	0	127,103	0	0
80337 Community Facilities CIP Projects	(25,520)	770,000	120,000	0	0
80380 Transfer to CIFP	1,100,000	285,000	0	750,000	750,000
Total	\$ 1,096,006	\$ 1,254,213	\$ 325,213	\$ 815,000	\$ 815,000
Annual Percentage Change			-70.33%	-35.02%	0.00%

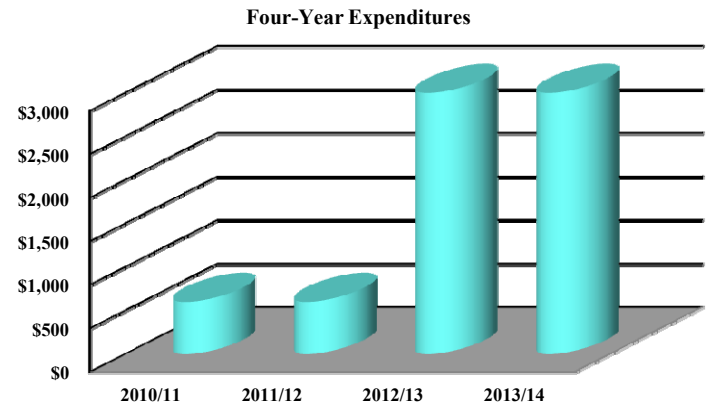
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Fire Fees	Department:	Public Works
Fund/Division Number:	257-0001		

Description

This fund accounts for the Fire Facilities Impact Fee. The monies are used to provide funding for the fire facilities required to serve new development in the City of Brentwood through the year 2020.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 600	\$ 600	\$ 600	\$ 3,000	\$ 3,000
Total	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Annual Percentage Change			0.00%	400.00%	0.00%

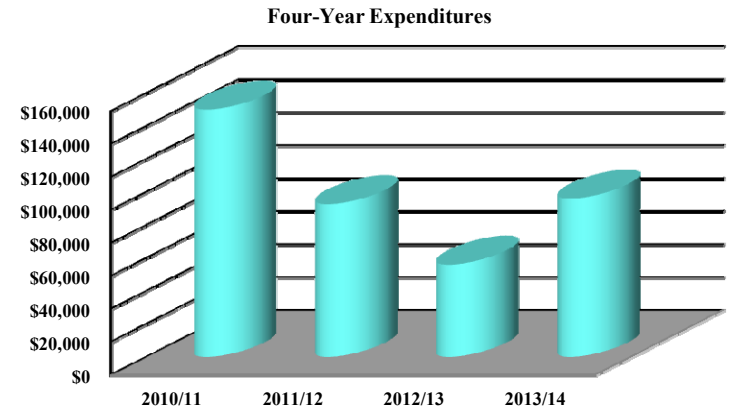
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Facility Fee Administration	Department: Public Works
Fund/Division Number: 261-0001	

Description

Future public facilities, including parks, thoroughfares, storm drains, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 62	\$ 2,652	\$ 1,000	\$ 1,000	\$ 1,000
70200 Interfund Services	<u>150,000</u>	<u>90,000</u>	<u>90,000</u>	<u>55,000</u>	<u>95,000</u>
Total	<u>\$ 150,062</u>	<u>\$ 92,652</u>	<u>\$ 91,000</u>	<u>\$ 56,000</u>	<u>\$ 96,000</u>
Annual Percentage Change			-39.36%	-39.56%	71.43%

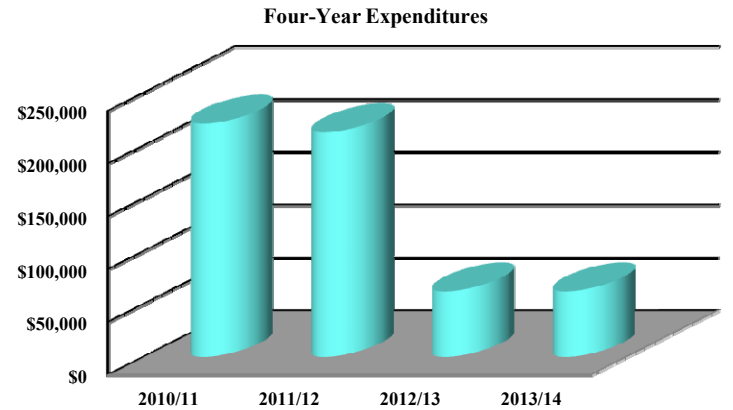
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Agriculture Administration	Department: Community Development
Fund/Division Number: 262-0001	

Description

This fund accounts for 20% of the Agriculture Preservation fees collected from developers. Monies are to be used for administrative purposes associated with establishing, monitoring and managing farmland conservation easements.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 220,980	\$ 212,762	\$ 182,762	\$ 62,100	\$ 62,100
Total	<u>\$ 220,980</u>	<u>\$ 212,762</u>	<u>\$ 182,762</u>	<u>\$ 62,100</u>	<u>\$ 62,100</u>
Annual Percentage Change			-17.29%	-70.81%	0.00%

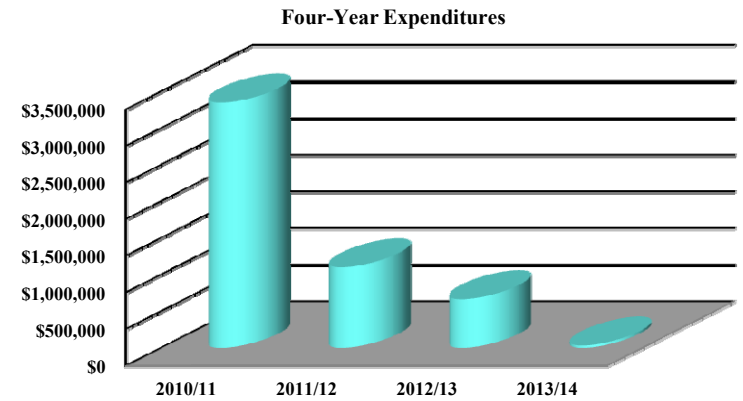
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Agriculture Land	Department: Community Development
Fund/Division Number: 263-0001	

Description

This fund accounts for 80% of the Agriculture Preservation fees collected from developers. Monies are to be used for farmland mitigation.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 3,854	\$ 12,000	\$ 1,800	\$ 3,000	\$ 3,000
70190 Contribution to Other Agency	3,325,760	1,089,000	399,000	640,000	0
70193 Grant Programs	21,094	0	11,987	23,105	30,000
Total	<u>\$ 3,350,708</u>	<u>\$ 1,101,000</u>	<u>\$ 412,787</u>	<u>\$ 666,105</u>	<u>\$ 33,000</u>
Annual Percentage Change			-87.68%	-39.50%	-95.05%

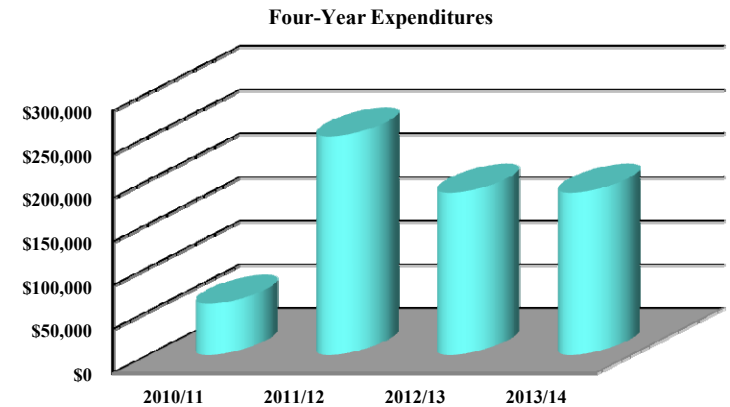
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Housing First Time Buyer	Department: Community Development
Fund/Division Number: 264-0001	

Description

This fund is dedicated to down payment assistance loans to qualified Brentwood residents for the purchase of market-rate and price-restricted homes within the City of Brentwood.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 509	\$ 170	\$ 400	\$ 700	\$ 700
70190 Contribution to Other Agency	0	250,000	190,000	185,000	185,000
74000 Bad Debt Expense	<u>57,905</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 58,414</u>	<u>\$ 250,170</u>	<u>\$ 190,400</u>	<u>\$ 185,700</u>	<u>\$ 185,700</u>
Annual Percentage Change			225.95%	-25.77%	0.00%

Commentary

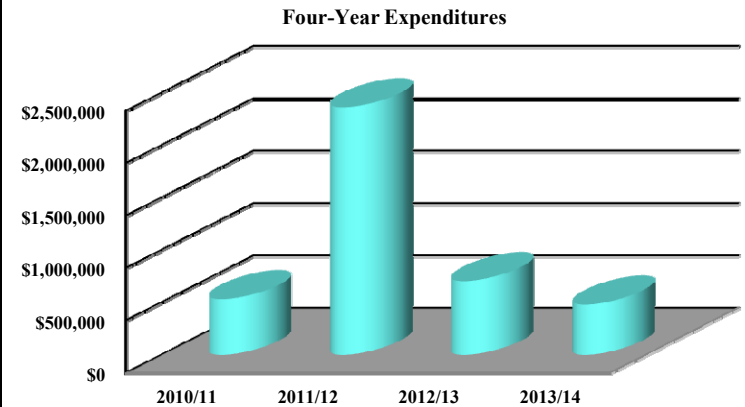
Because the prices of homes have become more affordable within Brentwood, this program has remained popular with families seeking first-time homeownership. Unfortunately, there has been a slight decline in the number of families able to receive loans from lenders. This program will also be offered as assistance to buyers of City-owned rental units as the City divests its rental inventory, and to buyers of price-restricted homes as they become available by developers. Fund 264 has been funded by a transfer of housing in-lieu fees from Fund 265.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Affordable Housing In-Lieu	Department:	Community Development
Fund/Division Number:	265-0001		

Description

This fund is the revenue fund for the collections of 80% of the in-lieu fees paid by developers for their very low and low affordable housing obligations. The funds are to be utilized for the creation and preservation of affordable housing in Brentwood.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6,883	\$ 15,607	\$ 5,175	\$ 9,000	\$ 9,000
70225 Professional Services	0	20,268	10,000	10,000	10,000
70239 Legal Services	0	20,268	10,000	10,000	10,000
80264 Transfer to First Time Home Buyer	525,000	250,000	0	0	60,000
80336 Roadway CIP Projects	0	0	0	360,000	0
80510 Transfer to Housing	0	404,173	198,349	315,000	390,000
82303 Transfer to Downtown Debt Service	0	1,652,711	0	0	0
Total	<u>\$ 531,883</u>	<u>\$ 2,363,027</u>	<u>\$ 223,524</u>	<u>\$ 704,000</u>	<u>\$ 479,000</u>
Annual Percentage Change			-57.97%	-70.21%	-31.96%

Commentary

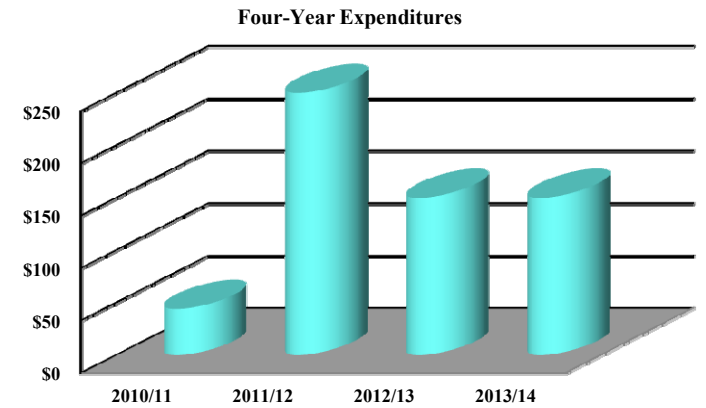
Due to decreased building activity, there are no in-lieu fee revenues from developers budgeted during FY 2012/13 and FY 2013/14. Fund 265 is also used to transfer funds to the Downtown Payment Assistance Program Fund 264, and to loan funds to cover personnel and general administrative costs for Affordable Housing Enterprise Fund 510.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Public Art Administration	Department:	Parks & Recreation
Fund/Division Number:	267-0001		

Description

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The administration portion, which pays for the administration of the public art program, is 20% of the Percent-for-Art fee.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 44	\$ 250	\$ 80	\$ 150	\$ 150
Total	<u>\$ 44</u>	<u>\$ 250</u>	<u>\$ 80</u>	<u>\$ 150</u>	<u>\$ 150</u>
Annual Percentage Change			81.82%	-40.00%	0.00%

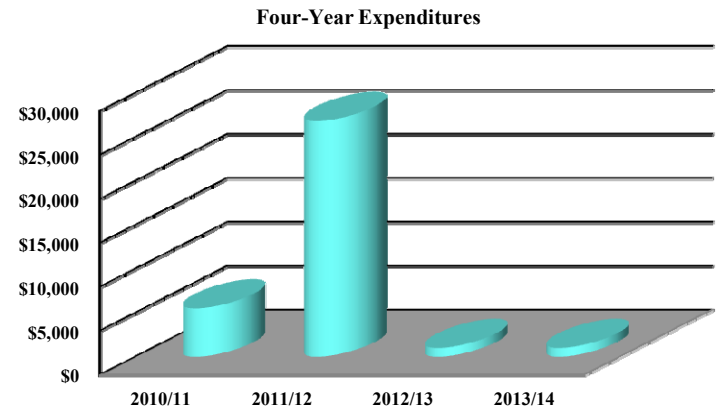
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Public Art Acquisition	Department: Parks & Recreation
Fund/Division Number: 268-0001	

Description

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The administration portion, which pays for the administration of the public art program, is 80% of the Percent-for-Art fee.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 430	\$ 18,430	\$ 15,500	\$ 1,000	\$ 1,000
70240 Contractual Services	0	7,190	7,190	0	0
80270 Transfer to Art Commission	1,200	1,200	1,200	0	0
80352 Transfer to Parks CIP Projects	3,877	0	0	0	0
Total	\$ 5,507	\$ 26,820	\$ 23,890	\$ 1,000	\$ 1,000
Annual Percentage Change			333.81%	-96.27%	0.00%

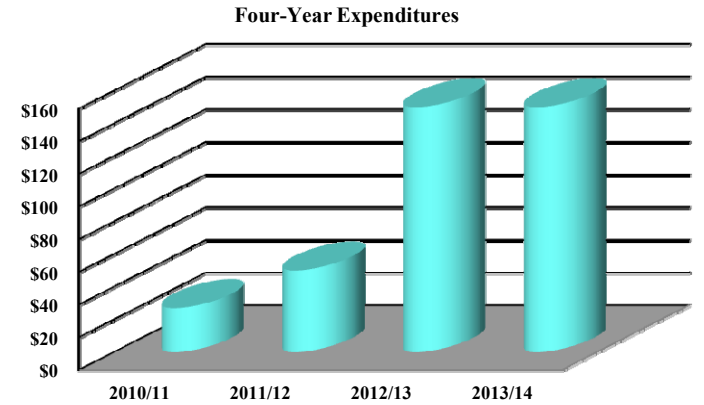
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Parking In-Lieu	Department: Community Development
Fund/Division Number: 269-0001	

Description

The parking in-lieu fee is utilized in the Central Business Zoning District in order to maximize the development potential of vacant land in Brentwood's Historic Downtown.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 27	\$ 50	\$ 50	\$ 150	\$ 150
Total	<u>\$ 27</u>	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 150</u>	<u>\$ 150</u>
Annual Percentage Change			85.19%	200.00%	0.00%

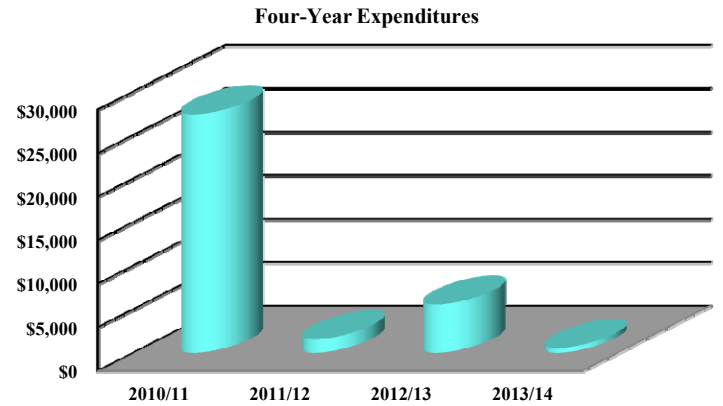
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Arts Commission Programs	Department: Parks and Recreation
Fund/Division Number: 270-0001	

Description

Beginning in 2007, the City of Brentwood has entered into a Memorandum of Understanding with the Brentwood Arts Society in order for the Society to run a variety of arts programs in the City formerly ran by the City of Brentwood Arts Commission.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 27,408	\$ 1,550	\$ 1,400	\$ 5,550	\$ 550
Total	<u>\$ 27,408</u>	<u>\$ 1,550</u>	<u>\$ 1,400</u>	<u>\$ 5,550</u>	<u>\$ 550</u>
Annual Percentage Change			-94.89%	258.06%	-90.09%

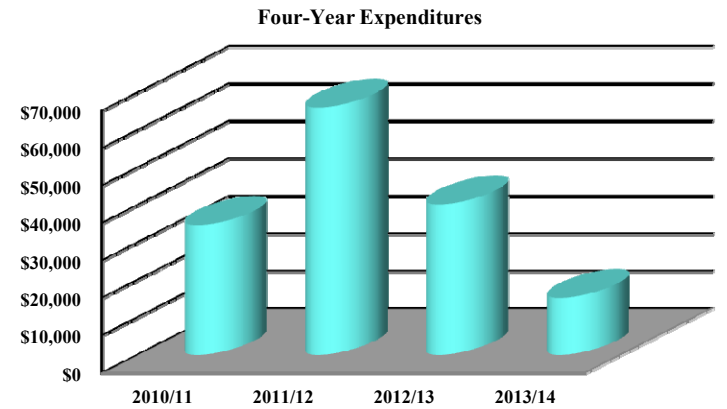
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Asset Forfeiture	Department:	Police Department
Fund/Division Number:	280	Division:	Administration

Description

These are either property or funds seized by the Police Department. After the case has been tried and a guilty verdict is returned, the funds are considered forfeited. Federal funds must be used for narcotic enforcement and crime suppression. State funds must be used for areas related to drug prevention.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 65	\$ 70	\$ 70	\$ 200	\$ 200
75700 Disposition	<u>34,640</u>	<u>66,000</u>	<u>66,000</u>	<u>40,000</u>	<u>15,000</u>
Total	<u>\$ 34,705</u>	<u>\$ 66,070</u>	<u>\$ 66,070</u>	<u>\$ 40,200</u>	<u>\$ 15,200</u>
Annual Percentage Change			90.38%	-39.16%	-62.19%

Commentary

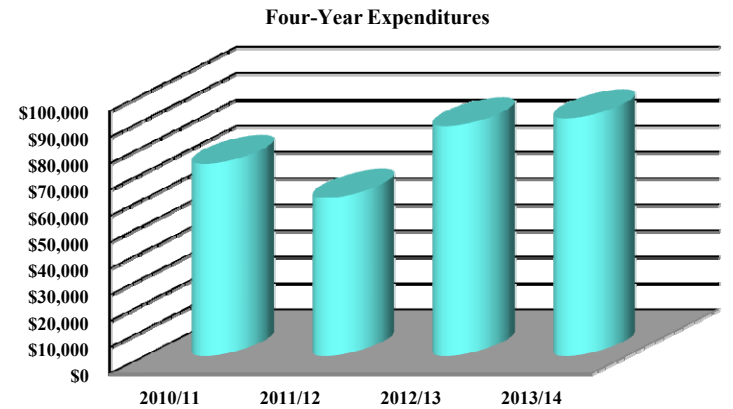
These funds are expended as directed and within time constraints mandated by Federal and State requirements.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Abandoned Vehicle Abatement	Department: Community Development
Fund/Division Number: 281-0001	

Description

The Legislature passed AB 4114 in September 1990 to include a \$1 fee, in vehicle registration fees, to be deposited in the Abandoned Vehicle Trust Fund. This fee was established to financially assist local governments with the growing problem of abandoned vehicles. These funds can only be used for the abatement removal and disposal as public nuisances of any abandoned, wrecked, dismantled, or inoperative vehicles or parts from private or public property.



	2010/11	2011/12	2011/12	2012/13	2013/14
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	<u>Budget</u>
<u>Expenditure Summary</u>					
70140 Special Services	\$ 26	\$ 200	\$ 200	\$ 200	\$ 200
80100 Abatement	<u>73,191</u>	<u>60,000</u>	<u>60,000</u>	<u>87,400</u>	<u>90,400</u>
Total	<u>\$ 73,217</u>	<u>\$ 60,200</u>	<u>\$ 60,200</u>	<u>\$ 87,600</u>	<u>\$ 90,600</u>
Annual Percentage Change			-17.78%	45.51%	3.42%

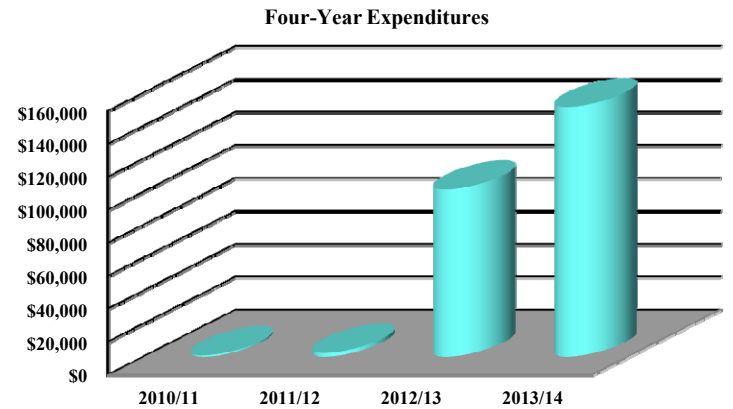
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: PEG Media	Department: Finance & Information Systems
Fund/Division Number: 285-0001	

Description

Comcast is providing the City with the following analog channels for Public Access, Educational and Governmental (PEG)-related purposes: two channels, initially for Public and Government Access; one channel for Educational Access, upon the City's certification to Comcast that the City (or designee) has a plan and budget to implement education programming; two additional channels programmed with locally provided programming, on average at least six hours per day, over a 30-day period preceding such date of request.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 897	\$ 1,100	\$ 1,000	\$ 1,500	\$ 1,500
70239 Legal	0	1,250	0	0	0
80337 Community Facilities CIP Projects	0	0	0	100,000	150,000
Total	<u>\$ 897</u>	<u>\$ 2,350</u>	<u>\$ 1,000</u>	<u>\$ 101,500</u>	<u>\$ 151,500</u>
Annual Percentage Change			11.48%	4219.15%	49.26%

Commentary

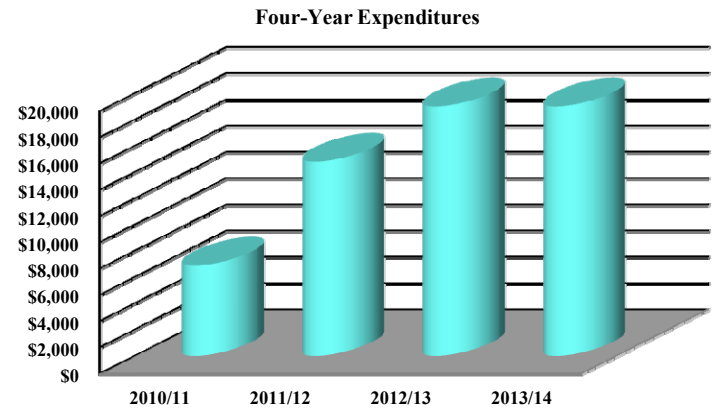
Expenditures in FY 2012/13 and 2013/14 are for the purchase of equipment to prepare for PEG service.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Parks Advertising	Department: Parks & Recreation
Fund/Division Number: 286-0001	

Description

This fund provides funding to enhance the amenities at Sunset Athletic Complex, Brentwood Family Aquatic Complex, and the Brentwood Skate Park. This fund also provides funding to publish and distribute the Parks and Recreation Activities Guide.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
60140 Special Supplies	\$ 4,470	\$ 9,800	\$ 9,800	\$ 14,000	\$ 14,000
70140 Special Services	1	0	0	20	20
70150 Advertising	2,413	5,000	5,000	5,000	5,000
Total	\$ 6,884	\$ 14,800	\$ 14,800	\$ 19,020	\$ 19,020
Annual Percentage Change			114.99%	28.51%	0.00%

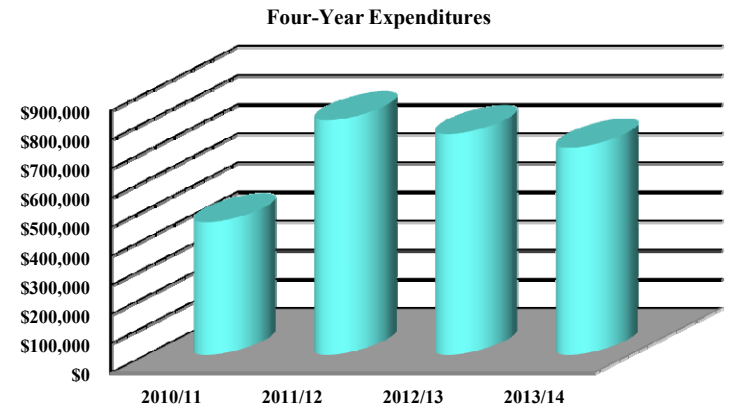
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Measure C / J	Department:	Public Works
Fund/Division Number:	293-0001		

Description

According to Measure C / J, local jurisdictions receive their Local Street Maintenance Fund allocation once their Growth Management Compliance checklist has been adopted by the Authority. The allocation is based on a formula where 18% of the budgeted sales tax revenues are distributed to local jurisdictions on the basis of their relative road mileage and population. These funds can only be spent on the following: local streets and road purposes; transit operations; growth management planning and compliance; bicycle and pedestrian trails and parking facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70140 Special Services	\$ 2,090	\$ 5,832	\$ 2,100	\$ 2,350	\$ 2,350
80336 Roadway CIP Projects	454,046	799,586	718,424	756,006	709,615
Total	<u>\$ 456,136</u>	<u>\$ 805,418</u>	<u>\$ 720,524</u>	<u>\$ 758,356</u>	<u>\$ 711,965</u>
Annual Percentage Change			57.96%	-5.84%	-6.12%

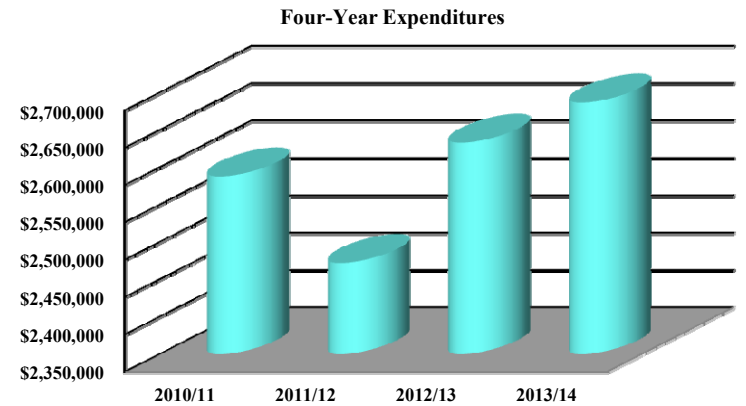
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	98-1 City Wide Park Assessment District	Department:	Parks and Recreation
Fund/Division Number:	230-2501		

Description

This division of the Parks and Recreation Department coordinates the maintenance activities for the City Wide Benefit District. This division contracts for, monitors and provides administrative support, in accordance with established standards, for maintenance personnel that maintain parks and facilities throughout Brentwood.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 475,091	\$ 530,426	\$ 498,393	\$ 526,660	\$ 541,963
Supplies and Services	1,615,940	1,776,500	1,750,983	1,972,386	2,006,527
Internal Services	497,009	165,223	149,760	134,069	138,291
Total	\$ 2,588,040	\$ 2,472,149	\$ 2,399,136	\$ 2,633,115	\$ 2,686,781
Annual Percentage Change			-7.30%	6.51%	2.04%
Total Budgeted Full-Time Positions	5.04	5.04	5.04	5.04	5.04

Commentary

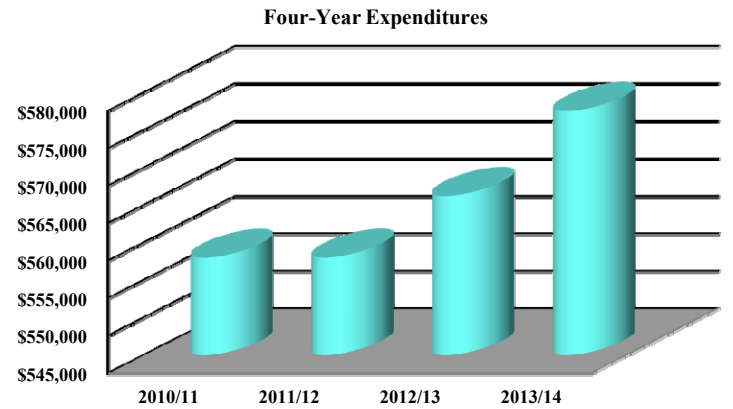
Increases in the budget are due to a 3% increase in landscape maintenance contract costs and a 3% increase in utilities that include electricity, garbage and water.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Community Facilities District #2	Department: Finance and Information Systems
Fund/Division Number: 231	

Description

Special tax funding for emergency medical and public safety personnel, acquisition and maintenance of open space and acquisition and/or construction of facilities for clean water maintenance.



	2010/11	2011/12	2011/12	2012/13	2013/14
	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	<u>Budget</u>
<u>Expenditure Summary</u>					
70140 Special Services	\$ 7,981	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
80100 Transfer to General Fund	<u>550,000</u>	<u>550,000</u>	<u>550,000</u>	<u>558,248</u>	<u>569,572</u>
Total	<u>\$ 557,981</u>	<u>\$ 558,000</u>	<u>\$ 558,000</u>	<u>\$ 566,248</u>	<u>\$ 577,572</u>
Annual Percentage Change			0.00%	1.48%	2.00%

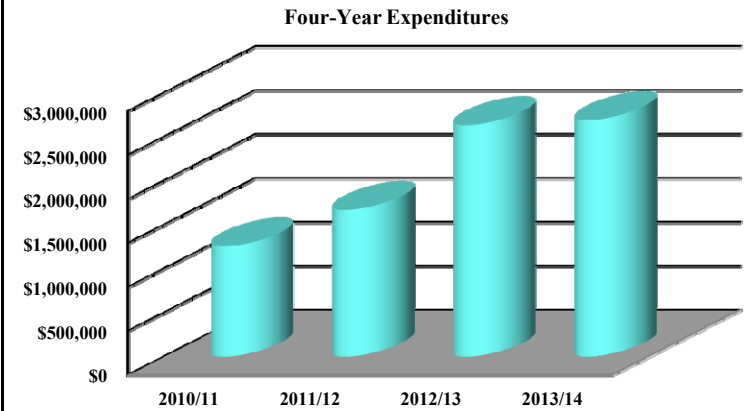
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Community Facilities District #3	Department:	Finance and Information Systems
Fund/Division Number:	232		

Description

Special tax funding for acquisition, construction and maintenance of police facilities; open space and flood and storm drainage facilities; plus public safety personnel, police programs and construction and maintenance of joint-use school facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70140 Special Services	\$ 7,499	\$ 11,000	\$ 11,000	\$ 15,000	\$ 15,000
80100 Transfer to General Fund	1,244,150	1,265,000	1,265,000	1,334,469	1,391,158
80337 Transfer to Community Facility Projects	300,288	0	0	0	0
80461 Transfer to CFD Debt Service	3,767	393,696	393,696	1,284,970	1,285,275
80522 Transfer to Parks & Trails Projects	(300,288)	0	0	0	0
Total	\$ 1,255,416	\$ 1,669,696	\$ 1,669,696	\$ 2,634,439	\$ 2,691,433
Annual Percentage Change			33.00%	57.78%	2.16%

Commentary

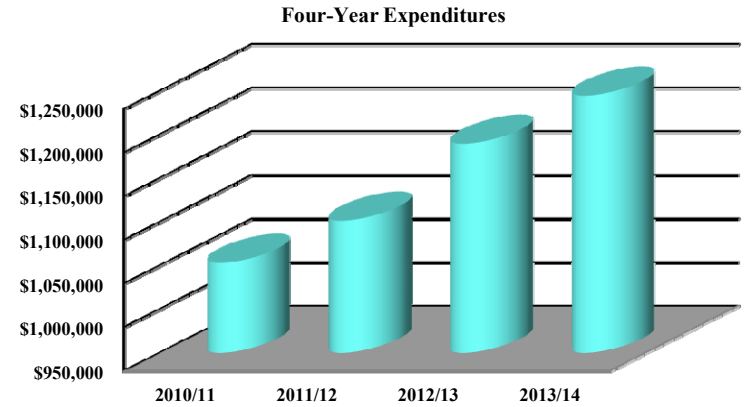
This fund is responsible for it's proportional share of Debt Service related to the 2009 Civic Center Lease Revenue Bonds.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Community Facilities District #4 Services	Department:	Finance and Information Systems
Fund/Division Number:	233		

Description

Special tax funding for public safety personnel, police programs and maintenance of joint-use school facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70140 Special Services	\$ 7,176	\$ 11,500	\$ 11,500	\$ 10,000	\$ 10,000
80100 Transfer to General Fund	1,045,000	1,090,000	1,090,000	1,179,672	1,234,835
80461 Transfer to CFD Debt Service	904	0	0	0	0
Total	<u>\$ 1,053,080</u>	<u>\$ 1,101,500</u>	<u>\$ 1,101,500</u>	<u>\$ 1,189,672</u>	<u>\$ 1,244,835</u>
Annual Percentage Change			4.60%	8.00%	4.64%

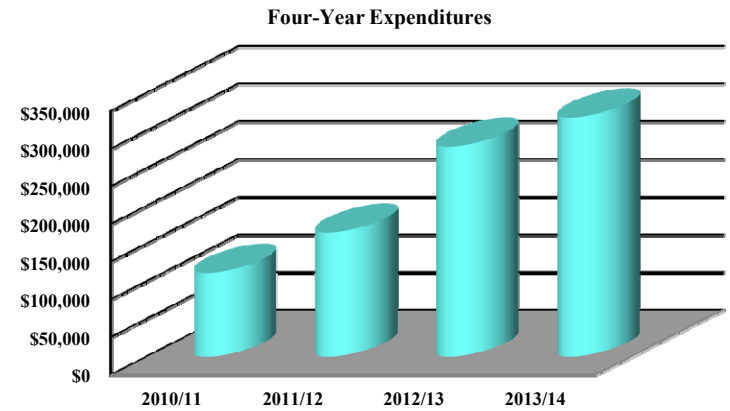
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Community Facilities District #5	Department:	Finance and Information Systems
Fund/Division Number:	234		

Description

Special tax funding for acquisition, construction and maintenance of flood and storm drainage facilities, plus public safety personnel; construction and maintenance of joint-use school facilities; rehabilitation/expansion of library sites; governmental facilities and community facilities; roadway rehabilitation and utility undergrounding.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6,142	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
80100 Transfer to General Fund	105,000	130,000	130,000	178,763	217,194
80461 Transfer to CFD Debt Service	277	28,910	28,910	94,356	94,378
Total	<u>\$ 111,419</u>	<u>\$ 164,910</u>	<u>\$ 164,910</u>	<u>\$ 279,119</u>	<u>\$ 317,572</u>
Annual Percentage Change			48.01%	69.26%	13.78%

Commentary

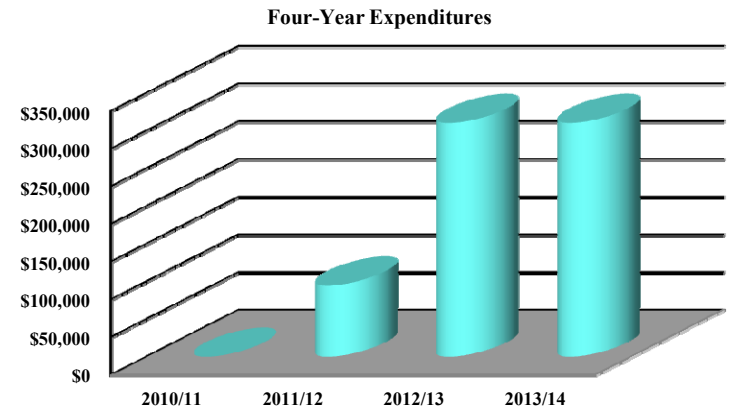
This fund is responsible for it's proportional share of Debt Service related to the 2009 Civic Center Lease Revenue Bonds.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Community Facilities District #4 Facilities	Department: Finance and Information Systems
Fund/Division Number: 235	

Description

Special tax funding for acquisition, construction and maintenance of flood and storm drainage facilities; construction and maintenance of joint-use school facilities; rehabilitation/expansion of library sites; governmental facilities and community facilities; roadway rehabilitation and utility undergrounding.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000
80461 Transfer to CFD Debt Service	0	94,455	94,455	308,288	308,362
Total	<u>\$ 0</u>	<u>\$ 94,455</u>	<u>\$ 94,455</u>	<u>\$ 310,288</u>	<u>\$ 310,362</u>
Annual Percentage Change					0.02%

Commentary

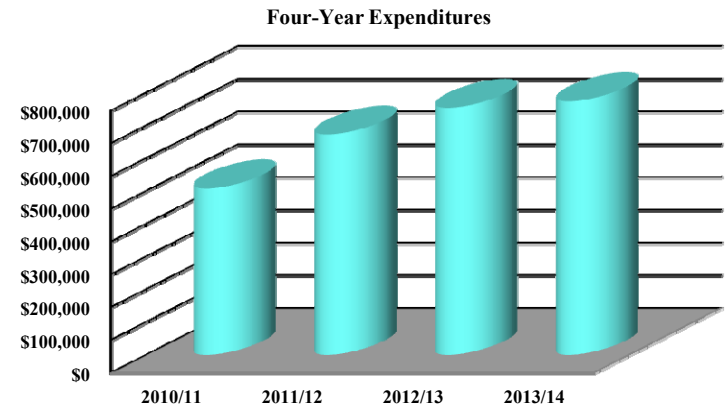
This fund is responsible for it's proportional share of Debt Service related to the 2009 Civic Center Lease Revenue Bonds.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	94-1 Blackhawk LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	600-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 18,430	\$ 18,881	\$ 35,951	\$ 40,591	\$ 41,808
70110 Maintenance Personnel	58,073	55,501	50,362	58,028	59,768
70115 Building and Facilities Maintenance	1,178	950	7,546	950	978
70140 Special Services	9,948	9,948	9,948	11,075	11,388
70145 Communication	545	729	539	716	738
70180 Purchased Water	18,793	55,648	25,469	53,046	54,637
70200 Interfund Services	47,729	52,830	52,830	61,675	63,526
70240 Contractual Services	246,922	283,754	276,564	320,038	328,889
82708 Park & LLD Replacement	106,163	194,346	194,346	208,187	212,351
Total	\$ 507,781	\$ 672,587	\$ 653,555	\$ 754,306	\$ 774,083
Annual Percentage Change			28.71%	12.15%	2.62%

Commentary

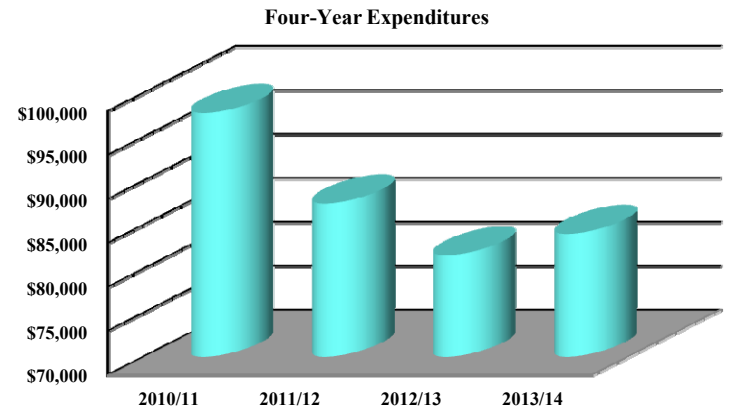
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	95-5 CA Spirit & Glory LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	603-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 20,388	\$ 16,778	\$ 12,734	\$ 13,330	\$ 13,731
70110 Maintenance Personnel	3,937	3,703	3,681	3,926	4,044
70115 Building and Facilities Maintenance	1,841	450	150	450	464
70140 Special Services	1,348	1,573	1,573	1,816	1,866
70145 Communication	352	356	366	384	396
70180 Purchased Water	12,129	18,961	24,136	30,362	31,273
70200 Interfund Services	6,974	7,727	7,727	9,592	9,880
70240 Contractual Services	17,906	20,401	19,556	21,182	21,817
82708 Park & LLD Replacement	32,845	17,488	17,488	500	510
Total	\$ 97,720	\$ 87,437	\$ 87,411	\$ 81,542	\$ 83,981
Annual Percentage Change			-10.55%	-6.74%	2.99%

Commentary

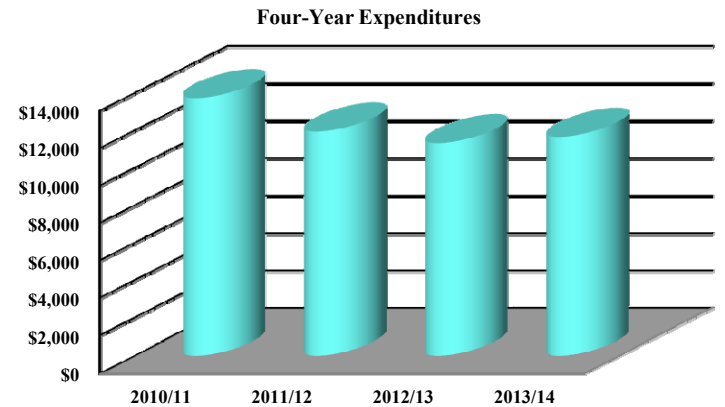
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	95-6 Gerry Ranch LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	604-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 2,756	\$ 2,497	\$ 2,502	\$ 3,124	\$ 3,218
70110 Maintenance Personnel	257	237	236	252	259
70115 Building and Facilities Maintenance	90	250	100	250	257
70140 Special Services	156	243	243	309	317
70180 Purchased Water	3,126	3,379	3,435	3,710	3,821
70200 Interfund Services	942	1,099	1,099	1,335	1,375
70240 Contractual Services	1,957	2,241	2,107	2,333	2,403
82708 Park & LLD Replacement	4,438	1,989	1,989	0	0
Total	\$ 13,722	\$ 11,935	\$ 11,711	\$ 11,313	\$ 11,650
Annual Percentage Change			-14.66%	-5.21%	2.98%

Commentary

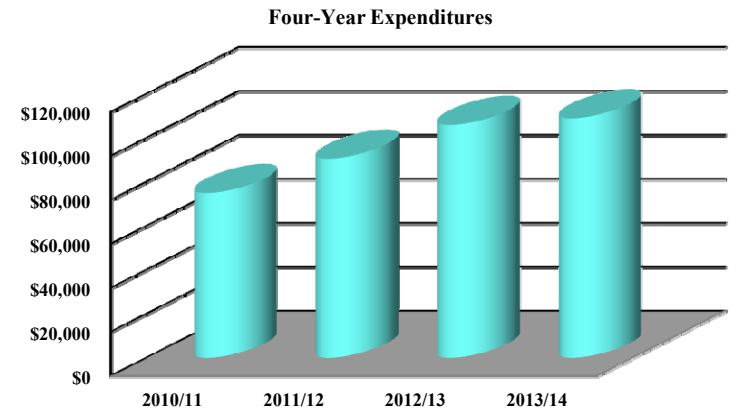
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	95-2 Hawthorn Landing LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	605-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 12,217	\$ 13,337	\$ 9,865	\$ 11,714	\$ 12,065
70110 Maintenance Personnel	4,022	3,719	3,697	3,741	3,854
70115 Building and Facilities Maintenance	16	1,150	244	6,850	7,055
70140 Special Services	1,613	1,602	1,602	1,788	1,839
70145 Communication	547	561	560	588	606
70180 Purchased Water	19,566	30,067	26,145	28,241	29,088
70200 Interfund Services	9,431	9,097	9,097	10,647	10,966
70240 Contractual Services	23,110	22,816	22,160	26,378	27,169
82708 Park & LLD Replacement	4,442	8,236	8,236	15,993	16,313
Total	\$ 74,964	\$ 90,585	\$ 81,606	\$ 105,940	\$ 108,955
Annual Percentage Change			8.86%	16.95%	2.85%

Commentary

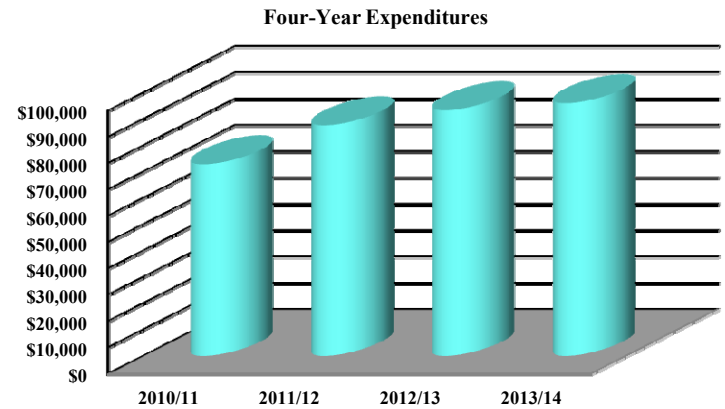
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	95-7 Greystone LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	606-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 12,375	\$ 12,063	\$ 12,619	\$ 13,380	\$ 13,782
70110 Maintenance Personnel	2,409	3,802	3,775	5,139	5,293
70115 Building and Facilities Maintenance	4,037	350	1,028	350	360
70140 Special Services	1,555	1,590	1,590	1,769	1,819
70145 Communication	366	385	366	384	396
70180 Purchased Water	23,037	33,184	32,465	35,062	36,114
70200 Interfund Services	8,798	8,644	8,644	10,106	10,409
70240 Contractual Services	16,104	18,230	17,098	19,192	19,768
82708 Park & LLD Replacement	4,144	9,391	9,391	7,948	8,107
Total	\$ 72,825	\$ 87,639	\$ 86,976	\$ 93,330	\$ 96,048
Annual Percentage Change			19.43%	6.49%	2.91%

Commentary

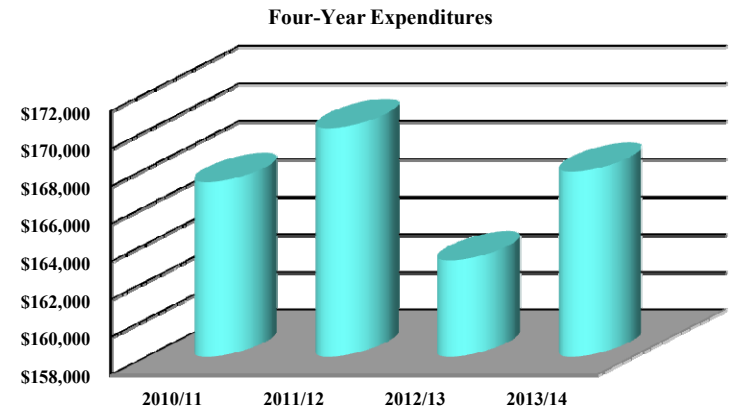
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	95-8 Garin Ranch LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	607-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 24,491	\$ 28,442	\$ 21,618	\$ 28,481	\$ 29,335
70110 Maintenance Personnel	11,776	11,670	11,011	11,518	11,864
70115 Building and Facilities Maintenance	51	450	150	300	309
70140 Special Services	2,953	3,314	3,314	3,321	3,414
70145 Communication	381	555	377	646	665
70180 Purchased Water	20,033	31,483	22,416	24,209	24,935
70200 Interfund Services	15,794	17,086	17,086	17,237	17,754
70240 Contractual Services	52,549	61,674	54,921	59,948	61,747
82708 Park & LLD Replacement	39,246	15,468	15,468	17,455	17,804
Total	\$ 167,274	\$ 170,142	\$ 146,361	\$ 163,115	\$ 167,827
Annual Percentage Change			-12.50%	-4.13%	2.89%

Commentary

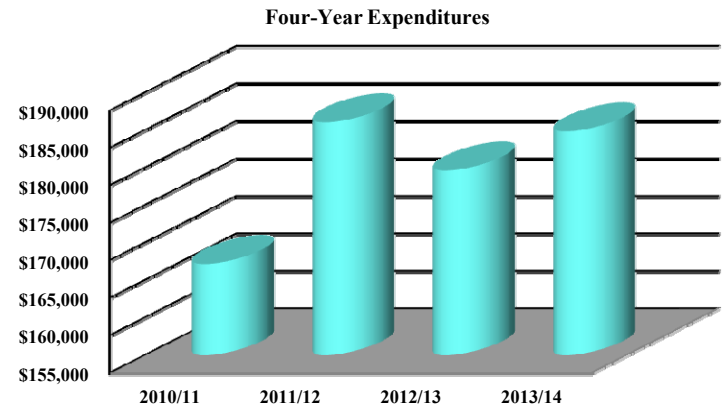
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	97-1 Hancock LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	609-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 22,751	\$ 23,782	\$ 23,178	\$ 25,060	\$ 25,811
70110 Maintenance Personnel	12,015	16,077	15,982	17,047	17,558
70115 Building and Facilities Maintenance	1,029	4,150	4,154	5,750	5,922
70140 Special Services	2,995	3,438	3,438	3,602	3,704
70145 Communication	1,302	1,368	1,299	1,364	1,405
70180 Purchased Water	17,116	28,242	20,080	21,686	22,338
70200 Interfund Services	16,216	17,872	17,872	19,329	19,909
70240 Contractual Services	63,203	66,858	62,823	69,479	71,563
82708 Park & LLD Replacement	30,549	24,269	24,269	16,312	16,638
Total	\$ 167,176	\$ 186,056	\$ 173,095	\$ 179,629	\$ 184,848
Annual Percentage Change			3.54%	-3.45%	2.91%

Commentary

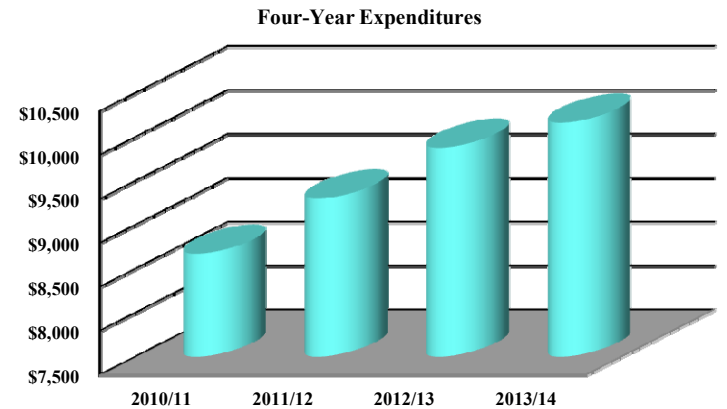
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	98-5 Arroyo Seco LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	611-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,814	\$ 1,250	\$ 901	\$ 1,568	\$ 1,615
70110 Maintenance Personnel	393	364	362	386	397
70115 Building and Facilities Maintenance	0	150	100	150	154
70140 Special Services	165	202	202	251	257
70180 Purchased Water	1,504	2,360	1,779	1,922	1,979
70200 Interfund Services	901	972	972	1,059	1,091
70240 Contractual Services	3,047	3,502	3,296	3,651	3,760
82708 Park & LLD Replacement	849	500	500	893	911
Total	\$ 8,673	\$ 9,300	\$ 8,112	\$ 9,880	\$ 10,164
Annual Percentage Change			-6.47%	6.24%	2.87%

Commentary

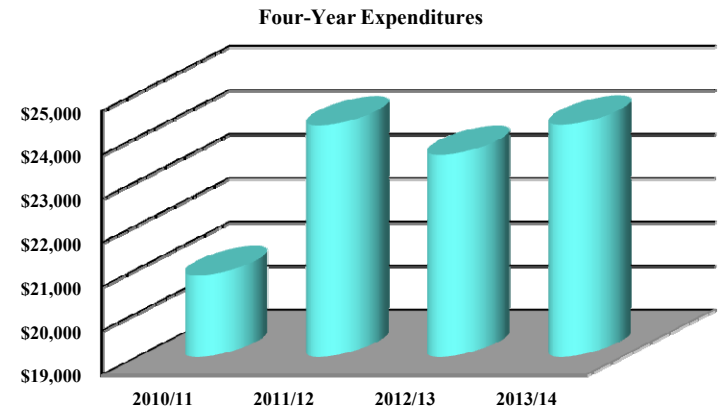
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	98-3 Solana LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	612-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 2,768	\$ 3,098	\$ 2,126	\$ 2,532	\$ 2,608
70110 Maintenance Personnel	1,746	1,614	1,605	1,711	1,763
70115 Building and Facilities Maintenance	0	50	100	50	52
70140 Special Services	475	410	410	507	518
70180 Purchased Water	3,247	4,395	4,287	4,630	4,769
70200 Interfund Services	3,044	2,331	2,331	2,531	2,607
70240 Contractual Services	8,142	9,202	8,607	9,500	9,785
82708 Park & LLD Replacement	1,433	3,165	3,165	2,136	2,179
Total	\$ 20,855	\$ 24,265	\$ 22,631	\$ 23,597	\$ 24,281
Annual Percentage Change			8.52%	-2.75%	2.90%

Commentary

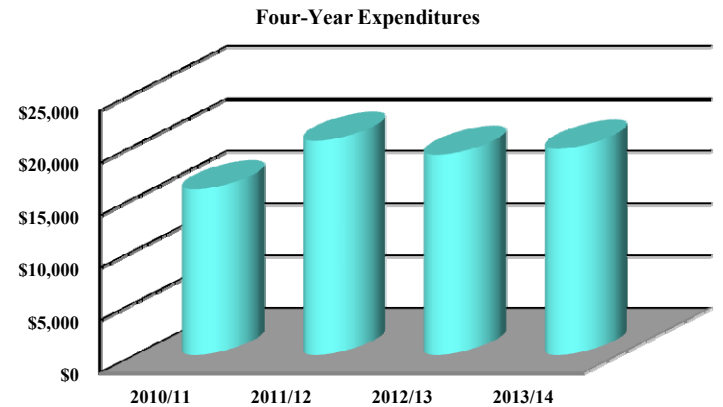
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	98-4 Birchwood Estates LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	613-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,483	\$ 1,403	\$ 1,477	\$ 1,836	\$ 1,892
70110 Maintenance Personnel	753	696	692	738	760
70115 Building and Facilities Maintenance	0	250	100	250	257
70140 Special Services	330	315	315	430	440
70180 Purchased Water	4,101	5,935	5,757	6,218	6,404
70200 Interfund Services	1,761	1,880	1,880	2,175	2,240
70240 Contractual Services	5,710	6,541	6,147	6,805	7,009
82708 Park & LLD Replacement	1,659	3,404	3,404	642	655
Total	\$ 15,797	\$ 20,424	\$ 19,772	\$ 19,094	\$ 19,657
Annual Percentage Change			25.16%	-6.51%	2.95%

Commentary

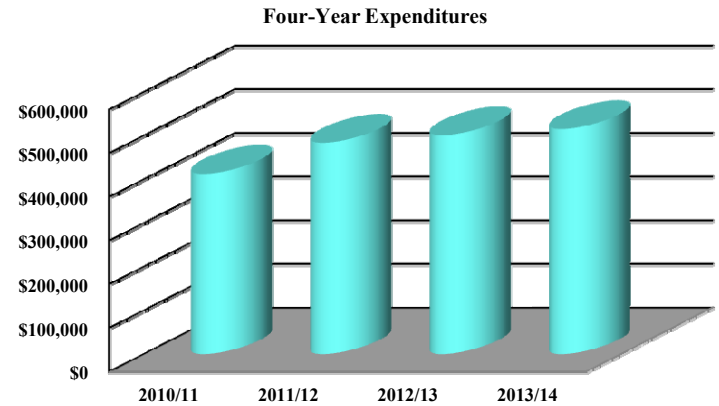
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-3 Spa L LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	614-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 36,552	\$ 37,706	\$ 33,697	\$ 36,310	\$ 37,400
70110 Maintenance Personnel	34,454	32,098	31,918	34,035	35,056
70115 Building and Facilities Maintenance	1,561	400	65	6,400	6,592
70130 Insurance	2,223	0	0	0	0
70140 Special Services	8,171	7,650	7,650	7,676	7,895
70145 Communication	1,309	2,131	1,671	1,754	1,807
70180 Purchased Water	90,859	131,860	98,147	105,999	109,179
70200 Interfund Services	45,763	47,375	47,375	49,448	50,932
70240 Contractual Services	153,086	169,638	159,836	176,012	181,292
82708 Park & LLD Replacement	38,796	55,023	55,023	83,457	85,126
Total	\$ 412,774	\$ 483,881	\$ 435,382	\$ 501,091	\$ 515,279
Annual Percentage Change			5.48%	3.56%	2.83%

Commentary

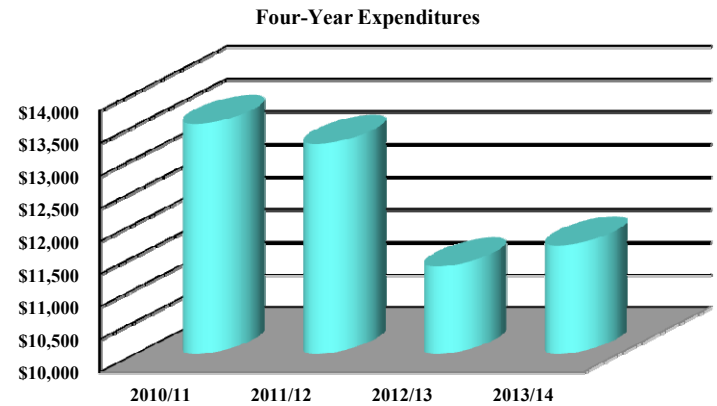
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-4 California Grove LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	615-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 2,432	\$ 2,234	\$ 1,821	\$ 2,305	\$ 2,375
70110 Maintenance Personnel	274	404	409	428	441
70115 Building and Facilities Maintenance	43	1,050	100	1,050	1,081
70140 Special Services	222	243	243	327	334
70145 Communication	193	203	193	203	209
70180 Purchased Water	1,598	2,995	1,859	2,008	2,068
70200 Interfund Services	1,300	1,217	1,217	1,211	1,247
70240 Contractual Services	2,562	2,669	2,500	2,786	2,869
82708 Park & LLD Replacement	4,899	2,203	2,203	1,022	1,042
Total	\$ 13,523	\$ 13,218	\$ 10,545	\$ 11,340	\$ 11,666
Annual Percentage Change			-22.02%	-14.21%	2.87%

Commentary

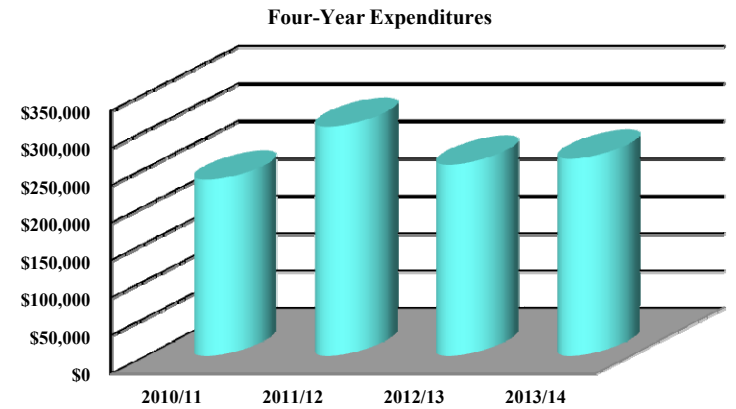
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-5 Deer Creek LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	616-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 20,258	\$ 35,222	\$ 25,706	\$ 38,573	\$ 39,729
70110 Maintenance Personnel	15,062	31,070	27,749	32,399	33,371
70115 Building and Facilities Maintenance	980	2,300	4,360	2,300	2,369
70140 Special Services	5,016	5,006	5,006	5,355	5,503
70145 Communication	189	199	189	198	204
70180 Purchased Water	22,746	42,978	31,983	34,541	35,578
70200 Interfund Services	23,544	28,075	28,075	30,019	30,919
70240 Contractual Services	91,736	109,300	98,481	110,388	113,700
82708 Park & LLD Replacement	54,435	50,831	50,831	500	510
Total	\$ 233,966	\$ 304,981	\$ 272,380	\$ 254,273	\$ 261,883
Annual Percentage Change			16.42%	-16.63%	2.99%

Commentary

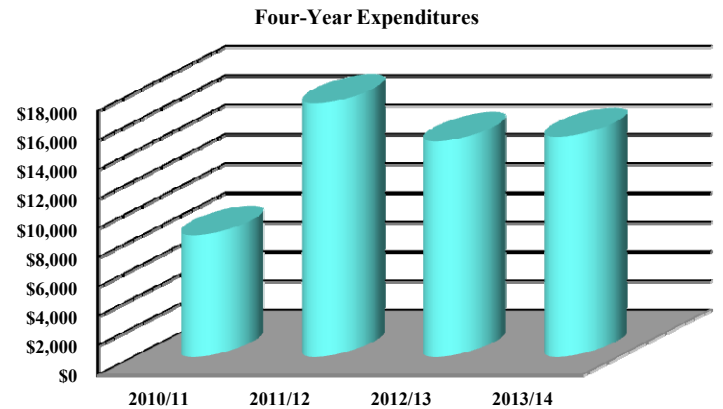
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-6 Trailside LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	617-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,963	\$ 2,880	\$ 2,226	\$ 2,335	\$ 2,405
70110 Maintenance Personnel	188	174	173	185	190
70115 Building and Facilities Maintenance	0	1,050	100	1,050	1,082
70140 Special Services	273	260	260	339	246
70180 Purchased Water	1,619	4,480	3,058	3,823	3,937
70200 Interfund Services	1,673	1,365	1,365	1,332	1,372
70240 Contractual Services	1,812	2,144	2,044	2,276	2,345
82708 Park & LLD Replacement	788	4,941	4,941	3,372	3,439
Total	\$ 8,316	\$ 17,294	\$ 14,167	\$ 14,712	\$ 15,016
Annual Percentage Change			70.36%	-14.93%	2.07%

Commentary

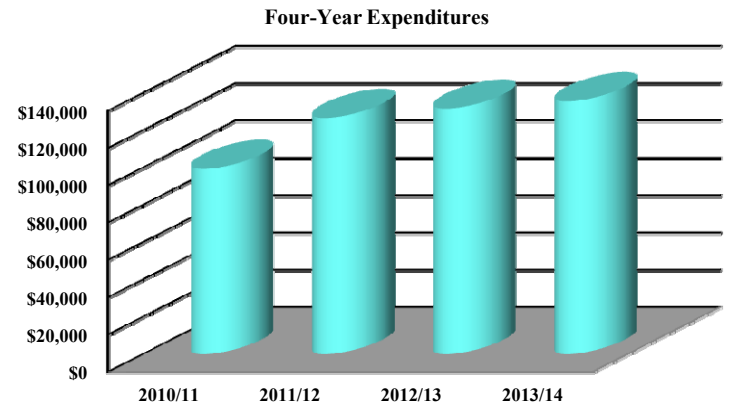
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-7 Termo LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	618-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 6,602	\$ 9,423	\$ 10,806	\$ 8,551	\$ 8,808
70110 Maintenance Personnel	15,729	19,226	19,113	17,600	18,128
70115 Building and Facilities Maintenance	121	4,100	818	4,100	4,223
70140 Special Services	2,017	2,065	2,065	2,285	2,349
70145 Communication	885	930	884	928	956
70180 Purchased Water	14,950	21,859	26,218	29,395	30,277
70200 Interfund Services	10,468	12,715	12,715	14,495	14,930
70240 Contractual Services	38,686	44,782	42,314	45,117	46,470
82708 Park & LLD Replacement	9,860	11,511	11,511	9,174	9,358
Total	\$ 99,318	\$ 126,611	\$ 126,444	\$ 131,645	\$ 135,499
Annual Percentage Change			27.31%	3.98%	2.93%

Commentary

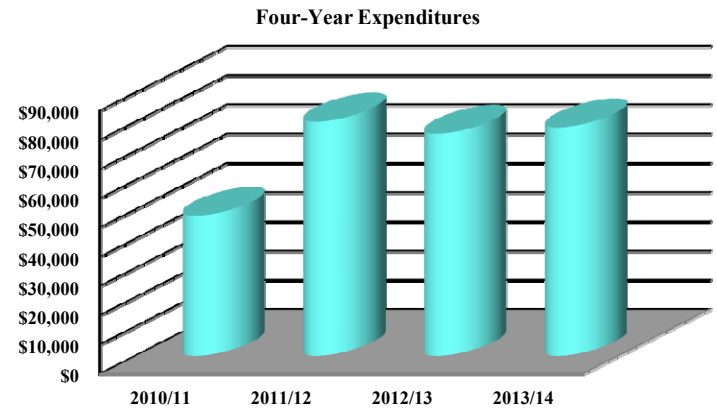
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-8 Gerry Ryder LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	619-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 6,198	\$ 7,227	\$ 7,117	\$ 6,952	\$ 7,161
70110 Maintenance Personnel	2,294	5,799	5,773	2,777	2,860
70115 Building and Facilities Maintenance	0	50	100	450	463
70130 Insurance	573	0	0	0	0
70140 Special Services	1,198	1,268	1,268	1,246	1,279
70145 Communication	187	196	187	196	202
70180 Purchased Water	6,711	19,703	8,842	13,263	13,661
70200 Interfund Services	5,616	8,045	8,045	7,489	7,714
70240 Contractual Services	12,423	30,534	28,457	30,977	31,906
82708 Park & LLD Replacement	12,758	7,282	7,282	12,640	12,893
Total	\$ 47,958	\$ 80,104	\$ 67,071	\$ 75,990	\$ 78,139
Annual Percentage Change			39.85%	-5.14%	2.83%

Commentary

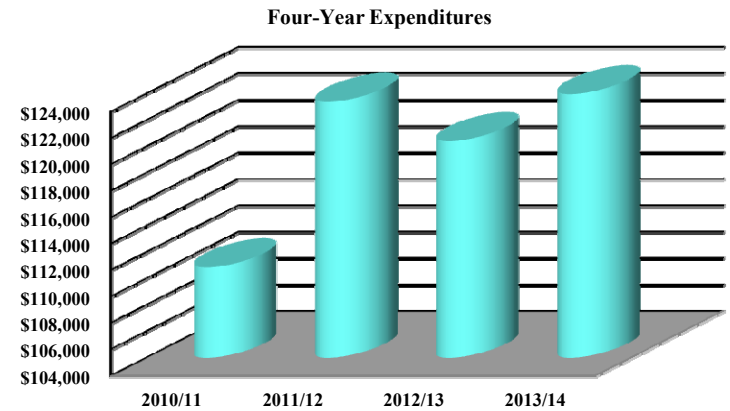
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	99-9 Richmond America LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	620-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 7,757	\$ 9,476	\$ 10,435	\$ 10,860	\$ 11,185
70110 Maintenance Personnel	6,110	9,075	9,029	9,622	9,911
70115 Building and Facilities Maintenance	3	550	100	550	567
70130 Insurance	4,730	0	0	0	0
70140 Special Services	1,926	1,843	1,843	2,152	2,211
70145 Communication	366	385	366	384	396
70180 Purchased Water	18,710	23,397	24,178	30,053	30,955
70200 Interfund Services	10,482	11,359	11,359	13,703	14,114
70240 Contractual Services	41,019	46,743	45,254	48,463	49,917
82708 Park & LLD Replacement	19,747	20,567	20,567	4,626	4,718
Total	\$ 110,850	\$ 123,395	\$ 123,131	\$ 120,413	\$ 123,974
Annual Percentage Change			11.08%	-2.42%	2.96%

Commentary

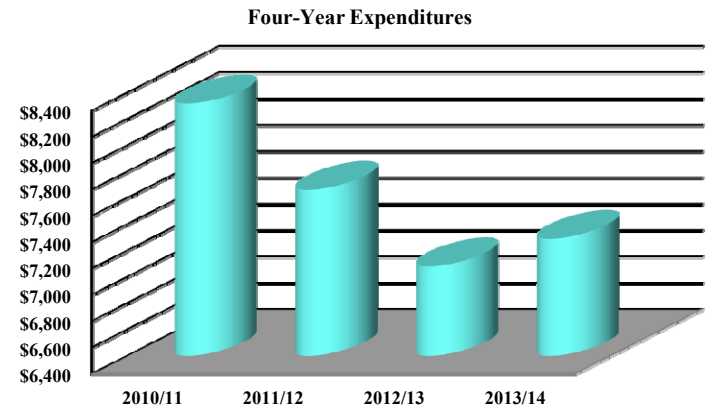
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	00-2 Lyon Woodfield LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	621-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,022	\$ 1,333	\$ 1,119	\$ 1,256	\$ 1,294
70110 Maintenance Personnel	205	198	204	210	216
70115 Building and Facilities Maintenance	0	150	100	150	155
70140 Special Services	121	180	180	236	241
70145 Communication	187	196	187	196	202
70180 Purchased Water	1,076	1,739	2,058	2,140	2,204
70200 Interfund Services	659	705	705	821	845
70240 Contractual Services	1,633	1,884	1,773	1,967	2,026
82708 Park & LLD Replacement	3,416	1,277	1,277	104	106
Total	\$ 8,319	\$ 7,662	\$ 7,603	\$ 7,080	\$ 7,289
Annual Percentage Change			-8.61%	-7.60%	2.95%

Commentary

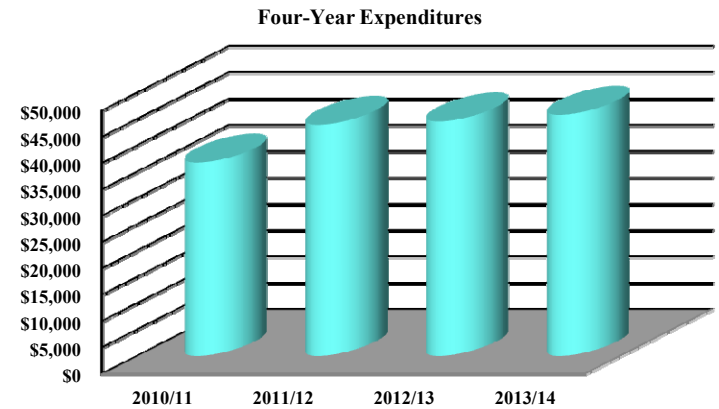
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	00-3 CA Orchard LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	622-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 13,812	\$ 14,219	\$ 13,568	\$ 14,235	\$ 14,662
70110 Maintenance Personnel	1,113	1,044	1,038	1,107	1,141
70115 Building and Facilities Maintenance	120	1,250	250	1,250	1,288
70140 Special Services	717	838	838	933	957
70145 Communication	374	393	373	392	404
70180 Purchased Water	2,434	7,361	6,482	7,130	7,344
70200 Interfund Services	4,032	4,042	4,042	4,390	4,521
70240 Contractual Services	6,539	7,440	6,969	7,707	7,939
82708 Park & LLD Replacement	7,596	7,319	7,319	7,409	7,556
Total	\$ 36,737	\$ 43,906	\$ 40,879	\$ 44,553	\$ 45,812
Annual Percentage Change			11.27%	1.47%	2.83%

Commentary

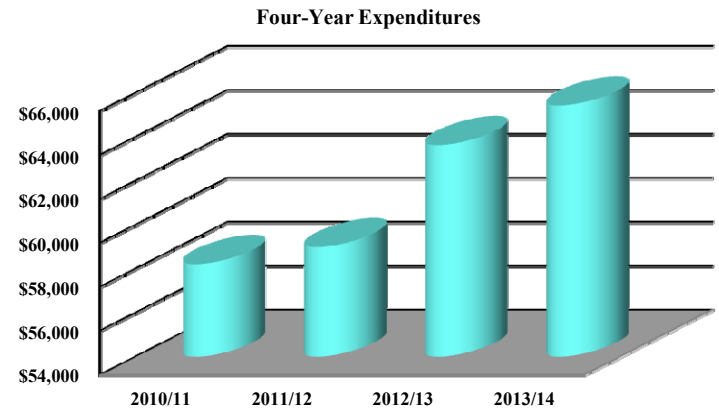
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	00-4 Brentwood Park LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	623-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 7,211	\$ 8,332	\$ 8,336	\$ 8,718	\$ 8,979
70110 Maintenance Personnel	2,328	3,173	3,162	3,364	3,465
70115 Building and Facilities Maintenance	0	300	100	300	309
70140 Special Services	929	1,078	1,078	1,149	1,180
70145 Communication	186	196	187	196	202
70180 Purchased Water	9,106	15,307	11,553	12,709	13,092
70200 Interfund Services	4,629	5,924	5,924	6,274	6,462
70240 Contractual Services	16,388	19,316	18,272	20,335	20,945
82708 Park & LLD Replacement	17,443	5,363	5,363	10,589	10,801
Total	\$ 58,220	\$ 58,989	\$ 53,975	\$ 63,634	\$ 65,435
Annual Percentage Change			-7.29%	7.87%	2.83%

Commentary

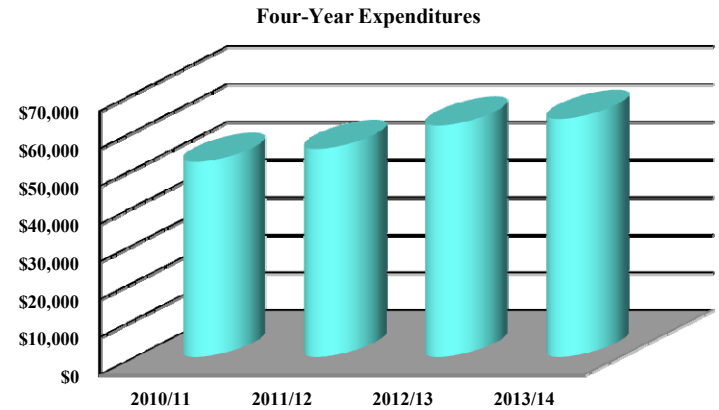
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	01-1 Laird Property LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	624-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,725	\$ 3,668	\$ 3,759	\$ 3,901	\$ 4,016
70110 Maintenance Personnel	4,690	4,407	4,389	4,673	4,813
70115 Building and Facilities Maintenance	0	200	100	200	206
70130 Insurance	1,575	0	0	0	0
70140 Special Services	991	983	983	1,079	1,109
70145 Communication	189	199	189	198	204
70180 Purchased Water	4,592	6,820	5,374	5,804	5,979
70200 Interfund Services	5,485	6,045	6,045	6,603	6,801
70240 Contractual Services	28,933	32,403	30,229	33,365	34,366
82708 Park & LLD Replacement	2,583	500	500	5,572	5,684
Total	\$ 51,763	\$ 55,225	\$ 51,568	\$ 61,395	\$ 63,178
Annual Percentage Change			-0.38%	11.17%	2.90%

Commentary

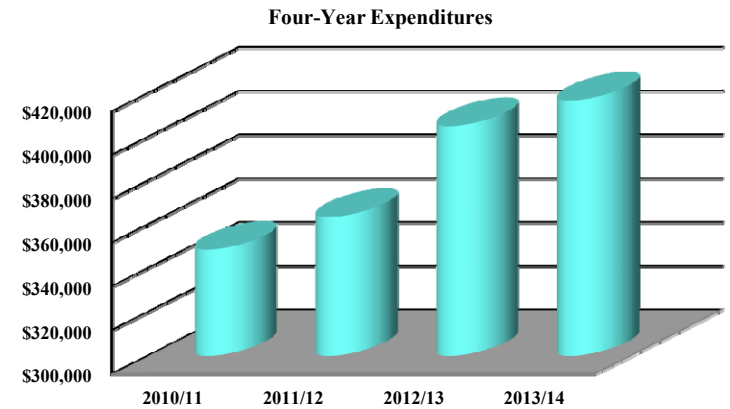
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-2 Oak Street LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	625-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 19,662	\$ 29,346	\$ 26,617	\$ 34,463	\$ 35,497
70110 Maintenance Personnel	24,937	22,643	22,511	24,009	24,730
70115 Building and Facilities Maintenance	7,381	7,550	676	8,450	8,704
70130 Insurance	2,223	0	0	0	0
70140 Special Services	6,885	6,081	6,081	6,536	6,722
70145 Communication	1,315	1,883	1,314	1,879	1,936
70180 Purchased Water	76,710	117,837	107,056	115,620	119,088
70200 Interfund Services	34,460	38,988	38,988	43,598	44,905
70240 Contractual Services	110,117	128,612	124,825	133,707	137,718
82708 Park & LLD Replacement	64,920	10,589	10,589	36,791	37,527
Total	\$ 348,610	\$ 363,529	\$ 338,657	\$ 405,053	\$ 416,827
Annual Percentage Change			-2.86%	11.42%	2.91%

Commentary

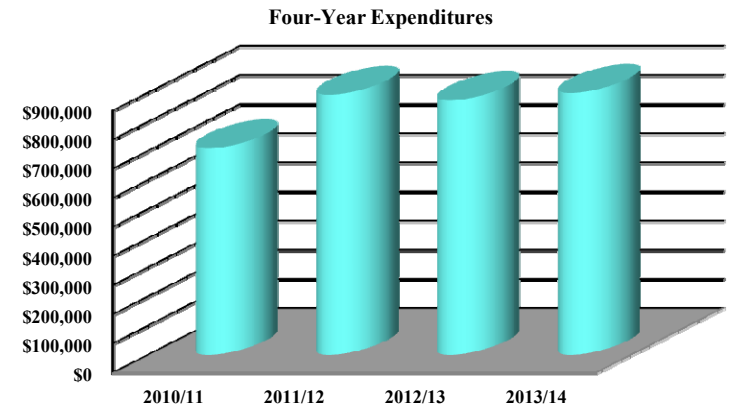
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-3 Apricot Way (Pringle) LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	626-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 48,683	\$ 66,969	\$ 67,890	\$ 80,216	\$ 82,622
70110 Maintenance Personnel	55,711	53,001	52,698	56,199	57,885
70115 Building and Facilities Maintenance	6,824	9,800	8,687	7,700	7,931
70130 Insurance	17,650	0	0	0	0
70140 Special Services	15,240	12,564	12,564	13,393	13,775
70145 Communication	4,331	5,659	4,319	5,535	5,701
70180 Purchased Water	174,076	246,140	220,566	241,211	248,447
70200 Interfund Services	89,596	82,205	82,205	91,592	94,340
70240 Contractual Services	229,399	267,823	264,148	277,738	286,070
82708 Park & LLD Replacement	67,516	148,833	148,833	100,481	102,491
Total	\$ 709,026	\$ 892,994	\$ 861,910	\$ 874,065	\$ 899,262
Annual Percentage Change			21.56%	-2.12%	2.88%

Commentary

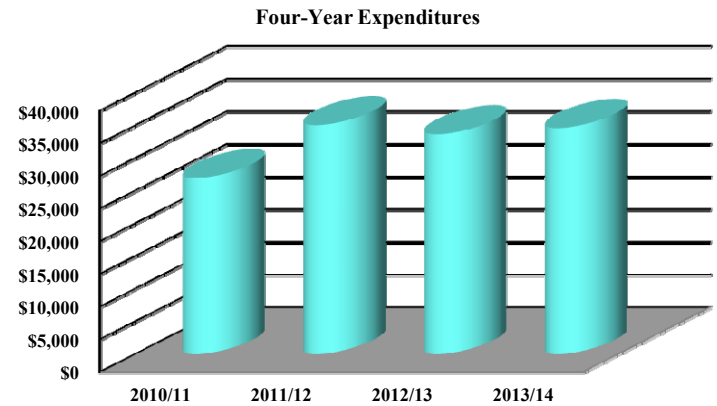
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-4 Braddock & Logan LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	627-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 3,219	\$ 3,468	\$ 3,986	\$ 4,170	\$ 4,294
70110 Maintenance Personnel	1,472	1,361	1,353	1,443	1,486
70115 Building and Facilities Maintenance	0	50	100	50	52
70140 Special Services	589	510	510	581	596
70145 Communication	366	385	365	384	396
70180 Purchased Water	8,088	11,934	8,261	9,500	9,785
70200 Interfund Services	3,419	3,228	3,228	3,315	3,415
70240 Contractual Services	7,237	8,288	7,801	8,633	8,892
82708 Park & LLD Replacement	2,577	5,845	5,845	5,595	5,707
Total	\$ 26,967	\$ 35,069	\$ 31,449	\$ 33,671	\$ 34,623
Annual Percentage Change			16.62%	-3.99%	2.83%

Commentary

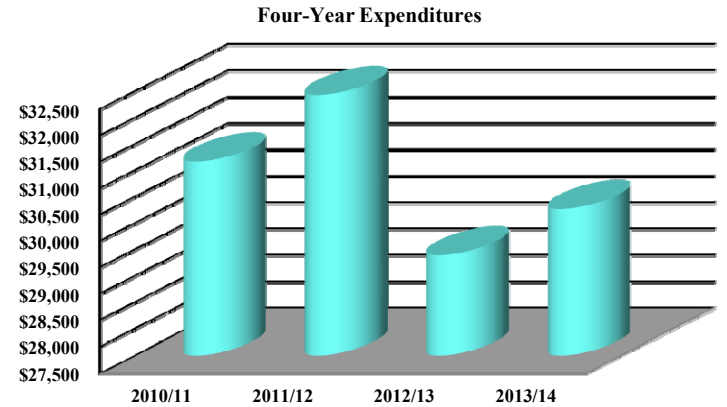
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-5 Sand Creek & Brentwood Blvd. LLD	Department:	Parks and Recreation
Fund/Division Number:	628-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 4,382	\$ 4,539	\$ 4,833	\$ 5,058	\$ 5,210
70110 Maintenance Personnel	1,386	1,456	1,447	1,544	1,590
70115 Building and Facilities Maintenance	0	50	0	50	51
70140 Special Services	589	644	644	693	711
70145 Communication	183	193	183	192	198
70180 Purchased Water	5,702	10,884	5,967	7,265	7,483
70200 Interfund Services	3,383	3,527	3,527	3,471	3,575
70240 Contractual Services	9,168	10,635	9,995	11,115	11,448
82708 Park & LLD Replacement	6,373	500	500	0	0
Total	\$ 31,166	\$ 32,428	\$ 27,096	\$ 29,388	\$ 30,266
Annual Percentage Change			-13.06%	-9.37%	2.99%

Commentary

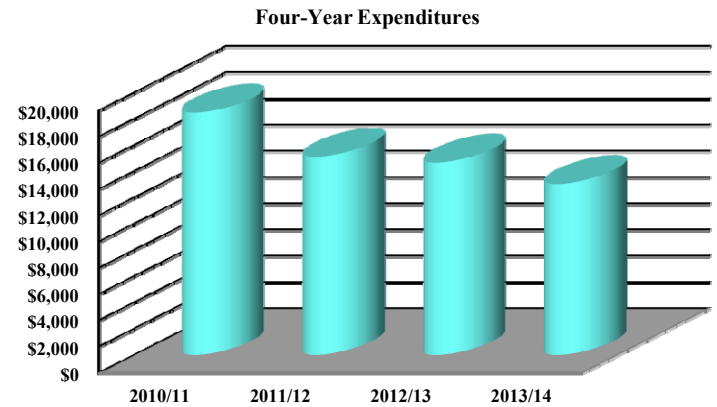
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-6 Balfour & John Muir LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	629-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 2,736	\$ 4,067	\$ 3,250	\$ 3,663	\$ 3,773
70110 Maintenance Personnel	531	562	566	596	614
70115 Building and Facilities Maintenance	0	50	12	50	52
70140 Special Services	294	254	254	311	217
70180 Purchased Water	867	3,114	933	1,026	1,057
70200 Interfund Services	1,762	1,517	1,517	1,328	1,368
70240 Contractual Services	3,992	4,168	3,886	4,333	4,462
82708 Park & LLD Replacement	8,299	1,373	1,373	3,362	1,488
Total	\$ 18,481	\$ 15,105	\$ 11,791	\$ 14,669	\$ 13,031
Annual Percentage Change			-36.20%	-2.89%	-11.17%

Commentary

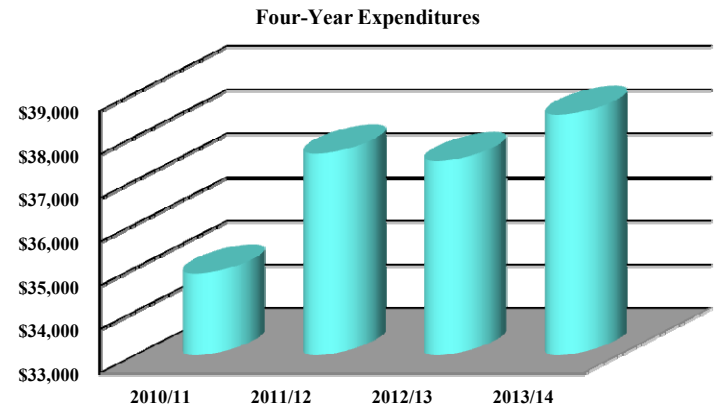
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-7 San Jose & Sand Creek LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	630-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 817	\$ 1,374	\$ 1,354	\$ 1,599	\$ 1,646
70110 Maintenance Personnel	2,054	2,136	2,124	2,265	2,333
70115 Building and Facilities Maintenance	0	50	0	50	52
70140 Special Services	602	584	583	531	546
70145 Communication	188	199	187	196	202
70180 Purchased Water	8,830	13,454	6,633	7,163	7,378
70200 Interfund Services	3,053	4,100	4,100	3,693	3,803
70240 Contractual Services	13,574	15,215	15,350	15,710	16,182
82708 Park & LLD Replacement	5,751	500	500	6,231	6,356
Total	\$ 34,869	\$ 37,612	\$ 30,831	\$ 37,438	\$ 38,498
Annual Percentage Change			-11.58%	-0.46%	2.83%

Commentary

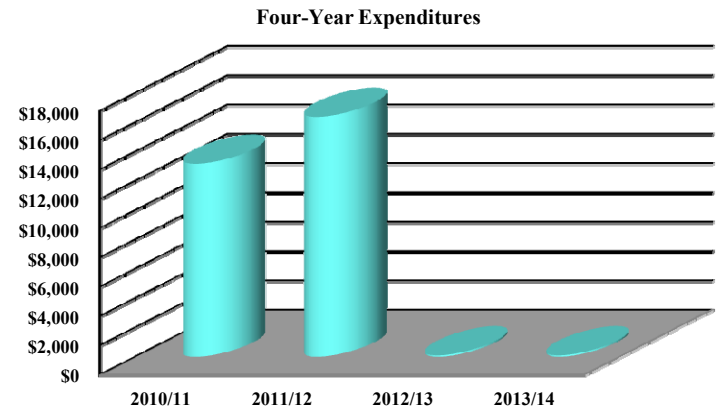
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-8 Lone Tree Arco LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	631-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 163	\$ 163	\$ 0	\$ 0
70110 Maintenance Personnel	1,061	981	975	0	0
70115 Building and Facilities Maintenance	0	50	0	0	0
70140 Special Services	254	229	230	100	100
70180 Purchased Water	0	2,080	0	0	0
70200 Interfund Services	1,345	1,508	1,508	0	0
70240 Contractual Services	377	8,636	140	0	0
82708 Park & LLD Replacement	10,138	2,729	2,729	0	0
Total	\$ 13,175	\$ 16,376	\$ 5,745	\$ 100	\$ 100
Annual Percentage Change			-56.39%	-99.39%	0.00%

Commentary

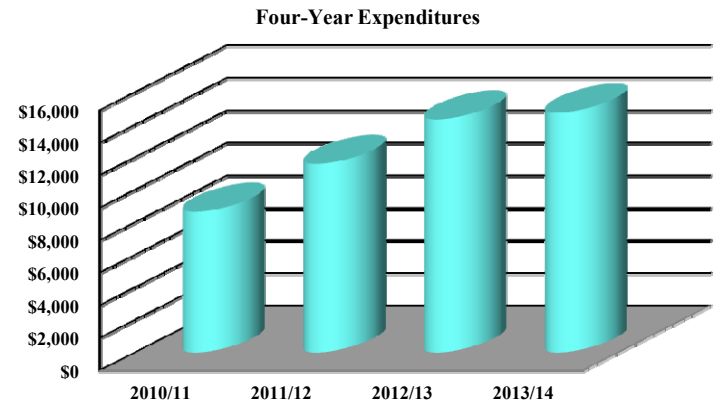
Current budget and projections include maintenance for the Antioch median. The FY 2012/13 and FY 2013/14 budget does not include maintenance costs for the Antioch median but do include costs for investment banking related to the fund. The landscape and other expenses in this LLD, outside of the Antioch median, are maintained by the business owners.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-9 Balfour Plaza LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	632-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,169	\$ 1,479	\$ 1,452	\$ 1,751	\$ 1,803
70110 Maintenance Personnel	188	174	173	1,695	1,745
70115 Building and Facilities Maintenance	0	50	0	50	52
70140 Special Services	186	154	154	251	256
70145 Communication	0	250	0	250	258
70180 Purchased Water	3,333	5,001	3,732	3,844	3,960
70200 Interfund Services	1,008	1,067	1,067	1,539	1,585
70240 Contractual Services	1,348	1,487	1,388	3,657	3,767
82708 Park & LLD Replacement	1,425	1,933	1,933	1,299	1,325
Total	\$ 8,657	\$ 11,595	\$ 9,899	\$ 14,336	\$ 14,751
Annual Percentage Change			14.35%	23.64%	2.89%

Commentary

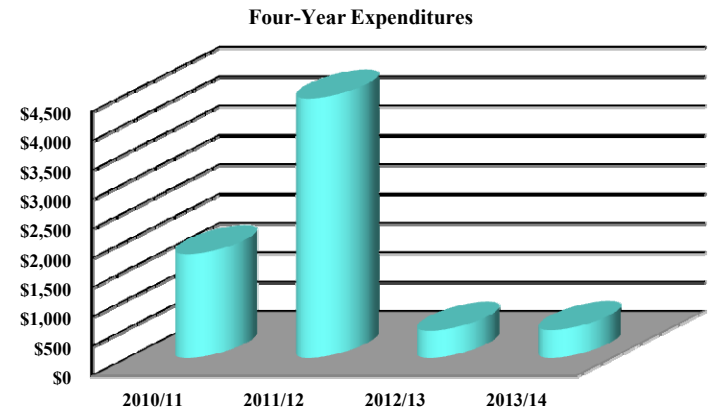
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-10 Lone Tree Center LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	633-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 241	\$ 834	\$ 385	\$ 358	\$ 368
70110 Maintenance Personnel	291	269	267	0	0
70140 Special Services	71	66	67	56	56
70180 Purchased Water	0	680	0	0	0
70200 Interfund Services	389	407	407	49	51
70240 Contractual Services	43	1,427	38	0	0
82708 Park & LLD Replacement	734	737	737	0	0
Total	\$ 1,769	\$ 4,420	\$ 1,901	\$ 463	\$ 475
Annual Percentage Change			7.46%	-89.52%	2.59%

Commentary

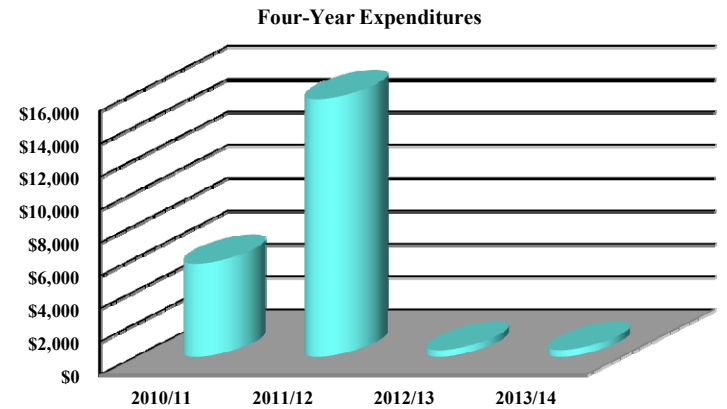
Current budget and projections include maintenance for the Antioch median. The FY 2012/13 and FY 2013/14 budget does not include maintenance costs for the Antioch median but do include costs for street lights, county fees, engineering consultant fees and investment banking costs related to the fund.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-11 Lone Tree Plaza LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	634-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 186	\$ 183	\$ 67	\$ 69
70110 Maintenance Personnel	770	799	802	92	95
70140 Special Services	265	219	219	104	104
70180 Purchased Water	0	1,800	0	0	0
70200 Interfund Services	1,541	1,440	1,440	35	36
70240 Contractual Services	175	8,596	180	95	98
82708 Park & LLD Replacement	2,903	2,608	2,608	0	0
Total	\$ 5,654	\$ 15,648	\$ 5,432	\$ 393	\$ 402
Annual Percentage Change			-3.93%	-97.49%	2.29%

Commentary

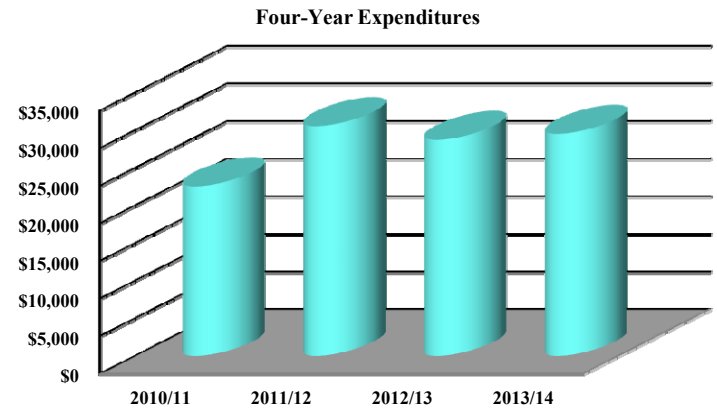
Current budget and projections include maintenance for the Antioch median. The FY 2012/13 and FY 2013/14 budget does not include maintenance costs for the Antioch median but do include costs for weed abatement, county fees, engineering consultant fees and investment banking costs related to the fund.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-12 Sunset Industrial LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	635-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,130	\$ 1,690	\$ 1,710	\$ 1,914	\$ 1,970
70110 Maintenance Personnel	1,078	1,788	1,778	1,896	1,953
70115 Building and Facilities Maintenance	0	100	0	100	103
70140 Special Services	530	414	414	466	477
70180 Purchased Water	5,076	8,428	4,689	5,158	5,313
70200 Interfund Services	3,143	2,814	2,814	2,714	2,796
70240 Contractual Services	8,649	10,237	9,650	10,759	11,082
82708 Park & LLD Replacement	2,960	5,094	5,094	5,727	5,841
Total	\$ 22,566	\$ 30,565	\$ 26,149	\$ 28,734	\$ 29,535
Annual Percentage Change			15.88%	-5.99%	2.79%

Commentary

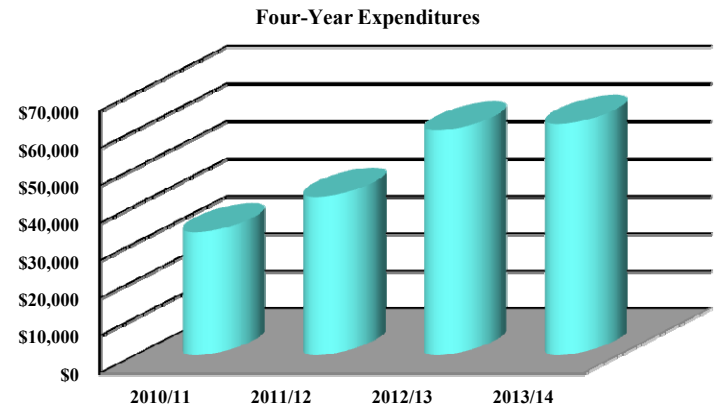
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	02-13 Stonehaven LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	636-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 2,084	\$ 2,057	\$ 2,198	\$ 2,293	\$ 2,363
70110 Maintenance Personnel	1,540	1,424	1,416	1,510	1,555
70115 Building and Facilities Maintenance	0	9,500	100	20,500	21,115
70140 Special Services	684	687	687	973	999
70145 Communication	367	385	366	384	396
70180 Purchased Water	6,333	8,892	7,532	8,135	8,379
70200 Interfund Services	3,370	4,560	4,560	6,448	6,641
70240 Contractual Services	12,105	13,778	12,907	14,270	14,698
82708 Park & LLD Replacement	6,349	1,000	1,000	5,441	5,550
Total	\$ 32,832	\$ 42,283	\$ 30,766	\$ 59,954	\$ 61,696
Annual Percentage Change			-6.29%	41.79%	2.91%

Commentary

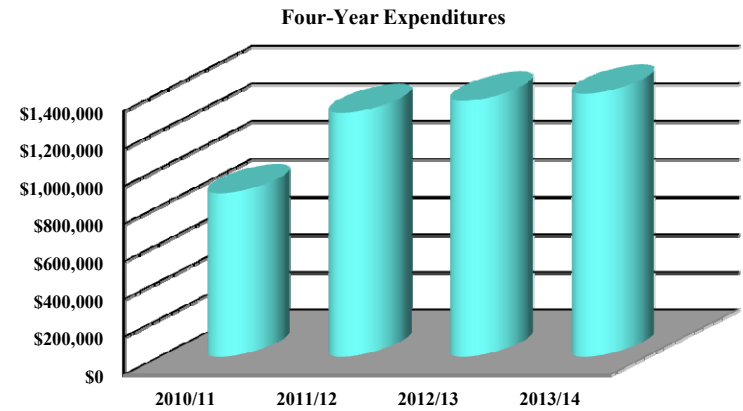
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	03-2 Meritage Lone Tree LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	637-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 57,228	\$ 93,303	\$ 86,638	\$ 128,515	\$ 132,371
70110 Maintenance Personnel	73,426	75,953	74,674	82,868	85,354
70115 Building and Facilities Maintenance	20,688	18,900	8,410	24,950	25,699
70140 Special Services	20,698	18,207	18,207	19,444	20,002
70145 Communication	4,157	5,072	4,151	4,859	5,004
70180 Purchased Water	214,043	354,607	273,911	315,822	325,297
70200 Interfund Services	113,528	119,162	119,162	134,061	138,083
70240 Contractual Services	309,817	393,507	339,443	421,651	434,301
82708 Park & LLD Replacement	54,789	215,743	215,743	226,264	230,789
Total	\$ 868,374	\$ 1,294,454	\$ 1,140,339	\$ 1,358,434	\$ 1,396,900
Annual Percentage Change			31.32%	4.94%	2.83%

Commentary

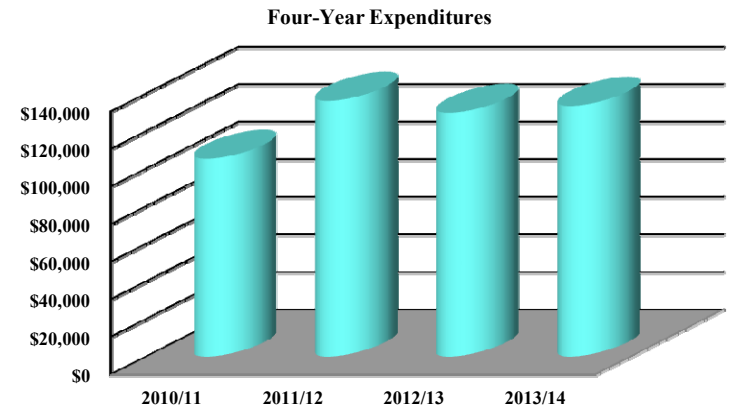
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Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	03-3 Brookdale Court LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	638-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,115	\$ 3,130	\$ 3,919	\$ 3,246	\$ 3,342
70110 Maintenance Personnel	12,597	11,662	11,594	5,889	6,066
70115 Building and Facilities Maintenance	712	4,750	413	2,550	2,626
70140 Special Services	2,221	1,968	1,968	1,920	1,973
70145 Communication	372	593	372	390	402
70180 Purchased Water	12,272	19,018	13,188	15,826	16,302
70200 Interfund Services	12,234	13,073	13,073	12,799	13,183
70240 Contractual Services	52,233	64,152	63,862	65,541	67,508
82708 Park & LLD Replacement	11,524	17,753	17,753	21,602	22,034
Total	\$ 105,280	\$ 136,099	\$ 126,142	\$ 129,763	\$ 133,436
Annual Percentage Change			19.82%	-4.66%	2.83%

Commentary

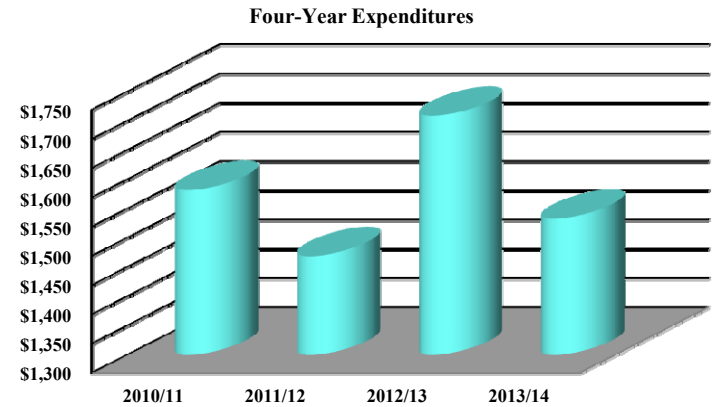
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	03-4 Tri City Plaza LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	639-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 321	\$ 850	\$ 437	\$ 565	\$ 581
70140 Special Services	15	21	21	66	67
70200 Interfund Services	43	108	108	78	80
82708 Park & LLD Replacement	1,203	490	490	1,000	805
Total	\$ 1,582	\$ 1,469	\$ 1,056	\$ 1,709	\$ 1,533
Annual Percentage Change			-33.25%	16.34%	-10.30%

Commentary

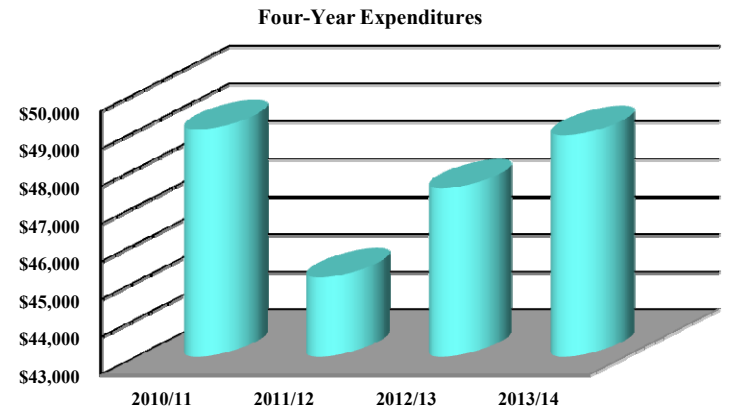
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	03-5 West Summerset LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	640-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 1,141	\$ 2,273	\$ 2,297	\$ 2,364	\$ 2,436
70110 Maintenance Personnel	4,673	4,320	4,294	4,580	4,718
70115 Building and Facilities Maintenance	651	650	2,142	650	669
70140 Special Services	866	792	792	903	927
70145 Communication	0	263	0	0	0
70180 Purchased Water	2,893	3,811	3,637	3,928	4,045
70200 Interfund Services	4,900	4,983	4,983	5,555	5,721
70240 Contractual Services	24,688	28,016	26,242	28,993	29,863
82708 Park & LLD Replacement	9,230	0	0	500	510
Total	\$ 49,042	\$ 45,108	\$ 44,387	\$ 47,473	\$ 48,889
Annual Percentage Change			-9.49%	5.24%	2.98%

Commentary

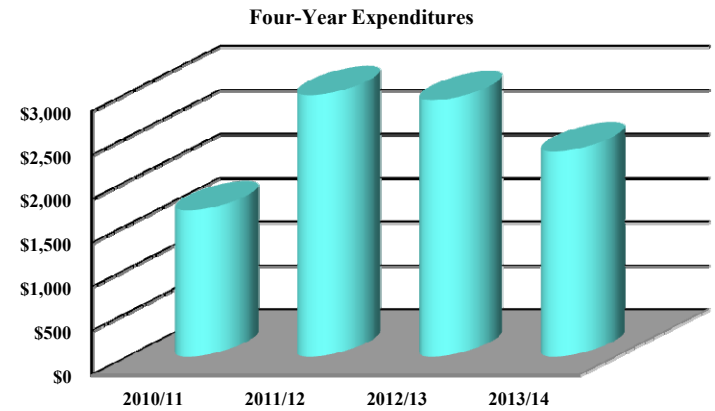
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	04-2 Balfour Griffith Commercial LLD	Department:	Parks and Recreation
Fund/Division Number:	644-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 32	\$ 32	\$ 31	\$ 4
70110 Maintenance Personnel	205	190	189	201	207
70140 Special Services	42	39	39	90	41
70180 Purchased Water	0	594	480	618	637
70200 Interfund Services	209	244	244	272	280
70240 Contractual Services	30	1,107	1,107	1,133	1,167
82708 Park & LLD Replacement	1,180	772	772	574	0
Total	\$ 1,666	\$ 2,978	\$ 2,863	\$ 2,919	\$ 2,336
Annual Percentage Change			71.85%	-1.98%	-19.97%

Commentary

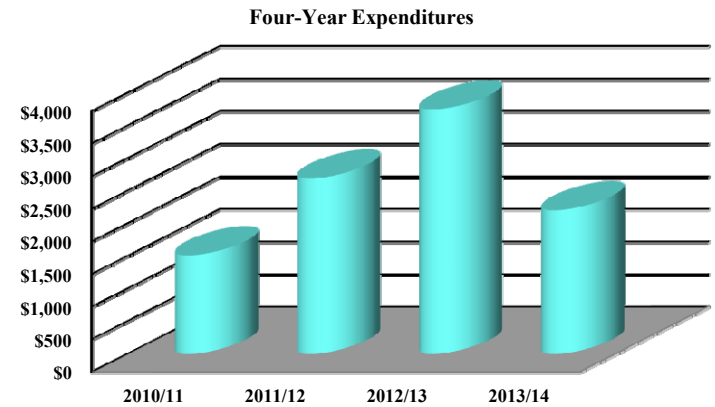
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	05-2 South Brentwood Blvd. Commercial LLD	Department:	Parks and Recreation
Fund/Division Number:	645-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 2,050	\$ 0	\$ 2,050	\$ 1,774
70115 Building and Facilities Maintenance	0	50	0	50	51
70140 Special Services	51	76	76	125	78
70145 Communication	0	0	0	0	0
70180 Purchased water	0	0	0	0	0
70200 Interfund Services	306	270	270	293	301
70240 Contractual Services	2	0	0	0	0
82708 Park & LLD Replacement	1,155	245	245	1,234	0
Total	\$ 1,514	\$ 2,691	\$ 591	\$ 3,752	\$ 2,204
Annual Percentage Change			-60.96%	39.43%	-41.26%

Commentary

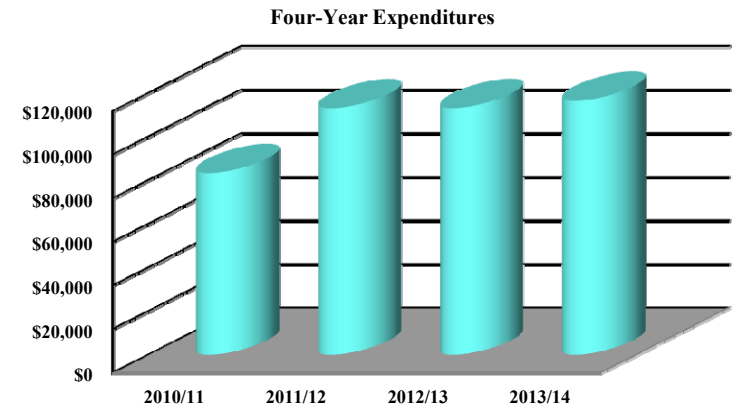
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	06-2 Palmilla LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	646-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 559	\$ 19,951	\$ 1,958	\$ 3,469	\$ 3,573
70110 Maintenance Personnel	4,005	7,097	5,285	9,748	10,041
70115 Building and Facilities Maintenance	805	1,200	100	900	927
70140 Special Services	1,756	1,944	1,944	1,929	1,982
70145 Communication	0	250	0	550	567
70180 Purchased Water	12,532	23,166	15,218	24,235	24,962
70200 Interfund Services	8,644	12,213	12,213	12,176	12,542
70240 Contractual Services	22,473	44,738	24,763	49,896	51,393
82708 Park & LLD Replacement	32,568	2,543	2,543	10,275	10,481
Total	\$ 83,342	\$ 113,102	\$ 64,024	\$ 113,178	\$ 116,468
Annual Percentage Change			-23.18%	0.07%	2.91%

Commentary

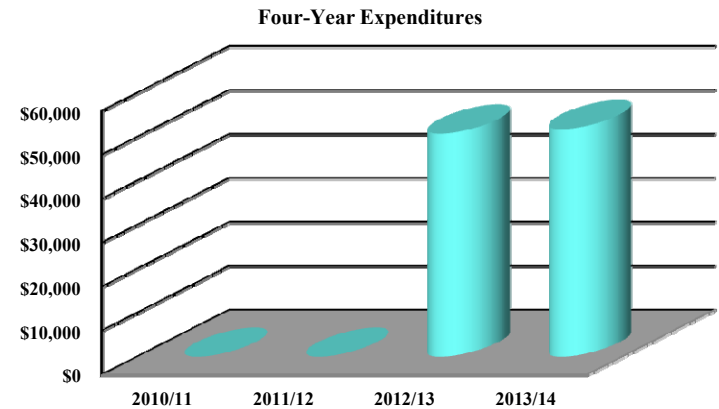
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	06-3 Vineyards	Department:	Parks and Recreation
Fund/Division Number:	647-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 0	\$ 0	\$ 679	\$ 698
70200 Interfund Services	0	0	0	85	87
82708 Park & LLD Replacement	0	0	0	<u>50,000</u>	<u>51,000</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 50,764</u>	<u>\$ 51,785</u>
Annual Percentage Change					2.01%

Commentary

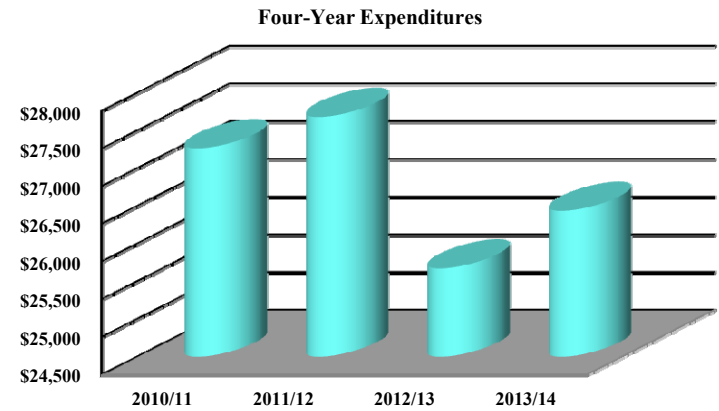
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	06-4 Villa Amador LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	648-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 289	\$ 672	\$ 739	\$ 753	\$ 775
70110 Maintenance Personnel	1,798	1,661	1,652	1,762	1,815
70115 Building and Facilities Maintenance	0	100	0	100	103
70140 Special Services	396	423	423	432	444
70145 Communication	0	0	0	300	309
70180 Purchased Water	4,719	6,063	3,726	3,024	3,115
70200 Interfund Services	2,316	3,003	3,003	2,977	3,066
70240 Contractual Services	13,387	15,261	14,308	15,825	16,300
82708 Park & LLD Replacement	4,363	500	500	500	510
Total	\$ 27,268	\$ 27,683	\$ 24,351	\$ 25,673	\$ 26,437
Annual Percentage Change			-10.70%	-7.26%	2.98%

Commentary

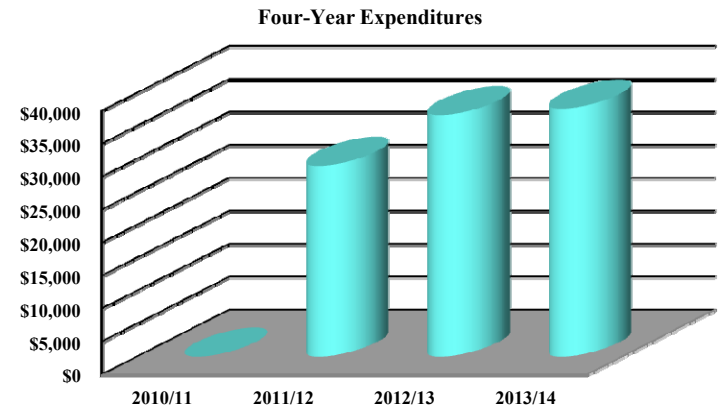
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	06-5 Barrington LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	649-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of: plant materials; shrubs; trees; ground cover; irrigation systems; pathways; landscapes; walls; fences; lighting; creek landscaping and park and recreation facilities.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 4,251	\$ 311	\$ 4,647	\$ 4,786
70110 Maintenance Personnel	0	1,867	0	1,980	2,039
70115 Building and Facilities Maintenance	0	100	0	100	103
70140 Special Services	0	375	375	941	968
70145 Communication	0	0	0	250	257
70180 Purchased Water	0	4,720	0	4,720	4,862
70200 Interfund Services	0	2,666	2,666	3,097	3,190
70240 Contractual Services	0	10,151	0	10,451	10,764
82708 Park & LLD Replacement	0	4,827	4,827	10,454	10,663
Total	\$ 0	\$ 28,957	\$ 8,179	\$ 36,640	\$ 37,632
Annual Percentage Change				26.53%	2.71%

Commentary

The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Internal Service

The Internal Service Funds account for the financing of either goods or services provided by one department to other departments of the City on a cost reimbursement basis.

Budget For Fiscal Years 2012/13 - 2013/14

INTERNAL SERVICE FUNDS - RESERVES

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
700 Emergency Preparedness	\$ 3,216,967	\$ 65,000	\$ 136,250	\$ 3,145,717	\$ 168,250	\$ 437,250	\$ 2,876,717	\$ 170,298	\$ 99,298	\$ 2,947,717
701 Information Services ⁽¹⁾	(238,567)	2,021,162	1,988,468	(205,873) ⁽¹⁾	1,828,764	1,796,531	(173,640) ⁽¹⁾	1,645,005	1,746,312	(274,947) ⁽¹⁾
702 Equipment Replacement	12,543,770	1,761,593	3,875,835	10,429,528	1,723,925	2,892,774	9,260,679	1,791,777	3,415,458	7,636,998
703 Information Systems Replacement	1,136,096	417,410	692,559	860,947	753,280	1,316,745	297,482	664,711	767,341	194,852
704 Facilities Replacement	1,567,582	169,224	87,896	1,648,910	588,758	158,776	2,078,892	789,758	91,656	2,776,994
705 Tuition	22,632	36,070	20,235	38,467	20,551	37,288	21,730	20,500	37,362	4,868
706 Fleet Maintenance Service ⁽¹⁾	(42,432)	1,098,686	1,128,617	(72,363) ⁽¹⁾	1,188,518	1,199,194	(83,039) ⁽¹⁾	1,191,601	1,203,881	(95,319) ⁽¹⁾
707 Facilities Maintenance Service ⁽¹⁾	193,237	1,217,258	1,379,880	30,615	1,430,342	1,546,224	(85,267) ⁽¹⁾	1,459,711	1,591,705	(217,261) ⁽¹⁾
708 Parks & LLD Replacement	4,647,912	1,309,692	398,246	5,559,358	1,415,861	389,300	6,585,919	1,529,778	391,000	7,724,697
709 Insurance	4,802,641	1,453,731	2,419,715	3,836,657	1,506,989	2,546,858	2,796,788	1,905,069	2,936,765	1,765,092
710 Budget Stabilization	10,259,239	244,458	744,458	9,759,239	126,978	256,681	9,629,536	133,327	2,319,515	7,443,348
	<u>\$ 38,109,077</u>	<u>\$ 9,794,284</u>	<u>\$ 12,872,159</u>	<u>\$ 35,031,202</u>	<u>\$ 10,752,216</u>	<u>\$ 12,577,621</u>	<u>\$ 33,205,797</u>	<u>\$ 11,301,535</u>	<u>\$ 14,600,293</u>	<u>\$ 29,907,039</u>

(1) These Funds show a negative balance due to OPEB obligation accruals. The City has a long-term plan in place to pay 85% of the annual required OPEB contribution. These Funds maintain positive cash balances.

Budget For Fiscal Years 2012/13 - 2013/14

INTERNAL SERVICE FUNDS - REVENUE AND EXPENDITURE SUMMARY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Internal Service Revenues</u>					
700 Emergency Preparedness	\$ 51,558	\$ 65,000	\$ 65,000	\$ 168,250	\$ 170,298
701 Information Services	1,953,677	2,033,372	2,021,162	1,828,764	1,645,005
702 Equipment Replacement	1,675,400	1,724,047	1,761,593	1,723,925	1,791,777
703 Information Systems Replacement	414,157	419,791	417,410	753,280	664,711
704 Facilities Replacement	164,310	216,069	169,224	588,758	789,758
705 Tuition	32,239	36,753	36,070	20,551	20,500
706 Fleet Maintenance Service	1,098,971	1,095,922	1,098,686	1,188,518	1,191,601
707 Facilities Maintenance Services	1,197,067	1,237,241	1,217,258	1,430,342	1,459,711
708 Parks & LLD Replacement	1,410,304	1,097,846	1,309,692	1,415,861	1,529,778
709 Insurance	1,234,968	1,337,632	1,453,731	1,506,989	1,905,069
710 Budget Stabilization	4,749,155	60,000	244,458	126,978	133,327
TOTAL INTERNAL SERVICE REVENUES	\$ 13,981,806	\$ 9,323,673	\$ 9,794,284	\$ 10,752,216	\$ 11,301,535
Annual Percentage Change			-29.95%	15.32%	5.11%
<u>Internal Service Expenditures</u>					
700 Emergency Preparedness	\$ 73,160	\$ 379,222	\$ 136,250	\$ 437,250	\$ 99,298
701 Information Services	2,055,926	2,101,179	1,988,468	1,796,531	1,746,312
702 Equipment Replacement	1,650,180	4,017,842	3,875,835	2,892,774	3,415,458
703 Information Systems Replacement	358,985	857,478	692,559	1,316,745	767,341
704 Facilities Replacement	109,450	184,796	87,896	158,776	91,656
705 Tuition	17,947	36,735	20,235	37,288	37,362
706 Fleet Maintenance Service	1,122,413	1,195,234	1,128,617	1,199,194	1,203,881
707 Facilities Maintenance Services	1,262,739	1,519,787	1,379,880	1,546,224	1,591,705
708 Parks & LLD Replacement	301,007	445,000	398,246	389,300	391,000
709 Insurance	1,669,987	2,636,515	2,419,715	2,546,858	2,936,765
710 Budget Stabilization	102,691	2,924,618	744,458	256,681	2,319,515
TOTAL INTERNAL SERVICE EXPENDITURES	\$ 8,724,485	\$ 16,298,406	\$ 12,872,159	\$ 12,577,621	\$ 14,600,293
Annual Percentage Change			47.54%	-22.83%	16.08%

Budget For Fiscal Years 2012/13 - 2013/14

INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Personnel Services	\$ 2,906,513	\$ 2,794,613	\$ 2,627,994	\$ 2,896,589	\$ 2,896,343
Supplies and Services	4,187,674	6,035,604	5,320,052	6,114,773	6,400,619
Internal Services	324,162	360,160	360,160	322,878	354,723
Capital Outlay	1,306,136	7,108,029	4,563,953	3,243,381	4,948,608
Total	\$ 8,724,485	\$ 16,298,406	\$ 12,872,159	\$ 12,577,621	\$ 14,600,293
<u>Personnel Services</u>					
701 Information Services	\$ 1,527,717	\$ 1,428,337	\$ 1,313,060	\$ 1,482,377	\$ 1,439,893
706 Fleet Maintenance Services	570,788	616,570	549,953	576,373	589,560
707 Facilities Maintenance Services	808,008	749,706	764,981	837,839	866,890
Total Personnel Services	\$ 2,906,513	\$ 2,794,613	\$ 2,627,994	\$ 2,896,589	\$ 2,896,343
<u>Supplies and Services</u>					
700 Emergency Preparedness	\$ 21,593	\$ 234,222	\$ 41,250	\$ 274,000	\$ 24,000
701 Information Services	348,138	480,698	480,698	185,486	155,486
702 Equipment Replacement	938,290	1,205,423	1,063,416	1,243,624	1,387,663
703 Information Systems Replacement	18,598	21,214	16,295	303,245	303,841
704 Facilities Replacement	104,461	94,796	72,896	33,776	91,656
705 Tuition	17,947	36,735	20,235	37,288	37,362
706 Fleet Maintenance Service	480,992	502,189	502,189	547,124	534,879
707 Facilities Maintenance Services	375,099	648,812	523,358	587,872	598,467
708 Parks & LLD Replacement	212,569	175,000	180,000	355,500	330,500
709 Insurance	1,669,987	2,636,515	2,419,715	2,546,858	2,936,765
Total Supplies Services	\$ 4,187,674	\$ 6,035,604	\$ 5,320,052	\$ 6,114,773	\$ 6,400,619

Budget For Fiscal Years 2012/13 - 2013/14

INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Internal Services					
701 Information Services	\$ 178,262	\$ 192,144	\$ 192,144	\$ 126,668	\$ 148,933
706 Fleet Maintenance Service	70,633	76,475	76,475	75,697	79,442
707 Facilities Maintenance Services	75,267	91,541	91,541	120,513	126,348
Total Internal Services	\$ 324,162	\$ 360,160	\$ 360,160	\$ 322,878	\$ 354,723
Capital Outlay					
700 Emergency Preparedness	\$ 51,567	\$ 145,000	\$ 95,000	\$ 163,250	\$ 75,298
701 Information Services	1,809	0	2,566	2,000	2,000
702 Equipment Replacement	711,890	2,812,419	2,812,419	1,649,150	2,027,795
703 Information Systems Replacement	340,387	836,264	676,264	1,013,500	463,500
704 Facilities Replacement	4,989	90,000	15,000	125,000	0
707 Facilities Maintenance Services	4,365	29,728	0	0	0
708 Parks & LLD Replacement	88,438	270,000	218,246	33,800	60,500
710 Budget Stabilization	102,691	2,924,618	744,458	256,681	2,319,515
Total Capital Outlay	\$ 1,306,136	\$ 7,108,029	\$ 4,563,953	\$ 3,243,381	\$ 4,948,608

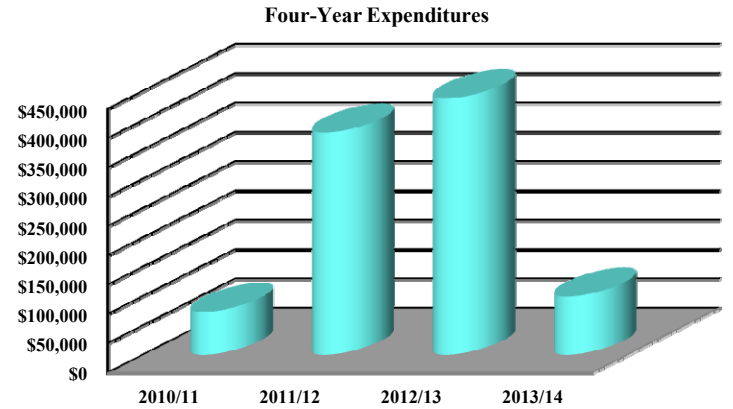
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Emergency Preparedness	Department:	Finance and Information Systems
Fund/Division Number:	700-7001		Financial Services

Description

The purpose of this fund is to enable the City to be financially prepared to respond to a critical incident or catastrophic event. In some cases, state and federal agencies, charitable organizations, insurance and other sources have assisted communities by eventually providing some financial relief. However, the need for immediate access to sufficient City funds may be a critical factor in our ability to provide an efficient and effective response to an overwhelming incident.

Monies would be drawn in this account for General Fund additional employee salaries, overtime, consultants, temporary shelter, emergency operating center(s), equipment, supplies, subsistence, relief and/or any other need relevant to a crisis. In addition, this fund could be used to help balance the budget should the economy continue to deteriorate.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Supplies and Services	\$ 21,593	\$ 234,222	\$ 41,250	\$ 274,000	\$ 24,000
Capital Outlay	<u>51,567</u>	<u>145,000</u>	<u>95,000</u>	<u>163,250</u>	<u>75,298</u>
Total	<u>\$ 73,160</u>	<u>\$ 379,222</u>	<u>\$ 136,250</u>	<u>\$ 437,250</u>	<u>\$ 99,298</u>
Annual Percentage Change			86.24%	15.30%	-77.29%

Commentary

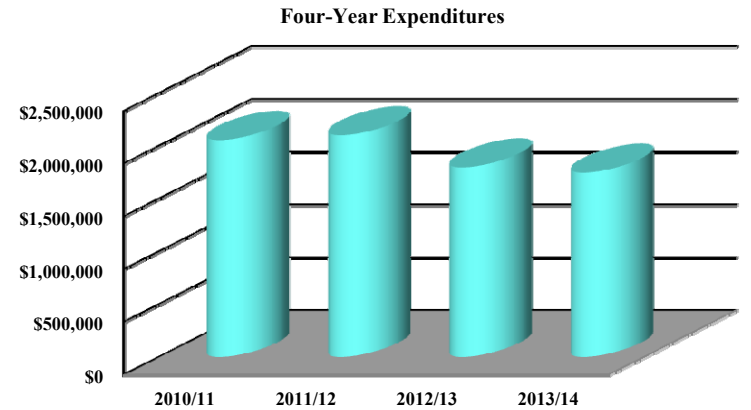
The FY 2012/13 budget includes \$90,000 for the funding of the Police Building Improvements CIP. This fund contributes all investment income to the General Fund, as reported in Capital Outlay. With the uncertainty surrounding the direction and future of fire services within the City, funds were budgeted in FY 2011/12 to facilitate a solution. These funds have not been expended and have been included in the FY 2013/14 budget.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Information Services	Department:	Finance and Information Systems
Fund/Division Number:	701-7101		Information Services

Performance Measures

- Process 2798 service requests.
- Maintained the following equipment:
 - 80 Servers
 - 357 PCs including laptops
 - 146 Printers/copiers/scanners
 - 70 pieces of network equipment (routers/switches/firewalls)
 - 54 Wireless Access Points
 - 4 PBX/400 phone/160 cell phones
 - 160 software applications



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,527,717	\$ 1,428,337	\$ 1,313,060	\$ 1,482,377	\$ 1,439,893
Supplies and Services	348,138	480,698	480,698	185,486	155,486
Internal Services	178,262	192,144	192,144	126,668	148,933
Capital Outlay	1,809	0	2,566	2,000	2,000
Total	<u>\$ 2,055,926</u>	<u>\$ 2,101,179</u>	<u>\$ 1,988,468</u>	<u>\$ 1,796,531</u>	<u>\$ 1,746,312</u>
Annual Percentage Change			-3.28%	-14.50%	-2.80%
Total Budgeted Full-Time Positions	10.85	11.50	11.50	11.40	10.40

Commentary

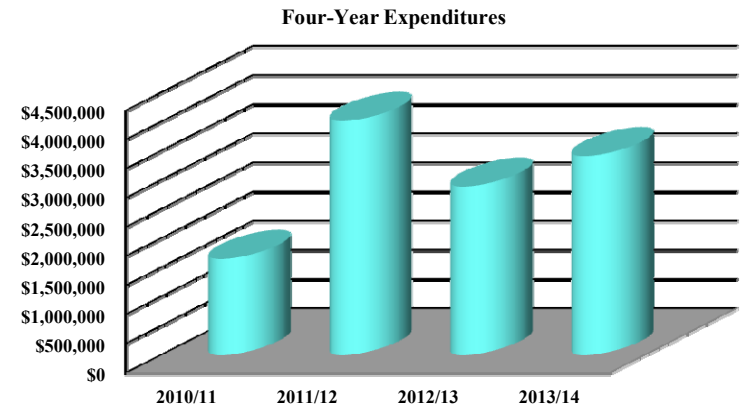
In FY 2012/13, software support/services have been reallocated from Fund 701 to Fund 703. In FY 2013/14 one full-time position has been eliminated.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Equipment Replacement	Department:	Finance and Information Systems
Fund/Division Number:	702-7201		Financial Services

Description

This fund is used to account for the accumulation of funds and expenditures related to scheduled vehicle/equipment replacement.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Supplies and Services	\$ 938,290	\$ 1,205,423	\$ 1,063,416	\$ 1,243,624	\$ 1,387,663
Capital Outlay	<u>711,890</u>	<u>2,812,419</u>	<u>2,812,419</u>	<u>1,649,150</u>	<u>2,027,795</u>
Total	<u>\$ 1,650,180</u>	<u>\$ 4,017,842</u>	<u>\$ 3,875,835</u>	<u>\$ 2,892,774</u>	<u>\$ 3,415,458</u>
Annual Percentage Change			134.87%	-28.00%	18.07%

Commentary

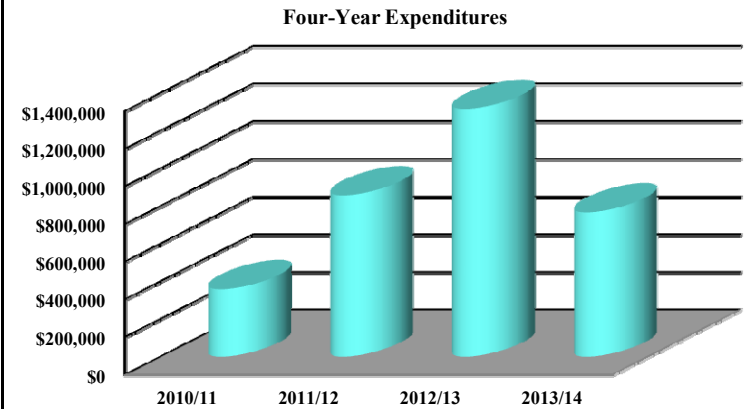
This fund is budgeted to purchase 20 pieces of equipment in FY 2012/13 and 24 pieces of equipment in FY 2013/14.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Information Systems Replacement	Department:	Finance and Information Systems
Fund/Division Number:	703-7301		Financial Services

Description

The purpose of this fund is to provide for the ongoing replacement of the City's Information System inventory, including computers, printers and the phone system. Funding comes from all City departmental budgets.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 18,598	\$ 21,214	\$ 16,295	\$ 303,245	\$ 303,841
Capital Outlay	<u>340,387</u>	<u>836,264</u>	<u>676,264</u>	<u>1,013,500</u>	<u>463,500</u>
Total	<u>\$ 358,985</u>	<u>\$ 857,478</u>	<u>\$ 692,559</u>	<u>\$ 1,316,745</u>	<u>\$ 767,341</u>
Annual Percentage Change			92.92%	53.56%	-41.72%

Commentary

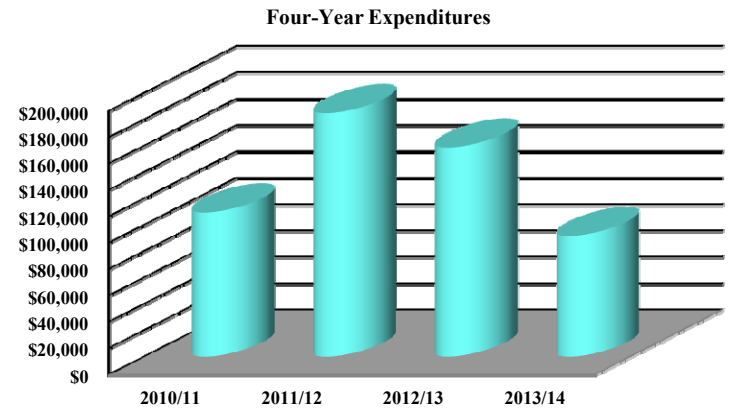
The budget increase in FY 2012/13 is for the contribution of funds to the following CIP projects: City Phone System Upgrade, City Website Redesign and Civic Center FOB Security System. In FY 2012/13, software support/services have been reallocated from Fund 701 to Fund 703.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Facilities Replacement	Department:	Parks and Recreation
Fund/Division Number:	704-7400 through 7419		Facilities

Description

The purpose of this fund is to provide a source of funding for the replacement of City facilities. Funding sources are from all City departmental budgets with the exception of the Enterprises who fund their own facility replacement.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 104,461	\$ 94,796	\$ 72,896	\$ 33,776	\$ 91,656
Capital Outlay	<u>4,989</u>	<u>90,000</u>	<u>15,000</u>	<u>125,000</u>	<u>0</u>
Total	<u>\$ 109,450</u>	<u>\$ 184,796</u>	<u>\$ 87,896</u>	<u>\$ 158,776</u>	<u>\$ 91,656</u>
Annual Percentage Change			-19.69%	-14.08%	-42.27%

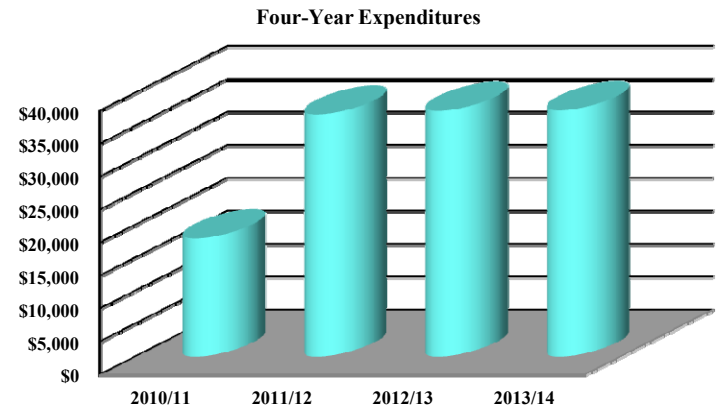
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Tuition	Department:	Finance and Information Systems
Fund/Division Number:	705-7501		Financial Services

Description

The purpose of this fund is to assist employees with either maintaining or improving their knowledge or skills in their current position or profession. Eligible employees receive reimbursement for educational expenses for high school, college and university classes.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 17,947	\$ 36,735	\$ 20,235	\$ 37,288	\$ 37,362
Total	<u>\$ 17,947</u>	<u>\$ 36,735</u>	<u>\$ 20,235</u>	<u>\$ 37,288</u>	<u>\$ 37,362</u>
Annual Percentage Change			12.75%	1.51%	0.20%

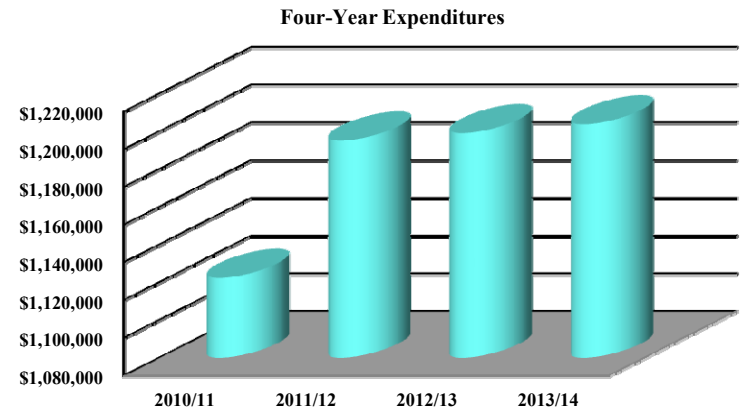
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Fleet Maintenance	Department:	Public Works
Fund/Division Number:	706-7601		Fleet Maintenance

Performance Measures

- Achieved 98% compliance on preventative maintenance inspections.
- Achieved 97% fleet availability.
- Averaged less than 24-hour turn around time on maintenance tasks.
- Performed over 680 preventative maintenance inspections/services in FY 2010/11.
- Performed 1,110 repairs in FY 2010/11.
- Achieved a come-back rate of less than 1%.
- Passed CHP Bi-annual Inspection of Terminal (BIT) for commercial truck program.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 570,788	\$ 616,570	\$ 549,953	\$ 576,373	\$ 589,560
Supplies and Services	480,992	502,189	502,189	547,124	534,879
Internal Services	70,633	76,475	76,475	75,697	79,442
Total	\$ 1,122,413	\$ 1,195,234	\$ 1,128,617	\$ 1,199,194	\$ 1,203,881
Annual Percentage Change			0.55%	0.33%	0.39%
Total Budgeted Full-Time Positions	4.48	5.23	4.48	4.68	4.68

Commentary

There is an overall increase to Supplies and Services in FY 2012/13 and an overall decrease in FY 2013/14. The Special Supplies account has been increased in FY 2012/13 to account for tire and fleet part price increases.

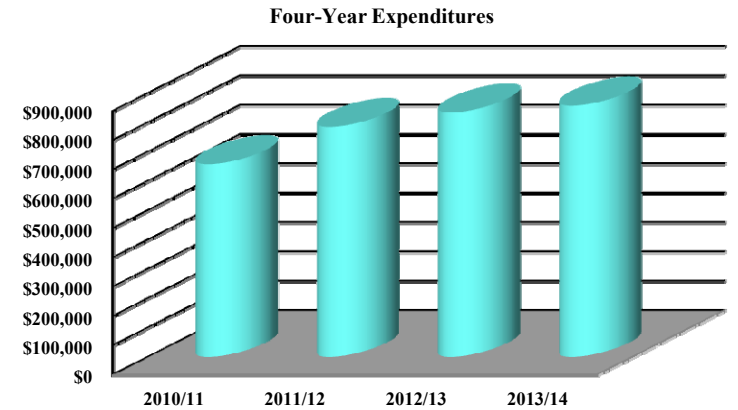
Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Facilities Maintenance Services	Department:	Parks and Recreation
Fund/Division Number:	707-7701	Division:	Parks Facilities Maintenance Services

Performance Measures

The Park Maintenance division is responsible for providing janitorial/facility services to all city owned facilities.

- Completed 841 work requests for various services including: fire extinguisher inspection and certification, air quality inspections, pest control, and commercial kitchen maintenance and inspections.
- Landscape/Facilities division staff, assigned to be on standby ("on call"), were called out 72 times to handle urgent issues in parks/facilities on weekends and after hours.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 362,369	\$ 304,545	\$ 367,729	\$ 410,600	\$ 423,243
Supplies and Services	238,316	414,139	317,533	366,877	374,772
Internal Services	<u>56,667</u>	<u>66,084</u>	<u>66,084</u>	<u>56,441</u>	<u>59,241</u>
Total	<u>\$ 657,352</u>	<u>\$ 784,768</u>	<u>\$ 751,346</u>	<u>\$ 833,918</u>	<u>\$ 857,256</u>
Annual Percentage Change			14.30%	6.26%	2.80%
Total Budgeted Full-Time Positions	3.58	3.58	3.58	3.58	3.58

Commentary

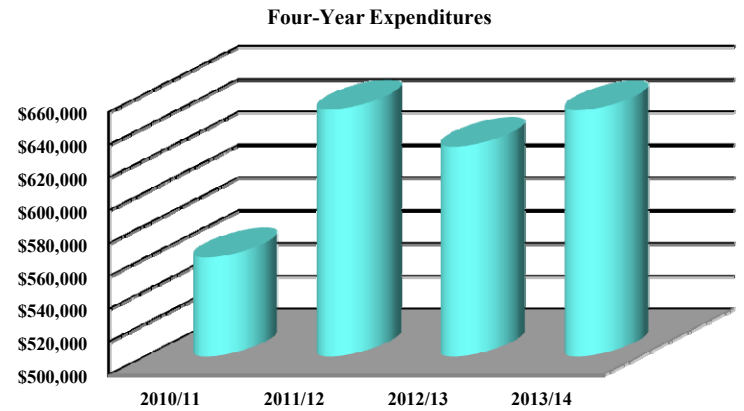
This fund provides for the custodial, janitorial and maintenance needs of the City's buildings and facilities.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Facilities Maintenance Services	Department:	Public Works
Fund/Division Number:	707-7702	Division:	Public Works Facilities Maintenance Services

Performance Measures

- Achieved 100% compliance on preventative maintenance inspections.
- Completed 507 work orders in FY 2010/11.
- Performed over 122 preventative maintenance inspections/services in FY 2010/11.
- Passed OSHA and County Health Department yearly inspection of the Aquatic Center.
- Maintained quarterly fire sprinkler inspections for all facilities with contractor.
- Maintained quarterly HVAC preventative maintenance inspections with contractor.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 445,639	\$ 445,161	\$ 397,252	\$ 427,239	\$ 443,647
Supplies and Services	91,711	150,218	121,370	136,540	139,240
Internal Services	18,600	25,457	25,457	64,072	67,107
Capital Outlay	4,365	29,728	0	0	0
Total	\$ 560,315	\$ 650,564	\$ 544,079	\$ 627,851	\$ 649,994
Annual Percentage Change			-2.90%	-3.49%	3.53%
Total Budgeted Full-Time Positions	4.10	4.35	4.10	3.90	3.90

Commentary

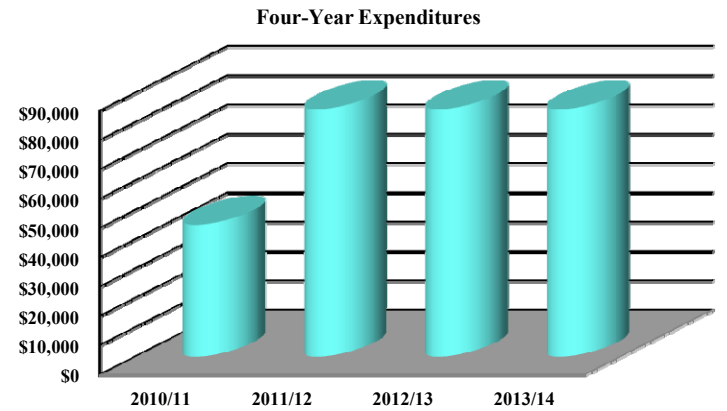
Due to restructuring of the organization, Facilities Maintenance Services was created as a new division in FY 2010/11. Fund 707-7702 is for facilities preventative maintenance services and includes building repair and maintenance services. There is an overall increase to Supplies and Services in FY 2012/13 and FY 2013/14 for expected maintenance costs associated with the Civic Center. Staff is attempting to more accurately reflect actual expenditures for this division.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Facilities Maintenance Services	Department:	Finance & Information Systems
Fund/Division Number:	707-7703	Division:	Finance Facilities Maintenance Services

Description

Finance Facilities Maintenance Services includes alarm and security/access management.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
Expenditure Summary					
Supplies and Services	\$ 45,072	\$ 84,455	\$ 84,455	\$ 84,455	\$ 84,455
Total	<u>\$ 45,072</u>	<u>\$ 84,455</u>	<u>\$ 84,455</u>	<u>\$ 84,455</u>	<u>\$ 84,455</u>
Annual Percentage Change			87.38%	0.00%	0.00%

Commentary

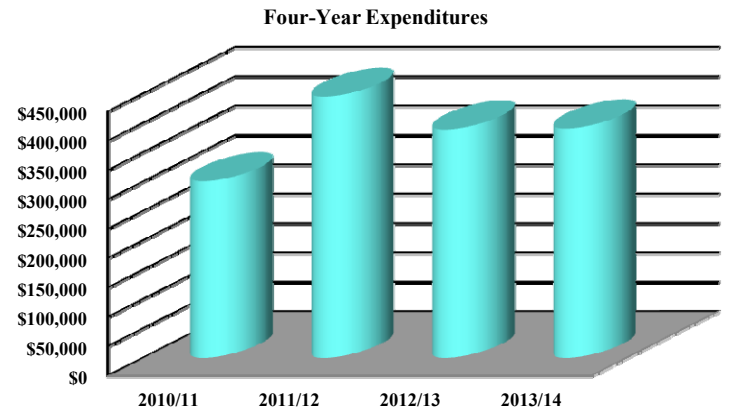
The Facilities Maintenance Services Fund, 707-7701, has been split into three divisions due to a restructuring of the organization. Fund 707-7701 is now for Parks Facilities Maintenance Services and includes janitorial and pest control services. Fund 707-7702 is for Public Works Maintenance Services and includes building repair and maintenance services. Fund 707-7703 is for Finance Facilities Maintenance Services and includes alarm and security/access management.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Parks & LLD Replacement	Department:	Finance and Information Systems
Fund/Division Number:	708-78xx		Business Services

Description

This fund provides for both the scheduled and on-going replacement of fixed assets.



	2010/11	2011/12	2011/12	2012/13	2013/14
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 212,569	\$ 175,000	\$ 180,000	\$ 355,500	\$ 330,500
Capital Outlay	<u>88,438</u>	<u>270,000</u>	<u>218,246</u>	<u>33,800</u>	<u>60,500</u>
Total	<u>\$ 301,007</u>	<u>\$ 445,000</u>	<u>\$ 398,246</u>	<u>\$ 389,300</u>	<u>\$ 391,000</u>
Annual Percentage Change			32.30%	-12.52%	0.44%

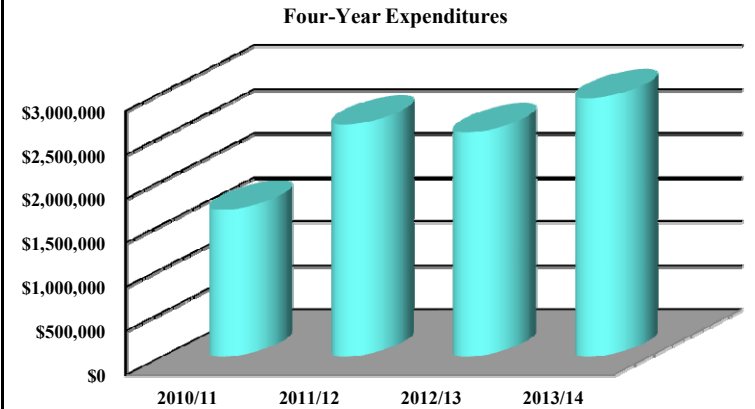
Commentary

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title:	Insurance	Department:	Finance and Information Systems
Fund/Division Number:	709-7901 through 7903		Financial Services

Description

This fund consists of the savings realized from Public Employees Retirement System (PERS) due to prepayment of the employer portion of retirement cost. PERS Retirement and Workers' Compensation Insurance savings associated with having unfilled positions are also included in this fund. These savings may be used to pay for PERS Retiree Medical benefits. Departments are also charged for Property and Liability Insurance which funds the payments made to Contra Costa County Municipal Risk Management Insurance Authority (CCCMRMIA) from this fund. The costs associated with legal matters or lawsuits may also be paid by this fund.



	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,669,987	\$ 2,636,515	\$ 2,419,715	\$ 2,546,858	\$ 2,936,765
Total	<u>\$ 1,669,987</u>	<u>\$ 2,636,515</u>	<u>\$ 2,419,715</u>	<u>\$ 2,546,858</u>	<u>\$ 2,936,765</u>
Annual Percentage Change			44.89%	-3.40%	15.31%

Commentary

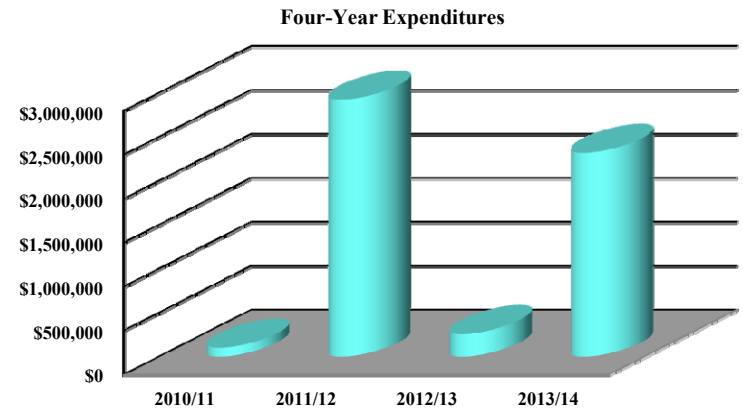
The City has a plan to fund 85% of the actuarial required OPEB contribution by FY 2017/18. As such, funding expenses for OPEB are rapidly increasing. The decrease in FY 2012/13 is due to the second tier retiree medical plan agreed to by all of the City's labor bargaining units.

Budget For Fiscal Years 2012/13 - 2013/14

Fund Title: Budget Stabilization	Department: Finance and Information Systems
Fund/Division Number: 710-7110	Financial Services

Description

The purpose of this Fund is to accumulate General Fund savings during good times in order to help the City's capacity to weather adverse economic conditions. This fund will be used as an alternative or complement to other fiscal strategies to ensure adequate working capital and stable financial management and operation.



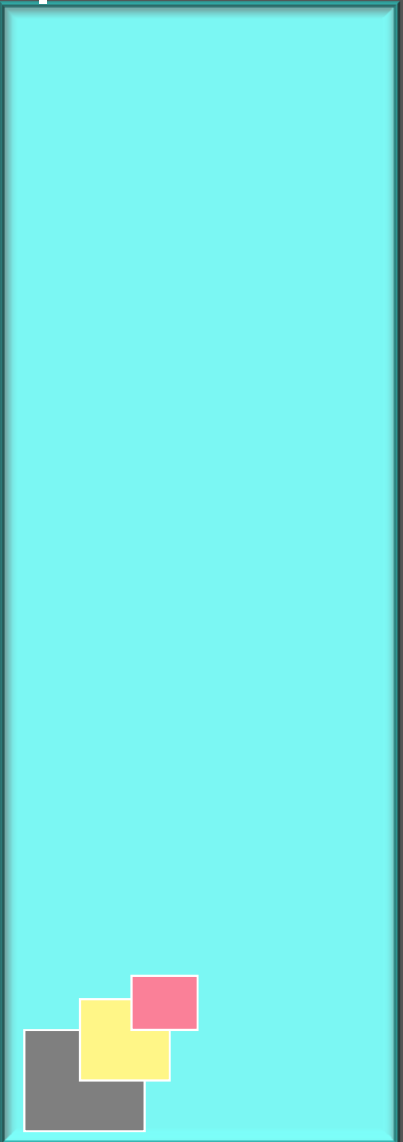
	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 102,691	\$ 2,924,618	\$ 744,458	\$ 256,681	\$ 2,319,515
Total	<u>\$ 102,691</u>	<u>\$ 2,924,618</u>	<u>\$ 744,458</u>	<u>\$ 256,681</u>	<u>\$ 2,319,515</u>
Annual Percentage Change			624.95%	-91.22%	803.66%

Commentary

This fund transfers investment income to the General Fund. In addition, this fund will transfer funds to the General Fund in order to ensure revenues exceed operating expenses.



Debt Service

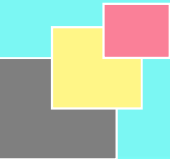


Summarized herein are all the revenues and expenditures associated with the City obligated debt and the Assessment Districts.

The City obligated funds provide a summary of the accumulation of resources for, and the payment of, general long term debt principal and interest.

The Assessment District funds are individual Special Assessment District Bonds, issued pursuant to the Municipal Improvement Act of 1915. These are special obligations payable from, and secured by, specific revenue sources described in the bond resolutions and official statements of the respective issues.

Neither the faith and credit, nor the taxing power of the City, the State of California or any political subdivision thereof is pledged for the payment of these bonds. Debt Service for the special assessment district bonds is reported in the agency funds.



Budget For Fiscal Years 2012/13 - 2013/14
DEBT SERVICE FUNDS - RESERVES

	Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12	2012/13		Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14
		Projected Revenues 11/12	Projected Expenditures 11/12		Budget Revenues 12/13	Budget Expenditures 12/13		Budget Revenues 13/14	Budget Expenditures 13/14	
City Debt Obligations										
445 CIP 2012 Revenue Bond	\$ 2,281,738	\$ 1,403,314	\$ 987,711	\$ 2,697,341	\$ 1,947,901	\$ 2,150,623	\$ 2,494,619	\$ 2,141,243	\$ 2,133,090	\$ 2,502,772
448 General Obligation Bond	39,641	367,737	373,630	33,748	390,975	391,175	33,548	411,475	411,675	33,348
461 Civic Center Revenue Bond	5,470,088	2,566,100	5,082,300	2,953,888	5,146,905	5,136,906	2,963,887	5,147,856	5,137,857	2,973,886
City Debt Obligations Total	\$ 7,791,467	\$ 4,337,151	\$ 6,443,641	\$ 5,684,977	\$ 7,485,781	\$ 7,678,704	\$ 5,492,054	\$ 7,700,574	\$ 7,682,622	\$ 5,510,006
Assessment Districts										
438 CIFP 2003-1 Assessment District	\$ 807,404	\$ 1,263,923	\$ 1,259,409	\$ 811,918	\$ 1,278,238	\$ 1,271,146	\$ 819,010	\$ 1,269,957	\$ 1,263,027	\$ 825,940
439 Series 2005 A & B Refinance Bonds	1,101,926	1,221,944	1,206,540	1,117,330	1,239,070	1,216,611	1,139,789	1,239,740	1,217,266	1,162,263
440 Series 2002 A & B Refinance Bonds	200,274	1,314,688	1,315,753	199,209	1,323,203	1,318,755	203,657	1,315,444	1,310,016	209,085
441 Series 2004 A & B Refinance Bonds	2,339,067	2,846,952	2,831,594	2,354,425	2,925,864	2,864,431	2,415,858	2,905,096	2,847,305	2,473,649
442 CIFP 98-2 Assessment District	508,706	687,904	694,392	502,218	706,815	703,590	505,443	701,248	699,100	507,591
443 CIFP 99-1 Assessment District	459,721	652,832	648,224	464,329	652,447	650,831	465,945	648,571	650,031	464,485
444 Series 2004 C Refinance Bonds	751,182	961,102	968,947	743,337	980,236	973,636	749,937	978,117	972,624	755,430
449 CIFP 2004-1 Assessment District	1,011,514	1,557,371	1,561,334	1,007,551	1,582,469	1,569,134	1,020,886	1,580,773	1,567,471	1,034,188
460 Randy Way Assessment District	120,649	60,018	57,640	123,027	61,371	57,388	127,010	60,692	56,741	130,961
462 CIFP 2006 A & B Refinance Bonds	733,481	2,769,184	2,770,455	732,210	2,780,441	2,776,541	736,110	2,770,659	2,779,622	727,147
463 CIFP 2006-1 Assessment District	1,842,293	1,161,022	1,162,929	1,840,386	1,180,201	1,162,135	1,858,452	1,180,301	1,162,230	1,876,523
464 CIFP 2005-1 Assessment District	4,371,378	2,737,495	2,735,556	4,373,317	2,781,117	2,739,591	4,414,843	2,780,812	2,739,301	4,456,354
465 CIFP 92-1, 96R Refinance Assessment District	2,494,539	1,582,167	1,554,911	2,521,795	1,649,569	1,561,671	2,609,693	1,641,730	1,552,206	2,699,217
Assessment Districts Total	\$ 16,742,134	\$ 18,816,602	\$ 18,767,684	\$ 16,791,052	\$ 19,141,041	\$ 18,865,460	\$ 17,066,633	\$ 19,073,140	\$ 18,816,940	\$ 17,322,833
DEBT SERVICE FUNDS TOTAL	\$ 24,533,601	\$ 23,153,753	\$ 25,211,325	\$ 22,476,029	\$ 26,626,822	\$ 26,544,164	\$ 22,558,687	\$ 26,773,714	\$ 26,499,562	\$ 22,832,839

Budget For Fiscal Years 2012/13 - 2013/14

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>City Debt Obligations</u>					
445 CIP 2012 Revenue Bond (Refinance 2001)	\$ 765,874	\$ 957,140	\$ 1,403,314	\$ 1,947,901	\$ 2,141,243
448 General Obligation Bond	351,100	375,925	367,737	390,975	411,475
461 Civic Center Revenue Bond	<u>1,233,349</u>	<u>1,624,400</u>	<u>2,566,100</u>	<u>5,146,905</u>	<u>5,147,856</u>
Total City Debt Obligations	<u>\$ 2,350,323</u>	<u>\$ 2,957,465</u>	<u>\$ 4,337,151</u>	<u>\$ 7,485,781</u>	<u>\$ 7,700,574</u>
<u>Assessment Districts</u>					
438 CIFP 2003-1 Assessment District	\$ 1,261,956	\$ 1,259,934	\$ 1,263,923	\$ 1,278,238	\$ 1,269,957
439 Series 2005 A & B (Refinance 2002-1)	1,187,777	1,221,003	1,221,944	1,239,070	1,239,740
440 Series 2002 A & B Refinance	1,320,207	1,315,753	1,314,688	1,323,203	1,315,444
441 Series 2004 A & B (Refinance 94-1)	2,848,359	2,829,448	2,846,952	2,925,864	2,905,096
442 CIFP 98-2 Assessment District	699,502	699,117	687,904	706,815	701,248
443 CIFP 99-1 Assessment District	650,361	645,922	652,832	652,447	648,571
444 Series 2004 C (Refinance 2000-1)	959,649	968,533	961,102	980,236	978,117
449 CIFP 2004-1 Assessment District	1,550,562	1,562,321	1,557,371	1,582,469	1,580,773
460 Randy Way Assessment District	59,918	58,956	60,018	61,371	60,692
462 CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	2,771,367	2,770,854	2,769,184	2,780,441	2,770,659
463 CIFP 2006-1 Assessment District	1,143,432	1,134,869	1,161,022	1,180,201	1,180,301
464 CIFP 2005-1 Assessment District	2,732,378	2,668,078	2,737,495	2,781,117	2,780,812
465 CIFP 92-1, 96R Refinance Assessment District	<u>1,572,622</u>	<u>1,611,184</u>	<u>1,582,167</u>	<u>1,649,569</u>	<u>1,641,730</u>
Total Assessment Districts	<u>\$ 18,758,090</u>	<u>\$ 18,745,972</u>	<u>\$ 18,816,602</u>	<u>\$ 19,141,041</u>	<u>\$ 19,073,140</u>
TOTAL DEBT SERVICE REVENUES	<u><u>\$ 21,108,413</u></u>	<u><u>\$ 21,703,437</u></u>	<u><u>\$ 23,153,753</u></u>	<u><u>\$ 26,626,822</u></u>	<u><u>\$ 26,773,714</u></u>

Budget For Fiscal Years 2012/13 - 2013/14

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>City Debt Obligations</u>					
445 CIP 2012 Revenue Bond (Refinance 2001)	\$ 726,517	\$ 987,711	\$ 987,711	\$ 2,150,623	\$ 2,133,090
448 General Obligation Bond	355,302	373,925	373,630	391,175	411,675
461 Civic Center Revenue Bond	<u>3,386,455</u>	<u>5,082,550</u>	<u>5,082,300</u>	<u>5,136,906</u>	<u>5,137,857</u>
Total City Debt Obligations	<u>\$ 4,468,274</u>	<u>\$ 6,444,186</u>	<u>\$ 6,443,641</u>	<u>\$ 7,678,704</u>	<u>\$ 7,682,622</u>
<u>Assessment Districts</u>					
438 CIFP 2003-1 Assessment District	\$ 1,258,902	\$ 1,266,881	\$ 1,259,409	\$ 1,271,146	\$ 1,263,027
439 Series 2005 A & B (Refinance 2002-1)	1,207,062	1,206,653	1,206,540	1,216,611	1,217,266
440 Series 2002 A & B Refinance	1,320,295	1,315,753	1,315,753	1,318,755	1,310,016
441 Series 2004 A & B (Refinance 94-1)	2,843,527	2,831,594	2,831,594	2,864,431	2,847,305
442 CIFP 98-2 Assessment District	694,980	696,037	694,392	703,590	699,100
443 CIFP 99-1 Assessment District	650,804	649,516	648,224	650,831	650,031
444 Series 2004 C (Refinance 2000-1)	969,453	973,677	968,947	973,636	972,624
449 CIFP 2004-1 Assessment District	1,564,690	1,564,946	1,561,334	1,569,134	1,567,471
460 Randy Way Assessment District	58,353	58,276	57,640	57,388	56,741
462 CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	2,770,255	2,771,368	2,770,455	2,776,541	2,779,622
463 CIFP 2006-1 Assessment District	1,163,330	1,163,204	1,162,929	1,162,135	1,162,230
464 CIFP 2005-1 Assessment District	2,740,416	2,742,881	2,735,556	2,739,591	2,739,301
465 CIFP 92-1, 96R Refinance Assessment District	<u>1,557,430</u>	<u>1,555,940</u>	<u>1,554,911</u>	<u>1,561,671</u>	<u>1,552,206</u>
Total Assessment Districts	<u>\$ 18,799,497</u>	<u>\$ 18,796,726</u>	<u>\$ 18,767,684</u>	<u>\$ 18,865,460</u>	<u>\$ 18,816,940</u>
TOTAL DEBT SERVICE EXPENDITURES	<u><u>\$ 23,267,771</u></u>	<u><u>\$ 25,240,912</u></u>	<u><u>\$ 25,211,325</u></u>	<u><u>\$ 26,544,164</u></u>	<u><u>\$ 26,499,562</u></u>



Successor Agency

List of Officers Fiscal Year 2012/13

Robert Taylor
Chairman

Steve Barr
Vice-Chairman

Robert Brockman
Board Member

Joel Bryant
Board Member

Erick Stonebarger
Board Member

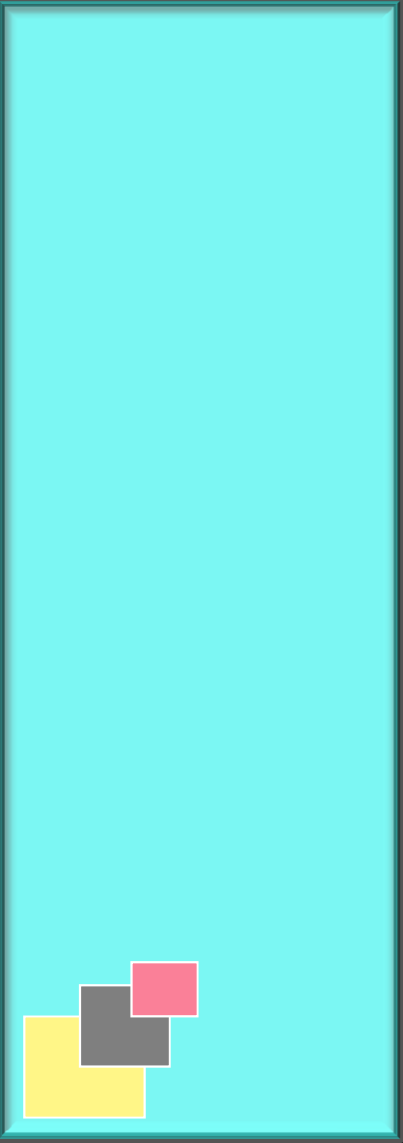
On February 1, 2012, the Brentwood Redevelopment Agency was dissolved and the City was named as the Successor Agency. According to legislation, the Successor Agency is required to have an Oversight Board to approve certain actions and to provide direction to the Successor Agency. The State mandates that the Agency have an established membership comprised of seven members as follows: two appointees by the Mayor of Brentwood, one of which must be a former Redevelopment Agency employee; two members appointed by the County Board of Supervisors; one representative appointed by the County Superintendent of Education; one representative appointed by the Chancellor of California Community College and one representative appointed by the East Contra Costa Fire Protection District.

Oversight Board

<u>Name</u>	<u>Position</u>	<u>Representing</u>
Bill Hill	Chairperson	Public
Brian Swisher	Vice Chairperson	Public
Steve Barr	Member	Fire District
Bob Brockman	Member	City of Brentwood
Paul Eldredge	Member	City of Brentwood
Kevin Horan	Member	College District
Eric Volta	Member	Schools



Successor Agency



On February 1, 2012, all assets, properties, contracts, leases and records of the former Brentwood Redevelopment Agency were transferred by operation of law to the Successor Agency. An Oversight Board has been established pursuant to Health and Safety Code Section 34179 to assist in the close out and wind down of the dissolved Redevelopment Agency.

Budget For Fiscal Years 2012/13 - 2013/14

ADOPTED EQUIPMENT LIST

The Adopted Equipment List includes the new equipment to be purchased with funds from the Division budgets by fiscal year. Once purchased, these items will become part of the Fund 702 equipment replacement program.

Department	Division	Item	2012/13	2013/14
Public Works	Solid Waste	Attachment Adapter for Front Load Truck #4042	41,400	
Public Works	Solid Waste	Additional Funds to Replace Truck #4043	24,678	
Public Works	Solid Waste	Additional Funds to Replace Truck #4045		22,934
Total Adopted Equipment			\$ 66,078	\$ 22,934

Budget For Fiscal Years 2012/13 - 2013/14

VEHICLE REPLACEMENT SCHEDULE (FUND 702)

The Vehicle Replacement Schedule (Fund 702) includes equipment proposed for replacement in FY 2012/13 and 2013/14.

Department	Division	Item	2012/13	2013/14
Police Department	Administration	Ford Explorer	31,735	
Police Department	Administration	Ford Fusion	31,735	
Police Department	Administration	Ford Fusion	31,735	
Police Department	Administration	Chevrolet Caprice	30,326	
Police Department	Administration	Chevrolet Caprice		30,326
Police Department	Administration	Equipment	9,822	23,493
Police Department	Community Service Officers	Chevrolet Caprice	31,426	
Police Department	Community Service Officers	Equipment	17,981	
Police Department	Patrol	Chevrolet Caprice		31,426
Police Department	Patrol	Chevrolet Caprice		31,426
Police Department	Patrol	Chevrolet Caprice		31,426
Police Department	Patrol	Chevrolet Caprice		31,426
Police Department	Patrol	Chevrolet Caprice		31,426
Police Department	Patrol	Equipment		11,458
Police Department	Traffic	Motorcycle (Honda or Kawasaki)	20,575	
Police Department	Traffic	Motorcycle (Honda or Kawasaki)		20,575
Police Department	Traffic	Equipment	6,994	6,994
Police Department	Traffic	Ford F350		60,412
Police Department	Investigations	Ford Fusion	29,210	
Police Department	Investigations	Ford Fusion	29,446	
Police Department	Investigations	Dodge Magnum		37,142
Police Department	Investigations	Dodge Magnum		31,288
Police Department	Equipment & Critical Incident	Radar Trailer	10,000	
Police Department	Equipment & Critical Incident	Radar Trailer	10,000	
Parks and Recreation	Park Enterprise	Jeep Liberty		20,555
Parks and Recreation	City Wide Park District	Ford Escape		32,501
Parks and Recreation	Parks Facilities	Ford F250		29,851
Public Works	Streets	F350 Utility		42,427
Public Works	Streets	Vanguard Pressure Washer	7,117	
Public Works	Streets	F350 Utility	41,527	
Public Works	Construction Inspection	Ford Escape		30,499
Public Works	Solid Waste Enterprise	Ford F250	25,242	
Public Works	Solid Waste Enterprise	Auto Car Front Load	238,596	
Public Works	Solid Waste Enterprise	Freightliner Labrie	287,419	
Public Works	Solid Waste Enterprise	Freightliner Labrie		287,419
Public Works	Solid Waste Enterprise	Ford F250	23,881	

Budget For Fiscal Years 2012/13 - 2013/14

VEHICLE REPLACEMENT SCHEDULE (FUND 702)

The Vehicle Replacement Schedule (Fund 702) includes equipment proposed for replacement in FY 2012/13 and 2013/14.

Department	Division	Item	2012/13	2013/14
Public Works	Water Enterprise	Ford F150		25,335
Public Works	Water Enterprise	Ford F250		33,603
Public Works	Water Enterprise	Ford F250		33,603
Public Works	Water Enterprise	Ford F250	27,057	
Public Works	Water Enterprise	Ford F250		25,999
Public Works	Waste Water Enterprise	Ford F150		25,223
		Equipment Replacement Contingency for Equipment Failure	67,974	174,098
		Equipment Replacement Bid Contingency	25,000	25,000
		Total Vehicle Replacement	\$ 1,034,798	\$ 1,164,931

Budget For Fiscal Years 2012/13 - 2013/14

COMPENSATION PLAN - FISCAL YEAR 2012/13

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>Contract, Directors, Assistant Directors (at-will)</u>					
Assistant City Attorney	10,486	11,011	11,561	12,139	12,746
Assistant City Manager	12,004	12,605	13,235	13,897	14,591
Assistant Community Development Director	10,486	11,011	11,561	12,139	12,746
Assistant Finance Director	9,121	9,577	10,056	10,559	11,087
Assistant Parks & Recreation Director	8,702	9,137	9,594	10,074	10,578
Assistant Director of PW / Engineering or Operations	10,775	11,314	11,879	12,473	13,097
City Attorney	15,614	16,395	17,214	18,076	18,979
City Manager	16,414	17,233	18,095	19,000	19,950
City Treasurer / Director of Finance and I.S.	12,004	12,605	13,235	13,897	14,591
Deputy City Attorney	8,009	8,410	8,830	9,272	9,735
Deputy Director of Public Works / Operations	9,803	10,293	10,808	11,348	11,916
Director of Community Development	11,669	12,253	12,865	13,509	14,184
Director of Parks and Recreation	11,669	12,253	12,865	13,509	14,184
Director of Public Works / City Engineer	12,393	13,012	13,663	14,346	15,064
Police Captain	10,714	11,250	11,812	12,403	13,023
Police Chief	12,610	13,241	13,903	14,598	15,328
<u>Lieutenants</u>					
Police Lieutenant	9,334	9,801	10,291	10,806	11,347
<u>Managers and Confidential Employees</u>					
Accounting Manager	7,777	8,166	8,575	9,003	9,453
Chief Building Official	9,573	10,051	10,554	11,082	11,636
Chief Financial Operations Officer	8,554	8,982	9,431	9,902	10,398
Chief Information Systems Officer	9,557	10,034	10,536	11,063	11,616
City Clerk	8,343	8,760	9,198	9,658	10,141
Economic Development Manager	9,573	10,051	10,554	11,082	11,636
Economic Development / Planning Manager	9,573	10,051	10,554	11,082	11,636
Engineering Manager	9,387	9,857	10,349	10,867	11,410
Fleet / Facilities Maintenance Manager	7,619	8,000	8,400	8,820	9,261
Human Resources Manager	8,343	8,760	9,198	9,658	10,141
Park / Maintenance Manager	7,968	8,366	8,784	9,223	9,685
Planning Manager	9,573	10,051	10,554	11,082	11,636
Purchasing Manager	6,148	6,455	6,778	7,117	7,473
Records Manager	5,628	5,909	6,204	6,515	6,840
Recreation Manager	6,986	7,335	7,702	8,087	8,492
Redevelopment Manager	9,573	10,051	10,554	11,082	11,636
Solid Waste Manager	7,724	8,110	8,516	8,942	9,389
Streets Manager	7,619	8,000	8,400	8,820	9,261
Wastewater Operations Manager	7,793	8,183	8,592	9,022	9,473
Water Operations Manager	7,793	8,183	8,592	9,022	9,473

Budget For Fiscal Years 2012/13 - 2013/14

COMPENSATION PLAN - FISCAL YEAR 2012/13

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>Professionals and Supervisors Employees' Association</u>					
Accountant I	5,334	5,600	5,880	6,174	6,483
Accountant II	5,880	6,174	6,483	6,807	7,148
Assistant City Clerk	5,628	5,909	6,204	6,515	6,840
Assistant Engineer	6,707	7,043	7,395	7,764	8,153
Assistant Planner	6,194	6,503	6,829	7,170	7,528
Associate Engineer	7,395	7,764	8,153	8,560	8,988
Associate Planner	6,829	7,170	7,528	7,905	8,300
Facilities Maintenance Supervisor	5,839	6,131	6,437	6,759	7,097
Geographic Info Systems Coordinator	7,756	8,144	8,551	8,979	9,428
Grants Program Manager	6,764	7,102	7,457	7,830	8,221
Housing Analyst	6,828	7,170	7,528	7,904	8,300
Information Systems Specialist	6,960	7,308	7,674	8,057	8,460
Management Analyst	6,817	7,158	7,516	7,891	8,286
Park / Maintenance Supervisor	5,839	6,131	6,437	6,759	7,097
Parks Planner	6,828	7,170	7,528	7,904	8,300
Principal Planner	8,656	9,089	9,544	10,021	10,522
Project Manager - Economic Development	7,850	8,242	8,654	9,087	9,542
Recreation Supervisor	5,823	6,114	6,419	6,740	7,077
Redevelopment Analyst	6,828	7,170	7,528	7,904	8,300
Regulatory Compliance Supervisor	6,828	7,170	7,528	7,904	8,300
Senior Accountant	6,807	7,148	7,505	7,880	8,274
Senior Associate Engineer	7,764	8,153	8,560	8,988	9,438
Senior Community Development Analyst	7,851	8,244	8,656	9,089	9,544
Senior Engineer	8,533	8,960	9,408	9,878	10,372
Senior Planner	7,851	8,244	8,656	9,089	9,544
Senior Redevelopment Analyst	7,851	8,244	8,656	9,089	9,544
Solid Waste Supervisor	6,438	6,760	7,098	7,453	7,826
Streets Supervisor	6,628	6,960	7,308	7,673	8,057
Wastewater Treatment Plant Supervisor	6,828	7,170	7,528	7,904	8,300
Water Distribution Supervisor	6,828	7,170	7,528	7,904	8,300
Water Production Supervisor	6,828	7,170	7,528	7,904	8,300
Webmaster	5,848	6,141	6,448	6,770	7,109

Budget For Fiscal Years 2012/13 - 2013/14

COMPENSATION PLAN - FISCAL YEAR 2012/13

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
Office Employees					
Accounting Assistant I	3,667	3,851	4,043	4,245	4,457
Accounting Assistant II	4,043	4,245	4,457	4,680	4,914
Accounting Specialist	5,344	5,611	5,892	6,186	6,496
Accounting Technician	4,651	4,883	5,128	5,384	5,653
Administrative Assistant I	3,472	3,645	3,828	4,019	4,220
Administrative Assistant II	3,828	4,019	4,220	4,431	4,652
Administrative Secretary	4,431	4,652	4,885	5,129	5,386
Administrative Supervisor	4,875	5,119	5,375	5,643	5,926
Building Inspector I	5,650	5,933	6,229	6,541	6,868
Building Inspector II	6,229	6,541	6,868	7,211	7,572
Code Enforcement Officer I	5,296	5,561	5,839	6,131	6,438
Code Enforcement Officer II	5,839	6,131	6,438	6,760	7,098
Community Development Specialist	6,167	6,476	6,800	7,140	7,497
Community Development Technician	5,097	5,352	5,620	5,901	6,196
Community Service Officer I	4,017	4,218	4,429	4,650	4,883
Community Service Officer II	4,429	4,650	4,883	5,127	5,383
Construction Inspector I	5,650	5,933	6,229	6,541	6,868
Construction Inspector II	6,229	6,541	6,868	7,211	7,572
Engineering Services Specialist	6,545	6,872	7,215	7,576	7,955
Engineering Technician	5,690	5,975	6,274	6,587	6,917
Executive Assistant	5,360	5,628	5,909	6,205	6,515
Finance / Special Projects Coordinator	5,684	5,968	6,267	6,580	6,909
Human Resources Assistant I	3,996	4,196	4,405	4,626	4,857
Human Resources Assistant II	4,405	4,626	4,857	5,100	5,355
Human Resources Specialist	5,684	5,968	6,267	6,580	6,909
Information Systems Technician	5,571	5,850	6,142	6,449	6,772
Parks Planning Technician	5,097	5,352	5,620	5,901	6,196
Permit Services Specialist	6,229	6,540	6,867	7,210	7,571
Plan Check Engineer	6,851	7,193	7,553	7,931	8,327
Police Records Clerk I	3,825	4,017	4,217	4,428	4,650
Police Records Clerk II	4,217	4,428	4,650	4,882	5,126
Project Services Specialist	5,948	6,246	6,558	6,886	7,230
Records Supervisor	5,334	5,601	5,881	6,175	6,484
Recreation Coordinator	5,065	5,318	5,584	5,863	6,157
Right-of-Way Specialist	6,167	6,476	6,800	7,140	7,497
Safety / Special Projects Coordinator	5,684	5,968	6,267	6,580	6,909
Senior Building Inspector	6,851	7,193	7,553	7,931	8,327
Senior Code Enforcement Officer	6,420	6,741	7,079	7,432	7,804
Senior Community Development Tech.	5,605	5,885	6,179	6,488	6,813
Senior Community Service Officer	5,091	5,345	5,613	5,893	6,188
Senior Construction Inspector	6,851	7,193	7,553	7,931	8,327
Senior Police Records Clerk	4,882	5,126	5,384	5,653	5,935
Technical Assistant I	4,195	4,405	4,625	4,856	5,099
Technical Assistant II	4,625	4,856	5,099	5,354	5,622

Budget For Fiscal Years 2012/13 - 2013/14

COMPENSATION PLAN - FISCAL YEAR 2012/13

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>Public Works - Maintenance</u>					
Collection System Worker I	4,522	4,748	4,985	5,235	5,496
Collection System Worker II	4,985	5,235	5,496	5,771	6,060
Cross-Connection Control Specialist	5,236	5,498	5,773	6,061	6,364
Electrician	5,441	5,713	5,998	6,298	6,613
Equipment Mechanic	5,120	5,376	5,645	5,927	6,223
Facilities Maintenance Worker I	4,015	4,216	4,427	4,648	4,881
Facilities Maintenance Worker II	4,427	4,648	4,881	5,125	5,381
Park / Maintenance Worker I	4,015	4,216	4,427	4,648	4,881
Park / Maintenance Worker II	4,427	4,648	4,881	5,125	5,381
Purchasing Assistant	5,113	5,369	5,638	5,919	6,215
Senior Collection System Worker	5,496	5,771	6,060	6,363	6,681
Senior Equipment Mechanic	5,645	5,927	6,223	6,534	6,861
Senior Park / Maintenance Worker	4,881	5,125	5,381	5,650	5,933
Senior Solid Waste Equipment Operator	5,377	5,646	5,929	6,225	6,536
Senior Street Maintenance Worker	5,088	5,342	5,609	5,890	6,184
Senior Water Distribution Worker	5,777	6,066	6,369	6,688	7,022
Senior Water Service Worker	5,235	5,497	5,772	6,060	6,363
Solid Waste Equipment Operator I	4,424	4,645	4,878	5,121	5,377
Solid Waste Equipment Operator II	4,878	5,121	5,377	5,646	5,929
Street Maintenance Worker I	4,015	4,216	4,427	4,648	4,881
Street Maintenance Worker II	4,427	4,648	4,881	5,125	5,381
Street Sweeper Operator	4,646	4,878	5,122	5,378	5,647
Utilities Maintenance Mechanic	5,805	6,095	6,400	6,720	7,056
Wastewater Laboratory Technician I	4,932	5,179	5,438	5,710	5,995
Wastewater Laboratory Technician II	5,438	5,710	5,995	6,295	6,610
Wastewater Treatment Plant Op. Asst.	3,865	4,058	4,261	4,474	4,697
Wastewater Treatment Plant Operator I	4,697	4,932	5,179	5,438	5,710
Wastewater Treatment Plant Operator II	5,179	5,438	5,710	5,995	6,295
Wastewater Treatment Plant Operator III	5,710	5,995	6,295	6,610	6,940
Water Distribution Worker I	4,753	4,990	5,240	5,502	5,777
Water Distribution Worker II	5,240	5,502	5,777	6,066	6,369
Water Production Worker I	4,525	4,752	4,989	5,239	5,501
Water Production Worker II	4,989	5,239	5,501	5,776	6,064
Water Conservation Specialist	4,748	4,985	5,234	5,496	5,771
Water Service Worker I	4,307	4,522	4,748	4,986	5,235
Water Service Worker II	4,748	4,986	5,235	5,497	5,772
<u>Police</u>					
Police Officer	6,159	6,467	6,791	7,131	7,488
Police Officer - Special Assignment	6,467	6,791	7,131	7,488	7,863
Police Sergeant	7,311	7,677	8,060	8,464	8,887

Budget For Fiscal Years 2012/13 - 2013/14

TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY DIVISION

	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>AUTHORIZED REGULAR POSITIONS</u>										
<u>Administration</u>										
Legislative	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50
City Clerk	4.50	4.50	4.50	3.50	3.50	2.50	2.50	2.00	2.00	2.00
Human Resources	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	3.50	3.50
Administration Total	12.00	13.00	13.00	12.50	12.50	11.50	11.50	11.00	10.00	10.00
<u>Attorney</u>										
	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<u>Finance and Information Systems</u>										
Administrative Services	2.05	2.15	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchasing	1.80	1.40	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business Services	3.50	3.60	4.97	7.60	7.20	5.85	5.00	4.70	5.15	5.15
Financial Services	3.50	3.55	4.43	7.05	7.15	6.65	6.40	6.45	6.25	6.25
Information Services	8.30	8.70	8.70	8.00	9.55	10.25	10.85	11.50	11.40	10.40
Non-Departmental	0.30	0.30	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Utility Billing	3.14	2.44	2.44	2.38	2.62	2.73	2.88	2.93	3.20	3.20
Wastewater Utility Billing	2.07	2.31	2.31	2.18	2.41	2.38	2.58	2.58	2.89	2.89
Solid Waste Utility Billing	2.04	2.30	2.30	2.29	2.57	2.64	2.79	2.84	3.11	3.11
Finance & Information Systems Total	26.70	26.75	28.65	29.50	31.50	30.50	30.50	31.00	32.00	31.00
<u>Police Department</u>										
Sworn	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00
Non-Sworn	16.00	15.00	15.00	16.00	16.00	17.00	17.00	17.00	17.00	17.00
Police Total	78.00	77.00	77.00	78.00	78.00	79.00	79.00	79.00	79.00	79.00
<u>Community Development</u>										
Economic Development Division	2.10	1.80	1.80	1.90	1.28	0.00	0.00	0.00	2.60	2.60
Building Division	21.05	23.25	23.60	15.40	12.39	11.89	10.89	11.65	10.40	10.40
Planning Division	10.25	10.00	9.50	8.40	7.39	7.17	7.17	8.45	7.40	7.40
Housing	3.40	3.25	3.40	2.40	0.70	0.70	0.70	1.85	1.30	1.30
Community Development Total	36.80	38.30	38.30	28.10	21.76	19.76	18.76	21.95	21.70	21.70
<u>Public Works</u>										
Development Engineering	7.95	7.45	8.15	6.70	4.40	4.20	4.20	4.22	4.28	4.28
Construction Inspection Division	3.80	4.95	4.95	3.67	2.87	2.87	2.87	2.67	2.77	2.77
Traffic & Transportation Division	2.25	4.16	5.16	3.28	2.28	2.02	2.02	2.02	2.02	2.02
NPDES Division	1.35	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Improvements Program	19.85	14.73	13.73	7.17	2.25	2.71	3.71	3.51	3.60	3.60
Fleet Maintenance Service	4.62	4.59	4.63	4.88	4.73	4.73	4.48	5.23	4.68	4.68
Public Works Facilities Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	4.10	4.35	3.90	3.90
Streets Division	14.87	14.82	14.82	15.02	15.02	15.02	15.02	14.02	15.02	15.02
Water Operations	16.95	17.72	18.68	20.51	21.50	21.50	21.50	22.01	21.52	21.52
Non-Potable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Operations	12.69	13.21	13.21	13.68	13.67	13.67	13.67	13.74	14.07	14.07
Wastewater Lateral Maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Solid Waste Operations	14.50	15.02	16.02	18.23	18.61	18.41	19.41	19.21	19.12	19.12
Solid Waste Transfer Station	2.87	3.00	3.00	2.36	2.17	2.37	2.37	2.37	2.37	2.37
Public Works Total	103.20	101.75	103.85	97.00	89.00	89.00	94.85	94.85	94.85	94.85

In preparation for a slowdown in development, employee allocations in the Capital Improvement Program Division have been systematically reallocated to alternate divisions. These reallocations were made to Finance and Information Systems, Parks and Recreation and Community Development, as well as to other divisions within the Public Works Division. As such, reported increases in allocations assigned to an individual division or department do not necessarily reflect an actual increase in staffing levels.

Budget For Fiscal Years 2012/13 - 2013/14

TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY DIVISION

	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>Parks and Recreation</u>										
Recreation Administration	6.35	7.50	10.12	10.00	11.75	11.75	11.00	11.00	11.00	11.00
Park Maintenance Assessment District	5.55	4.75	5.75	5.19	5.44	5.04	5.04	5.04	5.04	5.04
City Pool	3.00	2.05	2.25	2.25	1.25	0.65	0.65	0.65	0.65	0.65
City Rentals	1.50	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00
Community Center	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Programs	0.00	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00	1.00
Landscape Operations	3.00	1.80	2.70	2.78	2.98	2.98	2.88	2.88	2.88	2.88
Park Planning Division	4.70	8.05	5.23	0.60	0.00	0.00	0.00	0.00	0.00	0.00
Cultural Arts	1.00	1.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building Replacement Fund	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks Facilities Maintenance Services	3.00	4.00	4.00	4.33	4.33	5.33	3.58	3.58	3.58	3.58
Police Activity League	1.00	1.10	1.10	1.10	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation Total	33.10	33.00	35.00	29.00	27.00	27.00	24.15	24.15	24.15	24.15
<u>Redevelopment Agency (past history) / Low/Moderate Income Housing</u>	2.95	2.95	2.95	3.15	5.49	6.49	6.49	3.80	1.30	1.30
TOTAL REGULAR FULL TIME EMPLOYEES	294.75	294.75	302.75	281.25	269.25	267.25	269.25	269.75	267.00	266.00
<u>Elected & Appointed Employees</u>										
Legislative	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Planning Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Art Commission	25.00	16.00	16.00	16.00	5.00	5.00	5.00	5.00	5.00	5.00
Park and Recreation Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Youth Commission	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TOTAL ELECTED & APPOINTED EMPLOYEES	50.00	41.00	41.00	41.00	30.00	30.00	30.00	30.00	30.00	30.00
<u>Part-time Employees</u>										
Police Reserves	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
GRAND TOTALS	345.75	336.75	344.75	323.25	300.25	297.25	299.25	299.75	297.00	296.00

In preparation for a slowdown in development, employee allocations in the Capital Improvement Program Division have been systematically reallocated to alternate divisions. These reallocations were made to Finance and Information Systems, Parks and Recreation and Community Development, as well as to other divisions within the Public Works Division. As such, reported increases in allocations assigned to an individual division or department do not necessarily reflect an actual increase in staffing levels.

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
AUTHORIZED REGULAR POSITIONS					
<u>Administration</u>					
<u>Legislative</u>					
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Legislative FTE Total	1.00	1.00	1.00	1.00	1.00
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
City Manager FTE Total	3.50	3.50	3.50	3.50	3.50
<u>City Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I / II	0.50	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	0.00	0.00	0.00	0.00
City Clerk FTE Total	2.50	2.00	2.00	2.00	2.00
<u>Human Resources</u>					
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant I	1.00	1.00	1.00	0.00	0.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
Human Resources FTE Total	4.50	4.50	4.50	3.50	3.50
Administration FTE Total	11.50	11.00	11.00	10.00	10.00

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>City Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
City Attorney FTE Total	4.00	4.00	4.00	4.00	4.00
<u>Finance & Information Systems</u>					
<u>Business Services</u>					
Director of Finance & Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.00	0.25	0.25	0.25	0.25
Accountant I	0.85	0.85	1.00	1.00	1.00
Accountant II	1.85	1.85	1.00	1.00	1.00
Accounting Manager	0.75	0.00	0.85	0.85	0.85
Accounting Technician	0.00	1.00	1.00	1.05	1.05
Accounting Assistant I / II	0.00	0.25	0.25	0.50	0.50
Administrative Assistant I / II	0.25	0.00	0.00	0.00	0.00
Administrative Supervisor	0.25	0.25	0.25	0.25	0.25
Project Services Specialist	0.80	0.00	0.00	0.00	0.00
Business Services FTE Total	5.00	4.70	4.85	5.15	5.15
<u>Financial Services</u>					
Director of Finance & Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.00	0.25	0.25	0.25	0.25
Accounting Assistant I / II	0.50	1.00	1.00	1.25	1.25
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Technician	3.25	2.80	2.80	2.40	2.40
Administrative Assistant I / II	0.25	0.00	0.00	0.00	0.00
Administrative Supervisor	0.25	0.25	0.25	0.25	0.25
Chief Financial Operations Officer	0.10	0.10	0.10	0.10	0.10
Management Analyst	0.80	0.80	0.80	0.75	0.75
Financial Services FTE Total	6.40	6.45	6.45	6.25	6.25

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Information Services</u>					
Director of Finance & Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.00	0.25	0.25	0.25	0.25
Accounting Manager	0.10	0.00	0.00	0.00	0.00
Accounting Technician	0.85	1.05	1.05	0.80	0.80
Accounting Assistant I / II	0.25	0.25	0.25	0.35	0.35
Administrative Supervisor	0.35	0.35	0.35	0.35	0.35
Chief Financial Operations Officer	0.15	0.15	0.15	0.15	0.15
Chief Information Systems Officer	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Information Systems Specialist	2.00	2.00	2.00	2.00	2.00
Information Systems Technician	3.00	3.00	3.00	3.00	3.00
Management Analyst	0.20	0.20	0.20	0.25	0.25
Project Services Specialist	0.20	0.00	0.00	0.00	0.00
Technical Assistant I / II	1.00	2.00	2.00	2.00	1.00
Webmaster	0.50	0.00	0.00	0.00	0.00
Information Services FTE Total	10.85	11.50	11.50	11.40	10.40
<u>Water Utility Billing</u>					
Director of Finance & Information Systems	0.10	0.10	0.10	0.10	0.10
Assistant Finance Director	0.00	0.10	0.10	0.08	0.08
Accountant I / II	0.10	0.10	0.00	0.00	0.00
Accounting Assistant I / II	1.19	1.88	1.88	1.68	1.68
Accounting Manager	0.05	0.00	0.05	0.05	0.05
Accounting Specialist	0.40	0.40	0.40	0.40	0.40
Accounting Technician	0.64	0.05	0.39	0.59	0.59
Administrative Assistant I / II	0.10	0.00	0.00	0.00	0.00
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Water Utility Billing FTE Total	2.88	2.93	3.22	3.20	3.20
<u>Wastewater Utility Billing</u>					
Director of Finance & Information Systems	0.05	0.05	0.05	0.05	0.05
Assistant Finance Director	0.00	0.05	0.05	0.08	0.08
Accountant I / II	0.10	0.10	0.00	0.00	0.00
Accounting Assistant I / II	1.15	1.78	1.78	1.58	1.58
Accounting Manager	0.05	0.00	0.05	0.05	0.05
Accounting Specialist	0.25	0.25	0.25	0.25	0.25
Accounting Technician	0.63	0.05	0.38	0.58	0.58
Administrative Assistant I / II	0.05	0.00	0.00	0.00	0.00
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Wastewater Utility Billing FTE Total	2.58	2.58	2.86	2.89	2.89

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Solid Waste Utility Billing</u>					
Director of Finance & Information Systems	0.10	0.10	0.10	0.10	0.10
Assistant Finance Director	0.00	0.10	0.10	0.09	0.09
Accountant I / II	0.10	0.10	0.00	0.00	0.00
Accounting Assistant I / II	1.16	1.84	1.84	1.64	1.64
Accounting Manager	0.05	0.00	0.05	0.05	0.05
Accounting Specialist	0.35	0.35	0.35	0.35	0.35
Accounting Technician	0.63	0.05	0.38	0.58	0.58
Administrative Assistant I / II	0.10	0.00	0.00	0.00	0.00
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Solid Waste Utility Billing FTE Total	2.79	2.84	3.12	3.11	3.11
Finance & Information Systems FTE Total	30.50	31.00	32.00	32.00	31.00
<u>Police</u>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Community Service Officer I	4.00	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Detective	5.00	5.00	5.00	5.00	5.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Officer	33.00	34.00	34.00	33.00	33.00
Police Officer-Special Assignment	8.00	7.00	7.00	8.00	8.00
Police Records Clerk II	6.00	6.00	6.00	6.00	6.00
Police Sergeant-Detective Unit	1.00	1.00	1.00	1.00	1.00
Police Sergeant-Professional Standards Unit	1.00	1.00	1.00	1.00	1.00
Police Sergeant	7.00	7.00	7.00	7.00	7.00
Police Sergeant-Traffic Unit	1.00	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Community Service Officer	3.00	3.00	3.00	3.00	3.00
Police FTE Total	79.00	79.00	79.00	79.00	79.00

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Community Development</u>					
<u>Economic Development</u>					
Director of Community Development	0.00	0.00	0.00	0.20	0.20
Administrative Assistant I / II	0.00	0.00	0.00	0.20	0.20
Administrative Supervisor	0.00	0.00	0.00	0.30	0.30
Economic Development Manager	0.00	0.00	0.00	1.00	1.00
Senior Community Development Technician	0.00	0.00	0.00	0.90	0.90
Economic Development FTE Total	0.00	0.00	0.00	2.60	2.60
<u>Building</u>					
Director of Community Development	0.20	0.20	0.20	0.20	0.20
Administrative Assistant I / II	1.00	1.00	1.00	0.90	0.90
Administrative Supervisor	0.19	0.45	0.45	0.30	0.30
Building Inspector I / II	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer I / II	3.00	3.00	3.00	3.00	3.00
Community Development Specialist	1.00	1.00	1.00	1.00	1.00
Community Development Technician	1.00	2.00	1.00	0.00	0.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Senior Community Development Technician	0.50	0.00	1.00	1.00	1.00
Building FTE Total	10.89	11.65	11.65	10.40	10.40
<u>Planning</u>					
Director of Community Development	0.40	0.20	0.20	0.20	0.20
Administrative Assistant I / II	1.30	2.00	1.00	0.90	0.90
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.37	0.45	0.45	0.30	0.30
Assistant / Associate Planner	2.00	2.00	2.00	2.00	2.00
Community Development Technician	0.00	0.00	0.00	1.00	1.00
Economic Development Manager	0.00	1.00	1.00	0.00	0.00
Planning Manager	0.60	0.00	0.80	0.80	0.80
Principal Planner	0.50	0.80	0.00	0.00	0.00
Senior Community Development Analyst	0.00	0.00	0.00	0.20	0.20
Senior Planner	1.00	1.00	1.00	1.00	1.00
Planning / Economic Development FTE Total	7.17	8.45	7.45	7.40	7.40

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Housing</u>					
Director of Community Development	0.05	0.20	0.20	0.20	0.20
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Planning Manager	0.00	0.00	0.10	0.10	0.10
Principal Planner	0.00	0.10	0.00	0.00	0.00
Redevelopment Manager	0.20	0.20	0.00	0.00	0.00
Senior Community Development Analyst	0.20	0.45	0.45	0.40	0.40
Senior Community Development Technician	0.20	0.85	0.97	0.55	0.55
Housing FTE Total	0.70	1.85	1.77	1.30	1.30
Community Development FTE Total	18.76	21.95	20.87	21.70	21.70
<u>Public Works</u>					
<u>Development Engineering</u>					
Director of Public Works / City Engineer	0.06	0.06	0.06	0.06	0.06
Administrative Assistant I / II	0.50	0.50	0.50	0.50	0.50
Administrative Secretary	0.40	0.40	0.40	0.30	0.30
Administrative Supervisor	0.50	0.50	0.50	0.60	0.60
Associate Engineer	0.50	0.50	0.50	0.50	0.50
Asst. Dir. of Public Works / Engineering	0.06	0.18	0.18	0.18	0.18
Engineering Manager	1.00	0.90	0.90	0.80	0.80
Engineering Technician	0.35	0.35	0.35	0.35	0.35
Management Analyst	0.06	0.06	0.06	0.22	0.22
Project Services Specialist	0.27	0.27	0.27	0.27	0.27
Technical Assistant II	0.50	0.50	0.50	0.50	0.50
Development Engineering FTE Total	4.20	4.22	4.22	4.28	4.28
<u>Construction Inspection Division</u>					
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Administrative Secretary	0.30	0.30	0.30	0.30	0.30
Administrative Supervisor	0.02	0.02	0.02	0.02	0.02
Construction Inspector I / II	1.50	1.30	1.30	1.30	1.30
Technical Assistant II	0.00	0.00	0.00	0.10	0.10
Senior Construction Inspector	0.80	0.80	0.80	0.80	0.80
Construction Inspection FTE Total	2.87	2.67	2.67	2.77	2.77

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Traffic & Transportation</u>					
Director of Public Works / City Engineer	0.05	0.05	0.05	0.05	0.05
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Administrative Supervisor	0.02	0.02	0.02	0.02	0.02
Asst. Dir. of Public Works / Engineering	0.05	0.05	0.05	0.05	0.05
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.35	0.35	0.35	0.35	0.35
Management Analyst	0.05	0.05	0.05	0.05	0.05
Technical Assistant II	0.25	0.25	0.25	0.25	0.25
Traffic & Transportation FTE Total	2.02	2.02	2.02	2.02	2.02
<u>Capital Improvement Project Administration</u>					
Director of Public Works / City Engineer	0.00	0.10	0.10	0.10	0.10
Administrative Secretary	0.30	0.30	0.30	0.40	0.40
Administrative Supervisor	0.40	0.40	0.40	0.30	0.30
Associate Engineer	0.50	0.50	0.50	0.50	0.50
Asst. Dir. of Public Works / Engineering	0.00	0.40	0.40	0.40	0.40
Construction Inspector I / II	0.50	0.50	0.50	0.50	0.50
Engineering Manager	0.00	0.30	0.30	0.40	0.40
Engineering Technician	0.30	0.30	0.30	0.30	0.30
Project Services Specialist	0.26	0.26	0.26	0.35	0.35
Senior Construction Inspector	0.20	0.20	0.20	0.20	0.20
Senior Engineer	1.00	0.00	0.00	0.00	0.00
Technical Assistant II	0.25	0.25	0.25	0.15	0.15
CIP Administration FTE Total	3.71	3.51	3.51	3.60	3.60
<u>Fleet Maintenance</u>					
Director of Public Works / City Engineer	0.02	0.02	0.02	0.02	0.02
Administrative Assistant I / II	0.00	0.75	0.00	0.50	0.50
Administrative Supervisor	0.20	0.20	0.20	0.10	0.10
Asst. Dir. of Public Works / Engineering	0.02	0.02	0.02	0.02	0.02
Asst. Dir. of Public Works / Operations	0.05	0.05	0.05	0.05	0.05
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
Fleet / Facilities Manager	0.75	0.75	0.75	0.75	0.75
Management Analyst	0.02	0.02	0.02	0.02	0.02
Project Services Specialist	0.02	0.02	0.02	0.02	0.02
Purchasing Assistant	0.20	0.20	0.20	0.10	0.10
Safety / Special Projects Coordinator	0.20	0.20	0.20	0.10	0.10
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance FTE Total	4.48	5.23	4.48	4.68	4.68

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Public Works Facilities Maintenance Services</u>					
Administrative Assistant I / II	1.00	1.25	1.00	0.50	0.50
Administrative Supervisor	0.00	0.00	0.00	0.10	0.10
Fleet / Facilities Manager	0.25	0.25	0.25	0.25	0.25
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Facilities Worker I / II	1.85	1.85	1.85	1.85	1.85
Purchasing Assistant	0.00	0.00	0.00	0.10	0.10
Safety / Special Projects Coordinator	0.00	0.00	0.00	0.10	0.10
Public Works Facilities Maintenance Services FTE Total	4.10	4.35	4.10	3.90	3.90
 <u>Streets</u>					
Director of Public Works / City Engineer	0.05	0.05	0.05	0.05	0.05
Administrative Assistant I / II	1.00	0.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20	0.20
Asst. Dir. of Public Works / Engineering	0.05	0.05	0.05	0.05	0.05
Asst. Dir. of Public Works / Operations	0.20	0.20	0.20	0.20	0.20
Electrician	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.06	0.06	0.06	0.06	0.06
Project Services Specialist	0.06	0.06	0.06	0.06	0.06
Purchasing Assistant	0.20	0.20	0.20	0.20	0.20
Safety / Special Projects Coordinator	0.20	0.20	0.20	0.20	0.20
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Street Maintenance Worker I / II	5.00	5.00	5.00	5.00	5.00
Street Sweeper Operator	3.00	3.00	3.00	3.00	3.00
Streets Manager	1.00	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00	1.00
Streets FTE Total	15.02	14.02	15.02	15.02	15.02

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Water Operations</u>					
Director of Public Works / City Engineer	0.34	0.30	0.30	0.30	0.30
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.22	0.22	0.22	0.22	0.22
Asst. Dir. of Public Works / Engineering	0.35	0.10	0.10	0.10	0.10
Asst. Dir. of Public Works / Operations	0.25	0.25	0.25	0.25	0.25
Cross-Control Connection Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	0.50	0.50	0.50	0.50	0.50
Engineering Manager	1.00	0.80	0.80	0.40	0.40
Management Analyst	0.31	0.31	0.31	0.25	0.25
Project Services Specialist	0.13	0.13	0.13	0.10	0.10
Purchasing Assistant	0.20	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Safety / Special Projects Coordinator	0.20	0.20	0.20	0.20	0.20
Senior Water Distribution Worker	1.00	1.00	1.00	1.00	1.00
Senior Water Service Worker	1.00	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
Water Distribution Worker I / II	6.00	5.00	6.00	6.00	6.00
Water Operations Manager	1.00	1.00	1.00	1.00	1.00
Water Production Supervisor	1.00	1.00	1.00	1.00	1.00
Water Production Worker I / II	2.00	2.00	2.00	2.00	2.00
Water Service Worker I / II	2.00	4.00	3.00	3.00	3.00
Water Operations FTE Total	21.50	22.01	22.01	21.52	21.52
<u>Non-Potable</u>					
Water Conservation Specialist	1.00	1.00	1.00	1.00	1.00
Non-Potable FTE Total	1.00	1.00	1.00	1.00	1.00

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Wastewater Operations</u>					
Director of Public Works / City Engineer	0.20	0.20	0.20	0.20	0.20
Administrative Assistant I / II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.22	0.22	0.22	0.22	0.22
Asst. Dir. of Public Works / Engineering	0.23	0.10	0.10	0.10	0.10
Asst. Dir. of Public Works / Operations	0.25	0.25	0.25	0.25	0.25
Collection Systems Worker I / II	2.50	2.00	2.00	2.00	2.00
Construction Inspector I / II	0.00	0.20	0.20	0.20	0.20
Electrician	0.50	0.50	0.50	0.50	0.50
Engineering Manager	0.00	0.00	0.00	0.40	0.40
Management Analyst	0.24	0.24	0.24	0.20	0.20
Project Services Specialist	0.13	0.13	0.13	0.10	0.10
Purchasing Assistant	0.20	0.20	0.20	0.20	0.20
Safety / Special Projects Coordinator	0.20	0.20	0.20	0.20	0.20
Senior Collection System Worker	0.00	0.50	0.50	0.50	0.50
Utilities Maintenance Mechanic	0.00	1.00	1.00	1.00	1.00
Wastewater Laboratory Technician II	1.00	1.00	1.00	1.00	1.00
Wastewater Maintenance Supervisor	1.00	1.00	0.00	0.00	0.00
Wastewater Operations Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Operator Assistant	1.00	1.00	1.00	1.00	1.00
Wastewater Treatment Plant Oper I / II / III	3.00	3.00	3.00	3.00	3.00
Wastewater Treatment Plant Supervisor	1.00	0.00	1.00	1.00	1.00
Wastewater Operations FTE Total	13.67	13.74	13.74	14.07	14.07
<u>Wastewater Lateral Maintenance</u>					
Senior Collection System Worker	0.00	0.50	0.50	0.50	0.50
Collection System Worker I	0.50	0.00	0.00	0.00	0.00
Wastewater Lateral Maintenance FTE Total	0.50	0.50	0.50	0.50	0.50

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Solid Waste Operations</u>					
Director of Public Works / City Engineer	0.28	0.22	0.22	0.22	0.22
Administrative Assistant I / II	2.40	2.40	2.40	2.40	2.40
Administrative Supervisor	0.18	0.18	0.18	0.18	0.18
Asst. Dir. of Public Works / Engineering	0.24	0.10	0.10	0.10	0.10
Asst. Dir. of Public Works / Operations	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.26	0.26	0.26	0.20	0.20
Project Services Specialist	0.13	0.13	0.13	0.10	0.10
Purchasing Assistant	0.16	0.16	0.16	0.16	0.16
Safety / Special Projects Coordinator	0.16	0.16	0.16	0.16	0.16
Solid Waste Equipment Operator I / II	13.00	13.00	13.00	13.00	13.00
Solid Waste Manager	0.80	0.80	0.80	0.80	0.80
Solid Waste Supervisor	0.80	0.80	0.80	0.80	0.80
Senior Solid Waste Equipment Operator	0.80	0.80	0.80	0.80	0.80
Solid Waste Operations FTE Total	19.41	19.21	19.21	19.12	19.12
<u>Solid Waste Transfer Station</u>					
Administrative Assistant I / II	0.60	0.60	0.60	0.60	0.60
Administrative Supervisor	0.04	0.04	0.04	0.04	0.04
Asst. Dir. of Public Works / Operations	0.05	0.05	0.05	0.05	0.05
Purchasing Assistant	0.04	0.04	0.04	0.04	0.04
Safety / Special Projects Coordinator	0.04	0.04	0.04	0.04	0.04
Senior Solid Waste Equipment Operator	0.20	0.20	0.20	0.20	0.20
Solid Waste Equipment Operator I / II	1.00	1.00	1.00	1.00	1.00
Solid Waste Manager	0.20	0.20	0.20	0.20	0.20
Solid Waste Supervisor	0.20	0.20	0.20	0.20	0.20
Solid Waste Transfer Station FTE Total	2.37	2.37	2.37	2.37	2.37
Public Works FTE Total	94.85	94.85	94.85	94.85	94.85

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Parks and Recreation</u>					
<u>Recreation Administration</u>					
Director of Parks and Recreation	0.85	0.85	0.85	0.85	0.85
Accountant I / II	0.30	0.30	0.30	0.30	0.30
Administrative Assistant I / II	3.00	3.00	3.00	3.00	3.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.85	0.85	0.85	0.85	0.85
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	3.00	3.00	3.00	3.00
Recreation Administration FTE Total	11.00	11.00	11.00	11.00	11.00
<u>Park Maintenance Assessment District</u>					
Director of Parks and Recreation	0.05	0.05	0.05	0.05	0.05
Accountant I / II	0.30	0.30	0.30	0.30	0.30
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Park / Maintenance Manager	0.34	0.34	0.34	0.34	0.34
Park / Maintenance Supervisor	0.65	0.65	0.65	0.65	0.65
Park / Maintenance Worker I / II	2.75	2.75	2.75	2.75	2.75
Senior Park / Maintenance Worker	0.70	0.70	0.70	0.70	0.70
Park Maintenance Assessment District FTE Total	5.04	5.04	5.04	5.04	5.04
<u>City Pool</u>					
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Park / Maintenance Supervisor	0.25	0.25	0.25	0.25	0.25
Facilities Worker I / II	0.15	0.15	0.15	0.15	0.15
City Pool FTE Total	0.65	0.65	0.65	0.65	0.65
<u>Senior Programs</u>					
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Programs FTE Total	1.00	1.00	1.00	1.00	1.00

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Landscape Operations</u>					
Director of Parks and Recreation	0.10	0.10	0.10	0.10	0.10
Accountant I / II	0.40	0.40	0.40	0.40	0.40
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Park / Maintenance Manager	0.33	0.33	0.33	0.33	0.33
Park / Maintenance Supervisor	1.10	1.10	1.10	1.10	1.10
Park / Maintenance Worker I / II	0.25	0.25	0.25	0.25	0.25
Senior Park / Maintenance Worker Management Analyst	0.30	0.30	0.30	0.30	0.30
	0.15	0.15	0.15	0.15	0.15
Landscape Operations FTE Total	2.88	2.88	2.88	2.88	2.88
<u>Facilities Maintenance Services</u>					
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Park / Maintenance Manager	0.33	0.33	0.33	0.33	0.33
Park / Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Park / Maintenance Worker I / II	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Services FTE Total	3.58	3.58	3.58	3.58	3.58
Parks & Recreation FTE Total	24.15	24.15	24.15	24.15	24.15
<u>Redevelopment Agency (past history) / Low/Moderate Income Housing</u>					
Director of Community Development	0.35	0.40	0.40	0.20	0.20
Administrative Assistant I / II	0.20	0.00	0.00	0.00	0.00
Administrative Supervisor	0.39	0.05	0.05	0.05	0.05
Economic Development Manager	0.40	0.00	0.00	0.00	0.00
Planning Manager	0.00	0.00	0.10	0.10	0.10
Principal Planner	0.50	0.10	0.00	0.00	0.00
Redevelopment Manager	0.80	0.80	0.00	0.00	0.00
Senior Redevelopment Analyst	1.00	1.00	0.00	0.00	0.00
Senior Community Development Analyst	0.80	0.55	0.55	0.40	0.40
Senior Community Development Technician	2.05	0.90	1.03	0.55	0.55
Redevelopment Agency (past history) / Low/Moderate Income Housing FTE Total	6.49	3.80	2.13	1.30	1.30
Total Authorized Full Time Positions	269.25	269.75	268.00	267.00	266.00

Budget For Fiscal Years 2012/13 - 2013/14

Four-Year History of Authorized Budgeted Full-Time Equivalent Positions by Classification

	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Budget	2013/14 Budget
<u>Elected & Appointed Employees</u>					
<u>Legislative</u>					
Mayor	1.00	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	3.00	3.00	3.00	3.00	3.00
Legislative Total	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>Planning Commission</u>					
Planning Commissioner	5.00	5.00	5.00	5.00	5.00
Planning Commission Total	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>Art Commission</u>					
Art Commissioner	5.00	5.00	5.00	5.00	5.00
Art Commission Total	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>Park and Recreation Commission</u>					
Park Commissioner	5.00	5.00	5.00	5.00	5.00
Park and Recreation Commission Total	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>Youth Commission</u>					
Youth Commissioner	10.00	10.00	10.00	10.00	10.00
Youth Commission Total	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Elected & Appointed Total	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
GRAND TOTALS	<u><u>299.25</u></u>	<u><u>299.75</u></u>	<u><u>298.00</u></u>	<u><u>297.00</u></u>	<u><u>296.00</u></u>

Budget For Fiscal Years 2012/13 - 2013/14

CITY BASIC DATA

As of June 30, 2011 (Unaudited)

Date of Incorporation:	January 19, 1948
Forms of Government:	General Law Council-Manager
Fiscal Year Begins:	July 1
Area of City:	14.83 Sq Miles
Population as of January 2011:	52,030

Number of Full-time Equivalent Positions	Year End
269.25	2011
267.25	2010
269.25	2009
281.25	2008
302.75	2007
294.75	2006
294.75	2005
263.45	2004
245.14	2003
203.80	2002

Public Schools	
Elementary	7
Intermediate	3
High School	2
Alternative High Schools	2

Miles of Streets	
Miles of Streets	190
Miles of Sanitary Sewers	150
Miles of Water Mains	191
Number of Street Lights	5,836

Municipal Wastewater System	
Number of Lift Stations	2
Sanitary	3
Storm	1
Number of Connections	15,679
Average Daily Flow	3.2 MGD

Municipal Water System	
Number of Wells	9
Number of Reservoirs	6
Storage Capacity (gallons)	19 MG
Average Daily Consumption	9.2 MGD
Peak Daily Consumption	16.1 MGD
Number of Fire Hydrants	1,945
Number of Connections	16,827

Municipal Solid Waste	
Number of Residential Services	15,562
Number of Commercial Services	468

Parks and Recreation	
Neighborhood Parks	256 acres
Aquatic Complex	7.5 Acres
Skate Park	.50 acres
Play Areas	45
Sunset Park Athletic Complex	38 acres
Veterans Park	10.5 acres

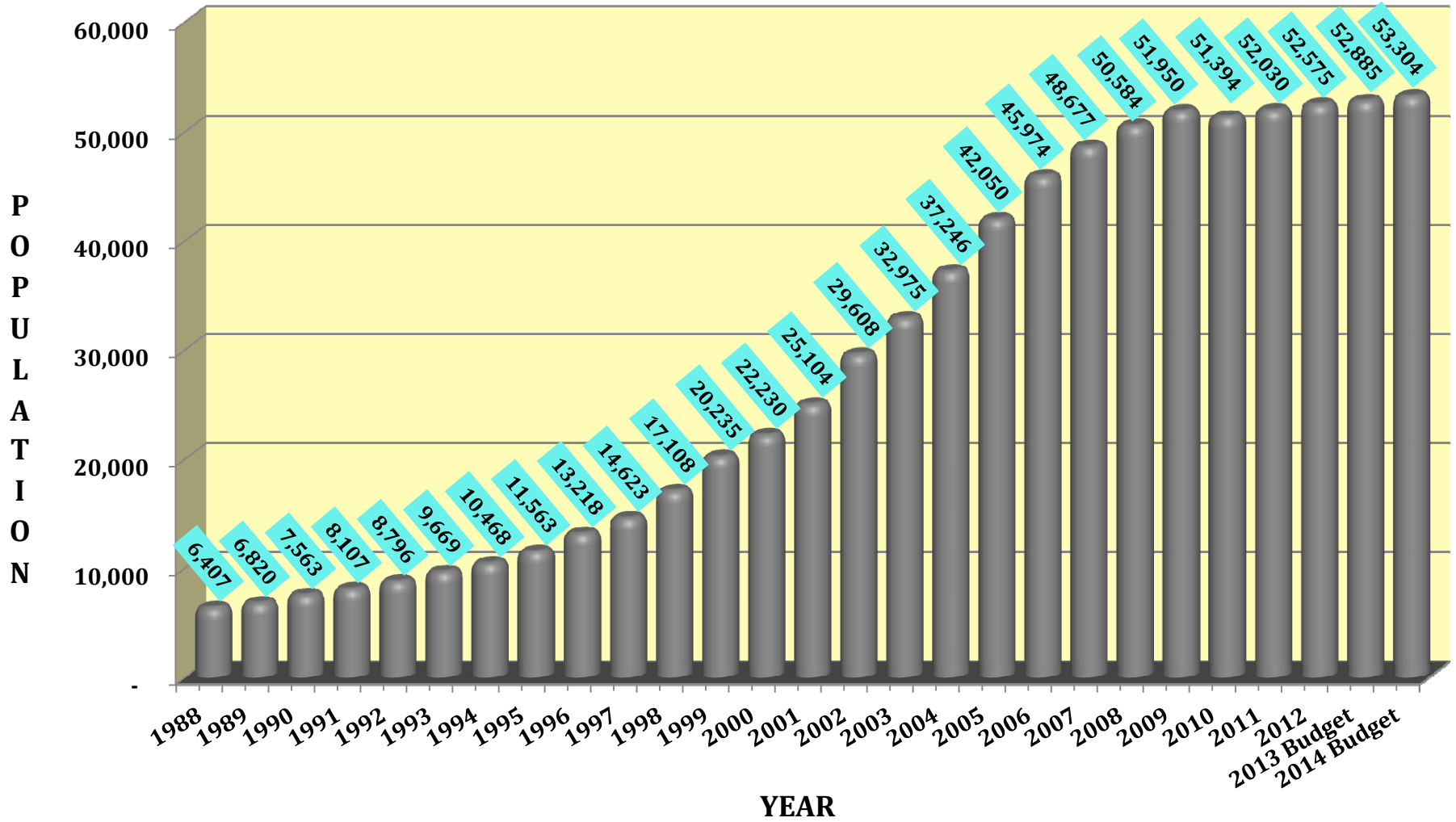
Parks Facilities	
Multi-Use Trails	16 miles
Multi-Use Ball and Soccer Fields	23
Tennis Courts	2
Basketball Courts	13
Bocce Ball Courts	6
Volleyball Courts	3
Horseshoe Courts	2
Gazebos	2
Picnic Areas/Tables	276
BBQ Areas	19
Restrooms (Permanent)	8

Police Protection	
Sworn Officers	62
Non-Sworn	17
Reserves	0
Vehicles	51
Motorcycles	6

East Diablo Fire District	
Stations Located in Brentwood	2
Firefighters in Brentwood	18

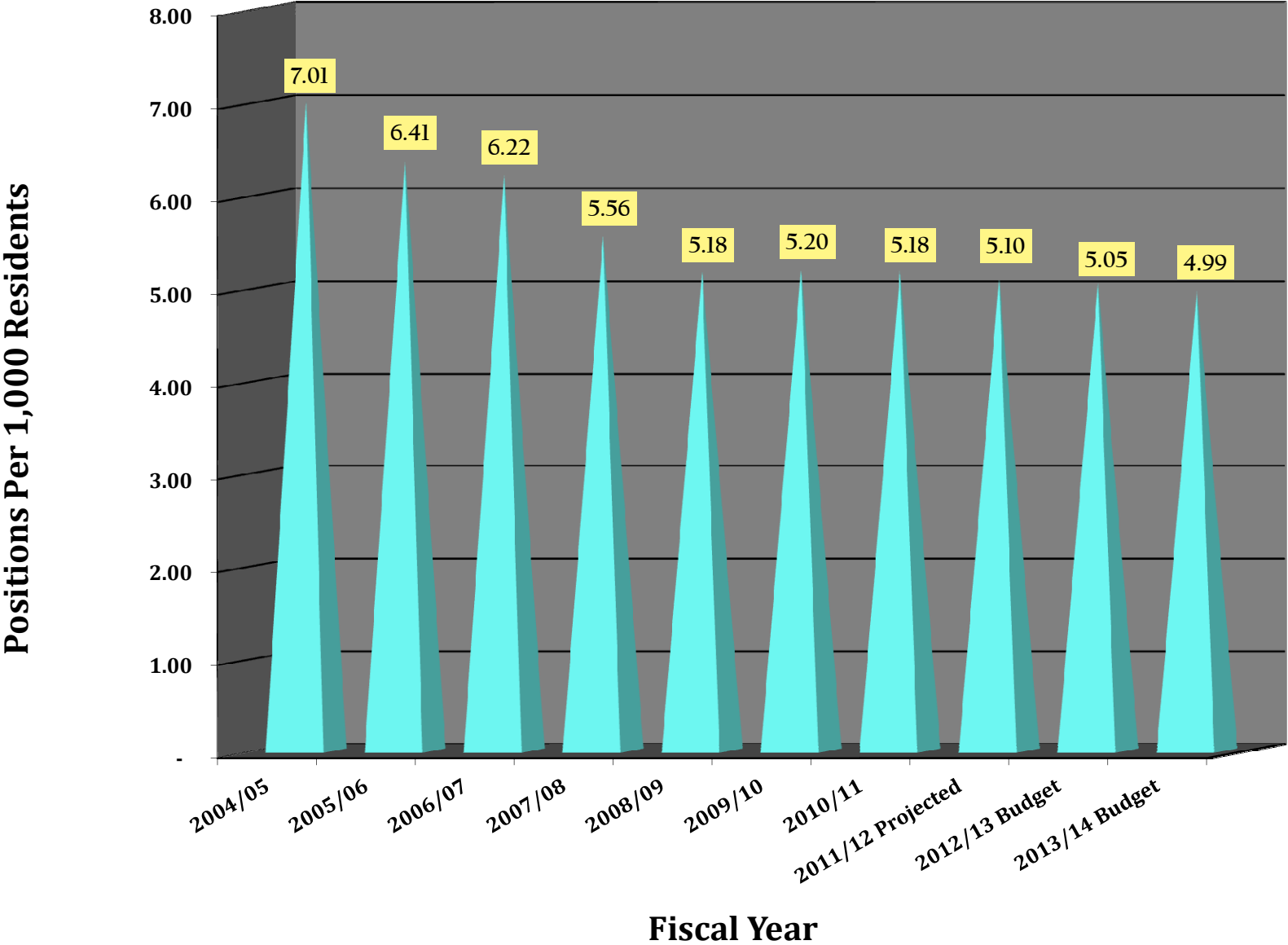
Source: Various City Departments

History of Population Growth



Budget For Fiscal Years 2012/13 - 2013/14

Ten-Year Personnel History



Budget For Fiscal Years 2012/13 - 2013/14

Service Indicators

	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Projected 2011/12
Population (January 1)	32,975	37,246	42,050	45,974	48,677	50,584	51,950	51,394	52,030	52,575
Miles of Streets	119.00	145.00	161.00	168.00	168.00	168.00	190.00	190.00	190.00	190.00
Acres of Parkland	95	148	171	194	228	228	256	256	256	256
Employees	244	263	295	295	303	281	269	267	269	268
<i>Employees per 1,000 Residents</i>	<i>7.40</i>	<i>7.07</i>	<i>7.01</i>	<i>6.41</i>	<i>6.22</i>	<i>5.56</i>	<i>5.18</i>	<i>5.20</i>	<i>5.18</i>	<i>5.10</i>
Building Permits	1,400	1,421	1,452	978	404	129	31	136	109	122
Utility Accounts	11,105	12,754	14,384	15,776	16,474	16,802	17,388	17,468	17,844	18,149
Police Citations	6,376	5,906	6,756	6,119	10,008	10,217	7,059	5,334	3,564	4,420

Budget For Fiscal Years 2012/13 - 2013/14

Tax Cost Per Capita

	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Projected 2011/12	Budget 2012/13	Budget 2013/14
Population	42,050	45,974	48,677	50,584	51,950	51,394	52,030	52,575	52,885	53,304
REVENUE										
Property Tax	\$ 125.58	\$ 147.20	\$ 178.75	\$ 182.48	\$ 159.52	\$ 129.76	\$ 124.18	\$ 118.60	\$ 115.55	\$ 115.79
Property Tax Parks	25.53	28.99	35.82	37.21	32.34	26.39	24.16	24.37	23.82	23.91
Sales Tax	86.93	98.88	93.52	95.44	92.47	98.04	101.06	106.55	112.28	118.09
Motor Vehicle-In-Lieu	52.29	61.31	73.91	77.93	68.73	57.51	56.22	49.18	47.38	47.47
COST OF SERVICES										
GENERAL GOVERNMENT										
Legislative	\$ 4.54	\$ 5.20	\$ 5.66	\$ 5.33	\$ 5.36	\$ 5.33	\$ 6.05	\$ 6.63	\$ 6.66	\$ 6.84
City Manager	14.83	12.19	14.25	14.16	14.07	14.11	14.31	16.39	15.57	16.23
City Attorney	18.47	10.40	12.54	14.33	14.06	14.77	14.78	13.42	16.84	17.54
City Clerk	10.54	12.35	10.14	8.95	9.89	8.76	7.90	6.35	7.64	7.05
Human Resources	16.47	14.22	12.88	12.74	12.47	11.79	11.22	11.13	12.28	12.67
Finance	30.38	33.78	33.31	42.02	37.77	33.19	31.53	32.70	35.43	36.84
Non-Departmental	19.72	29.26	24.40	17.24	15.97	10.31	10.68	20.72	16.84	17.21
Total General Government	114.96	117.40	113.19	114.77	109.59	98.26	96.47	107.34	111.27	114.38
COMMUNITY FACILITIES										
Library	2.46	2.48	2.48	2.51	3.51	3.77	3.93	4.20	4.42	4.59
Dimes-A-Ride Bus	1.41	0.70	0.51	0.63	0.46	0.37	0.32	0.30	-	-
Women's Club	0.05	0.19	0.27	0.28	0.20	0.06	0.12	0.14	0.17	0.18
Delta Community Service	0.57	0.52	0.49	0.47	0.46	0.47	0.46	0.46	0.45	0.45
Brentwood Area Neighborhood	0.01	0.05	0.04	0.02	0.02	0.02	0.02	0.03	0.02	0.02
Senior Nutrition Program	-	0.39	0.38	0.37	0.37	0.38	0.37	0.37	0.37	0.36
Animal Services	-	-	-	-	-	5.02	5.30	5.30	5.22	5.34
Total Community Facilities	4.49	4.34	4.17	4.30	5.02	10.10	10.52	10.80	10.65	10.94
PUBLIC SAFETY										
Police	253.93	276.03	286.56	278.40	274.07	288.97	300.06	310.94	326.39	337.58
COMMUNITY DEVELOPMENT										
Economic Development	6.27	7.80	8.84	10.79	5.45	-	-	-	10.23	10.55
Building	68.49	69.45	64.44	52.77	37.78	31.28	33.84	35.17	32.25	34.47
Planning	29.81	25.60	26.22	27.54	23.10	20.36	22.20	25.52	25.37	25.17
Planning Commission	0.50	0.70	0.69	0.66	0.50	0.50	0.50	0.51	0.53	0.53
Total Community Development	105.07	103.56	100.19	91.76	66.84	52.14	56.53	61.20	68.38	70.71
PUBLIC WORKS										
Streets Maintenance	54.53	51.47	51.48	52.91	45.93	45.57	51.65	51.67	53.01	54.73
Development Engineering	25.42	25.80	24.19	24.42	19.58	14.53	15.46	16.22	17.22	17.60
Construction Inspection	13.08	12.55	15.06	14.25	9.56	8.44	8.66	8.71	8.83	9.06
Traffic and Transportation	9.02	9.84	12.77	12.61	7.65	8.40	9.10	9.89	10.15	10.35
NPDES Unit	4.00	5.68	0.00	-	-	-	-	-	-	-
Total Public Works	106.04	105.33	103.50	104.19	82.71	76.94	84.86	86.49	89.21	91.74
PARKS & RECREATION										
Recreation Administration	-	21.82	26.32	28.38	30.42	29.24	30.72	31.28	32.63	33.30
City Pool	-	18.66	17.58	17.95	15.38	13.04	13.46	13.16	13.75	14.04
Park and Recreation Commission	-	0.40	0.34	0.27	0.13	0.15	0.15	0.15	0.15	0.15
Youth Commission	-	0.31	0.24	0.10	0.03	0.04	0.05	0.08	0.08	0.08
Park Planning	-	28.70	22.70	14.21	-	-	-	-	-	-
Cultural Arts	-	2.73	2.85	-	-	-	-	-	-	-
Community Center	-	1.75	1.87	3.10	2.37	1.75	-	1.42	8.73	9.44
Senior Programs	-	3.97	3.74	3.67	3.73	3.76	3.72	3.87	3.96	4.00
Brentwood Senior Activity Center	-	-	-	-	0.73	1.96	3.08	3.21	3.09	3.31
Sports	-	4.99	5.73	5.99	6.48	4.28	4.71	4.90	6.22	6.26
Programs	-	7.30	7.62	7.74	5.43	4.47	4.42	5.18	8.14	8.08
Landscape Operations	21.77	22.14	23.95	23.95	21.33	20.97	19.30	19.11	19.37	19.77
Total Parks & Recreation	21.77	112.77	112.95	105.35	86.05	79.67	79.60	82.35	96.11	98.43
PARK MAINTENANCE										
	12.26	11.14	10.91	11.19	10.85	12.42	11.27	13.20	14.22	14.01

Budget For Fiscal Years 2012/13 - 2013/14

Tax Cost Per Dwelling Unit

	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Projected 2011/12	Budget 2012/13	Budget 2013/14
Dwelling Units (Single Family)	12,498	13,801	15,038	15,632	16,013	16,081	16,181	16,331	16,431	16,556
REVENUE										
Property Tax	\$ 422.52	\$ 490.36	\$ 578.61	\$ 590.48	\$ 517.51	\$ 414.70	\$ 399.32	\$ 381.82	\$ 371.91	372.79
Property Tax-Parks	85.89	77.78	88.62	111.53	104.92	84.33	77.68	78.47	76.67	76.99
Sales Tax	292.47	329.39	302.71	308.83	299.99	313.34	324.97	343.03	361.40	380.19
Motor Vehicle-In-Lieu	175.93	204.22	239.23	252.18	222.97	183.79	180.78	158.32	152.48	152.85
COST OF SERVICES										
GENERAL GOVERNMENT										
Legislative	\$ 15.29	\$ 17.32	\$ 18.33	\$ 17.24	\$ 17.39	\$ 17.03	\$ 19.45	\$ 21.35	\$ 21.44	22.02
City Manager	49.89	40.62	46.13	45.83	45.65	45.09	46.01	52.75	50.13	52.24
City Attorney	62.15	34.64	40.58	46.36	45.61	47.21	47.52	43.20	54.20	56.47
City Clerk	35.47	41.13	32.83	28.97	32.08	27.99	25.39	20.46	24.60	22.70
Human Resources	55.41	47.37	41.70	41.22	40.45	37.68	36.08	35.82	39.53	40.80
Finance	102.20	112.51	107.83	135.96	122.54	106.08	101.39	105.28	114.04	118.62
Non-Departmental	66.35	97.48	78.99	55.80	51.82	32.96	34.35	66.71	54.21	55.40
Total General Government	386.77	391.07	366.39	371.39	355.53	314.04	310.19	345.57	358.15	368.25
COMMUNITY FACILITIES										
Library	8.28	8.27	8.02	8.14	11.37	12.06	12.63	13.53	14.22	14.77
Dimes-A-Ride Bus	4.73	2.34	1.65	2.05	1.50	1.18	1.04	0.98	-	-
Women's Club	0.16	0.65	0.88	0.91	0.65	0.20	0.38	0.45	0.55	0.57
Delta Community Service	1.92	1.74	1.60	1.54	1.50	1.49	1.48	1.47	1.46	1.45
Brentwood Area Neighborhood	0.02	0.16	0.14	0.07	0.07	0.07	0.06	0.09	0.06	0.06
Senior Nutrition Program	-	1.30	1.22	1.21	1.21	1.21	1.20	1.19	1.18	1.17
Animal Services	-	-	-	-	-	16.05	17.03	17.07	16.81	17.19
Total Community Facilities	15.12	14.45	13.51	13.91	16.30	32.27	33.84	34.77	34.29	35.22
PUBLIC SAFETY										
Police	854.37	919.53	927.57	900.87	889.14	923.53	964.85	1,001.04	1,050.52	1,086.89
COMMUNITY DEVELOPMENT										
Economic Development	21.09	26.00	28.61	34.92	17.70	-	-	-	32.93	33.95
Building	230.44	231.36	208.59	170.76	122.58	99.98	108.80	113.21	103.80	110.98
Planning	100.31	85.29	84.89	89.12	74.95	65.06	71.38	82.16	81.66	81.05
Planning Commission	1.67	2.34	2.22	2.14	1.62	1.60	1.59	1.65	1.70	1.69
Total Community Development	353.51	344.97	324.31	296.94	216.84	166.64	181.78	197.03	220.09	227.67
PUBLIC WORKS										
Streets Maintenance	183.45	171.45	166.63	171.22	149.00	145.65	166.07	166.35	170.62	176.20
Development Engineering	85.51	85.95	78.31	79.01	63.51	46.43	49.71	52.22	55.41	56.66
Construction Inspection	44.01	41.80	48.74	46.12	31.03	26.97	27.84	28.03	28.43	29.16
Traffic and Transportation	30.35	32.77	41.34	40.82	24.80	26.86	29.26	31.85	32.67	33.34
NPDES Unit	13.46	18.92	0.00	-	-	-	-	-	-	-
Total Public Works	356.78	350.89	335.01	337.16	268.34	245.90	272.88	278.44	287.13	295.37
PARKS & RECREATION										
Recreation Administration	-	72.69	85.21	91.82	98.70	93.45	98.77	100.69	105.01	107.21
City Pool	-	62.16	56.91	58.09	49.91	41.69	43.28	42.37	44.25	45.19
Park and Recreation Commission	-	1.32	1.11	0.88	0.44	0.49	0.47	0.49	0.48	0.48
Youth Commission	-	1.04	0.78	0.31	0.11	0.14	0.15	0.26	0.27	0.26
Park Planning	-	95.62	73.49	45.97	-	-	-	-	-	-
Cultural Arts	-	9.10	9.23	-	-	-	-	-	-	-
Community Center	-	5.84	6.04	10.04	7.70	5.58	-	4.57	28.10	30.40
Senior Programs	-	13.22	12.10	11.87	12.09	12.02	11.97	12.45	12.74	12.88
Brentwood Senior Activity Center	-	-	-	-	2.38	6.28	9.92	10.33	9.95	10.67
Sports	-	16.61	18.54	19.38	21.03	13.69	15.14	15.77	20.01	20.17
Programs	-	24.32	24.67	25.06	17.61	14.29	14.20	16.68	26.20	26.01
Landscape Operations	73.25	73.74	77.53	77.50	69.21	67.01	62.05	61.51	62.33	63.65
Total Parks & Recreation	73.25	375.65	365.60	340.92	279.18	254.63	255.95	265.11	309.33	316.91
PARK MAINTENANCE										
	41.26	37.10	35.32	36.22	35.19	39.71	36.23	42.49	45.77	45.12

Budget For Fiscal Years 2012/13 - 2013/14

Historical Budget Analysis

Fiscal Year	General Fund				Population January 1	Assessed Value		New		
	Budget		Total Fund Balance*			Dollars	% Increase	Housing	Apartments	
	Dollars	% Increase	Dollars	% Increase						
11/12	37,134,099	3.39%	38,184,856 *	-3.97%	52,494	0.89%	5,526,420,185	-4.50%	150	0
10/11	35,915,798	1.76%	39,761,652 *	23.86%	52,030	1.24%	5,786,564,907	-4.13%	109	0
09/10	35,293,613	-22.63%	32,102,815 *	2.62%	51,394	-1.07%	6,035,556,959	-17.69%	135	62
08/09	45,616,934	9.07%	31,283,515 *	-15.96%	51,950	2.70%	7,332,600,343	-8.87%	31	44
07/08	41,821,679	-4.83%	37,225,385 *	-0.77%	50,584	3.92%	8,046,739,498	13.28%	129	88
06/07	43,944,834	5.69%	37,513,750 *	12.31%	48,677	5.88%	7,103,420,292	28.35%	404	212
05/06	41,577,188	2.89%	33,402,034 *	12.64%	45,974	9.33%	5,534,400,985	24.77%	978	0
04/05	40,409,865	58.35%	29,653,223 *	-7.78%	42,050	12.90%	4,435,856,627	26.05%	1452	0
03/04	25,518,881	-16.28%	32,155,893 *	17.55%	37,246	12.95%	3,519,032,782	25.58%	1421	0
02/03	30,481,039	128.72%	27,355,515 *	117.08%	32,975	11.37%	2,802,219,413	29.92%	1400	0
01/02	13,326,827	18.69%	12,601,766 *	151.34%	29,608	17.94%	2,156,945,947	29.85%	1157	0
00/01	11,227,853	-1.70%	5,013,802 *	7.81%	25,104	12.93%	1,661,160,100	24.09%	1483	1
99/00	11,421,685	37.40%	4,650,455 *	29.98%	22,230	9.86%	1,338,634,283	26.58%	882	2
98/99	8,312,958	4.69%	3,577,700	15.15%	20,235	18.28%	1,057,556,164	16.06%	982	0
97/98	7,940,772	6.85%	3,107,125	60.31%	17,108	16.99%	911,235,500	13.51%	605	22
96/97	7,431,912	26.40%	1,938,160	35.85%	14,623	10.63%	802,755,420	13.18%	553	80
95/96	5,879,682	17.21%	1,426,672	57.19%	13,218	11.70%	709,248,570	15.01%	497	0
94/95	5,016,166	-0.23%	907,584	35.04%	11,833	13.04%	616,691,679	11.97%	557	0
93/94	5,027,716	14.01%	672,077	62.46%	10,468	8.26%	550,781,737	14.20%	386	0
92/93	4,410,035	16.80%	413,696	-50.30%	9,669	9.92%	482,300,428	15.07%	351	0

* This includes the General Funds portion of Emergency Preparedness, Equipment Replacement, Information Systems Replacement, Facilities Replacement and Budget Stabilization Funds.

Budget For Fiscal Years 2012/13 - 2013/14

Estimate of Average City Representative General Levy Share

<u>City</u>	<u>Rate</u>
Richmond	0.2878
El Cerrito	0.2223
Pinole	0.1884
Pittsburg	0.1848
Brentwood	0.1649*
Martinez	0.1594
Antioch	0.1141
Concord	0.1058
San Pablo	0.0983
Walnut Creek	0.0970
San Ramon	0.0959
Oakley	0.0828
Danville	0.0762
Pleasant Hill	0.0749
Orinda	0.0741
Lafayette	0.0666
Clayton	0.0663
Hercules	0.0542
Moraga	0.0532
County Average	0.1193

* For every dollar of Property Tax paid, 16.49 cents goes to the City.



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- 100 General Fund** – The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management, to be accounted for in another fund.
- 203 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2105. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 205 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2106. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 206 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 207 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107.5. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 208 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2103. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 216 Police Grants** – This fund accounts for all Police, Federal, State and County grants requiring segregated fund accounting.
- 217 Other Grants** – This fund accounts for miscellaneous Federal, State, County and other grants requiring segregated fund accounting.
- 220 Infrastructure Improvements** – Under the oversight of the CIP Executive Team, this fund accounts for economic development infrastructure projects and any related costs. Expenses are either infrastructure or development related. This fund is not to be used for ongoing operating expenses.
- 230 98-1 Park Maintenance Assessment District** – This fund accounts for special benefit assessments levied on property owners for citywide parks maintenance.
- 231 Community Facilities District #2** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of flood and storm drain facilities.
- 232 Community Facilities District #3** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of joint-use school facilities.
- 233 Community Facilities District #4 (Services)** – This fund accounts for fire/EMS/public safety personnel; police services; maintenance of open space; clean water maintenance; maintenance of joint-use school facilities; roadway rehabilitation and under grounding of overhead utilities.

- 234 Community Facilities District #5** – This fund accounts for acquisition, construction and maintenance of flood and storm drainage facilities; EMS/public safety personnel; construction and maintenance of joint-use school facilities; rehabilitation/expansion of library sites; government facilities and community facilities and roadway rehabilitation and utility undergrounding.
- 235 Community Facilities District #4 (Facilities)** – This fund accounts for acquisition, construction of flood and storm drainage facilities; construction of joint-use school facilities; rehabilitation/expansion of library sites; government facilities and community facilities.
- 250 Water Facilities** – This fund accounts for development fees collected for the design and construction of water facilities within the City of Brentwood.
- 251 Roadway Facilities** – This fund accounts for development fees collected for the design and construction of roadways within the City of Brentwood.
- 252 Parks and Trails** – This fund accounts for development fees collected for the design and construction of parks within the City of Brentwood.
- 255 Wastewater Facilities** – This fund accounts for development fees collected for the design and construction of wastewater facilities within the City of Brentwood.
- 256 Community Facilities** – This fund accounts for development fees collected for the design and construction of public facilities within the City of Brentwood.
- 257 Fire Fees** – This fund accounts for the Fire Facilities Impact Fee. The monies are used to provide funding for the fire facilities required to serve new development in the City of Brentwood through the year 2020.
- 259 Bypass Authority** – This fund accounts for development fees collected for the design and construction of the Bypass within the City of Brentwood. These fees are collected and then distributed to the Bypass Authority.
- 261 Facility Fee Administration** – This fund accounts for development fees collected for the administration of the Developer Facility Fee Program.
- 262 Agriculture Conservation** – This fund accounts for 20% of the Agriculture Preservation fees collected from development. Monies are to be used for administrative purposes associated with establishing, monitoring and managing farmland conservation easements.
- 263 Agriculture Land** – This fund accounts for 80% of the Agriculture Preservation fees collected from development. The monies are used for farmland mitigation purposes.
- 264 Housing First Time Buyers** – This fund accounts for development fees collected for affordable housing. The monies are used to provide loans to first time homebuyers who qualify as moderate to very-low income households.

- 265 Affordable Housing in Lieu** – This fund accounts for development fees collected for affordable housing. The monies are used to ensure 10% of all new dwellings are affordable for low and very low income households. This is now reported in the Housing Enterprise fund.
- 267 Public Art Administration** – This fund accounts for fees collected for the administration of the Public Art Program.
- 268 Public Art Acquisition** – This fund accounts for the acquisition and construction of Public Art.
- 269 Parking in Lieu** – This fund accounts for development fees collected for off street parking facilities located within the downtown area.
- 270 Arts Commission** – This fund accounts for revenues and expenditures associated with the Parks Arts Commission.
- 280 Asset Forfeiture** – This fund accounts for property or funds seized by the Police Department. After a case has been tried and a guilty verdict is returned, the funds are considered forfeited. Federal funds must be used for narcotic enforcement and crime suppression. State funds must be used for areas related to drug prevention.
- 281 Vehicle Abatement** – This fund accounts for monies which can only be used for the abatement, removal, disposal, as public nuisances, of any abandoned, wrecked, dismantled or inoperative vehicles, or parts thereof, from private or public property.
- 285 PEG Media** – This fund accounts for Public Access, Educational and Governmental (PEG) television channels provided for the citizens of Brentwood.
- 286 Parks Advertisement** – This fund provides funding to enhance the amenities at Sunset Athletic Complex, Brentwood Family Aquatic Complex, and the Brentwood Skate Park. This fund also provides funding to publish and distribute the Parks and Recreation Activities Guide.
- 293 Measure C / J** – This fund accounts for the local jurisdictions portion of the Local Street Maintenance Fund allocation. These monies can only be spent on local streets and roads, transit operations, growth management planning and compliance, bicycle and pedestrian trails, and parking facilities.
- 301 Successor Agency to BW RDA Admin. (2/1/12)** – This fund accounts for the administrative costs associated with the former Brentwood Redevelopment Agency as approved by the Oversight Board to the Successor Agency.
- 302 Housing Authority L / M (2/1/12)** – This fund accounts for the RDA’s 20% tax increment set-aside. The monies are to be used to increase and improve the community’s supply of low and moderate income housing in the redevelopment project areas.
- 303 Successor Agency to BW RDA DEBT (2/1/12)** – This fund accounts for transactions related to payments on indebtedness incurred by the dissolved Brentwood Redevelopment Agency as approved by the Oversight Board to the Successor Agency.

- 304 Successor Agency to BW RDA LTD (2/1/12)** – This fund accounts for the funds allocated by the County for property tax revenues to the Successor Agency for making payments on indebtedness incurred by the Redevelopment Agency prior to its dissolution and for the payment of other obligations as authorized by the Oversight Board to the Successor Agency.
- 336 Roadway Projects** – This fund accounts for the acquisition and construction of new streets and reconstruction of existing streets.
- 337 Community Facilities Improvement Projects** – This fund accounts for the acquisition and construction of City facilities, such as a library, a community center or a City Hall.
- 340 2002 Series A & B Bonds** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructure.
- 345 Capital Improvement Program 2001 Revenue Bonds** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 352 Parks and Trails Projects** – This fund accounts for expenditures associated with Parks and Recreation capital improvement projects.
- 360 Randy Way District Improvements** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to finance infrastructure improvements within the Randy Way Assessment District.
- 361 Civic Center Projects Revenue Bond Series A & B** – Acquisition account from bond proceeds used to finance the cost of public capital improvements.
- 363 Capital Improvement Financing Program 2006-1 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 364 Capital Improvement Financing Program 2005-1 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 380 City Capital Improvement Financing Program** – Acquisition account from bond proceeds used to finance the cost of public capital improvements.
- 391 Drainage Projects** – This fund accounts for various drainage improvement projects associated with either the upgrade or replacement of the City’s storm drain collection system.
- 392 Economic Infrastructure** – Under the oversight of the CIP Executive Team, this fund accounts for loans to be used for economic development infrastructure projects and related costs that will be repaid from another source. Loans are either infrastructure or development related and are not to be used for ongoing operating expenses.

- 393 Vineyards Projects** – This fund accounts for transactions related to infrastructure improvements within the project area.
- 438 Capital Improvement Financing Program 2003-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 439 Capital Improvement Financing Program 2002-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 440 2002 A & B Refinance Bonds** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 441 Capital Improvement Financing Program 94-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 442 Capital Improvement Financing Program 98-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 443 Capital Improvement Financing Program 99-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 444 Capital Improvement Financing Program 2000-01 Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments on CIFP Infrastructure Revenue Bonds.
- 445 Capital Improvement Program 2001 Revenue Bonds Debt Service** – This fund accounts for debt service payments associated with the facilities lease, Agency and roadway improvements.
- 448 General Obligation Bond** – This fund accounts for General Obligation Bond debt service payments for the police station.
- 449 Capital Improvement Financing Program 2004-1 Debt Service** – This fund accounts for CIFP Tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 450 Leases** – This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City equipment.
- 460 Randy Way Assessment District Debt Service** – This fund accounts for Randy Way tax assessment receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 461 Civic Center Projects Revenue Bond Series A&B** – This fund accounts for tax assessment receipts and debt service payments on infrastructure.
- 462 2006 A & B Refinance Bonds** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.

- 463 Capital Improvement Financing Program 2006-1 Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 464 Capital Improvement Financing Program 2005-1 Debt Service** – This fund accounts for CIFP Tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 465 96R Assessment District Debt** – This fund accounts for CIFP Tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 501 City Rentals** – This enterprise accounts for all the City facilities rented and maintained through this fund.
- 510 Housing Enterprise** – This enterprise accounts for the administrative and operational expenses for the Housing Division and Housing rental stock. This now includes Affordable Housing In Lieu and Housing First Time Buyers.
- 512 Housing Projects** – This fund accounts for expenditures associated with housing capital improvement projects.
- 513 Housing Replacement** – This fund accounts for revenues and expenditures associated with the replacement of housing capital assets and infrastructure.
- 540 Solid Waste Enterprise** – This enterprise accounts for the operation and maintenance of the collection of solid waste generated within the city limits.
- 542 Solid Waste Projects** – This fund accounts for expenditures associated with solid waste capital improvement projects.
- 543 Solid Waste Replacement** – This fund accounts for revenues and expenditures associated with the replacements of solid waste capital assets and infrastructure.
- 560 Water Enterprise** – This enterprise accounts for the operation, maintenance and capital improvement projects of the water system. These activities are funded by user charges and impact fees.
- 562 Water Projects** – This fund accounts for expenditures associated with water capital improvement projects.
- 563 Water Replacement** – This fund accounts for revenues and expenditures associated with the replacements of water capital assets and infrastructures.
- 590 Wastewater Enterprise** – This enterprise accounts for the operation, maintenance and capital improvement projects of the wastewater system. These activities are funded by user charges and impact fees.
- 592 Wastewater Projects** – This fund accounts for expenditures associated with wastewater capital improvement projects.
- 593 Wastewater Replacement** – This fund accounts for revenues and expenditures associated with the replacements of wastewater capital assets and infrastructures.

- 600 94-1 Blackhawk LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 601 95-3 Pheasant Run LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 602 95-4 Diablo Estates LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 603 95-5 CA Spirit LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 604 95-6 Gerry Ranch LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 605 95-2 Hawthorn Landing LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 606 95-7 Greystone LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 607 95-8 Garin Ranch LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 608 97-2 Marsh Creek LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 609 97-1 Hancock LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 611 98-5 Arroyo Seco LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 612 98-3 Solana LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 613 98-4 Birchwood Estates LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 614 99-3 SPA L LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 615 99-4 California Grove LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 616 99-5 Deer Creek LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

- 617 99-6 Trailside LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 618 99-7 Termo LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 619 99-8 Gerry Ryder LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 620 99-9 Richmond America LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 621 00-2 Lyon Woodfield LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 622 00-3 California Orchard LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 623 00-4 Brentwood Park LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 624 01-1 Laird Property LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 625 02-2 Oak Street (Schuler-Lyon) LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 626 02-3 Apricot Way (Pringle) LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 627 02-4 Braddock & Logan LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 628 02-5 Sand Creek & Brentwood LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 629 02-6 Balfour & John Muir LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 630 02-7 San Jose & Sand Creek LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 631 02-8 Lone Tree (ARCO) LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 632 02-9 Balfour Plaza LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

- 633 02-10 Lone Tree Center LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 634 02-11 Lone Tree Plaza LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 635 02-12 Sunset Industrial LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 636 02-13 Stonehaven LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 637 03-2 Meritage Lone Tree LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 638 03-3 Brookdale Court LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 639 03-4 Tri City Plaza LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 640 03-5 Summerset LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 641 03-6 Arbor Village LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 642 03-7 Garin Ranch Commercial LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 644 04-2 Balfour Griffith Commercial LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 645 05-2 South Brentwood Blvd. Commercial LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 646 06-2 Palmilla LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 648 06-4 Villa Amador LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 649 06-5 Barrington LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 650 11-1 North Brentwood Blvd LLD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

- 700 Emergency Preparedness** – This fund provides a source of funding for the City’s General Fund to be financially prepared for either a critical or catastrophic event.
- 701 Information Services** – This fund provides a source of funding for the development and coordination of the City’s information systems’ needs.
- 702 Equipment Replacement** – This fund provides a source of funding for vehicle and equipment replacement.
- 703 Information Systems Replacement** – This fund provides a source of funding for the on-going replacement of information systems such as computers and the phone system.
- 704 Facilities Replacement** – This fund provides a source of funding for maintenance and repairs to City facilities.
- 705 Tuition Program** – This fund provides a source of funding for expenditures relating to continuing education.
- 706 Fleet Maintenance** – This fund provides a source of funding for the on-going maintenance of all City vehicles, except Police.
- 707 Facilities Maintenance Services** – This fund provides a source of funding for maintenance and repairs to City facilities.
- 708 Parks and LLD Replacement** – This fund accounts for the accumulation of funds and associated expenditures related to park assessment reserves.
- 709 Insurance** – This fund provides a source of funding for the City’s property insurance costs and retiree medical benefit costs.
- 710 Budget Stabilization** – This fund is used to accumulate General Fund savings during good times in order to help the City’s ability to weather adverse economic conditions.
- 850 Asset Seizure** – Special funds to be used exclusively to support law enforcement and prosecutorial efforts of the agency.
- 900 General Fixed Assets Group** – This fund accounts for all fixed assets used in governmental fund type.
- 950 General Long Term Debt** – This fund accounts for general obligations of governmental fund types with a long-term repayment schedule.



A

A-87 Cost Allocation Plan

A circular published by the Federal Government’s Office of Management and Budget (OMB) that establishes principles and standards for determining costs applicable to Federal grants, contracts and other agreements. These principles and standards recognize “Total Cost” as allowable direct cost plus allowable indirect costs, less applicable credits. The significant difference between this plan and a “Full Cost Allocation Plan” is that “Legislative” costs are not allowable under the A-87 plan.

Absorption Rate

An estimate of the expected annual sales or new occupancy of a particular type of land use.

Account

A subdivision within a fund for the purpose of classifying transactions.

Account Number

Numeric identification of the account. Typically a unique number or series of numbers. The City of Brentwood’s account number structure is comprised of three fields of characters. The first field is three characters wide and identifies the various unique funds within the accounting system. The next field contains four or five characters and identifies the division within the city. The final field contains seven characters and identifies the object code of the account number. The same object code may be used in many divisions. The combination of the three fields provides for a unique number for the transaction.

Accounting System

The total set of records and procedures that are used to record, classify and report information on an entity’s financial status and operations.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

Activity

A function or a group of related functions for which the budgetary unit is responsible. For Brentwood’s budgeting purposes, an activity is the same as a program.

Actual Cost

The amount paid for an asset; not its market value, insurable value, or retail value. It generally includes freight-in and installation costs but not interest on the debt to acquire it.

Ad Valorem

Latin for according to value. An ad valorem tax is assessed on the value of goods or property; not on the quantity, weight, extent, etc.



Administrative Expense	Often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of providing services.
Adjusting Entry	A journal entry posted to the accounting records at the end of an accounting period to record a transaction or event which was not properly posted during the accounting period for various reasons.
Adopted Budget	A budget which typically has been reviewed by the public and “Adopted” (approved) by the City Council prior to the start of the fiscal year.
Air Quality Maintenance District	A program established to reduce air pollution through community based transportation sources.
Allocable Costs	Costs that are allocable to a particular cost objective to the extent of benefits received by such objective.
Allocation	A distribution of funds or an expenditure limit established for an organizational unit.
American Disabilities Act	New Federal legislation requires the accessibility of public facilities for handicapped persons.
Apartment Communities Assisting Progress	A program designed to enhance the quality of life in a specifically multi-family residential development.
Applied Overhead	Amount of overhead expenses that are charged to either a production job or a department when utilizing a cost accounting system.
Appropriation	An authorization by the City Council to make expenditures and to incur obligations for specific amounts and purposes. All annual appropriations lapse at fiscal year end.
Appropriations Limit	As defined by Section 8 of Article XIII B of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979 general election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year’s appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.



Appropriation Resolution	The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.
Assessed Valuation	An official value established for real estate or other property as a basis for levying property taxes.
Arbitrage	The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.
Assessments	Charges made to parties for actual services or benefits received.
Assets	Government-owned property that has monetary value.
Attrition Fees	Fees charged by a hotel when a group guarantees that a number of rooms will be filled in exchange for a discount and then does not fulfill the number of rooms.
Audit	A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.
Audit Trail	Documentation which permits the sequence of financial transactions to be followed.
Authorized Positions	Those ongoing positions approved in the final budget of the preceding year.
Average Cost	Total of all costs for all units bought (or produced) divided by the number of units acquired (or produced).




Balance Available	The amount of money available for appropriation or encumbrance. It is the excess of cash and near-cash assets of a fund over its liabilities and reserves; or commonly called surplus available for appropriation. It is also the unobligated balance of an appropriation which may be encumbered for the purposes of the specific appropriation.
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Balanced Budget	When there is neither a budget deficit nor a budget surplus – when revenues equal expenditure.
Baseline Budget	A baseline budget reflects the anticipated costs of carrying out the current level of service or activities as authorized by the City Council in the current budget. It includes an adjustment for cost increases but does not include changes in service or authorized positions over that authorized by the City Council.
Benefits Fringe	Indirect compensation provided to employees. See FRINGE BENEFITS.
Boilerplate	A standardized or preprinted form.
Bond	A municipal bond is a written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance capital improvement projects such as buildings, streets and bridges.
Budget	A plan of financial operation, for a set time period, which identifies specific types and levels of services to be provided, proposed appropriations or expenses and the recommended means of financing them.
Budget Amendments	The Council has the sole responsibility for adopting the City’s budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as it is in the same fund and within the same division.
Budget Calendar	The schedule of key dates which City departments follow in the preparation, revision, adoption and administration of the budget.
Budget Detail	A support document to the published budget that details the line item expenditures.
Budget Document	The financial plan report reviewed and adopted by the City Council.
Budget Message	The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and also presents recommendations made by the City Manager.
Budget Year	The fiscal year for which the budget is being considered; fiscal year following the current year.



Budgetary Unit	An organizational component budgeted separately; usually a department or a division.
Build America Bonds	Taxable municipal bonds that carry special tax credits and federal subsidies for either the bond issuer or the bondholder. Build America Bonds were created under Section 1531 of Title I of Division B of the American Recovery and Reinvestment Act that U.S. President Barack Obama signed into law on February 17, 2009.
	
California Housing Rehabilitation Program	Provides deferred rehabilitation loans to eligible income occupant homeowners.
California Society of Municipal Finance Officers	The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.
Capital Improvement Program	A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public physical facilities.
Capital Outlay	Expenditures which result in the acquisition of, or addition to, fixed assets. A capital item is tangible, durable, non-consumable, costs \$10,000 or more and has a useful life of more than ten years.
Carryover or Carry Forward	Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. For example, a purchase order for a budgeted computer purchase is placed in FY 2000/01. The budget for FY 2001/02 did not include a purchase of a computer. The unspent FY 2001/02 budget is adjusted (increased) for this purchase.
Cash Basis or Cash Method	An accounting method that recognizes income and deductions when money is received or paid. The modified accrual method is the preferred method for government organizations.
Certificate of Participation	Obligations of a public entity based on a lease or installment sale agreement.



Community Development Block Grant Program	Funded by the Department of Housing and Urban Development of the Federal Government.
Community Facilities District	Established as a funding mechanism for capital improvements for a specific area of development.
Community Oriented Problem Solving	Bringing all City Departments together as a team.
Compensation	Direct and indirect monetary and non-monetary rewards given to employees on the basis of the value of the job, their personal contributions and their performance. These rewards must meet both the organization’s ability to pay and any governing legal regulations.
Component Units	Legally separate entities that are part of the government’s operations.
Comprehensive Annual Financial Report	Prepared in conformity with Generally Accepted Account Principals (GAAP) as set forth by the Governmental Accounting Standards Boards (GASB).
Congestion Management Plan	Required for consideration of Measure “I” funding of transportation improvements.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year such as flood emergencies, Federal mandated shortfalls in revenue and similar events.
Contingency Fund	Amount reserved for a possible loss.
Contractual Services	A series of object codes, which include the expense of custodial, janitorial and other services, procured independently by contract or agreement with an individual, firm, corporation or other governmental units.
Controllable Costs	Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.
Costs	Amount of money that must be paid to acquire something; purchase price or expense.



Cost Accounting	The continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.
Cost Approach	Method of appraising property based on adding the reproduction cost of improvements, less depreciation, to the market value of the site.
Cost Basis	Original price of an asset, used in determining depreciation and capital gains or losses. It usually is the purchase price, but in the case of an inheritance or gift is the market value of the asset at the time of receipt.
Current Fiscal Year	The fiscal year in progress.
Cycle and Pedestrian Safety Program	A grant program designed to reduce the number of traffic collisions involving bicyclists and pedestrians.



Debt Service	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Defeasance	In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Most refunding results in the defeasance of the refunded debt.
Deficit	A result of: 1) insufficiency in the account or number, whether as the result of defaults and misappropriations or of mistakes or shrinkage in value or 2) excess of the government's spending over its revenues.
Deflation	Decline in the prices of goods and services. Deflation is the reverse of inflation; it should not be confused with disinflation, which is a slowing down in the rate of price increases.
Demand	Economic expression of desire and ability to pay for goods and services. Demand is neither need nor desire. The essence of demand is the willingness to exchange value (goods, labor, money) for varying amounts of goods or services, depending upon the price asked.




Department	A basic organizational unit of government which is functionally unique in its delivery of services. Its components are organizationally arranged as follows: Department (such as Public Works), Division (such as Parks Maintenance) and Program (such as Tree Replacement).
Depreciation	The process of allocating the cost of a capital asset to the periods during which the asset is used.
Designated Fund Balance	A portion of unreserved fund balance designed by City policy for a specific future use.
Development	In real estate, process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings or any combination of these elements.
Direct Cost	An expense that can be traced directly to a specific cost center or cost object such as a department, process or product.
Direct Labor	Cost of personnel that can be identified in the product or service, such as the salary of the person who provides the direct service.
Discretionary Costs	Costs changed easily by management decisions such as advertising, repairs and maintenance and research and development. Also called managed costs.
Division	An organizational component of a department, which may be further subdivided into programs.
Division Overhead	The cost of the division's indirect labor and material/supplies divided by the division's direct salary and wages cost. The result is expressed as a percentage to be applied to direct salary and wages.



Economic Growth Rate	Rate of change in Gross National Product (GNP) as expressed in an annual percentage. If adjusted for inflation, it is called the <i>real economic growth rate</i> .
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Educational Revenue Augmentation Fund	A state mandated property tax shift to schools.
Effective Interest Methods	Premiums, discounts, bond issuance costs amortized over life of debt issue.
Encumbrance	The commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
Equity	The difference between fund assets and fund liabilities.
Estimate	To approximate.
Estimated Economic (Useful) Life	The period over which a property is expected to be usable, by one or more users, with normal repairs and maintenance, for the purpose(s) for which it is intended.
Expenditure/Expense	The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term expense is used for Enterprise and Internal Service Funds. (An encumbrance is not an expenditure).
Expenditure Object Code	Unique identification number and title for a minor expenditure category. Represents the most detailed level of budgeting and recording of expenditures, referred to as a “line item”.
	
Fee	Cost of a service.
Federal Aid Urban Program	Provides for funding of transportation improvements in urbanized areas and regional agencies allocate monies to local governments based on population.



Federal Emergency Management Agency	The Governing agency for emergency services nationwide.
Fiduciary Funds	One of the three types of funds utilized by government agencies. These are also referred to as Trust and Agency Funds. These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Fiscal Year	The 12-month period for recording financial transactions specified by the City of Brentwood as beginning July 1 st and ending June 30 th .
Fixed Assets	Assets of long-term character such as land, buildings, machinery, equipment or furniture.
Fixed Asset Management	Tagging and preparing asset ledgers for plant, facilities and equipment; recording changes in asset status and conducting periodic inventories of assets.
Fixed Cost	A cost that remains constant regardless of volume or demand. Fixed include salaries, interest expense, rent, depreciation and insurance expenses.
Forecasts	Estimates of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.
Fringe Benefits	Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance or training supplements. Fringe benefits can be either mandatory, such as PERS contributions, or voluntary, such as health insurance benefits.
Full Time Equivalent	The designation of staffing based on the Full Time Equivalent for personnel using a guideline of 2,080 hours per year (1.0 FTE) or for 1,040 hours (0.5 FTE).
Function	An activity or a group of related activities for which the budgetary unit is responsible; in Brentwood, a function is the same as a program.



- Fund** A separate accounting entity, with a self-balancing set of accounts, to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary or fiduciary. Commonly used funds in governmental accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Agency Funds and Special Assessment Funds.
- Fund Accounting** System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.
- Fund Balance** The excess of assets over liabilities and reserves; also known as surplus funds. This term applies to governmental funds only.



- Gas Tax Fund** A fund to account for receipts and expenditures of money apportioned under Street and Highway Code sections 2105, 2106, 2107, 2107.5 and 7360 of the State of California.
- General Obligation Bond** Also referred to as GO Bonds, are usually limited by state law as to the amount as well as the length of indebtedness that a government can have. These “Full Faith and Credit” bonds are secured by all of the financial assets of the local government, including property taxes.
- Geographic Information System** A computer based Geographic Information System established by the Information Services Division for the tracking and monitoring of development projects.
- Goal** A general statement of broad direction, purpose or intent which describes the essential reason for existence and which is not limited to a one-year time frame. Generally, a goal does not change from year to year.



- Government Accounting** Principles and procedures in accounting for federal, state and local governmental units. The National Council on Governmental Accounting establishes rules. Unlike commercial accounting for corporations, encumbrances and budgets are recorded in the accounts. Assets of a governmental unit are restricted for designated purposes.
- Government Enterprise** Governmentally sponsored business activity. A utility plant may be a government enterprise which raises revenue by charging for its services.
- Government Finance Officers Association** A non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the association's activities.
- Government Fund** This category of funds accounts for all records or operations not normally found in business, such as the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.
- Grant** Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant awarded by the Federal Government.



- Historical Cost** Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
- Hourly Billing Rate** The rate of a position on an hourly schedule including the cost of the position's hourly salary plus the hourly fringe benefit costs, plus the division or department overhead costs, plus the City's general and administrative costs. This "Total" labor cost per hour is used to determine various costs of services provided to the public.
- Housing and Community Development** Sets the standards for quality and workmanship in the rehabilitation of rental properties.



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Indirect Cost	Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
Inflation	Rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.
Infrastructure	The physical assets of the City, such as streets, water, wastewater, public buildings and parks and the support structures within a development.
Inland Regional Narcotics Enforcement Team	A program designed to enhance law enforcement's ability by using monies seized from drug offenders.
Interest Revenues	Revenues received as interest from the investment of funds not immediately required to meet cash disbursements obligations.
Intermodal Surface Transportation Efficiency Act	This fund was created to administer those monies the City has secured for various street and traffic signal projects from the federal government.
Internal Audit	The review of financial transactions in both the finance department and in operating departments for compliance with local policy and Generally Accepted Accounting Principles.
Investment	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.



J

Jurisdiction

Geographic or political entity governed by a particular legal system or body of laws.



L

Land Information System

A computer-based Land Information System is being established for the automation of Building Permits and Inspections.

Landscape and Lighting Maintenance District Funds

Funds to account for revenues derived from annual assessments which are used to pay the cost incurred by the City for landscape maintenance and street lighting maintenance.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Encumbrances are not considered to be liabilities.

Line-Item Budget

A budget which lists detailed expenditures categories (personnel, operating, contractual, internal services and capital outlay) separately, along with the amount budgeted for each specific category.

Lump Sum

Typically a single payment instead of a series of installments.



M

Maintenance of Effort

A criterion that must be met in a street improvement as mandated by the State.



Man Hour	Unit of labor or productivity that one person produces in one hour's time. It is used as a method of determining the labor content of a particular project. For example, if a particular project takes 3 man-hours to complete then the total cost can be accurately projected using the hourly billing rates for the position.
Material	Goods used in the providing of either services or products.
Matrix	Mathematical term describing a rectangular array of elements (numerical data, parameters or variables). Each element within a matrix has a unique position, defined by the row and column.
Measure WW	East Bay Regional Park District issued a bond measure to fund Regional Park acquisition and capital projects with a portion of the proceeds to go to cities, special park and recreation districts, county service areas and the Oakland Zoo for much needed local Park and recreation projects.
Millage Rate	The tax rate expressed in mills per dollar (e.g., 1 mill equal \$1 per \$1,000 of assessed valuation).
Megahertz	A designation of the broadcast capability of a local government radio system.
Millions of Gallons Per Day	Rating used in infrastructure water projects.
Mobile Data Terminal Modeling	A program set up for direct communication between the police officer and the dispatcher. Designing or manipulating a mathematical representation that simulates an economic system or corporate financial application so that the effect of changes can be studied and forecast.
Modified Accrual Basis or Modified Accrual Method	An accounting method whereby income and expense items are recognized, as they are available and measurable.



Net	Figure remaining after all relevant deductions have been made from the gross amount; or to arrive at the difference between additions and subtractions or plus amounts and minus amounts.
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Object Codes

Specific numerical classifications for which money is allocated for disbursements. The City of Brentwood uses object codes as the last seven characters of the account number and represents the lowest level of classification within the General Ledger accounting system.

Objective

Measurable statement of the intended beneficial and tangible effects of a program's activities. An objective is a specific target toward which a manager can plan, schedule work activities and make staff assignments. An objective is stated in quantifiable terms, such that it is possible to know when it has been achieved. For example, to increase an activity by a specific amount by a certain date; to maintain a service level; to reduce the incidence of something by a specific amount by a given date or to eliminate a problem by a set date. The emphasis is on performance and its measurability.

Operation & Maintenance

Cost associated with a capital facility that will impact the City of Brentwood on an ongoing and annual basis.

Operating Expense

A series of object codes which include expenditures for items which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.

Operational Audit

Process to determine ways to improve production and services.

Ordinance

The laws of a municipality.

Organization

Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

Organization Chart

A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are basically three patterns of organization: line organization, functional organization and line and staff organization.

Overage

Too much, opposite of shortage.



Overhead Indirect expenses of running an organization not directly associated with a particular item of service. For example, wages paid to an employee providing a service and the costs of the required materials for performing the service are direct costs. Electricity and building insurance are overhead expenses. By applying a factor called the burden rate, cost accounting attempts to allocate overhead, where possible, to the cost of the services provided.

Overtime Time worked in excess of an agreed upon time for normal working hours by an employee. Hourly or non exempt employees must be compensated at the rate of one and one-half their normal hourly rate for overtime work beyond 40 hours in a workweek. Working on holidays or weekends is sometimes referred to as overtime work.



Payroll Aggregate periodic amount an organization pays its workers, lists of employees and their compensation.

Per Capita By or for each individual. Anything figured per capita is calculated by the number of individuals involved and is divided equally among all. For example, if property taxes total \$1 million in a city and there are 10,000 inhabitants, the per capital property tax is \$100.

Performance Measures Specific quantitative measures of work performed within a program (e.g. miles of streets cleaned). Also, specific quantitative measures of results obtained through a program (e.g. percent reduction in response time compared to previous year).

Period Interval of time as long or short as fits the situation.

Personnel Years The actual or estimated portion of a position expended for the performance of work. For example, a full-time position which was filled by an employee for half of a year would result in an expenditure of 0.5 personnel years. Generally, one personnel year equals 2,080 hours of compensated work and leave-time.

PG&E Rule 20A Funding Projects performed under Rule 20A are nominated by a city, county or municipal agency and discussed with Pacific Gas & Electric Company, as well as other utilities. The costs for undergrounding under Rule 20A are recovered through electric rates after the project is completed.



Prepaid	Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.
Prior Year	The fiscal year preceding the current year.
Program	An organized self-contained set of related work activities within a department or division which are directed toward common objectives and represent a well-defined expenditure of City resources.
Projection	Estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.
Pro Rata	Proportionate allocation. For example, a pro rata property tax rebate might be divided proportionately (prorate) among taxpayers based on their original assessments, so that each gets the same percentage.
Purchase Order	An order issued by the Purchasing Department which authorizes the delivery of specific goods or services, and incurrence of a debt for them.
Purchase Requisition	The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.



Redevelopment Fund	A fund to account for transactions related to proceeds from bonds and other resources and their use to perform redevelopment activities within specific project areas.
Reserve	The portion of a fund's balance legally restricted for a specific purpose and therefore not available for general appropriation.
Reserved Fund Balance	For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted or not spendable.
Resolution	In general, expression of desire or intent. Legal order by a government entity.



Resource and Direction Officer Program	Places an officer on an alternate education campus to provide a positive and approachable role model for delinquent and at-risk youth.
Retained Earnings	The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and are not reserved for any specific purpose.
Revenues	Funds, received from various sources and treated as income to the City, which are used to finance expenditures. Examples are tax payments, fees for services, receipts from other governments, fines, grants, licenses, permits, shared revenue and interest income.
Right of Way	A public designation for space needed to accommodate streets, public utilities and other public facilities.
Rollover	Similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in the future years to actual amounts.



Salary & Wages	An employee's monetary compensation for employment.
Salary Savings	Salary savings reflect personnel cost savings resulting from vacancies and as a result of employee turnover. The amount of budgeted salary savings is generally based upon experience.
SDR-35	Sewer Drain Reinforced PVC Pipe.
Segment	Section or sub-division.
Service	Work done by one person that benefits another.
Service Departments	Sections, programs or departments of an on-going organization giving service.



Sinking Fund	An account set-up with the purpose of paying for something (e.g. large asset or debt payment) where the amount contributed ahead of time is less than the full amount needed. Interest earnings accrued on the contribution amount are used to cover the difference.
Special District	A designated geographic area established to provide a specialized service (e.g. Landscape Maintenance District).
Spreadsheet	Table of numbers arranged in rows or columns, related by formulas.
Staff	In general, persons in an organization.
Statement of Net Activities	Reports net (expense) revenue of functions.
Statement of Net Assets	Includes all assets and liabilities.
STP-Caltrans	Reviews all street and traffic projects according to the State Transportation Program which outlines the long term capital needs for local government.
Subventions	That portion of revenues collected by other government agencies on the City's behalf.



Take Home Pay	Amount of wages a worker actually receives after all deductions, including taxes, have been made.
Target	Desired amount or level of performance to obtain.
Topography	Map or exhibit depicting elevations, contours and land form configurations.
Total Cost	Costs including all ancillary costs. For example, the total cost of a project would include the direct costs and indirect costs.



- Transient Occupancy Tax** This tax is collected from the operators of hotels and motels located within the City. A percentage of this tax is then remitted to the City.
- Trend** In general, any line of movement.
- Trust and Agency Fund** Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations or other governmental agencies.



U

- Uninterrupted Power System** Used for the computer system and provides for a basic public safety communications system during time of power outages.
- Unit Cost** Compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.
- Unreserved Fund Balance** In a governmental or expendable trust fund, the balance of net financial resources which are spendable or available for appropriation.
- Update** Revise printed information according to the most current information available.
- User Charge** Charges or fees levied to recipients of a particular service.



V

- Variable** Data item that can change its value; also called a *factor* or an *element*.
- Variance** Difference between actual experience and budgeted or projected experience in any financial category.



Vitrified Clay Pipe

A type of pipe made of various clays and used in the construction of sewer and storm drain projects.



Worksheet

Paper used for intermediate calculations.

This document includes numerous abbreviations and acronyms in need of explanation. Thus, a list of acronyms is provided to aid the reader when the context does not define the meaning.



A

AB – Assembly Bill
ABAG – Association of Bay Area Governments
ABT – Additional Bonds Test
ACAP – Apartment Communities Assisting Progress
ADA – Americans with Disabilities Act
APB – Applicable Pronouncements – Business Activities
ARB – Accounting Research Bulletins
ARC – Annual Required Contribution
ARV – Air Reducing Valve
ASR – Active Senior Residence
AQMD – Air Quality Maintenance District



B

BAAQMD – Bay Area Air Quality Management District

BABS – Build America Bonds
BALT – Brentwood Agricultural Land Trust
BART – Bay Area Rapid Transit
BEDC – Brentwood Economic Development Committee
BIFA – Brentwood Infrastructure Financing Authority
BLA – Bicycle Lane Account
BMA – Bond Market Association
BMP – Best Management Practice
BPS – Basis Point (1 hundredth of a percent)
BUSD – Brentwood Unified School District



C

CACEO – California Association of Code Enforcement Officers
CAFR – Comprehensive Annual Financial Report
CALBO – California Building Officials

CALPELRA – California Public Employers Labor Relations Association
CALTRANS – Transportation Department for the State of California
CAP – Cost Allocation Plan
CAPS – Cycle and Pedestrian Safety Program
CCC – Contra Costa County
CCCFC – Contra Costa County Flood Control
CCCMRMIA – Contra Costa County Municipal Risk Management Insurance Authority
CCO – Contract Change Order
CCTA – Contra Costa Transportation Authority
CCWD – Contra Costa Water District
CDBG – Community Development Block Grant
CEPO – Continuing Education for Professionals and Organizations
CERBT – California Employers’ Retiree Benefit Trust
CEQA – California Environmental Quality Act



CFD – Community Facilities District

CHRP-O – California Housing Rehabilitation Program

CIFP – Capital Improvement Financing Plan

CIP – Capital Improvements Program

CIWMB – California Integrated Waste Management Board

CLARO – Chicano, Latino, Academics, Reaching Out

CMP – Congestion Management Plan

COLA – Cost of Living Allowance

COP – Certificate of Participation

COPS – Citizens Option for Public Safety

CPI – Consumer Price Index

CPM – Critical Path Method (Scheduling)

CRM – Customer Relationship Management

CSMFO – California Society of Municipal Finance Officers

CTC – California Transportation Commission

CUP – Conditional Use Permit

D

DIA – Deferred Improvement Agreement

DSS – Data Security Standard

E

EBICBO – East Bay International Conference of Building Inspectors

EBMUD – East Bay Municipal Utility District

EBRPD – East Bay Regional Park District

ECCID – East Contra Costa Irrigation District

ECCFPD – East Contra Costa Fire Protection District

EDU – Equivalent Dwelling Unit

EEMP – Environmental Enhancement Mitigation Program

EIR – Environmental Impact Report

EOC – Emergency Operations Center

EPA – Environmental Protection Agency

ERAF – Educational Revenue Augmentation Fund

ERP – Enterprise Resource Planning

ERWQA – Effluent and Recovery Water Quality Assessment

F

FASB – Financial Accounting Standards Board

FAU – Federal Aid Urban Program

FEMA – Federal Emergency Management Agency

FM – Final Map

FTE – Full Time Equivalent

G

G & A – General and Administrative Expense

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association



GIS – Geographic Information Services
GNP – Gross National Product
GP – General Plan
GPA – General Plan Amendment
GPM – Gallons Per Minute

H

HCD – Housing and Community Development
HCM – Highway Capacity Manual
HOA – Home Owners Association
HVAC – Heating, Ventilation and Air Conditioning System

I

IAEI – International Association of Electrical Inspectors
IAPMO – International Association of Plumbing and Mechanical Officials
ICBO – International Conference of Building Inspectors
ICMA – International City Managers Association

IFAS – Integrated Financial and Administrative Solution
IFCI – International Fire Code Institute
IRNET – Inland Regional Narcotics Enforcement Team
ISTEA – Inter-modal Surface Transportation Efficiency Act

K

K & B – Kaufman and Broad (Developer)

L

LEED – Leadership in Energy and Environmental Design
LF – Linear Foot/Feet
LAFCO – Local Agency Formation Commission
LAIF – Local Agency Investment Fund
LIBOR – London Inter Bank Offered Rate
LIS – Land Information System
LLA – Lot Line Adjustment

LLD – Landscape and Lighting District
LMC – Los Medanos College

M

MADS – Maximum Annual Debt Service
MDT – Mobile Data Terminal Program
MFR – Multi-Family Residence
MGD – Millions of Gallons Per Day
MHz – Megahertz
MOE – Maintenance of Effort
MTC – Metropolitan Transportation Commission
MXU – Multiplexer Unit

N

NBCA – North Brentwood Citizens Advisory
NFPA – National Fire Protection Association
NPDES – National Pollution Discharge Elimination System

O

- O & M** – Operation & Maintenance
- OES** – Office of Emergency Services
- OMB** – Office of Management and Budget
- OPEB** – Other Post Employment Benefits

P

- PCI** – Pavement Condition Index or Payment Card Industry
- PD** – Planning Development
- PEG** – Public Access, Educational, and Government Cable Channels
- PEMHCA** – Public Employees Medical and Hospital Care Act
- PERS** – Public Employees Retirement System
- PLC** – Programmable Logic Controller
- PMP** – Pavement Management Program
- POST** – Peace Officer Standards and Training

R

- R/R** – Railroad
- RCHC** – Rural California Housing Corporation (Developer)
- RDA** – Redevelopment Agency
- RFP** – Request for Proposal
- RGMP** – Residential Growth Management Program
- ROPS** – Required Obligation Payment Schedule
- RPTTF** – Regional Transportation Improvement Program
- RTIP** – Redevelopment Property Tax Trust Fund
- RTPC** – Regional Transportation Planning Committee
- RWQCB** – Regional Water Quality Control Board

S

- SAS** – Statement of Auditing Standards
- SCADA** – Supervisory Control and Data Acquisition

- SERAF** – Supplemental Educational Revenue Augmentation Fund
- SFR** – Single Family Residence
- SHU** – Secondary Housing Unit
- SMI** – Strong Motion Instrumentation
- SOI** – Sphere of Influence
- SPA** – Special Planning Area
- SPRR** – Southern Pacific Railroad
- SPTCO** – Southern Pacific Transportation Company
- STIP** – State Transportation Improvement Program
- SWAT** – Special Weapons and Tactics
- SWPPP** – Storm Water Pollution Prevention Plan

T

- TAB** – Tax Allocation Board
- TDA** – Transportation Development Act
- TEA 21** – Transportation Equity Act for the 21st Century
- TI** – Tax Increment
- TIP** – Transportation Improvement Program



TUP – Temporary Use Permit

TOPO – Topography

TSM – Transportation Systems
Management



ULL – Urban Limit Line

UP – Union Pacific

UPRR – Union Pacific Railroad

UPS – Uninterrupted Power System

UV – Ultra Violet



VCP – Vittrified Clay Pipe

VIPS – Volunteers in Police Service

VLFF – Vehicle License Fee

VOIP – Voice Over Internet Protocol

VRDB – Variable Rate Demand Bond



WET – Water Emergency Team

WCD – Water Conservation District

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant



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