



2014/15 - 2015/16 Operating Budget

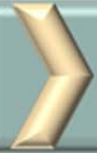
City of Brentwood
150 City Park Way
Brentwood, CA 94513





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) and the Public Facilities Fee Report. *This year each of the covers showcases an aspect of “City of Brentwood Public Art.”*

COVER: Shown on the cover are three elements of the Liberty Arts and Humanities Academy Utility Box Public Art Project. The project consisted of painting an agricultural theme on five utility boxes located in the downtown area.



City Officials

Robert Taylor Mayor
Joel Bryant Vice Mayor
Steve Barr Council Member
Gene Clare Council Member
Erick Stonebarger Council Member

Executive Team

Paul R. Eldredge City Manager
Damien Brower City Attorney
Karen Chew Assistant City Manager
Pamela Ehler City Treasurer/Director of Finance and Information Systems
Mark Evenson Chief of Police
Bailey Grewal Director of Public Works/City Engineer
Casey McCann Director of Community Development
Bruce Mulder Director of Parks and Recreation



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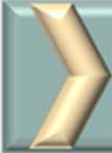
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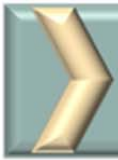
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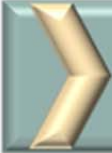
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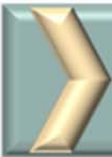
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June 2014

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 (FY) 2014/15 and 2015/16. The two-year Operating Budget adheres to the City Council's objectives and supports the City Council's Strategic Plan and Goals.

City Council Goals

(Listed alphabetically)

Deliver Excellent Public Services
Enhance Community and Neighborhood Improvement
Ensure Long-term Financial Stability and Sustainability
Promote Economic and Community Development
Provide for Effective Transportation and Infrastructure
Provide for the Public's Safety

During the recession, economic conditions presented significant fiscal challenges for local governmental agencies. However, the current general improvement in the economy as a whole has had modest positive effects on the City. Property taxes are increasing in FY 2013/14 over the prior fiscal year, which follows five consecutive annual declines. The City has also seen increased development activity and a general upturn in the housing market, with the City issuing residential permits that exceeded projections for both the 2012/13 and 2013/14 fiscal years. While the economic improvements have been beneficial, the City continues to use fiscal prudence in light of our ever increasing expenses which are currently outpacing our modest revenue increases.

It is because of this caution that the City has continued to remain financially healthy despite the severity and length of the economic downturn. 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 (“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.

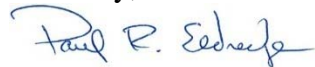
The City is fortunate to have a very talented and dedicated workforce and we want to continue to make the City of Brentwood an employer of choice in the region. The City has continued investing in infrastructure to support future growth while maintaining the quality of our streets, parks and neighborhoods for our current residents. Additionally, the City continues to work to “bring Brentwood’s vision to reality” through completion of the Downtown Specific Plan which will preserve the heritage of the downtown area while “rejuvenating” the older parts of Brentwood, along with promoting the City’s economy by updating and implementing the City’s Economic Development Strategy.

Continuing to successfully guide the City through an economy recovering from the recession will not be easy. Tough decisions and sacrifices have been made and more than likely will be required in the future.

I wish to thank the City Council for their 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, P.E.
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.

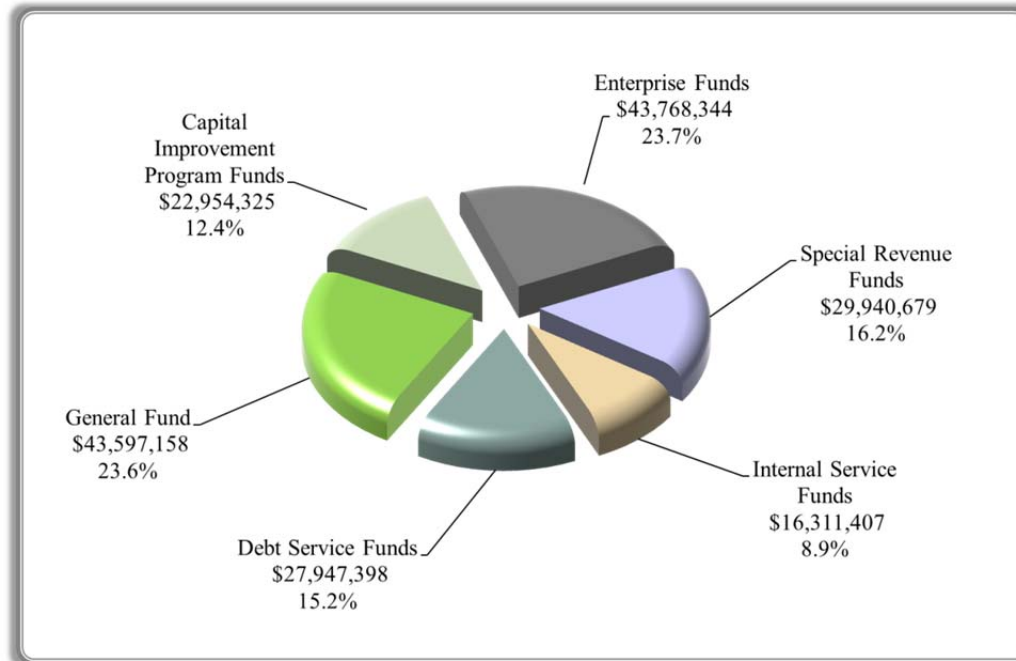
Accountability – answerable for our actions.

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 2014/15 is \$184.5 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 fund balance in the General Fund of \$16.6 million for FY 2013/14. The following budgetary principles guided the City in preparation of this budget:

- The Operating Budget is balanced for the FY 2014/15 to FY 2015/16 period, with revenues (including transfers from the Pension/Other Post-Employment Benefits (OPEB) Obligation Fund) covering ongoing expenditures.
- Revenues are conservatively estimated.

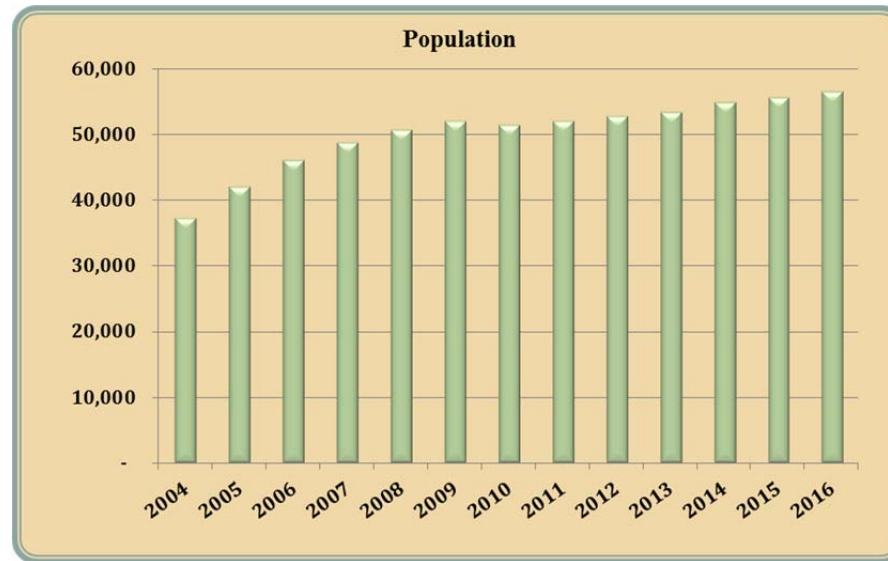
- The General Fund maintains its 30% unassigned fund balance.
- For capital projects, all associated costs are identified in order to properly consider future financial impacts.
- Each Enterprise and Internal Service Fund reflects the true cost of operation, including direct and indirect costs of services provided by the General Fund.
- Activities supported by user fees should be fully cost recoverable unless City 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 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 2014/15 and FY 2015/16. 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 any new additional State takeaways beyond what was already implemented in previous years (see “Legislative Issues” beginning on page xxv for additional information).
- The additional revenues resulting from increasing property valuations, and the continuation of a county-wide property valuation reassessment, have been included in these numbers along with a 4.6% increase factored into the budget in FY 2014/15.
- The impacts of rising costs of services provided by other agencies, including Animal Control, the Contra Costa County Library 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. Short-term rates are now below 1% and projected to remain so for the next two years. 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 \$179,375 per year in this Operating Budget.

- The modest rebound in residential development is expected to result in annual population increases of approximately 1.5% per year. This growth rate is expected to continue for the foreseeable future, as development activity is expected to remain near current levels for the next several years. This budget includes just 275 new single family residential building permits for both FY 2014/15 and FY 2015/16, following 355 units issued in FY 2012/13. When the 2014/15 – 2018/19 Capital Improvement Program Budget and the proposed FY 2014/15 - 2015/16 Operating Budget were initially prepared 317 single family residential permits were anticipated to be issued during FY 2013/14 and the proposed budget incorporates projected revenue for FY 2013/14 for 317 permits, however, the City has now exceeded this projection.



- One of the key issues to come to light over the past several 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 strategy to address the rising obligation associated with unfunded retiree medical costs. This strategy calls for the City to gradually increase its annual funding of OPEB, resulting in an 85% funding level by FY 2017/18. Although the City is contributing more towards its annual obligation, it will not be making the full actuarial annual contribution. These costs will be substantial, with contributions

for retiree medical benefits rising from \$1.0 million in FY 2010/11 to a projected \$4.0 million in FY 2018/19. The City's Enterprise and Internal Service Funds are paying off their full unfunded OPEB obligation over a five-year time frame, with FY 2014/15 being the second year of this plan. This temporarily raises the expenses and cash demands in these funds as the full obligation is paid off. The cash requirements of making these payments were incorporated into the recently completed enterprise rate studies and have also been included in the City's funding of the internal service funds. The City has established a retirement trust account with the California Employer's Retiree Benefit Trust (CERBT) and made its first funding contribution to the trust in FY 2010/11.

- This two-year budget includes a balanced General Fund which includes a transfer in from the Pension/OPEB Obligation Fund (formerly the Budget Stabilization Fund). A transfer from this fund has been budgeted in years past although annual expenditure savings have ultimately allowed the City to thus far avoid making any transfers in from this source. Rather, the combination of expenditure savings and one-time revenues has resulted in a transfer of excess fund balance over the 30% reserves from the General Fund to the Pension/OPEB Obligation Fund instead. The projected FY 2013/14 transfer of excess fund balance over the 30% reserves from the General Fund to the Pension/OPEB Obligation Fund is almost \$1.6 million

Historically, the General Fund has had upwards of a 5% savings in its budgeted expenditures. In the FY 2012/13 – 2013/14 budget cycle, a conservative 3% "Anticipated Budget Savings" was incorporated into the budget which allowed the General Fund to budget for a lower transfer in from the Pension/OPEB Obligation Fund. The FY 2014/15 – 2015/16 proposed budget discontinues the use of the Anticipated Budget Savings line item, and as a result, the budgeted transfer in from the Pension/OPEB Obligation Fund reflects a worst case scenario where 100% of the approved expenditure budget is spent during the year. In this way, these transfer amounts differ from what the Fiscal Model projects, as the Fiscal Model uses historical data to project continued expenditure savings. The budgeted transfers in from the Pension/OPEB Obligation Fund are \$3,297,313 for FY 2014/15 and \$4,661,830 for FY 2015/16. The General Fund remains in compliance with the City Council's adopted 30% reserve target for the duration of the proposed budget.

A strategic utilization of the Pension/OPEB Obligation Fund is projected to occur over the next several years as the City manages the increased costs associated with rising pension rates and retiree medical contributions.

- The fiscal impacts of labor negotiations, as described on page xxii, along with various staffing promotions that are considered a necessary investment in order to accommodate and acknowledge those who have been working above and beyond for an extended period of time, have been incorporated into this budget.
- The City analyzes each employee vacancy and only fills those positions which are essential to performing City operations. After peaking at 303 full time equivalent employees (FTE's) in FY 2006/07, the FY 2013/14 Operating Budget included funding for just 271 FTE's. This Operating Budget includes the four new positions provided by the Police Sworn Position

Overstaff Plan first approved by the City Council in FY 2013/14, along with the addition of three new positions – one each in the Solid Waste Enterprise, Water Enterprise and Engineering. The new position in Engineering will be funded by Capital Improvement Program (CIP) Administration revenues from increased development activity. The budget also includes the elimination of three General Fund positions – one from Administration and two from Community Development. These positions will be backfilled with contractual services as needed. Additional savings are being achieved by backfilling an Accountant II position with an Accountant I in the Finance Department. All of these positional changes will become effective in FY 2014/15 with the exception of the Water Enterprise position which will become effective the following year. All funding and staffing positions have been carefully analyzed to determine that the positions are necessary.

- The City is involved in litigation with the Department of Finance (DOF) regarding the State's denial of certain transfers that were made by the former Brentwood Redevelopment Agency. The City advanced \$1,499,778 in funds towards the construction of the Community Center and \$784,826 towards the construction of the City Park projects with the expectation that the Redevelopment Agency would reimburse the City from future tax increment. With the dissolution of redevelopment, the Successor Agency has included requests for reimbursement on the Recognized Obligation Payment Schedule (ROPS); however, the DOF has thus far denied these reimbursement requests. The City considers these advances to be loans. Incorporated into this budget is a loan from the Pension/OPEB Obligation Fund for the City Park project. The City previously advanced the \$1,499,778 to the Community Center Project from the Community Facilities District portion for the 2009 Civic Center Project Lease Revenue Bonds.
- Two new LLAD's have been formed, 14-1 Mission Grove, in April 2014 and 14-2 Ferro Ronconi, in May 2014. These two LLAD's will not have any activity in FY 2014/15 and therefore, budgets have not been included in this document. During the Mid-Term Operating Budget review and adjustment process these LLAD's FY 2015/16 budgets will be brought to City Council for approval.

In the current FY 2013/14 budget, LLAD 98-4, Birchwood Estates, is projected to go over budget due to higher water expenses than anticipated. The adjustment to increase this LLAD's budget has been incorporated for approval during the FY 2014/15 – 2015/16 Operating Budget process. As we move closer to the fiscal year end, staff will continue to monitor all the LLAD's for any additional adjustments, related to higher expenses than anticipated that may be needed and will bring them forth during the final budget adoption in June.

- Staff routinely reviews outstanding debt obligations in an effort to take advantage of refinance opportunities as they become available. In January 2012, the City refinanced the 2001 CIP Bonds, which resulted in an annual savings of approximately \$124,000. These savings directly benefit the General Fund. In addition, the City restructured the repayment

obligations associated with the 2009 Civic Center Lease Revenue Bonds, resulting in a reduction in funding requirements from the Community Facilities Districts.

- Additional cost savings were achieved through an analysis of the replacement schedules in the Equipment Replacement and Facilities Replacement Funds. Staff evaluated the historical life cycles of these assets and adjusted the replacement funding requirements in accordance with the observed results. This resulted in a savings of approximately \$146,000 in FY 2014/15.
- A Vehicle Impact Fee Study was performed during FY 2013/14 in order to identify the costs associated with the deterioration caused by solid waste collection vehicles on the City roads. The cost impact was determined to be \$397,000 per fiscal year and the Solid Waste Enterprise began reimbursing the Pavement Management Program (PMP) for these costs in FY 2013/14 with a half year payment after it was approved by the City Council on December 13, 2013. The Solid Waste reimbursement to PMP then allows the Measure J funds to come into the General Fund for pavement management. The Operating Budget incorporates this reimbursement from the Solid Waste Enterprise in the full annual amount for both fiscal years of the proposed budget.
- During FY 2013/14 an analysis of the administration fees paid by the Water, Wastewater and Solid Waste Enterprises was performed to ensure full cost recovery for the General Fund. The analysis resulted in an increase in administration fees which were approved during the FY 2013/14 Mid-Year budget process and have been incorporated into the proposed FY 2014/15 -2015/16 Operating Budget.
- Another revenue item of note derives from the agreement with East Contra Costa Fire Protection District to provide administrative support services. The City will provide administrative services such as payroll, accounts payable and cash receipts processing, account reporting, external audit support, assistance with preliminary and final budget preparation, bank account reconciliation, maintenance of employee information for purposes for payroll processing only and information technology connections to access financial reporting systems. Total compensation for the services is \$416,000 over the term of the agreement that ends June 30, 2016.

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 competitive 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*		

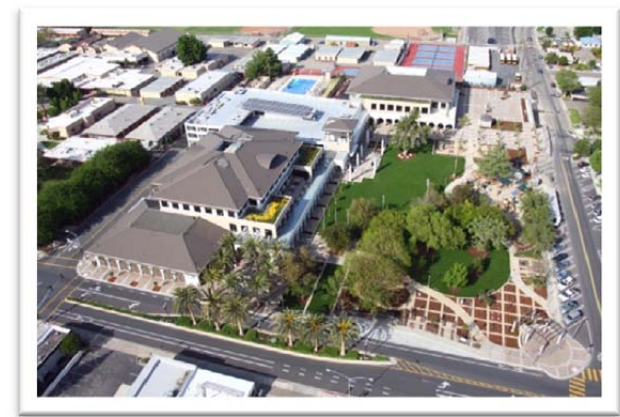
**These three agencies were used just for Water, Wastewater or Solid Waste comparisons.*

Labor Negotiations

In 2012, the combination of a structural reduction in revenues, along with anticipated increases in personnel costs, resulted in significant shortfalls projected in the City’s Fiscal Model. All of the City’s labor contracts were set to expire on June 30, 2012, and 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 were pension costs, medical costs and retiree medical costs. All three items were addressed through the bargaining process. The new five-year contracts included the following cost reductions, which are discussed further in the Retirement section on the next page.

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



The 2012 labor agreements contained several reopeners to allow for either the bargaining units or the City to request additional items in the event that economic conditions varied significantly from what was projected at the time. These reopener conditions included certain changes in the City's assessed valuation, the pension rates charged by the California Public Employees' Retirement System (PERS) and the salaries paid by the City to its sworn staff as compared to its survey cities. In July 2013, the assessed valuation condition for a reopener was triggered and the City negotiated side letters with the Non-sworn bargaining units in April 2014. The negotiations with the Sworn bargaining unit are still pending although the amounts included in this budget reflect the latest offer made by the City. Details of the Sworn side letter will be included in this document once negotiations successfully conclude.

One of the primary goals of the side letters was to address the unintended consequences the second tier medical cap was having on the City's ability to recruit qualified employees. The 2012 labor contracts first established the second tier for medical coverage; however, both the City and the bargaining units agreed that the second tier was too restrictive for the City from a recruiting standpoint and as a result, the second tier was eliminated through the side letters. The second tier for pensions and retiree medical coverage remained in place. In addition, reductions in the medical in-lieu benefit were agreed upon. The City previously provided a cash in-lieu amount equal to the Kaiser single employee rate and, as medical costs escalated in recent years, the cost of the benefit became significant. The side letters reduce the benefit level to the 2013 monthly amount of \$668, with new hires or existing employees who later opted for the cash in-lieu benefit eligible for a maximum benefit of \$300 per month.

Finally, the side letters provided for an increase of \$100 in the medical cap for Non-sworn employees and second tier retirees (retirees who had both been hired prior to July 1, 2012 and retired after July 1, 2012) up to \$1,326 per month. The medical cap for sworn employees was also adjusted, with coverage now capped at the dollar amount of the lowest full-family HMO plan available, currently \$1,709, with a cap on the amount of the annual coverage increase of 10% per year. Sworn officers previously had a monthly cap of \$1,500 per employee. The cap for second tier retirees, \$1,500, was not adjusted for Sworn staff.



Retirement

The City contracts with PERS for pension benefits. PERS rates fall into two categories: Police Sworn and Non-sworn Members. Employees in the PERS system are not covered by Social Security. The City implemented a second tier for both the Sworn and Non-Sworn groups, with the State wide implementation of the California Public Employees' Pension Reform Act (PEPRA) creating a third pension tier for both groups.

The Sworn first tier, for employees hired prior to September 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%. These employees will pay the entire 9% of the required PERS employee contribution beginning in FY 2014/15. The second tier, for those employees hired on or after September 1, 2012, 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 from their date of hire. PEPRAs created a third tier of benefit levels for those employees hired on or after January 1, 2013 who are not considered “classic employees” (generally those employees who were not a PERS member prior to January 1, 2013 – classic employees fall into the City’s second tier for pension benefits). PEPRAs created a 2.7% @ 57 benefit plan for Sworn members who fall into this tier, with their “final compensation” based on their highest average three-year salary and are provided with annual cost of living adjustments of up to 2%. PEPRAs employees pay half of the normal cost of their pension benefit, up to specified caps. The current contribution rate for employees is 11.5%.

The City’s Non-sworn Members also have three 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%. These employees will pay the entire 8% of the required PERS employee contribution beginning in FY 2014/15. The second tier, for those employees hired on or after October 1, 2010, 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 from their date of hire. Under PEPRAs, the new third tier of employees (non-classic employees hired after January 1, 2013) receive a pension benefit identical to the one implemented for the second tier, with the exception of a lowered benefit level (2% @ 62) and mandatory contributions equaling ½ of the normal cost of the pension plan. With a normal cost of 12.5%, PEPRAs employees contribute 6.25% of salary towards their pensions.

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 \$1,485.44 for Non-sworn and \$1,491.41 for Sworn. 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 \$1,326.63 for Non-sworn employees, \$1,500.00 for Sworn or the “Kaiser employee only” rate, which is currently \$742.72. It is anticipated it will be well over a decade before the Kaiser employee only rate will exceed the current medical caps.
- 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 \$119.00.

LEGISLATIVE ISSUES

In November 2012, California voters approved Proposition 30, the Sales and Income Tax Initiative. This measure provides the State of California with significant temporary revenues derived from a ¼ cent increase in California’s sales tax and from four new high-income tax brackets for taxpayers with taxable incomes exceeding \$250,000. The additional sales tax will be collected for four years while the income tax increase will sunset in seven years. As a result of the passage of Proposition 30, along with the general improvement in the economy, the State’s fiscal position has vastly improved over the past two years. In January 2014, the Governor, in his “State of the State” address, announced that California had a projected surplus estimated to be in the billions of dollars. Although the State’s financial position has greatly improved, recent history has illustrated the extent of the fiscal hardships the State can impose on local governments and, as such, continued monitoring of the State’s fiscal condition is imperative.

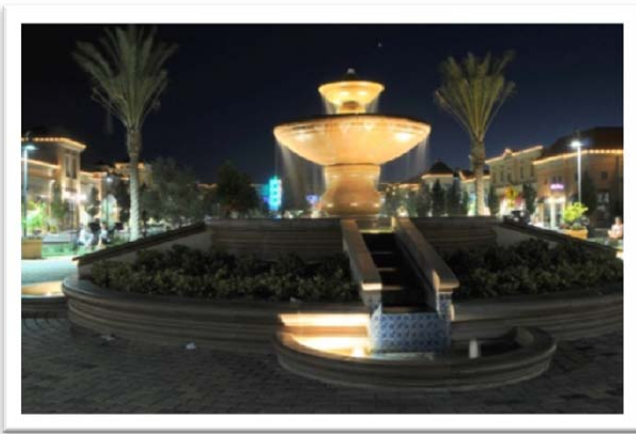
On June 29, 2011, the State Legislature adopted, and the Governor signed, ABx1 26 which suspended all new redevelopment activities. Following several legal challenges, the California Supreme Court ultimately upheld ABx1 26 and established the dissolution date for redevelopment agencies as February 1, 2012. The City opted to become the Successor Agency to the Brentwood Redevelopment Agency (RDA) and to retain the non-cash housing assets and functions of the Redevelopment Low and Moderate Income Housing Fund. All uncommitted and unencumbered cash of the Redevelopment Agency was required to be forfeited to the County Auditor-Controller for redistribution to all of the taxing entities in the former Redevelopment Agency area.

The elimination of the Brentwood Redevelopment Agency has left the City without the estimated \$156 million future redevelopment tax increment and bond issuances which would have provided funding for several capital improvements in the redevelopment area. Most significant of these is the Brentwood Boulevard redevelopment project. While existing debt obligations of the Brentwood Redevelopment Agency will continue to be funded, new redevelopment projects must now be funded from yet to be identified sources.

In April 2013, the California State Department of Finance (DOF) informed the City it had denied \$19,619,350 in transfers made from the former Brentwood Redevelopment Agency to the City prior to the State of California's dissolution of redevelopment. The transfers were made in accordance with third party contractual obligations entered into for the construction of five capital projects which had all commenced construction by 2011. Of the payment denied by DOF, \$4,216,474 consisted of bond proceeds and/or investment income earned on the bond proceeds. The City and Successor Agency filed suit against the DOF claiming, among other things, that the DOF's Due Diligence Review (DDR) determination violates California Proposition 22, which prohibits the Legislature from reallocating tax increment, and that the transfers made by the RDA were legally valid at the time they were made and were for enforceable obligations and third party commitments. A hearing on the merits of the litigation took place on December 6, 2013. On April 2, 2014 the Court ruled against the City, although the City believes in the merits of the case and has elected to appeal the decision. An unfavorable outcome in this case would reduce the City's capacity to obligate General Fund resources towards construction and/or maintenance costs of planned capital improvement projects and would result in a significant reduction of resources available to fund the ongoing costs of the City.

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 Tri-Valley area.



The City's principal employers include: the Brentwood Union School District; the Liberty Union High School District; the City of Brentwood; Safeway Stores, Inc.; Precision Cabinets; BJ's Restaurant & Brewhouse; Home Depot; Winco Foods, Inc.; Rodda Electric & Solar; Walgreens Co.; Kohl's; John Muir Medical and Buffalo Wild Wings. As of March 2014, the City had an average household income of \$96,221, with a per capita income of \$29,247. The unemployment rate stands at 6.2% and the median age of City residents is 35.3. The City's top sales tax producers in FY 2012/13 included (in alphabetical order): Arco/ampm; Best Buy; Bill Brandt Ford; BJs Restaurant & Brewhouse; Brentwood Ready Mix; Chevron; Home Depot; Home Goods; Kohl's; Michaels Arts & Crafts; Raley's; Ross; Safeway; TJ Maxx; Walgreens and Winco.

Over the past two years, the convergence of low interest rates and affordable

housing prices has resulted in increased development activity and a general upturn in the housing market. The City issued 355 single family residential permits in FY 2012/13. When the FY 2014/15 – 2018/19 Capital Improvement Program and FY 2014/15 – 2015/16 Operating Budgets were initially prepared, 317 single family residential permits were anticipated to be issued during FY 2013/14, although the City now has exceeded this projection. The City’s projections reflect a continued strength in development activity, with 275 units per year forecast through FY 2017/18 and 250 units per year starting in FY 2018/19.

It’s important to note the increase in projected development activity over the next several years does not result in an increase to the overall projected units to be built. Total units projected to be built between FY 2018/19 and FY 2023/24 have been reduced to reflect the shift in demand from the latter years to the current years. Although current development activity and housing market data indicate economic improvement, the impacts from the recession were significant and continued fiscal caution remains critical.

Along with the recent increases in development activity, and general improvement in the economy as a whole, the City is starting to see increasing revenues relating to the improving housing market. Property taxes, which have historically been the General Fund’s top revenue source, have increased 8.4% in FY 2013/14. This increase follows five consecutive annual declines, during which time property tax revenues fell by over 33% from their peak. The significant loss of annual revenues related to prior year declines continues to present fiscal challenges for the City.

In contrast to the City’s property tax revenues, the City’s sales tax revenues have continued to post modest annual increases. While most agencies suffered double digit percentage declines at the depths of the recession, the City was able to avoid these declines. With consumer activity in the midst of a modest recovery, the City’s sales tax revenues are expected to continue to show very modest increases as businesses continue to view Brentwood as an attractive location as well as consumers shopping more.



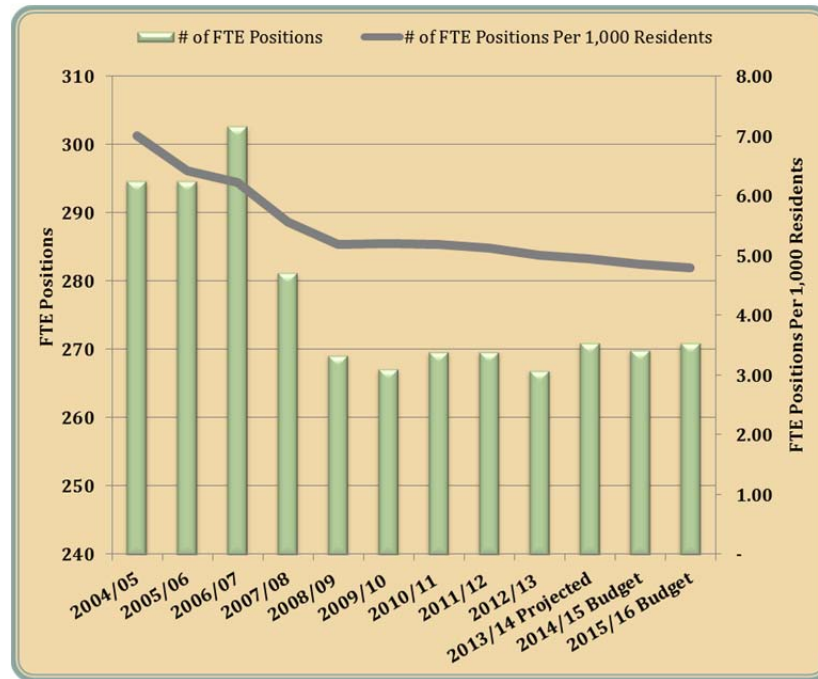
Investment income has been another revenue source which has been impacted by the recession. Record low interest rates have served to reduce the City’s expected investment income in the coming years. Low interest rates have a more significant negative impact on agencies, such as Brentwood, which have larger cash reserves due to large reserve policy requirements.

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 \$15.7 million Pension/OPEB Obligation 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 these 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, recent actuarial changes, concerning smoothing policies and mortality rates implemented by CalPERS, are projected to result in significant pension cost increases beginning in FY 2016/17. The Pension/OPEB Obligation Fund is projected to contribute \$3.3 million to the General Fund in FY 2014/15, and \$4.7 million in FY 2015/16, in order to allow the General Fund to avoid drawing from its reserves. In addition to adopting a plan to begin managing the City's growing OPEB liabilities, the City Council has also taken steps to address long-term cost concerns through labor contract negotiations.

The budget reduction included cost savings associated with a reduction in staffing levels, achieved through attrition, retirements and layoffs, along with carefully analyzing the need to fill positions as they become vacant. The City's full-time equivalent (FTE) employees declined by 36, or nearly 12%, from FY 2006/07 to FY 2009/10. This budget includes four Police Overstaffing positions, first approved in FY 2013/14, along with a new position each for Solid Waste, Water and Engineering. One position has been eliminated from Administration and two were eliminated from Community Development. These changes result in the City having a projected 4.8 FTE per 1,000 residents in FY 2015/16. This is a substantial decrease from the 7.5 FTE per 1,000 residents the City had in 2000, and is far below the 5.6 average FTE the City has employed over the past ten years.



Eleven 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. 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 impacts from the long-term OPEB liability management strategy, are incorporated into the Fiscal Model. The Fiscal Model has been an integral part of the City’s long-term financial planning and is presented to the City Council on an annual basis.

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.)

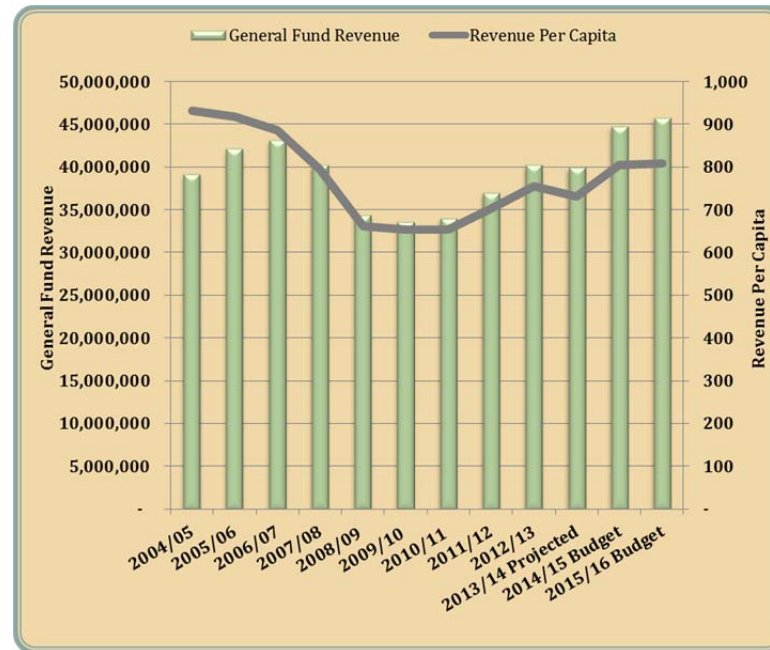
When comparing General Fund revenues budgeted in FY 2014/15, to revenues budgeted in FY 2013/14, there is a \$3.1 million increase or 7.39% increase as shown on page 81. This budgeted increase is comprised of: 1) additional transfers in of \$1.5 million, of

which \$1.3 million is the increase in the transfer in from the Pension/OPEB Obligation Fund 2) development related increases and 3) the property tax assessed valuation increase. Although the Pension/OPEB Obligation Fund was budgeted to transfer in \$2.0 million to the General Fund in FY 2013/14, to cover the operating deficit, one-time revenues and expenditure savings allowed for an anticipated \$1.5 million operating excess to be transferred back to the Pension/OPEB Obligation Fund instead. In FY 2014/15 the budget includes a \$3.3 million transfer in from the Pension/OPEB Obligation Fund which is required to allow the General Fund to operate without a deficit for the fiscal year.

When comparing FY 2013/14 projected General Fund revenues to FY 2014/15 budgeted revenues the highlights are as follows:

- General Fund revenues, exclusive of transfers in, are projected to increase to \$34.5 million next fiscal year. This represents a \$1.2 million increase, or 3.7%, from FY 2013/14 projected revenues.
- General Fund revenues, exclusive of transfers in, peaked at \$37.4 million in FY 2006/07 and bottomed at \$29.2 million in FY 2010/11, for a decline of nearly 22%. This decline was almost entirely attributable to a 33% decline in property tax revenues and a 90% decline in development revenue.

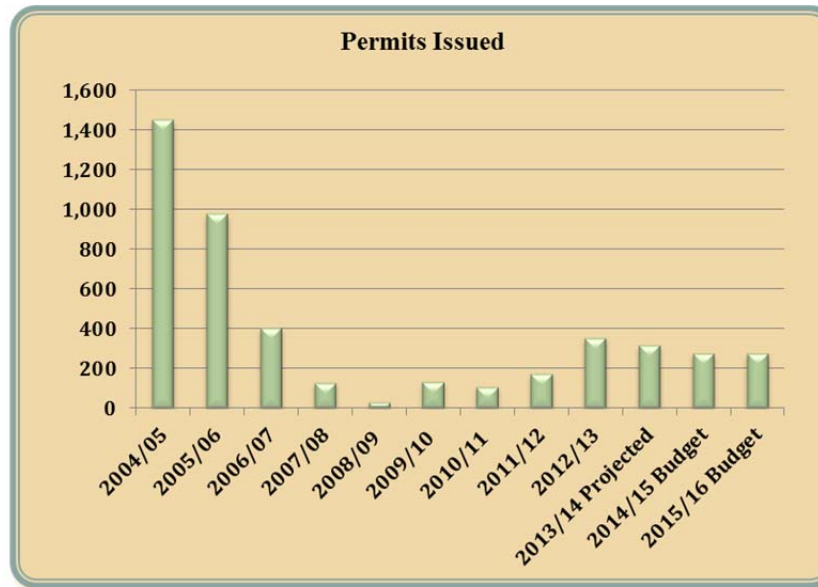
Budgeted transfers in are increasing by \$3.5 million in FY 2014/15 over projected FY 2013/14 transfers in, as the expiration of certain one-time transfers from FY 2013/14, and a decrease in Gas Tax transfers, are offset by increased transfers from Community Facilities Districts in support of public safety. In addition, as mentioned above, FY 2014/15 includes a \$3.3 million transfer from the Pension/OPEB Obligation Fund. The chart on the next page includes total General Fund revenues.



Significant variances, when comparing total General Fund FY 2013/14 revenue projections to FY 2014/15 budgeted revenues, include: 1) an increase of \$0.5 million from sources tied to assessed valuation changes (e.g. general and parks property taxes and motor vehicle in-lieu taxes); 2) an increase of \$0.3 million in sales tax and 3) an increase of \$3.5 million in transfers in, as detailed above, largely from the usage of the Pension/OPEB Obligation Fund. In total, General Fund revenues have been budgeted to increase by \$4.7 million in FY 2014/15.

On a total revenue per capita basis, the City received \$953 ten years ago. Per capita revenues have since steadily declined, bottoming at \$653 per capita in FY 2009/10. Per capita revenues have since modestly rebounded, and are expected to remain in a tight range between \$805 and \$809, per year over the course of this two year budget. Development revenue, which is dependent upon the issuance of single family residential building permits, has rebounded over the past two years but is expected to show slight declines in FY 2014/15 and FY 2015/16. The City expects to issue 275 single family residential permits in both FY 2014/15 and FY 2015/16, down significantly from the 1,400+ permits issued during the peak of the economic boom last decade, yet a moderate increase from the low of 31 permits issued in FY 2008/09. Following the low of 31 permits, the City issued between 100 – 200 permits per year for the following three years, with activity picking up more significantly in FY 2012/13 when 355 permits were issued. During the initial

preparation of both the FY 2014/15 – 2018/19 Capital Improvement Program and FY 2014/15 -2015/16 Operating Budget it was anticipated that 317 permits would be issued in FY 2013/14, although the City has now exceeded this projection.



Enterprise Funds

Enterprise Funds are self-supporting and recoup their costs through rates charged to the users of the service. In 2013, a comprehensive rate study was completed in accordance with Proposition 218. The rate study established rates to be charged for solid waste, wastewater and water services through FY 2017/18 and included inflationary rate increases for each of these services. 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 Solid Waste Enterprise. Brentwood’s rates continue to be very competitive and are among the lowest in the region. A new Solid Waste Transfer Station was completed during FY 2013/14. The new transfer station includes an expanded covered transfer floor

area; transfer truck loading areas; cart, bin and roll off storage; equipment parking; staff offices and related facilities. Solid Waste, through the Equipment Replacement Fund, was approved by Council on May 13, 2014, to purchase two new solid waste loaders. These loaders were due for replacement in FY 2014/15 and FY 2015/16 but were purchased early to capitalize on significant cost savings by utilizing a nationwide, government procurement service, which was offering 38% off the retail, local price. The total savings was \$169,415. Solid Waste is scheduled to purchase an additional solid waste automated side loader in FY 2015/16. Additionally, this budget incorporates a new position, Solid Waste Equipment Operator I, beginning in FY 2014/15.

- The **Wastewater Enterprise Fund**, like the Solid Waste Enterprise Fund, will continue to see both revenues and expenses increase in concert with increases in the City's population and commercial development. The Wastewater Enterprise has seen revenues meet operating expenditures over the past few years, following several years of deficits. The Wastewater Enterprise has several significant capital projects planned over the next half decade including Phase II of the Wastewater Treatment Plant Expansion. Funding for capital projects included in this operating budget include the Wastewater Treatment Plant Effluent Chloride Compliance project and the Wastewater Treatment Plant – Solid System Expansion Project.
- The **Water Enterprise Fund** experienced a decline in revenues during the recession as development slowed down and residents reduced irrigation as a means to reduce expenses. As the number of foreclosures declined, revenues in the Water Enterprise rebounded. Water Enterprise revenues are also correlated to weather conditions in the area and have increased over the past two years following abnormally dry winter seasons.

On the expenditure side, the dry conditions have resulted in increased water purchase costs. In April of 2014, the City Council passed a resolution calling upon City water service customers to voluntarily reduce water use by 10 percent and directed City staff to work with the Contra Costa Water District on water conservation education and outreach. There will also be increased capital costs in FY 2015/16 for scheduled Brentwood Water Treatment Plant maintenance and capital upgrades. Additionally, this budget incorporates a new position, Water Distribution Worker I, beginning in FY 2015/16.



- The **City Rentals Enterprise Fund** includes a 23,339 sq. ft. Education Center located in the Technology Center, which is used by Los Medanos College (LMC). As of July 2014, LMC will increase its lease space by an additional 1,817 sq. ft. for a Science Lab at this location. The Science Lab enables LMC to provide a more diverse curriculum for their current students while they obtain funding for a Science Lab at The Vineyards, their new location.

- 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.

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 city wide 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, total General Fund revenue sources are forecast to grow from \$39.8 million in FY 2013/14 to approximately \$53.6 million in FY 2022/23. This \$13.8 million increase equates to an average annual rate of growth of 3.4% 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 increase from 16.2% of total General Fund revenues to 18.3% (including gains from annual distributions of former redevelopment property tax increment).



- Sales tax is forecast to increase from 16.0% of total General Fund revenues to 17.1%.
- Revenue from building, planning and engineering fees, which currently make up 10.7% of the General Fund budget, are forecast to decline to 9.6% of revenue by FY 2022/23.
- Interfund services are expected to decline from 17.1% to 15.0% of the budget.
- Total personnel costs are expected to increase from \$25.3 million to \$36.5 million, for an annual average increase of 4.2% over the same time period.
- The Pension/OPEB Obligation Fund is projected to be used to help offset the rising costs of pensions and retiree medical costs and is needed to assist the General Fund to avoid significant declines in fund balance. However, even with the use of this fund, the General Fund is not projected to maintain a 30% reserve due to a combination of annual operational deficits and a larger reserve requirement due to increased expenditures.

Challenges Ahead

Significant potential upcoming challenges include the continued impacts resulting from the dissolution of redevelopment, potential State takeaways and the looming costs associated with rising pension and OPEB costs.

Redevelopment Dissolution - As discussed in the Legislative Issues section, beginning on page xxv of this budget, the elimination of the Brentwood RDA has left the City without the estimated \$156 million future redevelopment tax increment and bond issuances which would have provided funding for several capital improvements in the redevelopment area. Most significant of these is the Brentwood Boulevard redevelopment project. While existing debt obligations of the Brentwood RDA will continue to be funded, new redevelopment projects must now be funded from yet to be identified sources. In addition, the City is involved in litigation with the DOF regarding the State's denial of certain transfers that were made by the former Brentwood RDA. On April 2, 2014 the Court ruled against the City, although the City believes in the merits of the case and has filed an appeal. An unfavorable outcome in this case would reduce the City's capacity to obligate General Fund resources towards services and construction and/or maintenance costs of planned capital improvement projects, and would significantly impact the City's ability to maintain existing service levels.

The City advanced \$1,499,778 in funds towards the construction of the Community Center projects and \$784,826 towards the construction of the City Park projects with the expectation that the RDA would reimburse the City from future tax increment. With the dissolution of redevelopment, the Successor Agency has included requests for reimbursement on the Recognized Obligation Payment Schedule (ROPS); however, the DOF has thus far denied these reimbursement requests. The City considers these advances to be loans. Incorporated into this budget is a loan from the Pension/OPEB Obligation Fund for the

City Park project. The City previously advanced the \$1,499,778 to the Community Center Project from the Community Facilities District portion for the 2009 Civic Center Project Lease Revenue Bonds.

Potential State Takeaways - As discussed in the Legislative Issues section, beginning on page xxv of this budget, the State has an unfortunate history of borrowing and raiding local agency revenues to solve their budget problems as they arise. The State has previously resorted to such “solutions” and, despite the 2004 passage of Proposition 1A and the 2010 passage of Proposition 22, may look towards local agencies if they determine additional State funds are needed. Over the past few years the State has taken the City’s Motor Vehicle License Revenue and dissolved the Redevelopment Agency. While it is encouraging that the State has announced a budgetary surplus, thus reducing the likelihood of future immediate takeaways, the City must remain cognizant of the possibility of additional takeaways which ultimately could necessitate: 1) the use of additional Pension/OPEB Obligation Fund money, 2) a drop below 30% reserves or 3) 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.

Following significant losses during the recession, CalPERS has been forced to recover their lost funds through rate increases. In addition to the increases necessary to recover investment losses, several actuarial assumption changes will substantially increase pension costs for the long term. First, in 2012 the CalPERS Board elected to lower their assumed annual investment rate of return from 7.75% to 7.50%. Then, in 2013, the CalPERS Board adopted a new smoothing policy designed to shorten the timeframe in which losses are amortized (thus increasing pension rates). Finally, in 2014 the CalPERS Board adopted adjusted mortality assumptions which projected retirees would live longer than previously estimated. CalPERS has also indicated they may once again review the assumed investment rate of return, for purposes of lowering the rate, but this has not progressed beyond discussion and speculation as of this writing.



The City’s employer pension contribution rates for first tier Sworn employees is projected to be 30.01% of salary in FY 2014/15 and, as a result of the actions discussed above, is projected to rise to 49.40% of salary by FY 2022/23. These projections do not include any changes to the assumed investment rate of return – an additional quarter percent decline in this

assumption is estimated to add an additional 4.75% of payroll cost, resulting in a projected City contribution rate of 54.15% in FY 2022/23. The City's employer pension contribution rates for first tier Non-sworn employees is projected to be 17.00% of salary in FY 2014/15 and, as a result of the actions discussed above, is projected to rise to 25.77% of salary by FY 2022/23. Once again, these projections do not include any changes to the assumed investment rate of return – an additional quarter percent decline in this assumption is estimated to add an additional 2.63% of payroll cost, resulting in a projected City contribution rate of 28.40% in FY 2022/23.

As discussed in the Retirement section on page xxiii, a second tier has been implemented for both the City's Non-sworn 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 the City pay for this liability as it is incurred, or pay the full Annual Required Contribution (ARC) on an annual basis, fiscal prudence dictates that expenses related to current operations be funded as they are incurred rather than passed on to future residents. Therefore, 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 are projected to rise from \$2.1 million in FY 2013/14, to \$4.5 million in FY 2022/23, with total contributions of \$36.3 million during this time period. Of these amounts, approximately 67% is the responsibility of the General Fund. The City established an irrevocable OPEB trust account with CalPERS in FY 2010/11, with the balance in the trust totaling \$2.2 million at the end of 2013.

ORGANIZATIONAL PRIORITIES

“Bringing Brentwood’s Vision to Reality”

Deliver Excellent Public Services

The City continually strives to provide the highest level of public services for residents. One way of achieving this has been to strengthen the City's web presence. The City Website Redesign project has reorganized and enhanced website content to allow for ease of use along with bringing completely new features for use by the general public. The updated website has a fresh, new look and is a positive reflection of the City to the public, businesses and other agencies. Along with the website redesign, the City has developed and launched a Financial Dashboard, which can be accessed from the City website. This web-based reporting tool provides

the public with the ability to obtain financial information such as monthly and year-to-date data on certain City budgets, revenues and expenditures.

The City has also implemented a City Wide Network Connectivity Master Plan which will aid the City in providing future services to the public. This long-term plan creates a Fiber Optic ring around the City. The Fiber Optic network is very reliable and has enough bandwidth to push video, phone, data and any future technology that requires high bandwidth. The fiber optic ring is used to connect City facilities and position the City for future technology. The first and second phases of the project, which are complete, connected the City Data Center to City Hall, Public Works Operations to the Data Center and the Aquatic Park/Senior Activity Center to the Data Center. The third phase, which is planned for future years, will include an update to the Fiber Optic Master Plan Study and will identify future connection needs. Additionally, the City plans to implement additional Wi-Fi internet access points at the City's Senior Center, Veterans Park, Aquatic Park and the Police Station by the end of FY2013/14.



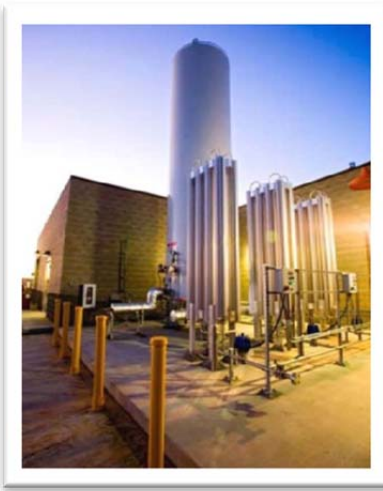
Additional technological improvements have been implemented by the City to help deliver excellent public services. Electronic Plan Checking has been implemented, which gives development customers the ability to submit plans electronically. This saves resources and enhances communication between designers and the City. The GIS based interactive map room (“GeoVault”) has been updated. The GeoVault is utilized by City staff to access databases containing a variety of information about areas within the City limits such as utility networks, parcel and property information and police beats. This gives them the ability to access data to perform essential job duties quickly and efficiently. A public version is projected to be available through the City’s website by fall of 2014.

Enhance Community and 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.

Ensure Long-term Financial Stability and Sustainability

During the economic downturn the City experienced significant development declines. Consequently, major revenue sources for the General Fund, such as Property Taxes, were negatively affected. Throughout this time, the City consistently maintained policies to ensure fiscal stability and, although the economy has been improving, the City continues to maintain this fiscal prudence.



One method by which the City ensures fiscal stability is by the annual preparation of a Cost Allocation Plan which is designed to help ensure the City is recovering costs in accordance with City Council policy. In preparing the Cost Allocation Plan, and determining fee and cost recovery for City programs, the appropriate balance between fee generation and customer service are carefully considered.

A goal of the City, in consensus with the City Council, is to provide the best possible utility services to the public at the lowest possible rate, while still maintaining the financial sustainability of the City's utility Enterprises – Water, Wastewater (sewer) and Solid Waste (garbage). To do so, the City conducts a Utility Rate Study every five years to ensure appropriate cost recovery. A rate study was performed in FY 2013/14.

The City also maintains a Fiscal Model which serves as a critical planning tool to help ensure fiscal sustainability. The Fiscal Model presents the next ten years of revenues, expenses and fund balance for the General Fund and provides City management with the ability to identify potential future economic challenges with sufficient time to develop solutions which minimize the impacts to the residents of the City. The Fiscal Model is also routinely utilized to inform decision makers of the potential long-term fiscal impacts that accompany various decision options presented to them on a regular basis.

Promote Economic and Community 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 State Route 4 (SR 4) opportunity sites and 8)

hospitality and tourism. Brentwood is uniquely positioned to attract high quality employers as it emerges from the economic downturn.

In October of 2011, the City Council approved a new initiative committing the City to undertake and complete a comprehensive update of the General Plan, including an accompanying Environmental Impact Report (EIR). On September 11, 2012, the City Council approved a contract with the DeNovo Planning Group to complete this two-year project. A General Plan Update Working Group was appointed by the City Council in February 2013. This group is responsible for overseeing the work of the consultants and staff and serves as a liaison to the City Council for completion of the project. The General Plan and EIR are anticipated to be adopted in the spring of 2014. The General Plan Update also contains a fiscal sustainability component in accordance with the City Council's goal of ensuring long-term fiscal stability and sustainability.

Provide for Effective Transportation and Infrastructure

On March 3, 2012, the City Council awarded construction contracts for a new Solid Waste Transfer Station (SWTS) facility which was completed in the spring of 2014. The SWTS includes an expanded covered transfer floor area; transfer truck loading areas; cart, bin and roll off storage; equipment parking; administrative offices and related facilities. This facility provides 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.

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 City Wide Wastewater Rehabilitation project (CIP #592-59080), which includes replacement of main lines; lateral connections; manholes; covers and rings to help ensure proper operation of the sanitary sewer collection system; 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.

Regional transportation remains a top priority for the City. The State Route 4 Bypass Authority, in coordination with the Contra Costa Transportation Authority (CCTA), successfully received funding for the Sand Creek Road Interchange project. The Sand Creek Road interchange project, which began construction in June of 2012, widens SR 4 to four lanes from Lone Tree Way to Sand Creek Road, with an interchange at Sand Creek Road to eliminate the signalized, at-grade intersection. This interchange eliminates the backup that existed at SR 4 and Sand Creek Road. This interchange partially opened in late August 2013 and the second bridge over the interchange is anticipated for full intersection improvements by late 2014. Longer-term phases include the Balfour Road interchange,

currently under design, and four-lane widening from Sand Creek Road to Balfour Road, which is estimated to begin construction in 2015. The City continues to work with the transportation agencies to seek available funding for the additional phases.

State Route 239 (SR 239), is a legislatively approved, but unconstructed route in the California state highway system, which is a potential multimodal link between SR 4, near Brentwood, and I-205, west of Tracy in San Joaquin County. The route has not been adopted by the California Transportation Commission (CTC); however, Contra Costa County was awarded \$14 million for initial study and planning under SAFETEA-LU in 2005. Administration of the study, now called TriLink, was transferred to the CCTA in January 2012.

Provide for the Public's Safety

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

- **Police Officer Reserve Program** – The Police Department is working to re-establish a police officer reserve program. This will provide volunteer police officers to assist patrol officers in the field.
- **Enhance the Neighborhood Watch Program** – The City of Brentwood currently has 65 neighborhoods participating in the Neighborhood Watch Program. This program has been a vital tool to deter and prevent crime in the community. The department is striving to increase the number of participating neighborhoods throughout the City.



The City is keeping in close communication with, and working closely with, the East Contra Costa Fire Protection District (ECCFPD) to help ensure the service needs of the City's residents are met, while at the same time recognizing the budget constraints and structural deficit 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 appointed representatives from the City of Brentwood, three appointed representatives from the City of Oakley and two appointed representatives from the unincorporated County area (i.e. Discovery Bay, Byron, Bethel Island and Knightsen).

MILESTONES AND ACCOMPLISHMENTS

Deliver Excellent Public Services

Highlights of the continued improvements to the City's public services include: implementation of Utility Billing's online acceptance of payments and applications, pay-by-phone capabilities for customers and emailing of bills; Electronic Plan Checking which gives

development customers the ability to submit plans electronically, saving resources and enhancing communication between designers and the City; business license renewal online, which allows businesses to easily renew their annual business license through the City's website; establishing Wi-Fi access for the public's use in City Hall and Downtown and the City website redesign to include new features and to further enhance use by the general public.

Enhance Community and Neighborhood Improvement

Numerous park improvements have occurred throughout the City including:

- **City Wide Park Shade Improvements** – A project that added fabric shade covers over existing park amenities such as bleachers, benches, picnic areas and playgrounds in several city parks including Sunset Park, Blue Goose Park, Oak Meadow Park, Balfour Guthrie Park and Veterans Park.
- **King Park Dog Area Expansion** – An expansion that included: adding fencing around the existing turf site; altering the irrigation system; adding user amenities; installing turf and altering the entrance to accommodate the two areas.
- **Spirit Park and Glory Park Playground Replacement** – This project replaced play equipment in Spirit and Glory parks to meet current ADA accessibility guidelines and Consumer Product Safety Commission guidelines, along with renovating the resilient safety surfacing in playground areas.
- **Summerset Commons** – A project that provided a thirteen acre community park featuring five acres of vineyards.
- **Veterans Park Bocce Court Expansion** – This project improved the existing four bocce courts as they had limited access to the interior of the courts for play and no shade. Improvements included: adding another court; constructing shade structures; adding user amenities; installing electrical conduit in the event lighting is needed for night play and raising the existing courts two inches and adding a wheel chair accessible door to one of the new courts.
- **Veterans Park Universal Abilities Playground** – The addition of approximately 2,500 additional square feet to the existing playground which included several features that challenge motion, sensory and physical abilities in a way most play areas do not. It includes rubberized safety surfacing, making it fully accessible.

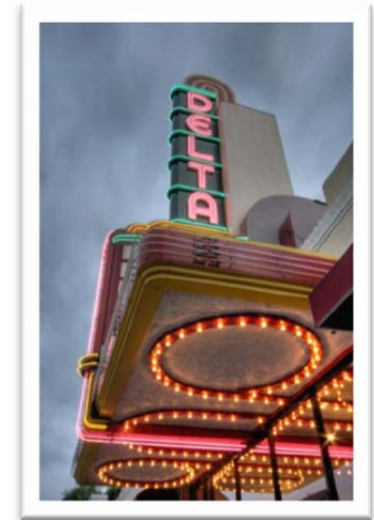


Other notable efforts to make community enhancements include: completion of the Liberty High School Arts and Humanities Academy Utility Box Public Art project and completion of the recycling program at all City parks.

Ensure Long-term Financial Stability and Sustainability

As part of the City's continued effort to maintain the City's financial stability and sustainability, the following has occurred:

- **Utility Rate Study** – A goal of the City, in consensus with the City Council, is to provide the best possible utility services to the public at the lowest possible price, while still maintaining the financial sustainability of the City's utility Enterprises – Water, Wastewater (sewer), and Solid Waste (garbage). To do so, the City conducts a Utility Rate Study every 5 years. A rate study was completed in FY 2013/14 for all three utility Enterprises. City staff worked ardently, in conjunction with outside consultants, to provide the most forward-looking, accurate revenue and expenditure data in order for the rate study to be completed. Even though costs of operations continue to increase, because of the thorough rate study and diligence of City staff, the results of the study show how the Enterprises can continue to maintain financial stability over the coming years with minimal impact to the utility usage rates.
- **Cost Allocation Plan** – On an annual basis the City prepares a Cost Allocation Plan which is designed to help ensure the City is recovering costs in accordance with City Council policy. In preparing the Cost Allocation Plan, and determining fee and cost recovery for City programs, the appropriate balance between fee generation and customer service are carefully considered.
- **General Fund Fiscal Model** – The General Fund Fiscal Model is presented to the City Council on an annual basis and continues to serve as a critical planning tool to help ensure fiscal sustainability. The Fiscal Model presents the next ten years of revenues, expenses and fund balance for the General Fund and provides City management with the ability to identify potential future economic challenges with sufficient time to develop solutions which minimize the impacts to the residents of the City.

***Promote Economic and Community Development***

Projects that have aided in the City's economic and community development include:

- **The Grove at Sunset Court** – The Grove at Sunset Court is a Meta Housing apartment complex project, located at the former Perez Nursery site, consisting of 54 affordable apartment units. Meta Housing is an award-winning, for-profit affordable housing developer. In August of 2012, Meta Housing broke ground at The Grove at Sunset Court and the project was completed in September 2013. The project consists of one-, two- and three-bedroom units; two-story buildings; a community building; common open space; community pool; on-site covered parking; gated entry and related improvements. The project

site area is 3.26 acres, which includes a portion of the abandoned Sunset Court roadway. Total development costs are \$16,100,000, including \$3,950,000 from City of Brentwood Affordable Housing funds.

- **Website, Business Incentives, Employment Centers** – The City provided support to several office/industrial deals, such as the expansion of Rodda Electric & Solar, Halt Medical and other local companies. The City continues to work with the new owners of The Streets of Brentwood on a potential expansion of the shopping center. The City continued to implement a highly successful marketing and outreach strategy to potential new businesses, with the following highlights: participating in i-GATE and other regional industry partnerships; winning the “Grand Prize” for best marketing program by the California Association of Local Economic Development (CALED); winning a “Deal of the Year Award” from the San Francisco Business Times; being featured in a special 12-page insert in the San Francisco Business Times; and launching a successful “Shop Brentwood” campaign.
- **Agricultural Enterprise Implementation** – The City continued its Agricultural Enterprise program, which included conservation easements that, during the past 10 years, have preserved a total of 988 acres of environmentally sensitive farmland. The program also includes marketing for agritourism and several other efforts to support the local agriculture industry.
- **Downtown Specific Plan Update** – The goal of this update is to make the document more user-friendly, primarily by addressing a series of technical deficiencies and development standards. In mid-2012, the City Council’s Downtown Specific Plan/Business Promotion Ad Hoc Committee reviewed an outline of the proposed update. Additional meetings have been held with the Ad Hoc Committee since that time to continue refining changes to the text of the document. Ultimately, the updated document will be forwarded to the Planning Commission for review, followed by the City Council for formal adoption.

Provide for Effective Transportation and Infrastructure

Highlights of improvements to transportation and infrastructure include:

- **American Avenue Improvements - Phase II** – A project that improved the traffic flow and relieved safety and congestion concerns by installing a traffic signal at the main entrance to the Heritage High School campus and related improvements.
- **Downtown Infrastructure** - Improvements which installed new water and sewer facilities and rehabilitated existing facilities in the downtown area in order to accommodate future development.
- **LED Street Light Conversion - Phase I** – This project involved the conversion of the existing High Pressure Sodium (HPS) streetlights to energy-efficient Light Emitting Diodes (LEDs) on Balfour Road. The LED lights have lower power consumption, which in turn saves on the cost to power the lights.

- **Non-Potable Water Distribution System - Phase II** – As a part of the City’s urban water conservation plan to minimize the use of potable water for irrigation purposes, this project included the installation of a trunk, non-potable water system, booster pump stations, storage reservoirs and irrigation conversions to irrigate golf courses, parks, parkways and medians city wide.
- **Pavement Management Program** – The annual preventive maintenance program which consisted of city wide slurry seal and/or overlay of various roads, including Sand Creek Road and Walnut Boulevard. The Metropolitan Transportation Commission Regional Streets and Roads Program recognized Brentwood for having the best roads in the Bay Area for 2012.
- **Photovoltaic (Solar) System** – This project will install solar panels, on City owned facilities, to produce electric power in order to offset energy demand and provide long-term cost savings. The City entered into a 20-year Power Purchase Agreement for this project. The City will not have any costs associated with the construction of the photovoltaic system. A portion of the system was installed in FY 2013/14 with the remaining portion to be completed in FY 2014/15.
- **Sewer Manhole Rehabilitation** – Replaced and rehabilitated both the old brick and mortar and concrete manholes, as needed. Timely repair of these old sewer manholes will prevent collapse and subsequent accidents on the City’s major streets.
- **Wastewater Treatment Plant Effluent 3-Way Valve Diversion** – This project was necessary to dispose of partially treated wastewater which cannot be discharged to Marsh Creek. It provided operational flexibility, making it easier to recover from plant upsets.

Provide for the Public’s Safety

The City has continually made the public’s safety a priority. Many efforts over the past budget cycle in this area included: enhanced neighborhood and park security through installation of Flash Cam surveillance camera systems; upgrades to technology for collision and traffic investigations; implementation of a Citizens’ Academy and equipping officers with personal video and audio recording devices. In addition, a Police Sworn Position Overstaffing Plan was adopted to help ensure that the City is able to avoid having positions remain vacant for extended periods of time due to the amount of time it takes to fill a sworn vacancy position.

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 of Brentwood was recognized by the Arbor Day Foundation as ***“Tree City USA Community”*** for 2012.

The City was recognized by the Metropolitan Transportation Commission for having the ***“Highest Pavement Condition Index (PCI)” in the Bay Area as well as the “Best Bay Area Roads in 2012”***.

The City received the Government Finance Officers Association (GFOA) Awards for the following:
“Excellence in Financial Reporting for Fiscal Year 2011/12”
“Distinguished Budget Presentation for Fiscal Year 2012/13”

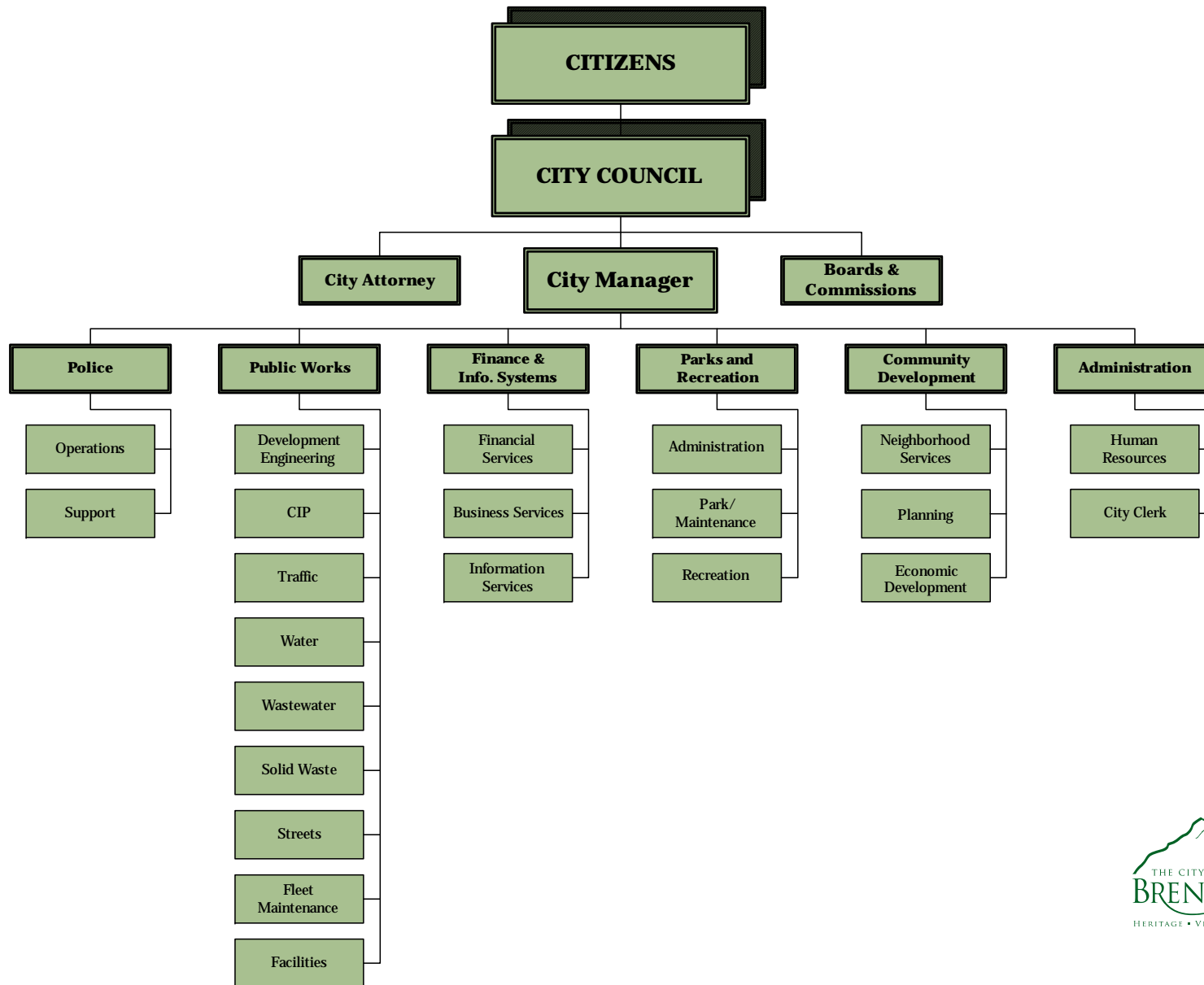
The City received the California Society of Municipal Finance Officers (CSMFO) Award for the following:
“Capital Budget Excellence Award for Fiscal Year 2012/13”

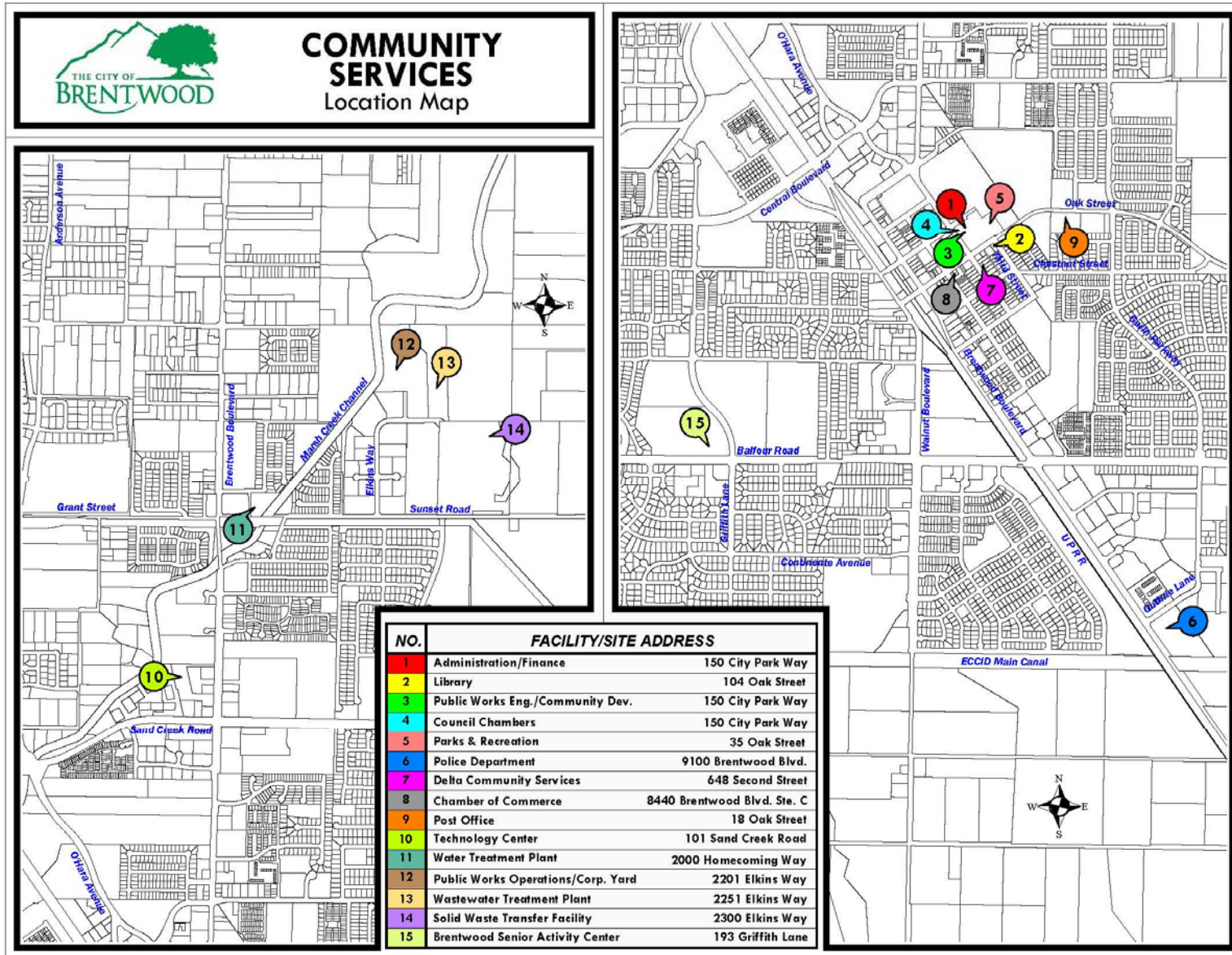
The City received the ***“Grand Prize”*** for best marketing program from the California Association of Local Economic Development.

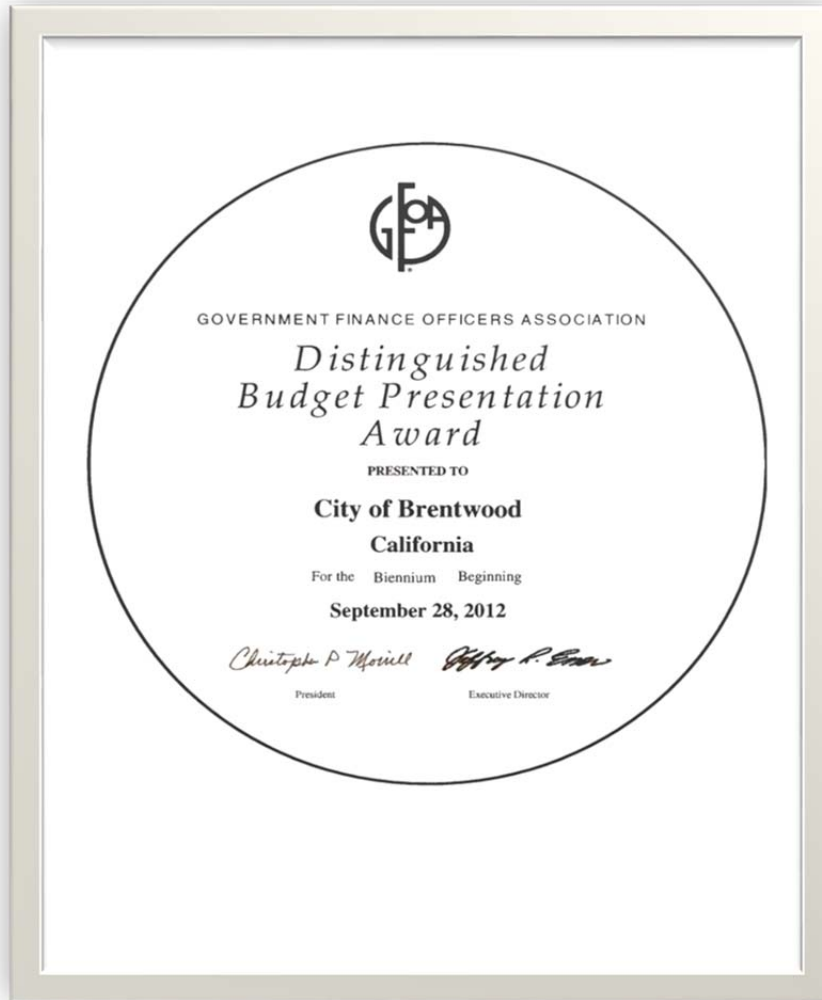
The City of Brentwood received the ***“San Francisco Bay Section Wastewater Treatment Plant of the Year (5-20 MGD)”*** by the California Water Environmental Association.

The City of Brentwood received the ***“Blue Shield Shop”*** award from the National Institute for Automotive Service Excellence (A.S.E.).









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 2012 budget. Its attainment represents a significant accomplishment by a government and its management.

**California Society of
Municipal Finance Officers**

Certificate of Award

**Operating Budget Excellence Award
Fiscal Year 2012-2013**

Presented to the

City of Brentwood

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

February 6, 2013



Laura M Nomura

**Laura Nomura
CSMFO President**

Scott Catlett

**Scott Catlett, 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)

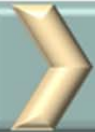
Financial Statements, Management Statement, Management Discussion and Analysis

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

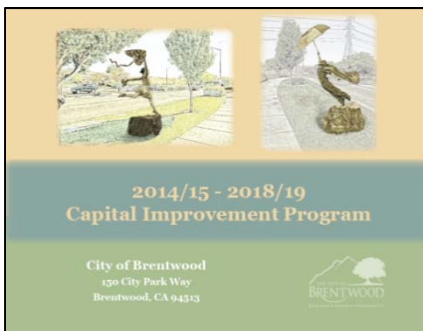
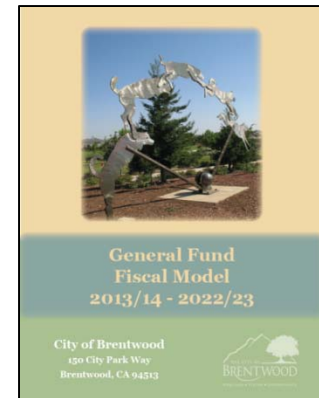


In addition to these Council-adopted documents, the Finance Department also prepares a “snapshot” Budget in Brief document which provides a condensed version of key information from both the Operating Budget and the Capital Improvement Program. The Budget-in-Brief offers readers an overview of the City’s 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 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 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 55.

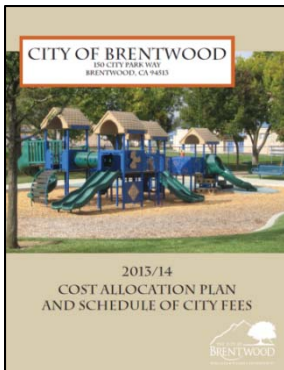
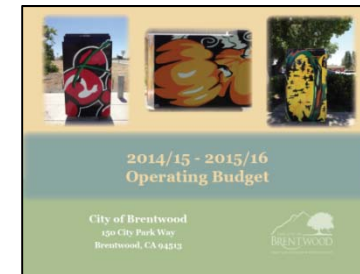
CIP projects are separated into the following six categories:

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



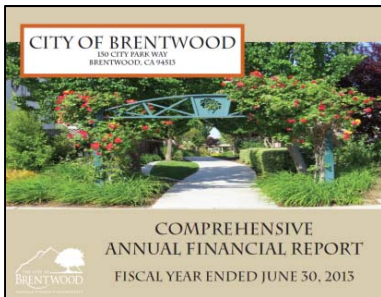
Cost Allocation Plan and Schedule of City Fees

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 city wide administrative overhead rate for FY 2013/14 was 20.42% of direct costs.

The CAP calculates departmental and city wide 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 not allocated 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 city wide overhead associated with providing a designated service.



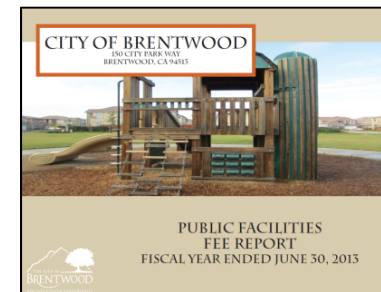
Comprehensive Annual Financial Report

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 fourteenth consecutive “Unqualified” Audit issued in 2013.

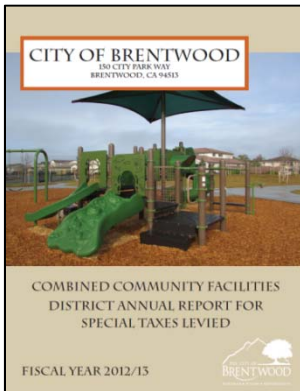
Public Facilities Fee Report

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 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. The Public Facilities Fee Report is presented to the City Council on an annual basis within 180 days of the end of the fiscal year.



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 an annual report is 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. The Combined Community Facilities District Annual Report for Special Taxes Levied Report is presented to the City Council on an annual basis within 180 days of the end of the fiscal year.

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 Taxes; 2) Sales Taxes; 3) Development Fees; 4) CFD Assessments; 5) Motor Vehicle In-Lieu Taxes; 6) Franchise Fees; 7) Parks and Recreation Property Taxes and 8) Gas Taxes. Investment income, which historically has been a top revenue source, is also presented to highlight the impact lowered investment rates of return have had on the General Fund. Together these revenues account for \$28.3 million, or approximately 63.3%, of the total General Fund revenue budgeted in FY 2014/15. The General Fund also receives administrative reimbursements from seventeen different sources, which when looked at in the aggregate, provide approximately the equivalent revenues as property tax or sales tax. These individual



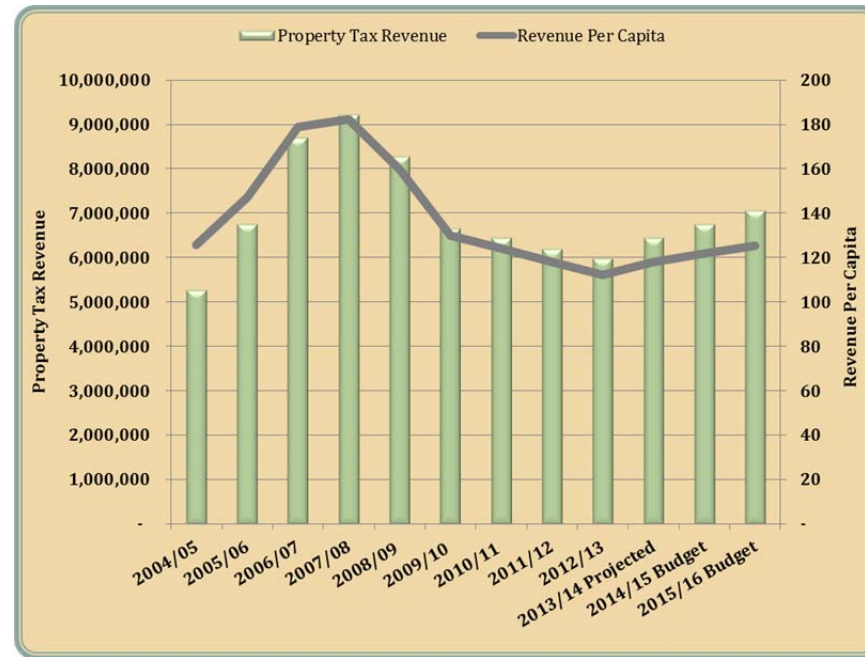
sources are not included in the discussions below. Listed below are the assumptions used for estimating the major revenue sources for FY 2014/15 and FY 2015/16.

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 2004/05 through FY 2007/08, rising by 75% over the course of those three years. In FY 2008/09, this growth slowed as development came to a standstill and home prices began to decline. A dramatic decline followed, with declines occurring every year from FY 2008/09 through FY 2012/13. During this timeframe, property tax revenue fell by more than 1/3 from the peak, settling in at a level below what was received in FY 2005/06. This decline, along with the decline in development, were the primary driving forces behind the City's cost reduction efforts over the past several years. 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 nearly \$110,000.

On a per capita basis, revenues peaked at \$182 per resident in FY 2007/08 and bottomed at \$112 per capita in FY 2012/13. This budget projects that per capita revenues will rebound to the mid \$120 level by FY 2015/16. The FY 2014/15 estimate of property tax revenue, \$6,762,567, represents 15.1% of General Fund revenues and is a 4.6% increase in property taxes from FY 2013/14.

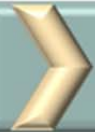


A comparison of the City’s property tax per capita revenue to other local cities has been included to provide further understanding of the City’s revenue base and its ability to provide services to the City’s residents. The comparable cities were selected from neighboring counties and based on available 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. Parks and Recreation property tax) and does not include motor vehicle in-lieu revenues. 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 Brentwood takes in less property tax revenue per capita than the average comparison city.

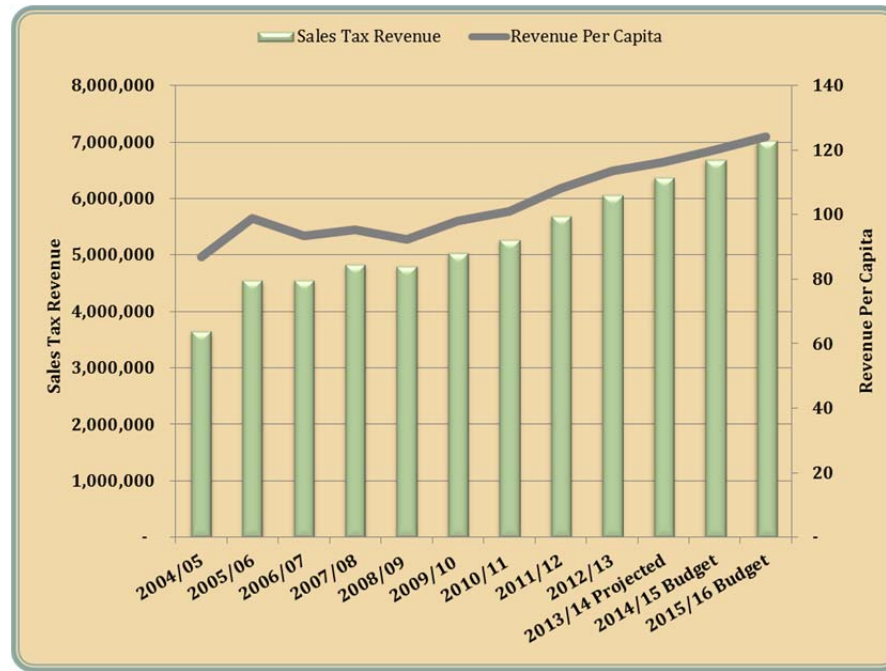
City	1/1/2013 Population	2013/14 Est. General Fund Property Tax	2013/14 Est. Revenue Per Capita	2012/13 Est. Revenue Per Capita
Pleasanton	71,871	\$ 45,372,377	\$ 631.30	\$ 602.77
Benicia	27,163	\$ 12,841,902	\$ 472.77	\$ 438.74
Dublin	49,890	\$ 22,883,947	\$ 458.69	\$ 409.58
Livermore	83,325	\$ 23,925,181	\$ 287.13	\$ 268.88
Fremont	219,926	\$ 46,398,258	\$ 210.97	\$ 197.27
Oakland	399,326	\$ 83,309,634	\$ 208.63	\$ 180.37
Martinez	36,578	\$ 6,617,933	\$ 180.93	\$ 168.57
Walnut Creek	65,684	\$ 11,689,836	\$ 177.97	\$ 166.69
Danville	42,720	\$ 7,476,169	\$ 175.00	\$ 167.16
San Ramon	76,154	\$ 10,847,895	\$ 142.45	\$ 137.33
Union City	71,329	\$ 9,187,759	\$ 128.81	\$ 122.20
Brentwood	53,356	\$ 6,461,463	\$ 121.10	\$ 113.14
Tracy	84,060	\$ 10,096,369	\$ 120.11	\$ 116.87
Vallejo	117,112	\$ 13,393,814	\$ 114.37	\$ 105.43
Vacaville	92,677	\$ 10,484,101	\$ 113.13	\$ 103.06
Fairfield	108,207	\$ 10,322,849	\$ 95.40	\$ 86.51
Stockton	296,344	\$ 26,404,580	\$ 89.10	\$ 82.85
Concord	123,812	\$ 10,959,152	\$ 88.51	\$ 84.55
Antioch	105,117	\$ 7,216,023	\$ 68.65	\$ 64.67
Pleasant Hill	33,633	\$ 2,278,259	\$ 67.74	\$ 64.43
Oakley	37,252	\$ 1,647,751	\$ 44.23	\$ 41.93
Average Comparison City	104,549	\$ 18,086,441	\$ 190.33	\$ 177.29

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 2014/15 is \$6,681,142, not including the public safety portion. This is \$318,150, or 5% above the FY 2013/14 estimate of \$6,362,992. Additional growth is expected in FY 2015/16, with an additional annual increase of 5%. 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. Yet, the City has participated in the sales tax increases brought upon by the end of the recession. 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.



The City’s historical sales tax charts illustrate a continued upward trend, with a flattening period during the recession, followed by a resumption of growth. On a per capita basis, the City’s sales tax revenue ranged from \$87 and \$99 between 2005 and 2010. As the recession ended consumer spending increased, resulting in a projected \$116 in per capita sales tax revenue for FY 2013/14, and increasing over the next two years to \$124 by FY 2015/16.

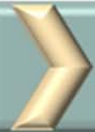
The multi-city comparison of 2013 calendar year sales tax revenue shown on the next page provides additional understanding of the City’s finance structure. The same comparison cities used in the per capita property tax analysis have also been used for analyzing the City’s sales tax revenues. Based on the comparison, the City still has a long way to go in order to generate comparable per capita sales tax revenue.

City	1/1/2013 Population	2013 Calendar Year Gross Sales Tax	2013 Revenue Per Capita	2012 Revenue Per Capita
Dublin	49,890	\$ 17,444,819	\$ 349.67	\$ 354.31
Walnut Creek	65,684	\$ 21,032,015	\$ 320.20	\$ 302.07
Livermore	83,325	\$ 25,957,545	\$ 311.52	\$ 260.43
Pleasanton	71,871	\$ 20,894,851	\$ 290.73	\$ 267.94
Benicia	27,163	\$ 6,276,189	\$ 231.06	\$ 240.15
Concord	123,812	\$ 27,486,048	\$ 222.00	\$ 207.11
Pleasant Hill	33,633	\$ 7,420,176	\$ 220.62	\$ 212.56
Vacaville	92,677	\$ 17,306,937	\$ 186.74	\$ 177.37
Tracy	84,060	\$ 15,331,561	\$ 182.39	\$ 162.05
Fairfield	108,207	\$ 19,016,773	\$ 175.74	\$ 160.37
Fremont	219,926	\$ 35,823,708	\$ 162.89	\$ 154.24
Martinez	36,578	\$ 5,933,104	\$ 162.20	\$ 140.43
Stockton	296,344	\$ 38,454,352	\$ 129.76	\$ 126.35
Union City	71,329	\$ 9,074,620	\$ 127.22	\$ 123.66
San Ramon	76,154	\$ 9,633,785	\$ 126.50	\$ 112.01
Danville	42,720	\$ 5,202,534	\$ 121.78	\$ 119.67
Brentwood	53,356	\$ 6,411,497	\$ 120.16	\$ 114.21
Oakland	399,326	\$ 46,313,073	\$ 115.98	\$ 113.19
Vallejo	117,112	\$ 12,781,160	\$ 109.14	\$ 101.29
Antioch	105,117	\$ 10,850,636	\$ 103.22	\$ 102.19
Oakley	37,252	\$ 1,528,458	\$ 41.03	\$ 43.44
Average Comparison City	104,549	\$ 17,151,135	\$ 181.46	\$ 171.19

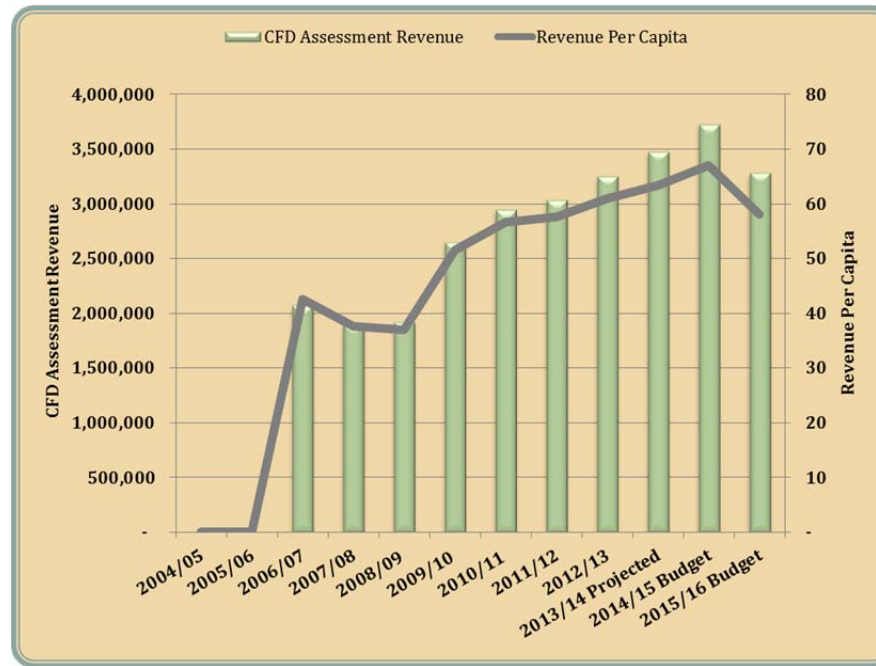
Community Facilities District Assessments

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 275 single family residential permits in both FY 2014/15 and FY 2015/16, along with commercial



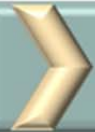
and industrial growth, will serve to increase the revenue base of the CFD's; however, the onset of debt service obligations of the CFD will reduce the amount available for General Fund usage in future years.



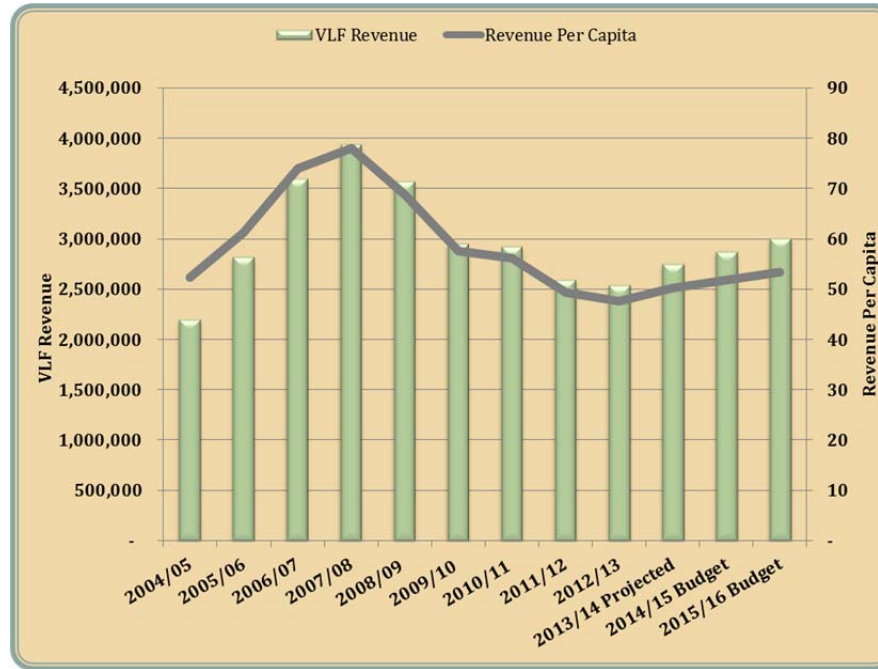
Motor Vehicle In-Lieu Taxes

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. As a result, this revenue source has begun to show moderate increases which are anticipated to continue over the next two

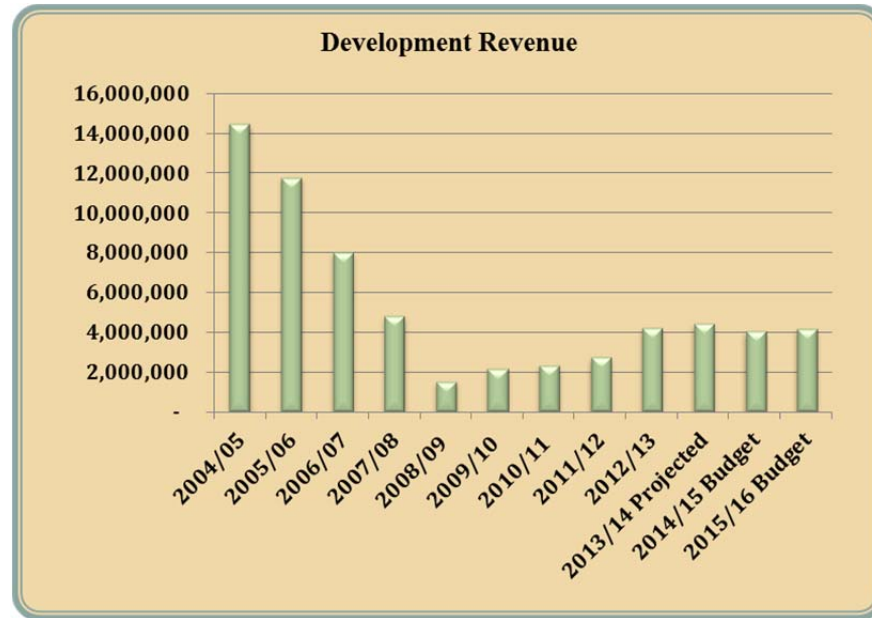
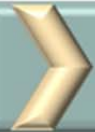


years. On a per capita basis, Motor Vehicle In-Lieu revenue declined to the lowest levels in a decade during the recession, although recent increases have brought it back to slightly above \$50 per capita. The average over the past 10 years has been nearly \$64 per capita.



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 2014/15, \$4,054,878, reflects 275 new single family dwelling permits. Revenues are budgeted to increase in FY 2015/16, with \$4,197,501 in revenue from another 275 single family permits. The City’s development revenues have been impacted by the recession more than any other revenue source. Revenues peaked in FY 2004/05, at \$14.5M, and, after falling to a low of \$1.5M in FY 2008/09, have rebounded back to a level which is projected to be sustainable and consistent over the next several years.



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. The program was successful and was extended, in six-month increments, to June 30, 2013, at which point the program ended. During FY 2012/13, fees associated with 78 units were deferred, 52 deferred units were paid and 35 units remain outstanding. The outstanding fees are listed on the next page.

<u>Developer</u>	<u>Receivable Fund</u>	<u>Principal Outstanding</u>
Discovery Builders Sub #8912 & #9308	Water Facility Fee	\$ 49,861
Discovery Builders Sub #8912 & #9308	Roadway Facility Fee	2,652
Discovery Builders Sub #8912 & #9308	Parks and Trails Facility Fee	23,653
Discovery Builders Sub #8912 & #9308	Wastewater Facility Fee	67,331
Discovery Builders Sub #8912 & #9308	Community Facility Fee	58,563
NorCal Steeplechase #8674	Water Facility Fee	21,792
NorCal Steeplechase #8674	Roadway Facility Fee	20,568
NorCal Steeplechase #8674	Parks and Trails Facility Fee	2,918
NorCal Steeplechase #8674	Wastewater Facility Fee	2,625
NorCal Steeplechase #8674	Community Facility Fee	21,961
WPH - DR Horton #8825	Water Facility Fee	47,266
WPH - DR Horton #8825	Roadway Facility Fee	30,368
WPH - DR Horton #8825	Wastewater Facility Fee	46,844
WPH - DR Horton #8825	Community Facility Fee	47,583
	Total	\$ 443,985

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. As of June 30, 2013, there is one outstanding agreement.

<u>Developer</u>	<u>Receivable Fund</u>	<u>Outstanding</u>
Lone Tree Brentwood, LLC	Wastewater Facility Fee	\$ 41,593
	Total	\$ 41,593

Housing Enterprise Fund

The Housing Enterprise Fund deferred development fees related to the construction of housing units which became rental units for the City's Housing Program. During FY 2012/13, the Housing Enterprise made payments in the amount of \$51,371 on the obligation. The development fees will be paid over the next several years from the Housing rental stream. The payable balance as of June 30, 2013 is listed on the next page.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Roadway Facility Fee	Housing Enterprise	\$ 97,069
	Total	\$ 97,069

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, 2013, the City’s gross repayment obligation totaled \$731,558. This loan is scheduled to be repaid in FY 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 Infrastructure Fund	\$ 400,121
Wastewater Facility Fee	Economic Infrastructure Fund	331,437
	Total	\$ 731,558

Silent Second

In April of 2002, the City established the Police Officer Recruitment Incentive Program (Silent Second). Under this program, the City deferred a portion of the development infrastructure fees on a single family home for an officer who purchased a new home in 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, 2013, the gross repayment obligation to the Water Facility Fee Fund totaled \$144,475. During FY 2012/13, the Water Facility Fee Fund received \$15,225 in payments on deferred fees.

<u>Receivable Fund</u>	<u>Balance June 30, 2012</u>	<u>Payoffs</u>	<u>Balance June 30, 2013</u>
Water Facility Fee	\$ 159,700	\$ (15,225)	\$ 144,475
Total	\$ 159,700	\$ (15,225)	\$ 144,475

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 \$20,963,436. A total of \$4,078,362 was used as credits during FY 2012/13. 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 payments 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	\$ 70,168
Braddock & Logan	Parks and Trails Facility Fee	6,125
William Lyon Homes	Water Facility Fee	246,360
	Total	\$ 322,653

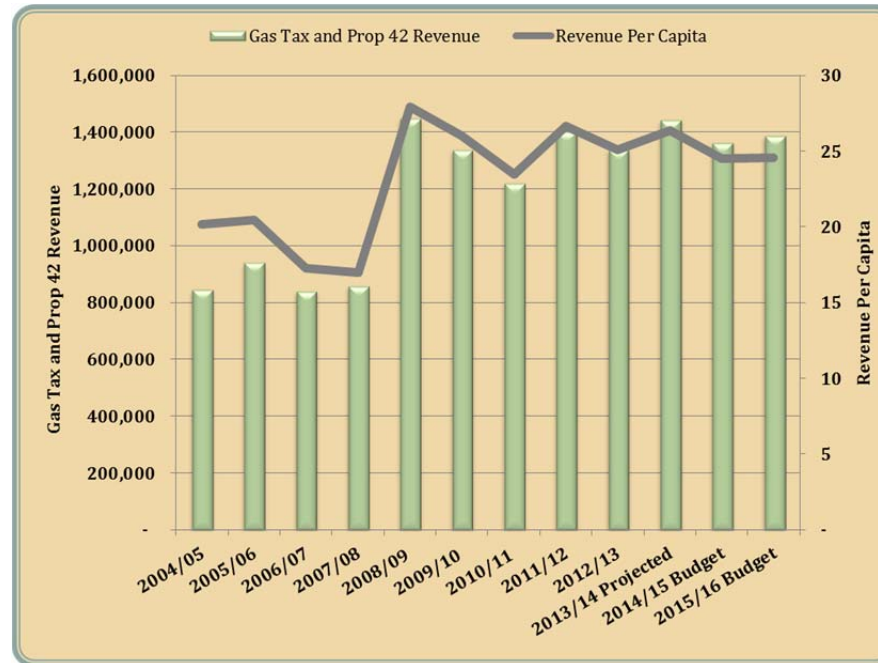
Refunds of Development Fees

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 a tax on motor vehicle and aircraft fuel, with a portion of these funds being 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.

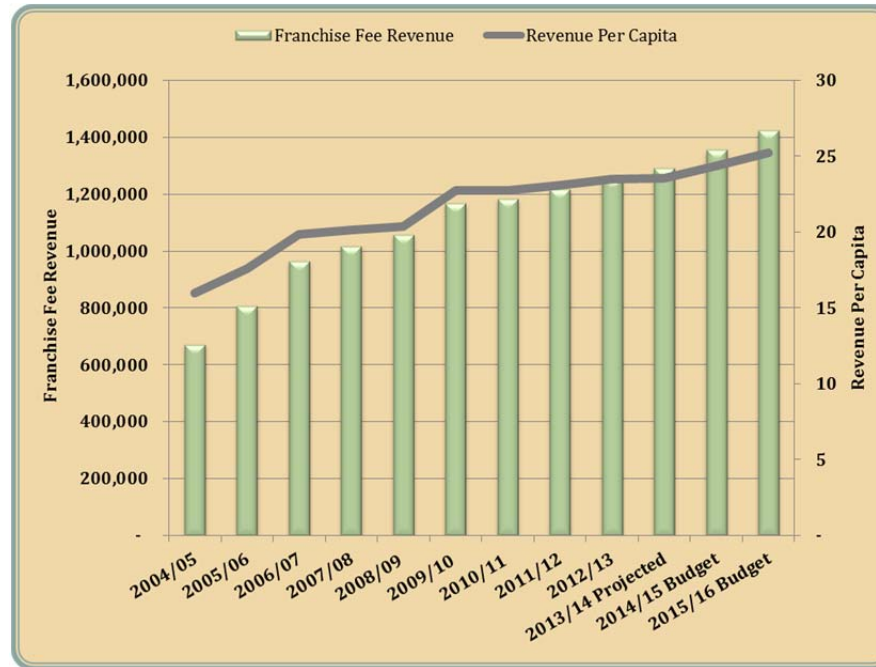
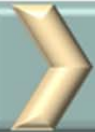
Gas tax revenues have recently been combined with Proposition 42 revenues. Proposition 42 required the State sales tax on gasoline be dedicated for state and local transportation purposes. The State regularly borrowed and deferred Proposition 42 Funds, including deferring FY 2003/04 and FY 2004/05 funds, 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.

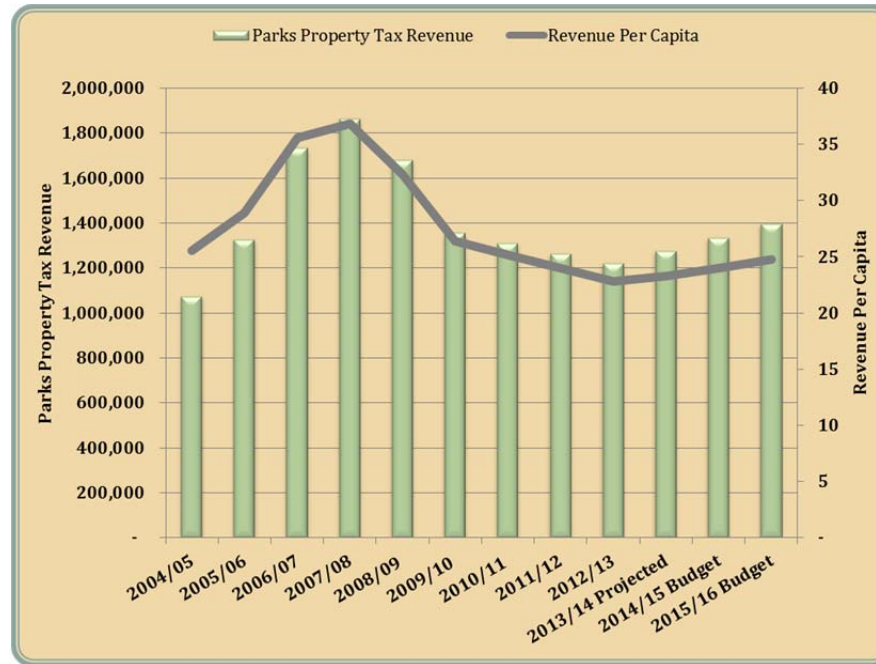
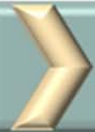
Franchise Fees

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 doubled over the past decade and have now become one of the General Fund’s top ten revenue sources.



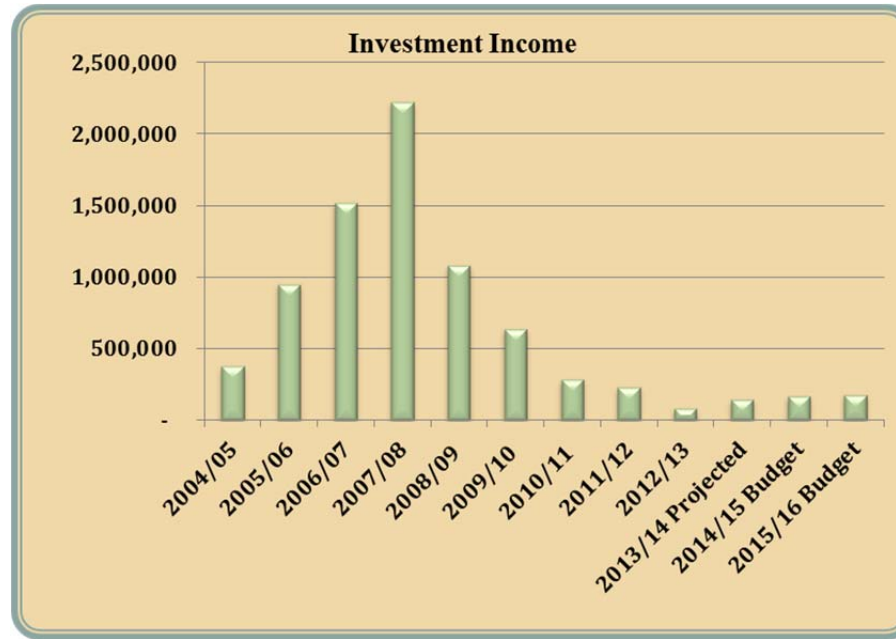
Parks and Recreation Property Taxes

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 2014/15 estimate of Parks property tax revenue, \$1,334,231, represents 3.0% 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

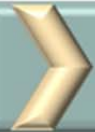
Investment income is subject to extreme fluctuation making it difficult to analyze and decipher trends. Although the General Fund has averaged over \$700,000 in investment income over the past decade, the continued persistence of historically low interest rates has greatly reduced the City’s ability 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 \$175,000 for FY 2014/15, followed by \$183,750 in FY 2015/16. Investment income, which used to be a top eight revenue source of the General Fund, now comprises just 0.4% of revenues.



General Fund Revenue Summary

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

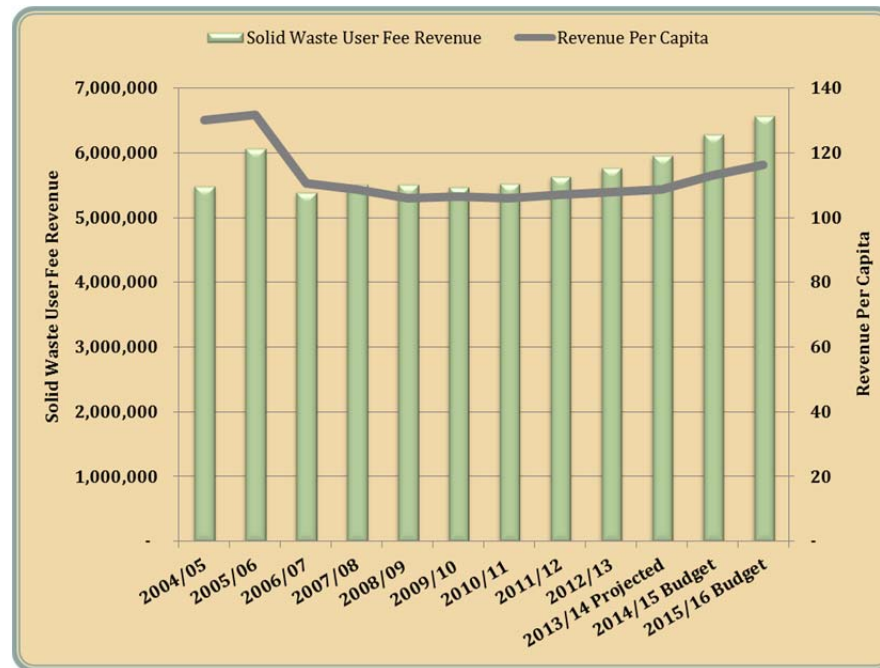
Major Recurring Revenues Sources	FY 2012/13	Projected FY 2013/14	Budget FY 2014/15	Budget FY 2015/16
Property Tax	14.9%	16.2%	15.1%	15.5%
Sales Tax	15.1%	15.9%	14.9%	15.4%
Motor Vehicle In-Lieu Taxes	10.5%	11.1%	9.1%	9.2%
Development Fees	8.1%	8.7%	8.3%	7.2%
Community Facilities District Assessments	6.3%	6.9%	6.4%	6.6%
Gas Tax (including Proposition 42)	3.3%	3.6%	3.0%	3.0%
Franchise Fees	3.0%	3.2%	3.0%	3.1%
Parks and Recreation Property Taxes	3.1%	3.2%	3.0%	3.1%
Investment Income	0.2%	0.4%	0.4%	0.4%

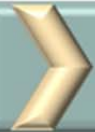


OTHER CITY REVENUE SOURCES

Solid Waste User Fees

On December 10, 2013, the City Council adopted a five year rate study through the Proposition 218 process which established annual rate increases of approximately 3% for solid waste services. Solid waste user fee revenue will therefore increase at an annual rate of approximately 3% plus increases similar to the increase 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. Solid waste user fee revenue growth is illustrated in the graph below.

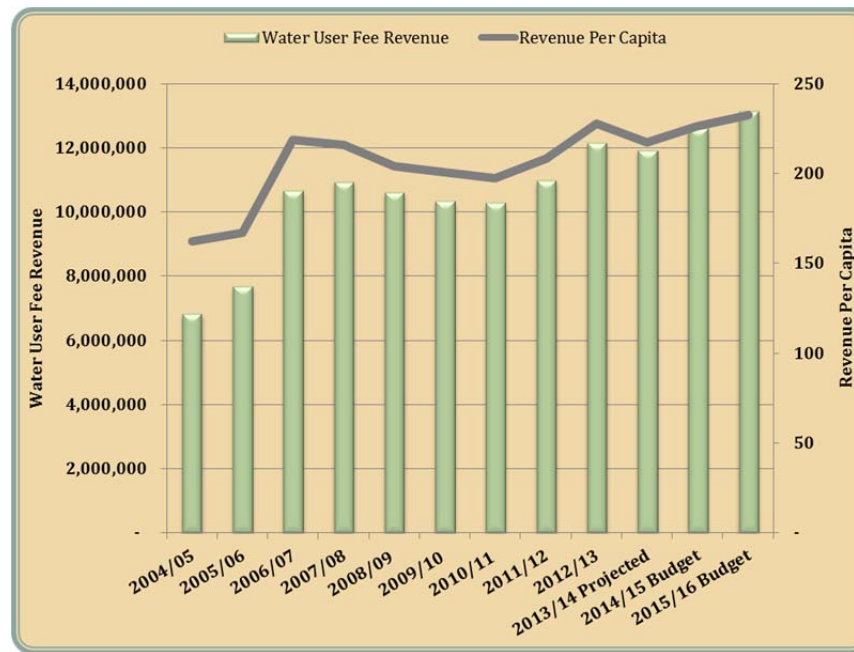




Water User Fees

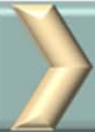
On December 10, 2013, the City Council adopted a five-year rate study through the Proposition 218 process which established annual rate increases of approximately 3% for water services. Water user fee revenue is projected to increase at an annual rate of approximately 3%, plus additional revenue resulting from increases in the City’s population and new commercial development.

Although this budget assumes revenue increases over the FY 2013/14 revenues, significant year over year variations in water usage can result if there are substantial increases or decreases in rainfall during any given year. Water user fee revenue is illustrated in the graph below.

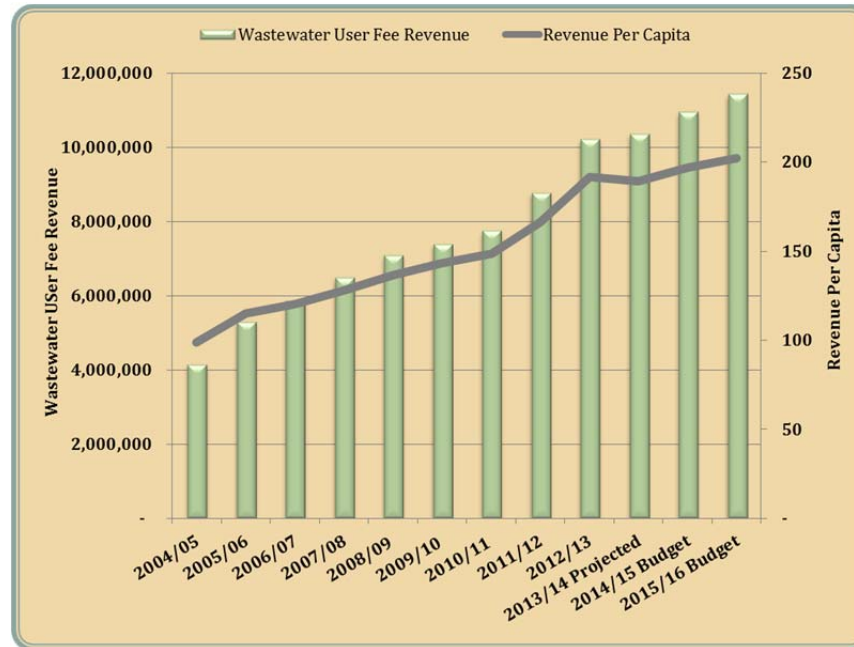


Wastewater User Fees

On December 10, 2013, the City Council adopted a five year rate study through the Proposition 218 process which established annual rate increases of approximately 3% for Wastewater services. For many years the Wastewater Fund operated at a deficit. It is only through these recent rate increases that the Fund’s revenues have finally met expenditures. Unlike water service, wastewater fees are not subject to significant variations and are 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.



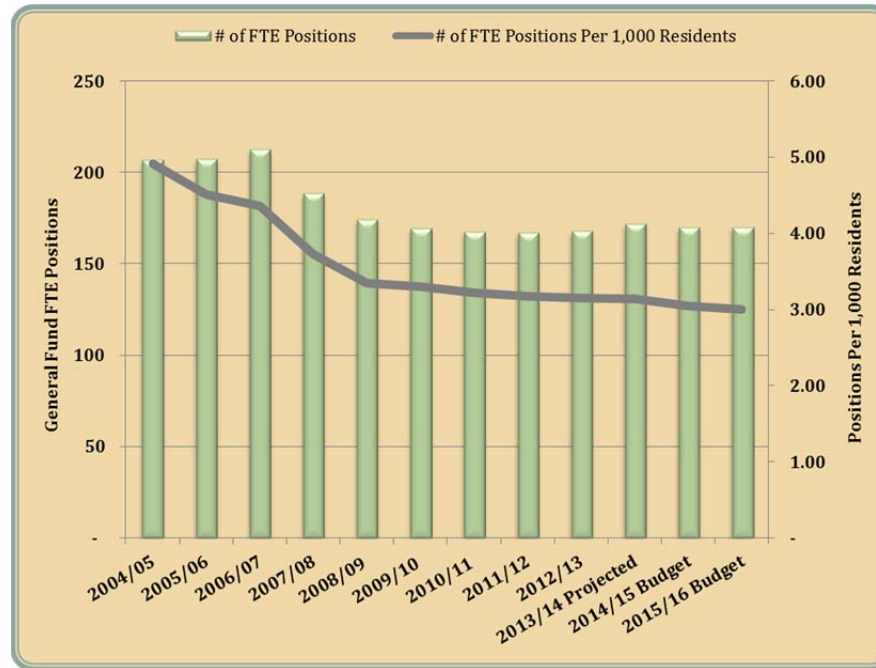
Other Revenue Sources

- **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.

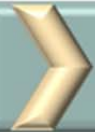
GENERAL FUND EXPENDITURES

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.

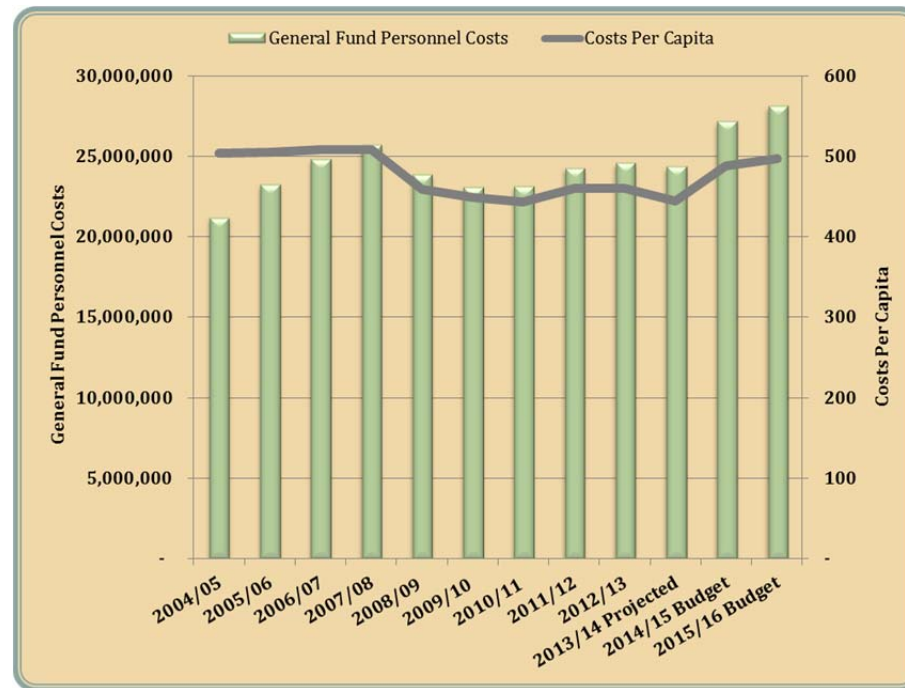


The City analyzes each employee vacancy and only fills those positions which are essential to performing City operations. General Fund staffing peaked at 212 FTE's in FY 2006/07 and has since been reduced to 172, including four Police Overstaffing positions added in FY 2013/14, a reduction of 19%. All staffing reductions have been carefully analyzed to ensure minimal impacts to the City's residents. Over the two years of this budget three General Fund positions have been eliminated and the work will be performed as necessary by contract services. This decrease is offset by the addition of one new Senior Engineering position added in FY 2014/15. In addition, the budget includes funding for the four Police Overstaffing positions approved in FY 2013/14 for a net gain of two positions in the General Fund. The Police Sworn Position Overstaffing Plan will be utilized as a tool to fill regular Sworn positions when there is an expectation that the regular position will become, or is already, vacant. Given the length of time it takes to recruit and train a new officer, the plan will help increase the number of Sworn staff available for duty.



Public Safety has continued to remain a high priority and has not been subject to any staffing reductions, as the majority of staffing reductions have been in development related functions. The chart on the previous page 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 not yet rebounded to the peak reached in FY 2007/08, although that level is projected to be surpassed during this two year budget even with a 21% reduction in headcount which clearly illustrates how much personnel costs are increasing. On a per capita basis, personnel costs reached a peak of \$509 in FY 2006/07, before falling to \$444 in FY 2010/11. By FY 2015/16 the per capita personnel costs are budgeted to be \$498.





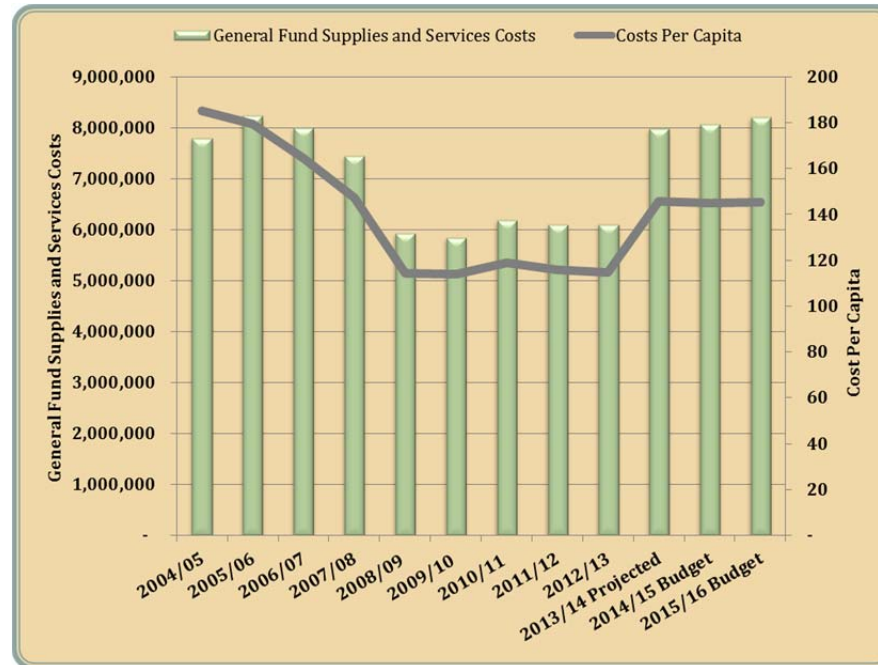
Supplies and Services

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:

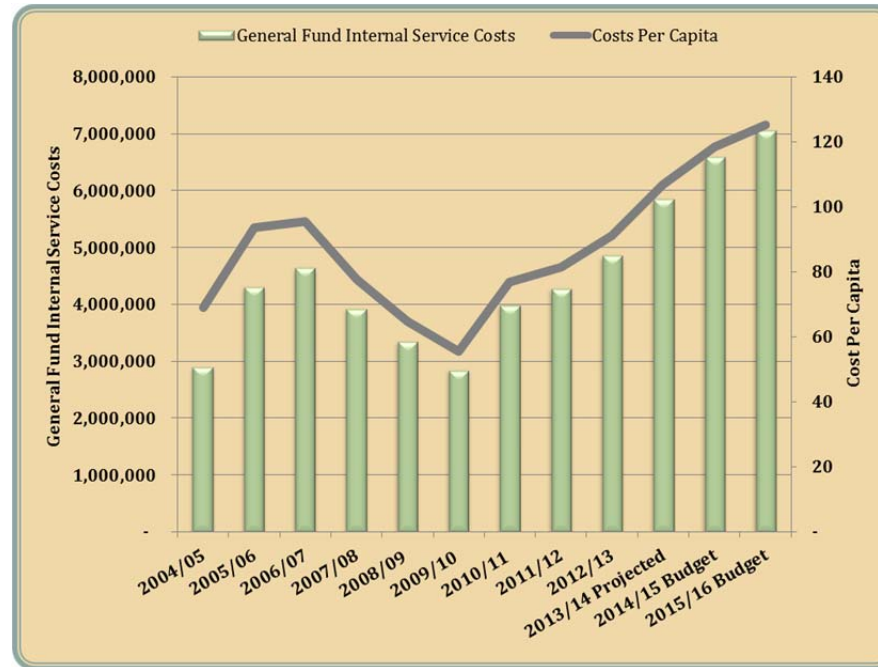
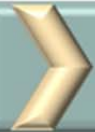
- **Police Dispatch Costs** – The City recently negotiated a new agreement with the City of Antioch which allows for annual increases of 6%, down from a previous cap of 12%. Under the prior agreement, the City's dispatch costs rose from \$451,184 in FY 2005/06 to \$828,279 in FY 2013/14. At this time 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 increase from \$210,710 in FY 2013/14, to \$225,301 in FY 2014/15 and to \$236,059 in FY 2015/16.
- **Animal Control** – These costs are projected to increase from \$279,174 in FY 2013/14, to \$282,907 in FY 2014/15 and to \$297,053 in FY 2015/16.

As shown in the chart on the next page, spending on supplies and services fell dramatically during the recession. 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

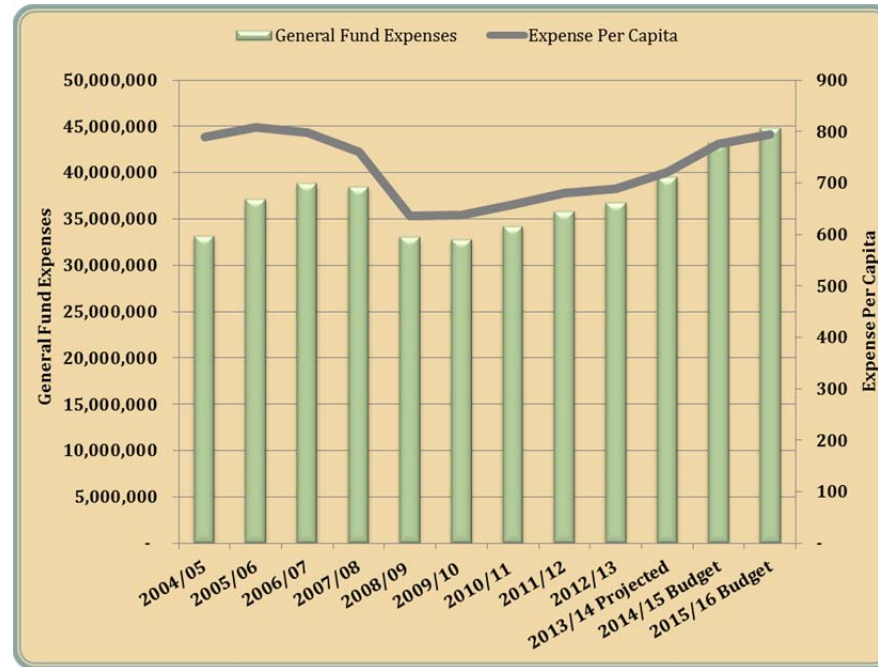
Internal Service costs are budgeted to increase by approximately 13% in FY 2014/15 and by another 7% in FY 2015/16. This is primarily due to the impacts of rapidly increasing costs associated with OPEB. Of the \$1.2 million increase in General Fund internal service costs over the next two fiscal years, nearly \$1 million is increased funding for OPEB. These OPEB increases are a reflection of both increasing medical costs and the implementation of the City’s plan to pay for OPEB benefits as they are earned, rather than deferring them until after the employee retires. This funding plan 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.

As shown on the next page, total General Fund expenses declined during the recession years and are budgeted to rebound, surpassing the previous highs first reached seven years earlier. On a per capita basis, the City is doing “more with less” as per capita spending has fallen from a peak of \$807 in FY 2005/06, to a projected \$721 in FY 2013/14. This is in line with the per capita expenses over the past ten years, which have averaged \$718.



CITY WIDE EXPENDITURES

The table on the next page is a summary of the City’s expenditures with the General Fund bolded. Expenditures in the CIP are highly variable from one year to the next, depending upon the volume of projects currently under construction. For example, FY 2014/15 includes \$4.5 million for Phase II of the Maintenance Service Center, which is a non-recurring outlay of funds. The Enterprise expenses also fluctuate due to their funding for capital costs, with \$1.16 million in funding for the Wastewater Treatment Plant Effluent Chloride Compliance Project being budgeted in FY 2015/16. 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 funding its OPEB obligation and as a result of contributions from the Pension/OPEB Obligation 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.

	City Wide Expenditures			
	FY 2012/13	Projected FY 2013/14	Budget FY 2014/15	Budget FY 2015/16
General Fund	\$ 40,749,416	\$ 41,401,771	\$ 43,597,158	\$ 45,026,783
Capital Improvement Program Funds	20,067,064	11,212,976	22,954,325	18,853,196
Enterprise Funds	38,841,712	44,176,268	43,768,344	51,643,240
Special Revenue Funds	30,685,545	28,752,854	29,940,679	30,812,478
Internal Service Funds	13,732,937	14,282,476	16,311,407	18,479,522
Debt Service Funds	27,466,170	27,773,556	27,947,398	28,253,964
Total Expenditures	\$ 171,542,844	\$ 167,599,901	\$ 184,519,311	\$ 193,069,183

CITY WIDE 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. Special Revenue funds are projected to decline as existing funds will be used for their restricted purposes. Fund balance in the capital project funds is projected to decrease from \$28.6 million in FY 2013/14 to \$14.2 million by FY 2015/16. This decrease is attributable to utilizing existing resources to construct several capital projects, including the Wastewater Treatment Plant – Solids System Expansion and Phase II of the John Muir Parkway Extension. The decline in capital project fund balances has been anticipated for this purpose. 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.

With the exception of transfers out from the Pension/OPEB Obligation Fund, the fund balance in the Internal Service Funds is projected to remain stable over the next two budget years. Decreases in the balance of the Equipment Replacement Fund are offset by increases in the Facilities Replacement and Parks and LLAD Replacement Fund. The Internal Service funds continue to remain fully funded.

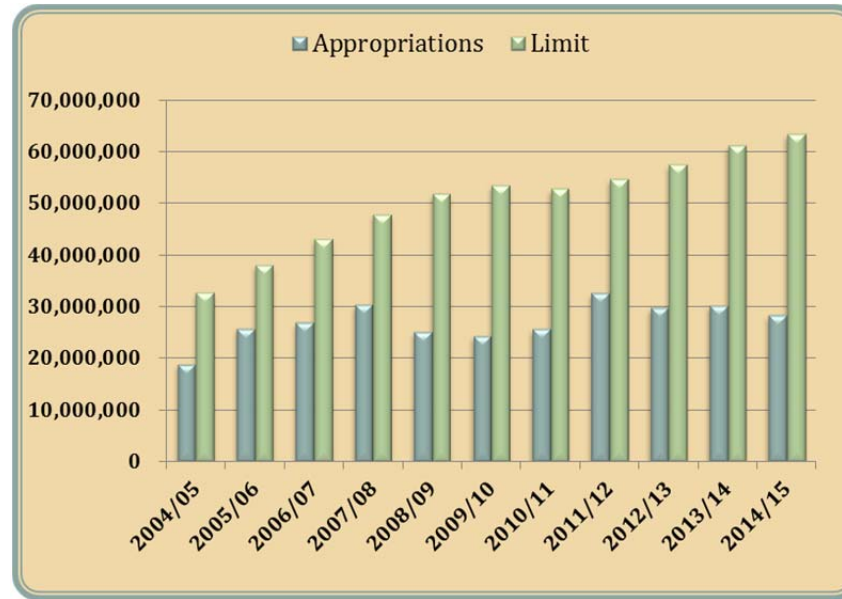
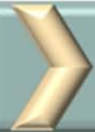
The undesignated fund balance of the General Fund continues to be maintained at 30% of annual operating appropriations. The fund balance chart on the next page indicates the total amount of fund balance – including both restricted and undesignated funds. The City has remained committed to maintaining 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 followed.

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

	City Wide Fund Balances			
	FY 2012/13	Projected FY 2013/14	Budget FY 2014/15	Budget FY 2015/16
General Fund	\$ 18,034,685	\$ 16,629,477	\$ 17,774,837	\$ 18,430,600
Capital Improvement Program Funds	29,317,437	28,581,628	16,155,379	14,227,316
Enterprise Funds	228,619,596	230,890,270	232,189,087	234,251,390
Special Revenue Funds	33,394,025	31,641,509	27,973,670	26,656,769
Internal Service Funds	41,443,067	42,204,834	40,370,202	37,018,032
Debt Service Funds	21,639,014	21,747,190	21,676,121	21,688,863
Total Fund Balance	\$ 372,447,824	\$ 371,694,908	\$ 356,139,296	\$ 352,272,970

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.



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 2014/15 has been calculated to be \$63,360,964. This amount was calculated by taking the prior year’s limitation and adjusting it by the percentage increase in nonresidential new construction 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 2014/15

Appropriations Limit for Fiscal Year 2013/14	<u>\$61,004,964</u>
Population in January 2013	53,356
Population in January 2014	54,741
Percentage Increase in Population - City	2.60
Percentage Increase in Non-residential New Construction	1.23
Factor to be applied to Prior Year (Population Factor x New Construction Factor)	<u>1.0386198</u>
Appropriations Limit for Fiscal Years 2014/15	<u>\$63,360,964</u>

BUDGET POLICY

The City’s Budget and Fiscal Policy is reviewed on an annual basis. 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: 1) output of program activities; 2) accomplishments of program objectives and 3) 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 and Information Systems 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 and Information Systems, 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 Pension/OPEB Obligation Fund.

Pension/Other Post-Employment Benefits Obligation Fund

During FY 2008/09, 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. In FY 2012/13, the purpose and use of the Budget Stabilization Fund was expanded to include providing a source of funds for rising pension costs and to help offset the underfunding in the City's pension plans. In 2013, the Budget Stabilization Fund was merged with funds set aside for OPEB, contained in the Insurance Fund, and was renamed the "Pension/OPEB Obligation Fund". Over the next decade the entire fund, which had a combined June 30, 2013 balance of \$15.7 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 2013/14, FY 2014/15 has a budgeted transfer amount of \$3.3 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 Principles (GAAP). The data is presented to the City Manager for review.
- In April, the proposed Operating Budget is submitted to the CIP/Operating Budgets Ad Hoc Committee.
- In early June, the City Manager submits a proposed Operating Budget for the upcoming two fiscal years to the City Council. The Operating Budget includes a summary of the proposed expenditures and financial resources of the City. Public meetings are conducted to obtain public comments.

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 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’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. Treasury Obligations
Negotiable Certificates of Deposit
Banker’s Acceptances
California State, Local Agency and Other State Obligations
Money Market Funds
Mortgage Pass-Through Securities

U.S. Agency Securities
Commercial Paper
Time Deposits
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
California State, Local Agency and Other State Obligations	5 years	30%	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	None
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	90 days	None	None
Reverse Repurchase Agreements	92 days	20%	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



includes the impacts from an expected continuation of modest development activity, along with the expense increases associated with rising pension and benefit costs. Fiscal Model revenue projections improved dramatically over the past two years as the economy recovered; however, these gains have been partially offset by the continued escalation of employee costs, and in particular rising pension costs that are projected to escalate significantly in FY 2016/17.

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

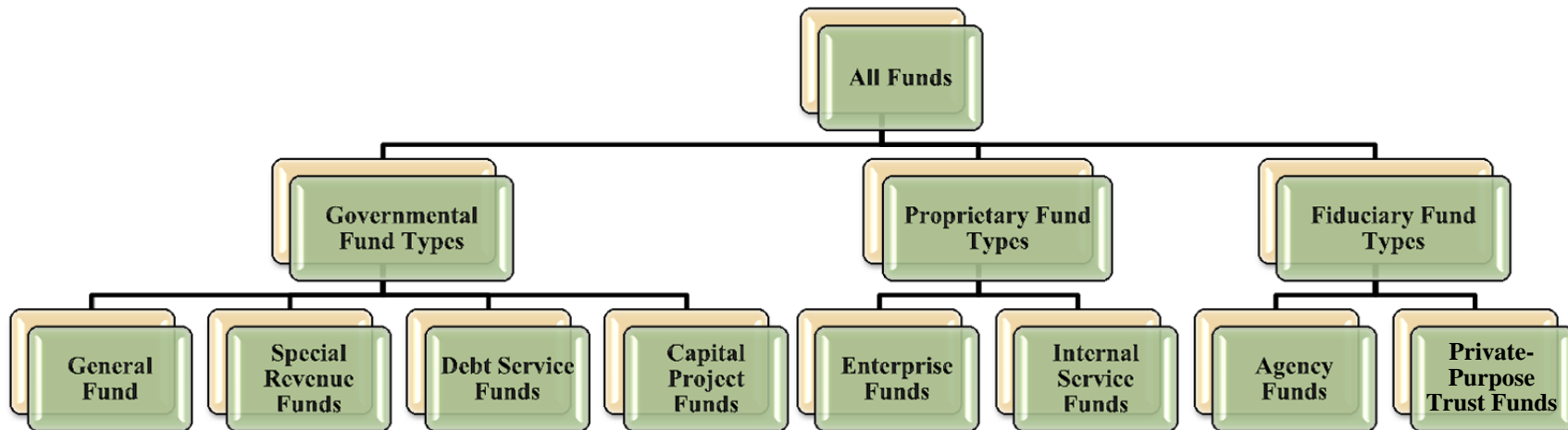
- **Enterprise Funds** – Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is for the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis to be financed or recovered primarily through 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.
- **Private-Purpose Trust Funds** – Private-Purpose Trust Funds are used to report the activities and financial position of the Successor Agency to the Brentwood Redevelopment Agency. These funds are held in a trust arrangement for the benefit of local taxing entities, including the City of Brentwood.

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 November 12, 2013.

- 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, 2013, the City had bonded indebtedness of \$6,513,998 against its debt limit of \$205,468,331, leaving a legal debt margin of \$198,954,333.

The City's long-term obligations are directly related to the 2002 General Obligation bonds, 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 on the next page and summarized as to the changes therein during the fiscal year which ended June 30, 2013. This schedule contains audited numbers from the June 30, 2013 CAFR.

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

Fiscal Year	Population (1)	Assessed Value (2)	General Bonded Debt	Ratio of General Bonded Debt to Assessed Value	General Bonded Debt Per Capita
2013	53,356	\$ 5,479,155,489	\$ 6,513,998	0.12%	\$ 122
2012	52,635	5,598,393,433	6,536,845	0.12%	124
2011	52,030	5,859,886,234	6,544,040	0.11%	126
2010	51,453	6,109,983,327	6,534,783	0.11%	127
2009	50,997	7,404,712,835	6,513,343	0.09%	128
2008	49,710	8,118,207,543	6,479,059	0.08%	130
2007	47,846	7,172,014,698	6,436,238	0.09%	135
2006	44,992	5,599,329,002	6,384,302	0.11%	142
2005	41,343	4,496,859,527	6,411,571	0.14%	155
2004	37,867	3,571,739,516	6,255,771	0.18%	165

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 chart on the following page is a summary of changes in the City's long-term debt for the fiscal year which ended June 30, 2013.

	Balance June 30, 2012	Additions	Payments Adjustments	Balance June 30, 2013	Amounts Due Within One Year
Bonds					
CIP 2012 Revenue Refunding Bonds	\$ 24,060,000	\$ 0	\$ (855,000)	\$ 23,205,000	\$ 865,000
2002 General Obligation Bonds	6,536,845	267,153 ⁽¹⁾	(290,000)	6,513,998	325,000
Civic Center Project Lease Revenue Bonds	48,000,000	0	(625,000)	47,375,000	645,000
Net Bond Premium	1,335,275	0	(45,028)	1,290,247	0
Total Bonds	<u>79,932,120</u>	<u>267,153</u>	<u>(1,815,028)</u>	<u>78,384,245</u>	<u>1,835,000</u>
Capital Lease					
Equipment	555,313	0	(277,657)	277,656	277,656
Total Capital Lease	<u>555,313</u>	<u>0</u>	<u>(277,657)</u>	<u>277,656</u>	<u>277,656</u>
Other					
Net OPEB Obligation	8,013,755	1,606,639	0	9,620,394	0
Accumulated Compensated Absences	1,256,665	1,437,479	(1,434,719)	1,259,425	755,655
Total Other	<u>9,270,420</u>	<u>3,044,118</u>	<u>(1,434,719)</u>	<u>10,879,819</u>	<u>755,655</u>
Total General Long-Term Debt	<u>\$ 89,757,853</u>	<u>\$ 3,311,271</u>	<u>\$ (3,527,404)</u>	<u>\$ 89,541,720</u>	<u>\$ 2,868,311</u>

(1) Accreted Interest

Current Long-Term Debt Obligations

- CIP 2012 Revenue Refunding Bonds** – On January 11, 2012, the Authority issued \$24,060,000 in Brentwood Capital Improvement Revenue Refunding Bonds, Series 2012 to: 1) finance the refund of the 2001 CIP Bonds under a Facilities Lease and 2) refund a series of tax allocation bonds issued by the Brentwood Redevelopment Agency. Total annual debt service payments, including interest at 2.00 percent to 5.25 percent, range from \$1,643,119 to \$1,939,388.

The Successor Agency to the Brentwood Redevelopment Agency has pledged future tax revenues for the repayment of a portion of the bonds. Following the dissolution of the Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency's six month Recognized Obligation Payment Schedule (ROPS) and approved by the California State Department of Finance. As of June 30, 2013, the Successor Agency listed this debt obligation on its ROPS and the Department of Finance has approved its inclusion for each applicable ROPS period through December 31, 2013. The City has recorded a receivable for the debt obligations of the Successor Agency.

The pledge of future Successor Agency tax revenues ends upon repayment of the Successor Agency's \$25,763,069 remaining share of debt service on the bonds, which is scheduled to occur in 2032. For fiscal year 2012/13, gross tax revenue available to be distributed to the Successor Agency totaled \$5,110,997, which represented coverage of 3.74 times

\$1,365,550 of the Agency's debt service. The remaining portion of the bonds is repayable from any source of the City's available funds.

- **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, 2013 was \$6,513,998.
- **Civic Center Project Lease Revenue Bonds, Series 2009 A&B** – On October 16, 2009, the Authority issued \$48,000,000 in Civic Center Project Lease Revenue Bonds, Series 2009A, \$4,055,000, and Taxable Series 2009B, \$43,945,000, to finance the construction of a new City Hall, new Community Center and new Senior Center, plus library improvements and other public capital improvements. Total annual debt service payments, including interest at 3.00 percent to 7.647 percent (prior to Federal interest rebates relating to the 2009B portion of the bonds as described below), range from \$3,130,976 to \$4,350,204.

The Civic Center Project Lease Revenue Bonds, Series 2009A&B, are secured by a lien on and pledge of revenues under the Trust Agreement. "Revenues" means all amounts received by the Trustee as payment on principal and interest. The City's revenue sources, as described in the Official Statement, are from the Redevelopment Agency (now Successor Agency), which has pledged payments pursuant to the reimbursement agreement, pledged payments from the CFD local obligations and pledged payments from the Capital Improvement Financing Program (CIFP) revenues. On October 16, 2009, the Brentwood Infrastructure Financing Authority issued \$48,000,000 in Civic Center Project Lease Revenue Bonds, Series 2009 A&B.

The Successor Agency to the Brentwood Redevelopment Agency has pledged future tax revenues for the repayment of a portion of the bonds. Following the dissolution of the Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency's six month ROPS and approved by the California State Department of Finance. As of June 30, 2013, the Successor Agency listed this debt obligation on its ROPS and the Department of Finance has approved its inclusion for each applicable ROPS period through December 31, 2013. The City has recorded a receivable for the debt obligations of the Successor Agency.

However, should these revenue sources not be sufficient to cover the principal and interest payments due in any year, the City is obligated under the facilities lease to pay such shortfall from the General Fund.

The taxable portion of the 2009B bonds were sold as “Build America Bonds” pursuant to the American Recovery and Reinvestment Act of 2009. The interest on Build America Bonds is not tax-exempt and therefore the bonds carry a higher interest rate. However, this higher interest rate will be offset by a subsidy payable by the United States Treasury to the Authority, or its designee, equal to 35 percent of the interest payable on the bonds, although this amount is subject to reduction due to the Federal budget sequestration. Such subsidy will be payable on or about the date the City makes its debt service payments and the total subsidy received in fiscal year 2012/13 was \$1,128,822.

- **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, 2013 is \$49,955,000. 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 at June 30, 2013 is \$91,664,765. The Water Fund’s principal and interest paid for the current year was \$3,984,763 and the total customer net revenues paid for the current year was \$6,607,827.
- **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, 2013, the City’s gross repayment obligation totaled \$22,812,950 and is being reported in the accompanying financial statement net of the unamortized discount of \$2,110,481. During fiscal year 2012/13, the City repaid \$1,873,771 on the obligation and amortized \$407,524 of the discount which was reported as interest expense. As of June 30, 2013 the balance was \$20,702,469.



The annual debt service requirements to maturity for long-term debt outstanding as of June 30, 2013, are summarized below and on the next page.

Year Ending June 30	2002 General Obligation Bonds	CIP 2012 Revenue Bonds	Civic Center Lease Revenue Bonds	Water Revenue Bonds	State Water Resources Loan	Total
2014	\$ 405,325	\$ 1,928,788	\$ 3,991,279	\$ 3,988,238	\$ 2,281,295	\$ 12,594,925
2015	423,263	1,926,863	3,988,304	3,983,238	2,281,295	12,602,963
2016	444,363	1,939,388	4,329,204	3,985,488	2,281,295	12,979,738
2017	468,363	1,916,688	4,326,804	3,984,488	2,281,295	12,977,638
2018	490,000	1,914,063	4,315,554	3,983,313	2,281,295	12,984,225
2019-2023	2,845,000	9,569,219	21,164,609	19,921,837	11,406,475	64,907,140
2024-2028	3,630,000	9,282,787	20,265,794	18,601,075	0	51,779,656
2029-2033	2,645,000	6,586,387	19,047,957	16,611,863	0	44,891,207
2034-2038	0	0	17,478,052	16,605,225	0	34,083,277
2039-2040	0	0	6,458,983	0	0	6,458,983
	<u>\$ 11,351,314</u>	<u>\$ 35,064,183</u>	<u>\$ 105,366,540</u>	<u>\$ 91,664,765</u>	<u>\$ 22,812,950</u>	<u>\$ 266,259,752</u>
Add: Accretion to date	2,309,021	0	0	0	0	2,309,021
Less: Interest	7,146,337	11,859,183	57,991,540	41,709,765	2,110,481	120,817,306
	<u>\$ 6,513,998</u>	<u>\$ 23,205,000</u>	<u>\$ 47,375,000</u>	<u>\$ 49,955,000</u>	<u>\$ 20,702,469</u>	<u>\$ 147,751,467</u>

SCHEDULE OF PAYMENTS ON LONG-TERM DEBT
FISCAL YEAR 2014/15

<u>Due Date</u>	<u>Fund</u>	<u>Description</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
10/1/2014	461	Civic Center Project Lease Revenue Bond	490,000	1,229,275	1,719,275
10/1/2014	303 ⁽¹⁾	Civic Center Project Lease Revenue Bond	175,000	439,027	614,027
11/1/2014	445	CIP 2012 Revenue Bonds	885,000	527,569	1,412,569
1/1/2015	448	2002 General Obligation Bonds	0	31,632	31,632
1/1/2015	250	Water Revenue Bonds, Series 2008	0	30,645	30,645
1/1/2015	560	Water Revenue Bonds, Series 2008	0	1,333,474	1,333,474
1/2/2015	590	State Water Resources Loan (Wastewater)	848,278	339,267	1,187,545
1/2/2015	255	State Water Resources Loan (Wastewater)	1,093,750	0	1,093,750
4/1/2015	461	Civic Center Project Lease Revenue Bond	0	1,219,475	1,219,475
4/1/2015	303 ⁽¹⁾	Civic Center Project Lease Revenue Bond	0	435,527	435,527
5/1/2015	445	CIP 2012 Revenue Bonds	0	514,294	514,294
6/30/2015	448	2002 General Obligation Bonds	360,000	31,631	391,631
6/30/2015	250	Water Revenue Bonds, Series 2008	612,904	30,645	643,549
6/30/2015	560	Water Revenue Bonds, Series 2008	642,096	1,333,474	1,975,570
TOTALS			<u>\$ 5,107,028</u>	<u>\$ 7,495,935</u>	<u>\$ 12,602,963</u>

(1) Fund 303 is now operated by the Successor Agency of the former Brentwood Redevelopment Agency and is funded through Redevelopment Property Tax Trust Fund (RPTTF) allocations from the Contra Costa County Auditor-Controller.

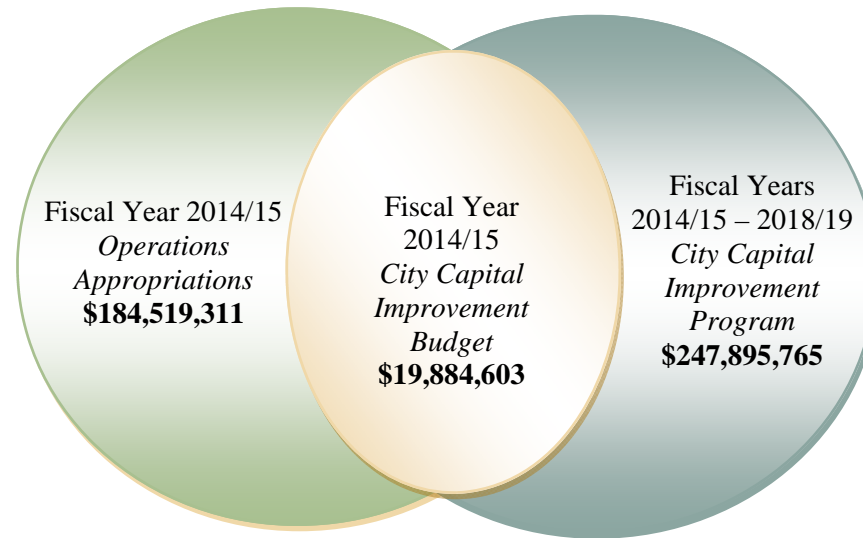
Other Long-Term Debt Obligations

- Contra Costa Water District (CCWD) Water Connection Fee** – On February 29, 2000, the City entered into an agreement with CCWD to pay all water connection fees for Brentwood’s customers residing within CCWD’s Los Vaqueros Service Area. 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, 2013, was \$3,474 per connection, with an interest rate of zero percent per annum, which increased the liability by \$23,375. 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 – the ULL expansion was not approved by voters and the unexpected downturn in the housing market – which have resulted in an uncertainty regarding when the Los Vaqueros Service Area will be developed. Due to this uncertainty, the City and CCWD decided it was in their best interest to amend the Agreement to account for this uncertainty. Therefore, on July 31, 2009, the City executed an amendment to the CCWD agreement. The primary modification is the timing and method of payment. Instead of paying for a predetermined, equal number of units annually, the City will pay for the units as they are constructed. The City and CCWD will true-up over a two year period, which will make up the difference between the number of existing residential units and the number of residential units paid for to date. The amendment agreement required the City to pay \$750,000 in fiscal year 2008/09 and \$842,912 in fiscal year 2009/10. There were no fees paid in fiscal year 2010/11, \$138,520 was paid in fiscal year 2011/12 and no fees were paid in fiscal year 2012/13. Forecasting the annual payments beyond 2012/13 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, 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 fund any amounts above the annual pay-as-you-go retiree medical costs. The annual required contribution (“ARC”) 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 funding strategy which will result in annual funding of 85% of the ARC by FY 2017/18. The Enterprises and Internal Service Funds have adopted an accelerated funding plan for managing their share of OPEB costs, with a five-year plan which will result in these funds having fully paid off their accumulated OPEB obligation by FY 2017/18. This funding plan was incorporated into the recently adopted rate study and will help ensure that employee benefit costs are paid for as they are earned.

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 strategy to address its rising unfunded OPEB liability, the City made its first contribution to the CERBT in FY 2010/11. This Operating Budget includes pay-as-you-go funding of \$1,270,000 in FY 2014/15 and \$1,434,000 in FY 2015/16. In addition, funding for the OPEB liability in the amount of \$1,251,000 in FY 2014/15 and \$1,508,000 in FY 2015/16 are also included. These payments are all made from the Pension/OPEB Obligation Fund, with individual funds contributing specified amounts to the Pension/OPEB Obligation Fund on a reimbursement basis.



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 2014/15. 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 2014/15 – 2018/19 CIP is the City’s 21st edition of the CIP.

Capital Improvement Program Summary

The five-year (2014/15 – 2018/19) CIP includes 87 City projects totaling approximately \$247.9 million. Summarized below are the City CIP projects for FY 2014/15 and FY 2015/16.

City Capital Expenditure Summary				
CIP Category	FY 2014/15 Totals	# of Projects	FY 2015/16 Totals	# of Projects
Roadway Improvements	\$ 6,046,191	18	\$ 5,543,208	11
Parks and Trails Improvements	1,218,917	11	2,977,685	13
Water Improvements	1,394,353	9	1,674,395	8
Wastewater Improvements	5,606,017	8	7,271,323	8
Community Facilities Improvements	5,619,125	17	5,323,000	4
Totals	\$ 19,884,603	63	\$ 22,789,611	44

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	\$ 169,165
Parks and Trails Improvements	1,105,032
Water Improvements	114,440
Wastewater Improvements	554,997
Community Facilities Improvements	627,400
Development Improvements	3,514,021
TOTAL	\$ 6,085,055

Non-Recurring Capital Costs

There are several significant, non-routine capital expenditures included in the 2014/15 – 2018/19 CIP. These projects are shown below:

Project #	Project	Category	FY 2014/15 Budget	FY 2015/16 Budget	Total Project Budget	Future Annual O&M Cost
31640	John Muir Parkway Extension / Foothill Drive - Phase I	Roadway Improvements	\$ 193,305	\$ 0	\$ 4,710,000	\$ 16,375
31683	John Muir Parkway Extension - Phase II	Roadway Improvements	1,500,000	2,050,000	3,911,250	13,790
	Joint Use Sport Fields - LUHSD	Parks and Trails Improvements	371,598	1,128,402	11,500,000	0
59198	Non-Potable Storage Facility	Wastewater Improvements	30,000	170,000	13,100,000	162,757
	WWTP Effluent Chloride Compliance	Wastewater Improvements	210,000	1,160,000	4,000,000	0
59140	Wastewater Treatment Plant Expansion - Phase II	Wastewater Improvements	225,500	1,750,000	28,000,000	205,000
59180	Wastewater Treatment Plant - Solids System Expansion	Wastewater Improvements	2,862,000	1,529,218	4,433,218	10,000
37100	Fire Station #54 (Replace DT)	Community Facilities	462,000	523,000	4,500,000	0
37206	Maintenance Service Center - Phase II	Community Facilities	500,000	4,500,000	12,404,480	25,000
TOTALS			\$ 6,354,403	\$ 12,810,620	\$ 86,558,948	\$ 432,922

Project Descriptions

- **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.
- **Joint Use Sport Fields – LUHSD (CIP Project – New Project)** – This is a joint use project between the City and the Liberty Union High School District (LUHSD) for the installation of all-weather sport fields with lights at the Liberty High School Campus. Funding sources include the Community Facilities District.
- **Non-Potable Storage Facility (CIP Project #592-59198)** – Installation of a non-potable storage facility for raw and recycled water, including appurtenances such as pumps; valves; power supplies; access roads; pipes and associated improvements. Funding sources include Facility Fees and Enterprise Funds.
- **WWTP Effluent Chloride Compliance (CIP Project – New Project)** – Provide the necessary infrastructure upgrades, additions, studies, and public outreach for chloride discharge to Marsh Creek, in order to fully comply with the Wastewater Treatment Plant (WWTP) National Pollution Discharge Elimination System (NPDES) permit limitations.

This project may incorporate a financial incentive for residents to either replace or remove existing self-regenerating water softeners. Funding source is the Wastewater Enterprise Fund.

- **Wastewater Treatment Plant Expansion – Phase II (CIP Project #592-59140)** – The existing 5MGD tertiary treatment facility was planned and constructed to accommodate future expansions, of up to 10MGD, by adding oxidation ditches, secondary clarifiers, converting chlorine contact facilities to ultra violet disinfection, filters and all related appurtenances. The plant is capable of being expanded in 2.5MGD increments; therefore, based upon the growth rate in the City, and the final build out population, the Phase II project will expand the plant to 7.5MGD with a future Phase III project to reach the ultimate 10MGD. Funding sources include Facility Fees, Federal/State Funding, and the Wastewater Enterprise Fund.
- **Wastewater Treatment Plant – Solids System Expansion (CIP Project #592-59180)** – Increasingly stringent Federal Biosolids regulations, and increasing disposal costs, warrant an expansion to the solids processing facilities. This expansion will include advanced biosolids treatment, and de-watering methods, that would result in a class A biosolids product being produced, thereby reducing volume by up to 80% and giving the City more disposal options. One feasible option is to utilize a mechanical dryer. In addition, there is a possibility to incorporate a photovoltaic energy project to offset the energy costs. Funding sources include Wastewater Facility Fees and the Wastewater Enterprise.
- **Fire Station #54 (Replace DT) (CIP Project #337-37100)** – Construct a new fire station to primarily serve the eastern area of the City. This station will replace the existing Fire Station #54, located in the downtown area at 745 First Street. Funding source is Fire Fees.
- **Maintenance Service Center – Phase II (CIP Project #337-37206)** – This project encompasses the planning, design and construction of the remainder of the Public Works Corporation Yard at 2201 Elkins Way. These improvements include a secondary Emergency Operations Center (EOC), administration building to effectively operate the various divisions within Public Works Operations, equipment storage facilities and other required infrastructure improvements to increase the operational efficiency at the Corporation Yard. Funding sources include Community Facility Fees and Solid Waste, Water and Wastewater Enterprise Funds.

Budgetary Impacts of Non-Routine Capital Projects

The Future Annual O&M Costs, identified in the chart on page 56, 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 57. There are no expected additional personnel costs associated with any of the City's non-routine capital projects.

RESOLUTION NO. 2014-99**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2014/15 – 2015/16 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, the proposed 2014/15 – 2015/16 Operating Budget was taken to the CIP/Operating Budget Ad Hoc Committee on April 28, 2014; and

WHEREAS, the City Council held a public workshop on the proposed 2014/15 – 2015/16 Operating Budget on May 27, 2014; 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 due to higher than anticipated water expenses, LLAD 98-4, Birchwood Estates, is projected to go over budget in FY 2013/14 and the adjustment to increase the expenditure budget has been incorporated for approval; 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 four Police Sworn Position Overstaff Plan positions, approved by Council in FY 2013/14 are incorporated into this Operating Budget; and

WHEREAS, the Operating Budget includes the elimination of three positions; two in Community Development and one in Administration; and

WHEREAS, the Operating Budget includes the addition of three new positions; one in Engineering, effective in FY 2104/15, one in Solid Waste Enterprise, effective in FY 2014/15, and one in Water Enterprise, effective in FY 2015/16; and

WHEREAS, the 2012 labor agreements contained several reopeners and the assessed valuation condition for a reopener was triggered in July 2013 and the City negotiated side letters with the Non-sworn bargaining units in April 2014 and the Sworn bargaining units in June 2014; and

WHEREAS, the side letters eliminated the second tier for medical coverage, reduced the medical in-lieu benefit and provided for an increase of \$100 in the medical cap for Non-sworn employees and second tier retirees up to \$1,326 per month. The second tier for pensions and retiree medical coverage remained in place for all groups. The medical cap for Sworn employees was also adjusted, with coverage capped at the dollar amount of the lowest full-family HMO plan available, currently \$1,709, with a cap on the amount of the annual coverage increase of 10% per year. The cap for second tier retirees, \$1,500 was not adjusted for Sworn staff; and

WHEREAS, the City Council adopted a long-term funding strategy to address the rising obligation associated with unfunded retiree medical costs and this strategy call for the City to gradually increase its annual funding of Other Post-Employment Benefits, resulting in an 85% annual funding level by FY 2017/18 with the City's Enterprise and Internal Service Funds paying off their full unfunded OPEB obligation over a five-year time frame, with FY 2014/15 being the second year of this plan; and

WHEREAS, the City advanced \$1,499,778 in funds towards the construction of the Community Center and \$784,826 towards the construction of the City Park projects with the expectation that the Redevelopment Agency would reimburse the City from future tax increments and incorporated into this budget is a loan from the Pension/OPEB Obligation Fund for the City Park project; and

WHEREAS, the General Fund is budgeted to maintain 30% undesignated reserves for each year of the Operating Budget; and

WHEREAS, challenges ahead include the City's litigation with the Department of Finance regarding the State's denial of certain transfers that were made by the former Brentwood Redevelopment Agency, the elimination of the Brentwood Redevelopment Agency that left the City without the estimated \$156 million future redevelopment tax increment which would have provided funding for several capital improvements in the redevelopment area, rising pension other post-employment benefit costs.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood hereby

1. Adopts the revenues and appropriations as detailed in the 2014/15 – 2015/16 Operating Budget for the City of Brentwood as presented by the City Manager, and amends fund balance commitments of \$5,137,130 for capital projects at the conclusion of FY 2014/15 and amends fund balance commitments of \$100,000 for a General Plan Update, and \$5,214,667 for capital projects at the conclusion of FY 2015/16.
2. Authorizes the Finance Director to facilitate an internal loan and make necessary budget adjustments between the Parks & Recreation CIP Projects Fund for the City Park Project and the Pension/OPEB Obligation Fund in the amount of \$784,825.39, for the amounts advanced by the City towards the construction of the City Park on behalf of the Redevelopment Agency for FY 2013/14.
3. Amends the 2013/14 Operating Budget to increase the appropriations by \$2,311 in Fund 613, LLAD 98-4, Birchwood Estates and includes fund balance commitments of \$92,426 for an Escrow Reserve for the former RDA and \$5,083,574 for capital projects at the conclusion of FY 2013/14.

RESOLUTION NO. 2014-99 (continued)

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on the 24th day of June 2014 by the following vote:

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

Robert Taylor

Robert Taylor
Mayor

ATTEST:

Margaret Wimberly

Margaret Wimberly, MMC
City Clerk

RESOLUTION NO. 2014-58**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2014/15 PROPOSITION 4 APPROPRIATION LIMIT USING THE CHANGE IN CITY POPULATION FACTOR OF 2.60% 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 1.23% in non-residential new construction, 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 2.60% for the City population for the prior calendar year, and;

WHEREAS, On May 28, 2013 the City Council approved Resolution No. 2013-63 adopting the 2013/14 Proposition 4 Appropriations Limit, and;

WHEREAS, pursuant to California Constitution Article XIII B, 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, 2014.

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, 2015 is \$63,360,964.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on the 27th day of May 2014 by the following vote:

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

Robert Taylor

Robert Taylor
Mayor

ATTEST:

Margaret Wimberly

Margaret Wimberly, MMC
City Clerk

Budget For Fiscal Years 2014/15 - 2015/16
ANNUAL BUDGET SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
General Fund	\$ 18,034,685	\$ 39,996,563	\$ 41,401,771	\$ 16,629,477	\$ 44,742,518	\$ 43,597,158	\$ 17,774,837	\$ 45,682,546	\$ 45,026,783	\$ 18,430,600
Capital Improvement Program Funds ⁽¹⁾	29,317,437	10,477,167	11,212,976	28,581,628	10,528,076	22,954,325	16,155,379	16,925,133	18,853,196	14,227,316
Solid Waste Enterprise ⁽²⁾	6,484,997	9,557,919	9,592,592	6,450,324	10,077,488	10,416,242	6,111,570	10,494,913	10,739,676	5,866,807
Water Enterprise ⁽²⁾	128,656,242	19,376,531	19,668,676	128,364,097	20,239,250	20,804,447	127,798,900	21,127,405	21,393,954	127,532,351
Wastewater Enterprise ⁽²⁾	90,145,406	11,545,704	9,108,605	92,582,505	11,845,921	9,765,228	94,663,198	12,370,912	9,911,573	97,122,537
City Rentals Enterprise ⁽²⁾	174,935	457,645	484,792	147,788	471,252	475,927	143,113	471,569	496,747	117,935
Housing Enterprise ⁽²⁾	3,158,016	985,526	797,986	3,345,556	936,754	810,004	3,472,306	974,475	835,021	3,611,760
Special Revenue Funds ⁽³⁾	33,394,025	27,000,338	28,752,854	31,641,509	26,272,840	29,940,679	27,973,670	29,495,577	30,812,478	26,656,769
Internal Service Funds ⁽²⁾	41,443,067	14,845,403	14,083,636	42,204,834	14,277,935	16,112,567	40,370,202	14,928,512	18,280,682	37,018,032
Debt Service Funds	21,639,014	27,881,732	27,773,556	21,747,190	27,876,329	27,947,398	21,676,121	28,266,706	28,253,964	21,688,863
	<u>\$ 372,447,824</u>	<u>\$ 162,124,528</u>	<u>\$ 162,877,444</u>	<u>\$ 371,694,908</u>	<u>\$ 167,268,363</u>	<u>\$ 182,823,975</u>	<u>\$ 356,139,296</u>	<u>\$ 180,737,748</u>	<u>\$ 184,604,074</u>	<u>\$ 352,272,970</u>

⁽¹⁾ Work in Progress is excluded in the calculation of fund balance and reserves.

⁽²⁾ In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds and the payments for unfunded OPEB obligations in the Enterprise and Internal Service Funds are not included in this schedule. These expenditures are included in the Summary of Expenditure schedules, found on pages 70 through 76, as they do not report on ending fund balance or reserves.

⁽³⁾ As a requirement of capital project accounting, the Facility Fee Funds use cash balance instead of fund balance and reserves.

Budget For Fiscal Years 2014/15 - 2015/16
OPERATING BUDGET SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Beginning Operating Fund Balances:	\$ 374,094,186	\$ 372,447,824	\$ 372,447,824	\$ 371,694,908	\$ 356,139,296
Revenues and Other Financing Sources:					
Taxes	\$ 14,288,891	\$ 15,008,419	\$ 15,064,946	\$ 15,777,311	\$ 16,512,945
Licenses	550,111	528,575	528,575	831,433	860,504
Charges for Other Services	48,787,224	50,015,970	52,125,508	55,549,719	57,950,012
Uses of Money and Property	1,227,306	2,834,103	1,352,433	1,690,732	1,814,846
Assessment Districts	25,351,580	26,170,119	26,317,763	27,412,721	27,905,404
Intergovernmental	7,149,263	5,302,840	5,727,039	5,743,326	10,373,641
Charges to Other Funds	6,142,994	6,971,816	6,964,225	7,363,329	7,502,839
Permits and Fines	4,386,339	3,428,165	4,482,694	4,183,093	4,317,743
Developer Impact Fees	9,359,720	4,865,533	8,700,791	7,848,438	8,806,072
Franchises	1,254,136	1,290,680	1,290,680	1,355,214	1,422,975
Fees and Other Revenues	13,198,456	4,111,268	5,753,909	8,373,926	5,763,629
Transfers In	37,208,249	37,623,056	33,815,965	31,139,121	37,507,138
Total Revenues and Other Financing Sources	168,904,269	158,150,544	162,124,528	167,268,363	180,737,748
Expenditures and Other Financing Uses:					
General Government	10,005,620	11,870,146	10,909,538	10,807,720	10,815,629
Public Safety	16,499,882	18,278,359	16,891,492	19,553,358	20,447,682
Community Development	7,534,702	4,389,419	4,305,087	4,696,366	4,786,185
Engineering	2,438,310	2,840,831	2,727,983	3,137,400	3,251,891
Public Works	2,601,282	2,956,647	2,736,283	2,946,287	3,052,857
Parks and Recreation	9,159,617	9,972,160	9,528,395	9,737,351	9,932,703
Enterprise Funds ⁽¹⁾	33,625,956	32,645,373	32,122,066	37,645,169	32,280,583
Community Services	5,987,718	6,975,311	6,411,128	7,573,545	7,785,374
Internal Service ⁽¹⁾	9,053,834	12,194,994	11,251,808	12,568,378	13,286,250
Debt Service - Principal	10,494,771	11,269,461	11,269,461	11,336,030	12,140,086
Debt Service - Interest	14,524,990	14,452,038	14,442,979	14,064,589	13,638,454
Capital Outlay	17,505,643	19,492,315	9,219,860	19,191,520	15,550,855
Transfers Out	31,118,306	34,018,271	31,061,364	29,566,262	37,635,525
Total Expenditures and Other Financing Uses	170,550,631	181,355,325	162,877,444	182,823,975	184,604,074
Ending Operating Fund Balances:	\$ 372,447,824	\$ 349,243,043	\$ 371,694,908	\$ 356,139,296	\$ 352,272,970

⁽¹⁾ In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds and the payments for unfunded OPEB obligations in the Enterprise and Internal Service Funds are not included in this schedule. These expenditures are included in the Summary of Expenditure schedules, found on pages 70 through 76, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2014/15 - 2015/16

FISCAL YEAR 2014/15 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	\$ 15,533,345	\$ 0	\$ 243,966	\$ 0	\$ 0	\$ 0	\$ 15,777,311
Licenses	581,433	0	0	250,000	0	0	831,433
Charges for Other Services	418,898	0	41,636,431	0	13,494,390	0	55,549,719
Uses of Money and Property	439,488	210,773	512,659	192,667	224,588	110,557	1,690,732
Assessment Districts	0	0	0	12,279,417	0	15,133,304	27,412,721
Intergovernmental	2,932,328	290,000	0	2,520,998	0	0	5,743,326
Charges to Other Funds	7,333,655	0	29,674	0	0	0	7,363,329
Permits and Fines	4,183,093	0	0	0	0	0	4,183,093
Developer Impact Fees	0	55,480	0	7,792,958	0	0	7,848,438
Franchises	1,355,214	0	0	0	0	0	1,355,214
Fees and Other Revenues	1,755,286	2,515,045	478,999	162,257	0	3,462,339	8,373,926
Total Revenues	34,532,740	3,071,298	42,901,729	23,198,297	13,718,978	18,706,200	136,129,242
Transfers In	10,209,778	7,456,778	668,936	3,074,543	558,957	9,170,129	31,139,121
Total Revenues plus Transfers In	44,742,518	10,528,076	43,570,665	26,272,840	14,277,935	27,876,329	167,268,363
Expenditures							
General Government	6,152,516	0	0	2,775,577	0	1,879,627	10,807,720
Public Safety	19,405,754	0	0	147,604	0	0	19,553,358
Community Development	4,272,450	0	0	253,900	0	170,016	4,696,366
Engineering	3,137,400	0	0	0	0	0	3,137,400
Public Works	2,946,287	0	0	0	0	0	2,946,287
Parks and Recreation	5,314,084	0	0	4,423,267	0	0	9,737,351
Enterprise Funds ⁽¹⁾							
Solid Waste	0	0	10,416,242	0	0	0	10,416,242
Water	0	0	16,758,883	762,532	0	0	17,521,415
Wastewater	0	0	8,317,683	392,508	0	0	8,710,191
City Rentals	0	0	187,317	0	0	0	187,317
Housing	0	0	810,004	0	0	0	810,004
Community Services	589,111	0	0	6,984,434	0	0	7,573,545
Internal Service ⁽¹⁾	0	0	0	0	12,568,378	0	12,568,378
Debt Service	0	0	4,496,590	1,767,946	0	19,136,083	25,400,619
Capital Outlay	0	19,191,520	0	0	0	0	19,191,520
Total Expenditures	41,817,602	19,191,520	40,986,719	17,507,768	12,568,378	21,185,726	153,257,713
Transfers Out	1,779,556	3,762,805	1,285,129	12,432,911	3,544,189	6,761,672	29,566,262
Total Expenditures plus Transfers Out	43,597,158	22,954,325	42,271,848	29,940,679	16,112,567	27,947,398	182,823,975
Net Results of Operations:	1,145,360	(12,426,249)	1,298,817	(3,667,839)	(1,834,632)	(71,069)	(15,555,612)
Beginning Balance - 7/01/14	16,629,477	28,581,628	230,890,270	31,641,509	42,204,834	21,747,190	371,694,908
Fund Balance - 6/30/15	\$ 17,774,837	\$ 16,155,379	\$ 232,189,087	\$ 27,973,670	\$ 40,370,202	\$ 21,676,121	\$ 356,139,296

⁽¹⁾ In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds and the payments for unfunded OPEB obligations in the Enterprise and Internal Service Funds are not included in this schedule. These expenditures are included in the Summary of Expenditure schedules, found on pages 70 through 76, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2014/15 - 2015/16

FUND BALANCE BY FUND TYPE

	Estimated 7/01/14 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2015 Fund Balances
General Fund	\$ 16,629,477	\$ 34,532,740	\$ 10,209,778	\$ 41,817,602	\$ 1,779,556	\$ 17,774,837
Capital Improvement Program Funds⁽¹⁾						
336 Roadway Projects	2,062,679	306,517	3,264,737	5,633,933	0	0
337 Community Facilities Projects	2,409,244	2,559,699	79,836	5,048,779	0	0
352 Parks and Trails Projects	310,234	0	534,968	845,202	0	0
361 Civic Center Projects	7,691,761	34,014	12,508	7,500	371,598	7,359,185
380 Civic Center CIFP Discount	1,377,785	12,393	2,740,109	5,000	1,891,207	2,234,080
391 Drainage Projects	15,000	225	0	15,225	0	0
392 Economic Infrastructure	6,153,209	36,832	101	178,374	1,500,000	4,511,768
393 Vineyards Projects	1,985,865	66,981	0	2,500	0	2,050,346
542 Solid Waste Projects	400,000	12,920	0	412,920	0	0
562 Water Projects	1,057,834	8,087	336,519	1,402,440	0	0
592 Wastewater Projects	5,118,017	33,630	488,000	5,639,647	0	0
Enterprise Funds⁽²⁾						
Solid Waste Enterprise Funds:						
540 Solid Waste Enterprise	5,762,456	10,059,107	13,969	10,366,242	0	5,469,290
543 Solid Waste Replacement	687,868	4,412	0	50,000	0	642,280
Water Enterprise Funds:						
560 Water Enterprise	112,561,199	20,142,295	1,049	19,867,928	137,000	112,699,615
563 Water Replacement	15,802,898	95,906	0	200,000	599,519	15,099,285
Wastewater Enterprise Funds:						
590 Wastewater Enterprise	81,905,926	11,780,234	1,049	9,305,228	260,000	84,121,981
593 Wastewater Replacement	10,676,579	64,638	0	200,000	0	10,541,217
501 City Rentals Enterprise Fund	147,788	471,252	0	187,317	288,610	143,113
Housing Enterprise Funds:						
510 Housing Enterprise	3,122,351	282,550	652,869	802,004	0	3,255,766
513 Housing Replacement	223,205	1,335	0	8,000	0	216,540

Budget For Fiscal Years 2014/15 - 2015/16

FUND BALANCE BY FUND TYPE

	Estimated 7/01/14 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2015 Fund Balances
Special Revenue Funds						
203-208 Gas Tax	\$ 41,034	\$ 1,322,276	\$ 0	\$ 0	\$ 1,363,297	\$ 13
214 SB1186 Disability Access	5,563	3,522	0	3,550	0	5,535
216 Police Grants	172,377	123,159	0	147,404	0	148,132
217 Other Grants	6,985	290,100	0	0	290,000	7,085
219 Economic Development Grant	0	250,300	250,000	250,300	0	250,000
220 Infrastructure Improvements	6,008	36	0	50	0	5,994
250 Water Facility Fee	2,274,771	1,188,906	8,434	1,436,727	0	2,035,384
251 Roadway Facility Fee	3,509,118	2,373,551	10,678	2,074,269	1,805,436	2,013,642
252 Parks and Trails Facility Fee	(2,434,584)	1,605,811	71	1,595,787	0	(2,424,489)
255 Wastewater Facility Fee	10,020,686	854,456	34,166	1,486,259	228,000	9,195,049
256 Community Facility Fee	1,015,150	871,495	2,465	207,202	1,500,000	181,908
257 Fire Fee	3,239,928	230,048	2,880	6,000	0	3,466,856
261 Facility Fee Administration	263,125	194,629	0	251,400	0	206,354
262 Agriculture Administration	460,310	3,072	0	86,081	0	377,301
263 Agriculture Land	631,330	3,886	0	30,800	0	604,416
264 Housing First Time Buyer	1,641,543	3,489	0	800	0	1,644,232
265 Affordable Housing In-Lieu	3,316,852	462,291	0	24,100	652,869	3,102,174
267 Public Art Administration	211,693	46,455	0	1,175	0	256,973
268 Public Art Acquisition	919,784	117,746	0	1,000	0	1,036,530
269 Parking In-Lieu	27,302	164	0	100	0	27,366
270 Art Commission Program	5,058	33	0	650	0	4,441
280 Asset Forfeiture	20,181	26,997	0	35,100	0	12,078
281 Abandoned Vehicle Abatement	111,187	68,538	0	200	94,920	84,605
285 PEG Media	812,183	4,861	0	1,000	0	816,044
286 Parks Advertising	45,726	19,560	0	19,050	0	46,236
293 Measure C/J	31,318	789,043	285,314	4,800	1,096,132	4,743
230 98-1 City Wide Park Assessment District	264,337	1,941,268	800,000	2,808,430	0	197,175
231 Community Facilities District #2	2,684	581,807	0	7,000	577,124	367
232 Community Facilities District #3	98,895	1,397,438	1,279,876	12,000	2,597,611	166,598
233 Community Facilities District #4	8,349	1,392,635	35,321	12,000	1,384,926	39,379
234 Community Facilities District #5	88,301	571,220	58,570	10,000	535,828	172,263
235 Community Facilities District #4 Facilities	6,827	100	306,768	2,000	306,768	4,927
302 City Low Income Housing	1,100,053	512	0	51,100	0	1,049,465
600 94-1 Blackhawk	290,689	547,994	0	580,363	0	258,320
603 95-5 California Spirit	47,731	98,694	0	101,768	0	44,657
604 95-6 Gerry Ranch	4,389	15,697	0	11,911	0	8,175
605 95-2 Hawthorn Landing	56,602	82,195	0	95,605	0	43,192
606 95-7 Greystone	49,386	78,641	0	86,672	0	41,355
607 95-8 Garin Ranch	101,719	227,583	0	208,550	0	120,752
609 97-1 Hancock	109,284	226,741	0	231,641	0	104,384

Budget For Fiscal Years 2014/15 - 2015/16

FUND BALANCE BY FUND TYPE

	Estimated 7/01/14 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2015 Fund Balances
Special Revenue Funds (Continued)						
611 98-5 Arroyo Seco	\$ 5,770	\$ 9,870	\$ 0	\$ 10,608	\$ 0	\$ 5,032
612 98-3 Solana	11,176	26,718	0	25,893	0	12,001
613 98-4 Birchwood Estates	9,723	25,094	0	22,994	0	11,823
614 99-3 Spa L	249,174	483,713	0	501,999	0	230,888
615 99-4 California Grove	8,508	13,138	0	14,991	0	6,655
616 99-5 Deer Creek	179,716	269,433	0	308,217	0	140,932
617 99-6 Trailside	8,686	8,814	0	11,853	0	5,647
618 99-7 Termo	44,907	121,939	0	129,736	0	37,110
619 99-8 Gerry Ryder	38,671	62,699	0	68,118	0	33,252
620 99-9 Richmond America	69,150	133,861	0	138,621	0	64,390
621 00-2 Lyon Woodfield	4,136	6,964	0	7,625	0	3,475
622 00-3 CA Orchard	23,871	38,732	0	43,699	0	18,904
623 00-4 Brentwood Park	37,785	55,716	0	62,928	0	30,573
624 01-1 Laird Property	31,434	65,815	0	64,315	0	32,934
625 02-2 Oak Street	285,705	417,180	0	480,108	0	222,777
626 02-3 Apricot Way	430,901	964,649	0	957,059	0	438,491
627 02-4 Braddock and Logan	15,405	35,325	0	31,360	0	19,370
628 02-5 Sand Creek and Brentwood Blvd.	20,293	27,339	0	32,707	0	14,925
629 02-6 Balfour and John Muir	4,996	13,029	0	10,330	0	7,695
630 02-7 San Jose and Sand Creek	20,244	33,733	0	37,275	0	16,702
631 02-8 Lone Tree Arco	19,379	125	0	120	0	19,384
632 02-9 Balfour Plaza	12,305	6,899	0	13,099	0	6,105
633 02-10 Lone Tree Center	3,274	22	0	512	0	2,784
634 02-11 Lone Tree Plaza	14,579	110	0	488	0	14,201
635 02-12 Sunset Industrial	23,115	19,108	0	28,257	0	13,966
636 02-13 Stonehaven	46,339	16,579	0	47,529	0	15,389
637 03-2 Meritage Lone Tree	878,138	1,412,520	0	1,586,213	0	704,445
638 03-3 Brookdale Court	64,535	149,289	0	147,325	0	66,499
639 03-4 Tri City Plaza	570	355	0	647	0	278
640 03-5 West Summerset	25,123	56,825	0	56,750	0	25,198
644 04-2 Balfour Griffith Commercial	2,777	972	0	2,466	0	1,283
645 05-2 South Brentwood Blvd. Commercial	3,492	402	0	2,538	0	1,356
646 06-2 Palmilla	112,573	149,310	0	177,447	0	84,436
647 06-3 Vineyards	188,308	209,542	0	270,398	0	127,452
648 06-4 Villa Amador	24,399	22,170	0	31,851	0	14,718
649 06-5 Barrington	137,723	322,970	0	297,781	0	162,912
650 11-1 North Brentwood Blvd.	755	389	0	1,067	0	77

Budget For Fiscal Years 2014/15 - 2015/16

FUND BALANCE BY FUND TYPE

	Estimated 7/01/14 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2015 Fund Balances
Internal Service Funds ⁽²⁾						
700 Emergency Preparedness	\$ 3,092,464	\$ 18,670	\$ 25,000	\$ 31,694	\$ 18,670	\$ 3,085,770
701 Information Services	(108,270)	2,028,658	0	1,990,122	0	(69,734)
702 Equipment Replacement	10,942,282	1,755,297	0	2,553,956	0	10,143,623
703 Information Systems Replacement	567,921	662,724	8,207	673,343	0	565,509
704 Facilities Replacement	2,676,177	766,010	469	131,568	45,000	3,266,088
705 Tuition	53,254	18,345	0	37,506	0	34,093
706 Fleet Maintenance Services	(20,399)	1,300,908	0	1,293,402	0	(12,893)
707 Facilities Maintenance Services	121,729	1,789,138	281	1,724,589	0	186,559
708 Parks and LLAD Replacement	8,218,611	1,104,844	525,000	548,306	102,550	9,197,599
709 Insurance	118,967	959,355	0	1,003,169	0	75,153
710 Pension/OPEB Obligation	16,542,098	3,315,029	0	2,580,723	3,377,969	13,898,435
Debt Service Funds						
445 CIP 2012 Revenue Bond (Refinance 2001)	1,595,339	1,440,367	679,046	2,069,029	161,796	1,483,927
448 General Obligation Bond	39,136	418,684	0	429,713	0	28,107
461 Civic Center Revenue Bond	3,416,529	2,111,640	2,938,755	4,009,706	1,047,548	3,409,670
437 2012 A Refinance Bonds	1,205,783	1,005	2,783,087	2,746,424	0	1,243,451
438 CIPF 2003-1 Assessment District	818,141	1,270,585	0	31,829	1,234,463	822,434
440 Series 2002 A & B Refinance	0	0	0	0	0	0
441 Series 2004 A & B (Refinance 94-1)	2,341,661	2,841,285	0	2,835,166	0	2,347,780
442 CIPF 98-2 Assessment District	514,406	711,522	0	17,015	683,177	525,736
443 CIPF 99-1 Assessment District	465,794	648,027	0	16,818	628,200	468,803
444 Series 2004 C (Refinance 2000-1)	749,652	971,805	0	969,488	0	751,969
449 CIPF 2004-1 Assessment District	1,018,756	1,577,307	0	36,133	1,534,778	1,025,152
460 Randy Way Assessment District	122,683	56,292	0	56,776	0	122,199
462 CIPF 2006 A & B (Refinance 2003-1 & 2004-1)	734,898	23	2,769,241	2,773,344	0	730,818
463 CIPF 2006-1 Assessment District	1,852,005	1,165,064	0	1,161,513	0	1,855,556
464 CIPF 2005-1 Assessment District	4,379,792	2,748,532	0	2,736,722	0	4,391,602
465 CIPF 92-1, 96R Refinance Assessment District	1,374,425	1,531,844	0	79,546	1,471,710	1,355,013
Totals	\$ 371,694,908	\$ 136,129,242	\$ 31,139,121	\$ 153,257,713	\$ 29,566,262	\$ 356,139,296

⁽¹⁾ Work in Progress is excluded in the calculation of fund balance and reserves.

⁽²⁾ In order to reflect an accurate ending fund balance, the capital expenditures of the Enterprise Funds and the payments for unfunded OPEB obligations in the Enterprise and Internal Service Funds are not included in this schedule. These expenditures are included in the Summary of Expenditure schedules, found on pages 70 through 76, as they do not report on ending fund balance or reserves.

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF REVENUE BY FUND TYPE

Fund Type	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	% Change	2015/16 Budget	% Change
General Fund	\$ 40,244,131	\$ 41,661,708	\$ 39,996,563	\$ 44,742,518	7.39%	\$ 45,682,546	2.10%
Capital Improvement Program Funds	8,737,491	13,229,483	10,477,167	10,528,076	-20.42%	16,925,133	60.76%
Solid Waste Enterprise	9,638,735	9,271,235	9,557,919	10,077,488	8.70%	10,494,913	4.14%
Water Enterprise	21,423,193	18,484,348	19,376,531	20,239,250	9.49%	21,127,405	4.39%
Wastewater Enterprise	13,033,088	10,808,965	11,545,704	11,845,921	9.59%	12,370,912	4.43%
City Rentals Enterprise	439,191	439,011	457,645	471,252	7.34%	471,569	0.07%
Housing Enterprise	1,827,612	935,418	985,526	936,754	0.14%	974,475	4.03%
Special Revenue Funds	28,616,989	21,751,015	27,000,338	26,272,840	20.79%	29,495,577	12.27%
Internal Service Funds	17,210,094	13,381,001	14,845,403	14,277,935	6.70%	14,928,512	4.56%
Debt Service Funds	<u>27,733,745</u>	<u>28,188,360</u>	<u>27,881,732</u>	<u>27,876,329</u>	-1.11%	<u>28,266,706</u>	1.40%
Total Revenues	<u>\$ 168,904,269</u>	<u>\$ 158,150,544</u>	<u>\$ 162,124,528</u>	<u>\$ 167,268,363</u>	5.77%	<u>\$ 180,737,748</u>	8.05%

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF REVENUES BY CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Revenues</u>					
Taxes	\$ 14,288,891	\$ 15,008,419	\$ 15,064,946	\$ 15,777,311	\$ 16,512,945
Licenses	550,111	528,575	528,575	831,433	860,504
Charges for Other Services	48,787,224	50,015,970	52,125,508	55,549,719	57,950,012
Uses of Money and Property	1,227,306	2,834,103	1,352,433	1,690,732	1,814,846
Assessment Districts	25,351,580	26,170,119	26,317,763	27,412,721	27,905,404
Intergovernmental	7,149,263	5,302,840	5,727,039	5,743,326	10,373,641
Charges to Other Funds	6,142,994	6,971,816	6,964,225	7,363,329	7,502,839
Permits and Fines	4,386,339	3,428,165	4,482,694	4,183,093	4,317,743
Developer Impact Fees	9,359,720	4,865,533	8,700,791	7,848,438	8,806,072
Franchises	1,254,136	1,290,680	1,290,680	1,355,214	1,422,975
Fees and Other Revenues	13,198,456	4,111,268	5,753,909	8,373,926	5,763,629
Transfers In	37,208,249	37,623,056	33,815,965	31,139,121	37,507,138
Total Revenues	\$ 168,904,269	\$ 158,150,544	\$ 162,124,528	\$ 167,268,363	\$ 180,737,748

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY FUND TYPE

Fund Type	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	% Change	2015/16 Budget	% Change
General Fund	\$ 40,749,416	\$ 41,295,010	\$ 41,401,771 ⁽¹⁾	\$ 43,597,158	5.57%	\$ 45,026,783	3.28%
Capital Improvement Program Funds	20,067,064	24,363,001	11,212,976	22,954,325	-5.78%	18,853,196	-17.87%
Solid Waste Enterprise	8,914,440	9,943,517	9,861,049	10,593,168	6.53%	12,188,602	15.06%
Water Enterprise	19,444,316	20,408,084	20,206,061	21,728,851	6.47%	24,613,839	13.28%
Wastewater Enterprise	9,482,528	13,110,266	12,813,701	10,147,715	-22.60%	13,496,352	33.00%
City Rentals Enterprise	358,955	512,532	484,792	475,927	-7.14%	496,747	4.37%
Housing Enterprise	641,473	888,664	810,665	822,683	-7.42%	847,700	3.04%
Special Revenue Funds	30,685,545	30,462,562	28,752,854	29,940,679	-1.71%	30,812,478	2.91%
Internal Service Funds	13,732,937	17,086,040	14,282,476	16,311,407	-4.53%	18,479,522	13.29%
Debt Service Funds	27,466,170	27,979,664	27,773,556	27,947,398	-0.12%	28,253,964	1.10%
Total Expenditures	\$ 171,542,844	\$ 186,049,340	\$ 167,599,901	\$ 184,519,311	-0.82%	\$ 193,069,183	4.63%

⁽¹⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The transfers out amount includes an anticipated transfer of \$1.5m for this purpose; however, once the actual amount is calculated at year end, this amount will be adjusted.

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	% Change	2015/16 Budget	% Change
<u>Personnel Salaries and Benefits</u>							
Salaries	\$ 23,561,955	\$ 24,936,632	\$ 23,525,871	\$ 25,933,696	4.00%	\$ 26,709,420	2.99%
Overtime	793,462	785,722	898,700	875,641	11.44%	856,592	-2.18%
Part-time	650,487	742,768	888,181	875,996	17.94%	898,099	2.52%
Benefits	12,101,629	12,398,568	10,974,038	12,337,246	-0.49%	12,991,578	5.30%
Total Personnel Salaries and Benefits	\$ 37,107,533	\$ 38,863,690	\$ 36,286,790	\$ 40,022,579	2.98%	\$ 41,455,689	3.58%
<u>Supplies and Services</u>							
Operating Supplies	\$ 1,347,680	\$ 1,569,155	\$ 1,472,711	\$ 1,533,788	-2.25%	\$ 1,561,097	1.78%
Utilities	3,071,840	3,653,014	3,415,754	3,604,090	-1.34%	3,704,928	2.80%
Repairs and Maintenance	3,144,444	3,653,438	3,237,143	3,965,411	8.54%	3,976,691	0.28%
Rentals	61,217	126,687	67,952	107,650	-15.03%	108,751	1.02%
Insurance	892,162	1,038,876	1,027,335	953,204	-8.25%	1,025,112	7.54%
Special Services	3,044,646	3,947,092	3,607,904	4,055,276	2.74%	4,193,140	3.40%
Communications	1,043,655	1,161,566	1,125,437	1,153,135	-0.73%	1,209,127	4.86%
Advertising	116,611	117,465	104,306	113,113	-3.70%	111,835	-1.13%
Training & Conferences	136,215	427,117	394,457	296,837	-30.50%	288,645	-2.76%
Purchased Water	7,342,486	7,632,181	7,547,728	8,757,631	14.75%	9,150,194	4.48%
Contributions	4,219,622	417,405	319,121	425,200	1.87%	380,558	-10.50%
Legal Services	327,038	689,776	590,891	365,579	-47.00%	331,036	-9.45%
Contractual Services	5,570,294	7,220,618	6,646,207	7,825,845	8.38%	7,875,248	0.63%
Interfund Service	6,360,279	7,301,115	7,267,187	7,425,849	1.71%	7,534,122	1.46%
Interest Expense	14,524,990	14,452,038	14,442,979	14,064,589	-2.68%	13,638,454	-3.03%
Depreciation/Amortization	5,646,035	5,912,129	5,904,596	5,532,013	-6.43%	5,335,290	-3.56%
Reimbursement	4,078,360	3,722,630	3,722,630	3,208,605	-13.81%	3,074,303	-4.19%
Other	4,486,895	4,972,406	4,887,115	5,559,969	11.82%	5,956,466	7.13%
Total Supplies and Services	\$ 65,414,469	\$ 68,014,708	\$ 65,781,453	\$ 68,947,784	1.37%	\$ 69,454,997	0.74%
<u>Internal Services</u>							
Internal Service	\$ 9,612,971	\$ 12,189,062	\$ 12,189,062	\$ 13,494,390	10.71%	\$ 14,075,506	4.31%
Total Internal Services	\$ 9,612,971	\$ 12,189,062	\$ 12,189,062	\$ 13,494,390	10.71%	\$ 14,075,506	4.31%
<u>Capital Outlay and Transfers Out</u>							
Capital Outlay/CIP	\$ 17,769,614	\$ 21,618,308 ⁽¹⁾	\$ 10,986,141	\$ 21,127,266	-2.27%	\$ 18,257,380	-13.58%
Debt Service	10,494,951	11,270,301	11,270,091	11,336,030	0.58%	12,140,086	7.09%
Transfers	31,143,306	34,093,271	31,086,364 ⁽²⁾	29,591,262	-13.20%	37,685,525	27.35%
Total Capital Outlay and Transfers Out	\$ 59,407,871	\$ 66,981,880	\$ 53,342,596	\$ 62,054,558	-7.36%	\$ 68,082,991	9.71%
Total Expenditures	\$ 171,542,844	\$ 186,049,340	\$ 167,599,901	\$ 184,519,311	-0.82%	\$ 193,069,183	4.63%

⁽¹⁾ FY 2013/14 includes a reduction for the Anticipated Budget Savings for the General Fund in the amount of \$1,180,367

⁽²⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The transfers out amount includes an anticipated transfer of \$1.5m for this purpose; however, once the actual amount is calculated at year end, this amount will be adjusted.

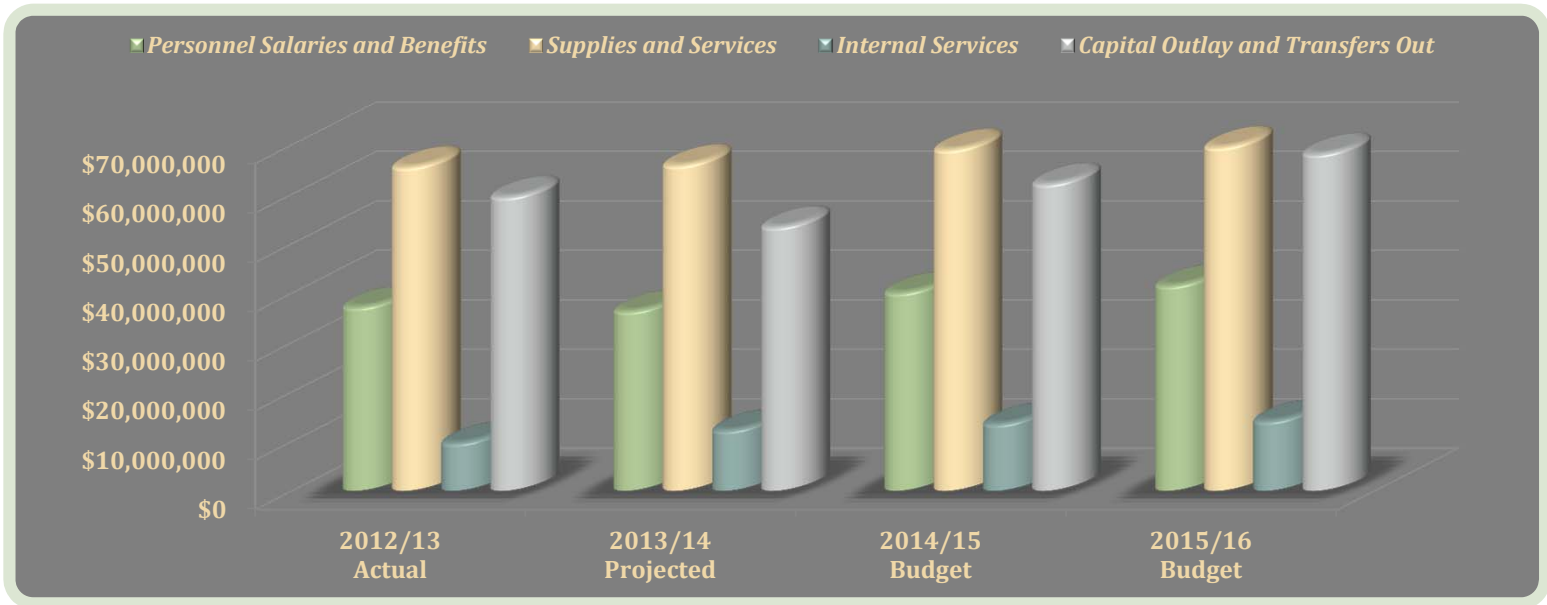
Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

<u>Line Item Category</u>	<u>2012/13 Actual</u>	<u>2013/14 Budget</u>	<u>2013/14 Projected</u>	<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
Personnel Salaries and Benefits	\$ 37,107,533	\$ 38,863,690	\$ 36,286,790	\$ 40,022,579	\$ 41,455,689
Supplies and Services	65,414,469	68,014,708	65,781,453	68,947,784	69,454,997
Internal Services	9,612,971	12,189,062	12,189,062	13,494,390	14,075,506
Capital Outlay and Transfers Out	<u>59,407,871</u>	<u>66,981,880</u> ⁽¹⁾	<u>53,342,596</u> ⁽²⁾	<u>62,054,558</u>	<u>68,082,991</u>
Total All Funds by Category	<u>\$ 171,542,844</u>	<u>\$ 186,049,340</u>	<u>\$ 167,599,901</u>	<u>\$ 184,519,311</u>	<u>\$ 193,069,183</u>

⁽¹⁾ FY 2013/14 includes a reduction for the Anticipated Budget Savings for the General Fund in the amount of \$1,180,367

⁽²⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The transfers out amount includes an anticipated transfer of \$1.5m for this purpose; however, once the actual amount is calculated at year end, this amount will be adjusted.



Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Personnel Salaries and Benefits</u>					
General Fund	\$ 24,558,026	\$ 26,426,434	\$ 24,315,280	\$ 27,133,097	\$ 28,085,019
Solid Waste Enterprise	3,023,652	3,004,972	2,924,713	3,247,138	3,343,202
Water Enterprise	3,331,774	3,325,823	3,260,056	3,347,361	3,552,706
Wastewater Enterprise	2,295,312	2,290,246	2,079,255	2,406,669	2,467,303
Housing Enterprise	197,883	317,034	314,095	291,084	297,805
Special Revenue Funds	758,485	576,857	545,542	581,858	595,599
Internal Service Funds	<u>2,942,401</u>	<u>2,922,324</u>	<u>2,847,849</u>	<u>3,015,372</u>	<u>3,114,055</u>
Total Personnel Salaries and Benefits	<u><u>\$ 37,107,533</u></u>	<u><u>\$ 38,863,690</u></u>	<u><u>\$ 36,286,790</u></u>	<u><u>\$ 40,022,579</u></u>	<u><u>\$ 41,455,689</u></u>
Annual Percentage Change			-2.21%	2.98%	3.58%

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Supplies and Services</u>					
General Fund	\$ 6,109,429	\$ 8,510,505	\$ 7,980,198	\$ 8,060,748	\$ 8,207,987
Capital Improvement Program Funds	138,131	161,474	140,474	193,374	143,374
Solid Waste Enterprise	4,039,398	4,442,961	4,441,151	4,758,604	4,893,717
Water Enterprise	14,645,814	14,604,793	14,588,537	15,548,081	15,847,909
Wastewater Enterprise	4,978,647	5,464,416	5,378,842	5,596,798	5,648,878
City Rentals Enterprise	140,464	197,960	171,310	176,345	177,735
Housing Enterprise	403,254	498,103	428,043	432,924	449,060
Special Revenue Funds	16,417,026	14,063,601	13,015,864	13,957,812	14,054,614
Internal Service Funds	5,521,663	6,803,961	6,497,951	7,176,372	7,372,059
Debt Service Funds	<u>13,020,643</u>	<u>13,266,934</u>	<u>13,139,083</u>	<u>13,046,726</u>	<u>12,659,664</u>
Total Supplies and Services	<u>\$ 65,414,469</u>	<u>\$ 68,014,708</u>	<u>\$ 65,781,453</u>	<u>\$ 68,947,784</u>	<u>\$ 69,454,997</u>
Annual Percentage Change			0.56%	1.37%	0.74%

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Internal Services</u>					
General Fund	\$ 4,861,008	\$ 5,851,338	\$ 5,851,338	\$ 6,590,707	\$ 7,060,634
Solid Waste Enterprise	1,736,714	2,258,810	2,258,810	2,433,563	2,521,697
Water Enterprise	721,479	1,174,121	1,174,121	1,276,275	1,293,824
Wastewater Enterprise	630,205	939,757	939,757	1,035,970	1,054,288
City Rentals Enterprise	9,715	9,951	9,951	10,972	11,271
Housing Enterprise	39,878	68,527	68,527	93,675	95,835
Special Revenue Funds	1,292,145	1,169,843	1,169,843	1,246,443	1,210,541
Internal Service Funds	<u>321,827</u>	<u>716,715</u>	<u>716,715</u>	<u>806,785</u>	<u>827,416</u>
Total Internal Services	<u>\$ 9,612,971</u>	<u>\$ 12,189,062</u>	<u>\$ 12,189,062</u>	<u>\$ 13,494,390</u>	<u>\$ 14,075,506</u>
Annual Percentage Change			26.80%	10.71%	4.31%

Budget For Fiscal Years 2014/15 - 2015/16

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Capital Outlay and Transfers Out</u>					
General Fund	\$ 5,220,953	\$ 506,733 ⁽¹⁾	\$ 3,254,955 ⁽²⁾	\$ 1,812,606	\$ 1,673,143
Capital Improvement Program Funds	19,928,933	24,201,527	11,072,502	22,760,951	18,709,822
Solid Waste Enterprise	114,676	236,774	236,375	153,863	1,429,986
Water Enterprise	745,249	1,303,347	1,183,347	1,557,134	3,919,400
Wastewater Enterprise	1,578,364	4,415,847	4,415,847	1,108,278	4,325,883
City Rentals Enterprise	208,776	304,621	303,531	288,610	307,741
Housing Enterprise	458	5,000	0	5,000	5,000
Special Revenue Funds	12,217,889	14,652,261	14,021,605	14,154,566	14,951,724
Internal Service Funds	4,947,046	6,643,040	4,219,961	5,312,878	7,165,992
Debt Service Funds	<u>14,445,527</u>	<u>14,712,730</u>	<u>14,634,473</u>	<u>14,900,672</u>	<u>15,594,300</u>
Total Capital Outlay and Transfers Out	<u>\$ 59,407,871</u>	<u>\$ 66,981,880</u>	<u>\$ 53,342,596</u>	<u>\$ 62,054,558</u>	<u>\$ 68,082,991</u>
Annual Percentage Change			-10.21%	-7.36%	9.71%

⁽¹⁾ FY 2013/14 includes a reduction for the Anticipated Budget Savings for the General Fund in the amount of \$1,180,367

⁽²⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The transfers out amount includes an anticipated transfer of \$1.5m for this purpose; however, once the actual amount is calculated at year end, this amount will be adjusted.

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected ⁽³⁾	2017/18 Projected ⁽³⁾	2018/19 Projected ⁽³⁾	2019/20 Projected ⁽³⁾	2020/21 Projected ⁽³⁾	2021/22 Projected ⁽³⁾	2022/23 Projected ⁽³⁾
Fund Balance 7/01	\$ 18,034,685	\$ 16,629,477	\$ 17,774,837	\$ 18,430,600	\$ 17,609,256	\$ 16,955,255	\$ 16,320,379	\$ 15,668,945	\$ 15,021,881	\$ 14,385,884
Add:										
Revenues	33,303,290	34,532,740	35,610,545	36,913,134	38,371,221	39,645,673	41,119,335	42,648,995	44,226,667	45,780,710
Transfers In ⁽¹⁾	6,693,273	10,209,778	10,072,001	7,461,329	7,798,668	8,219,445	8,500,592	8,402,767	7,991,156	7,857,158
Total Revenue	39,996,563	44,742,518	45,682,546	44,374,463	46,169,889	47,865,118	49,619,927	51,051,762	52,217,823	53,637,868
Less:										
Operations	38,178,256	41,817,602	43,411,690	43,317,902	45,065,088	46,689,635	48,408,221	49,781,898	50,879,531	52,068,714
Operating Transfers Out ⁽²⁾	1,297,000	1,345,000	1,393,000	1,503,200	1,551,405	1,630,190	1,680,116	1,730,964	1,785,296	1,841,363
Total Operating Appropriations	39,475,256	43,162,602	44,804,690	44,821,102	46,616,493	48,319,825	50,088,337	51,512,862	52,664,827	53,910,077
Revenue Over (Under) Operating Appropriations	521,307	1,579,916	877,856	(446,639)	(446,604)	(454,707)	(468,410)	(461,100)	(447,004)	(272,209)
Non-Operating Transfers Out ⁽²⁾	1,926,515	434,556	222,093	374,705	207,397	180,169	183,024	185,964	188,993	192,113
Revenue Over (Under) Appropriations	(1,405,208)	1,145,360	655,763	(821,344)	(654,001)	(634,876)	(651,434)	(647,064)	(635,997)	(464,322)
Fund Balance 6/30	\$ 16,629,477	\$ 17,774,837	\$ 18,430,600	\$ 17,609,256	\$ 16,955,255	\$ 16,320,379	\$ 15,668,945	\$ 15,021,881	\$ 14,385,884	\$ 13,921,562

⁽¹⁾ Transfers In are comprised primarily of Gas Tax, CFD and Pension/OPEB Obligation Fund. For FY 2014/15, these amounts are \$1.36M, \$3.72M and \$3.3M respectively.

⁽²⁾ Transfers Out are comprised primarily of Parks subsidy and Capital Improvement Project transfers. For FY 2014/15, these amounts are \$1.35M and \$0.18M respectively.

⁽³⁾ The 2016/17 - 2022/23 years are consistent with the City's General Fund Fiscal Model.

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - FUND BALANCE

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 34,941,174	\$ 32,906,591	\$ 33,303,290	\$ 34,532,740	\$ 35,610,545
Operating Expenditures	<u>35,554,705</u>	<u>39,642,010</u>	<u>38,178,256</u>	<u>41,817,602</u>	<u>43,411,690</u>
Excess (deficiency) of revenues over (under) expenditures	(613,531)	(6,735,419)	(4,874,966)	(7,284,862)	(7,801,145)
Other Sources					
Operating Transfers In	5,302,957	8,755,117	6,693,273	10,209,778	10,072,001
Operating Transfers Out	<u>(1,189,389)</u>	<u>(1,297,000)</u>	<u>(1,297,000)</u>	<u>(1,345,000)</u>	<u>(1,393,000)</u>
Total Other Sources (Uses)	4,113,568	7,458,117	5,396,273	8,864,778	8,679,001
Excess (deficiency) of revenues and other financing sources over (under) operating expenditures and other financing uses	3,500,037	722,698	521,307	1,579,916	877,856
Non-Operating Expenditures/Transfers Out	<u>(4,005,322)</u>	<u>(356,000)</u>	<u>(1,926,515)</u>	<u>(434,556)</u>	<u>(222,093)</u>
Total Sources Less Uses over (under)	(505,285)	366,698	(1,405,208)	1,145,360	655,763
Fund Balance, Beginning Year	<u>18,539,970</u>	<u>18,034,685</u>	<u>18,034,685</u>	<u>16,629,477</u>	<u>17,774,837</u>
Fund Balance, End of Year	<u><u>\$ 18,034,685</u></u>	<u><u>\$ 18,401,383</u></u>	<u><u>\$ 16,629,477</u></u>	<u><u>\$ 17,774,837</u></u>	<u><u>\$ 18,430,600</u></u>

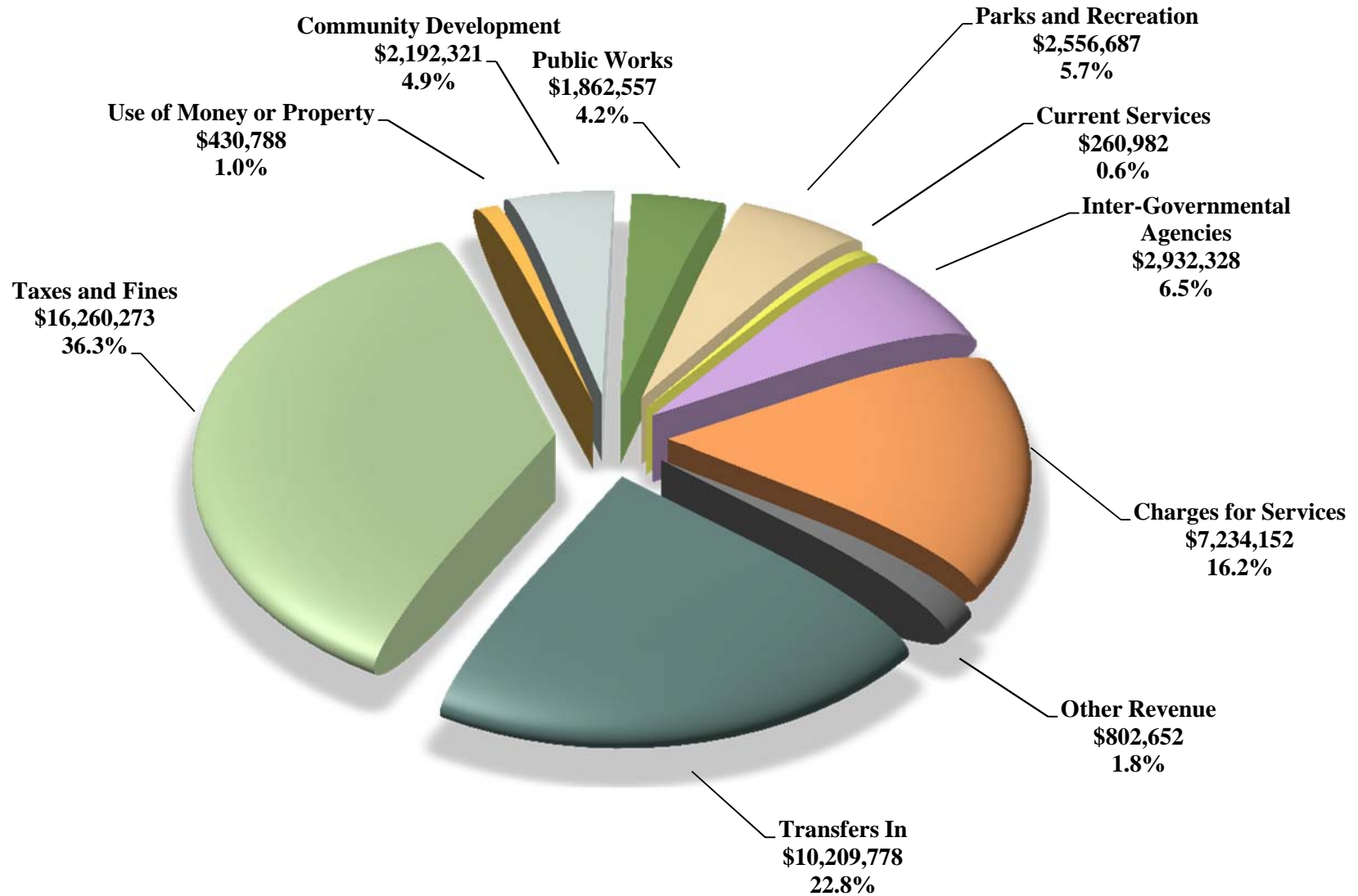
Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - FUND BALANCE

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Fund Balance:					
<u>Restricted</u>					
34342 General Plan Update	\$ 550,000	\$ 0	\$ 0	\$ 0	\$ 100,000
Total Restricted	550,000	0	0	0	100,000
<u>Committed</u>					
34344 RDA Escrow Reserve	74,426	114,000	92,426	92,426	92,426
Total Committed	74,426	114,000	92,426	92,426	92,426
<u>Assigned</u>					
34340 Capital Projects	5,972,500	5,062,000	5,083,574	5,137,130	5,214,667
Total Assigned	5,972,500	5,062,000	5,083,574	5,137,130	5,214,667
Total Restricted, Committed and Assigned	6,596,926	5,176,000	5,176,000	5,229,556	5,407,093
<u>Unassigned</u>					
Undesignated	11,437,759	13,225,383	11,453,477	12,545,281	13,023,507
Total Unassigned	11,437,759	13,225,383	11,453,477	12,545,281	13,023,507
Percent of Appropriations	32.17%	33.36%	30.00%	30.00%	30.00%
Total Fund Balance, End of Year	\$ 18,034,685	\$ 18,401,383	\$ 16,629,477	\$ 17,774,837	\$ 18,430,600

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUES FOR FY 2014/15



Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	% Change	2015/16 Budget	% Change
Taxes and Fines	\$ 14,770,112	\$ 15,402,230	\$ 15,481,727	\$ 16,260,273	5.57%	\$ 17,040,154	4.80%
Revenue from Use of Money or Property	389,481	393,608	393,608	430,788	9.45%	452,328	5.00%
Building	2,121,170	1,453,176	2,129,185	1,857,931	27.85%	1,873,423	0.83%
Planning	321,907	185,322	255,396	334,390	80.44%	334,390	0.00%
Public Works	1,780,644	1,616,856	2,048,315	1,862,557	15.20%	1,989,688	6.83%
Park Taxes	1,218,996	1,274,626	1,274,626	1,334,231	4.68%	1,395,482	4.59%
City Pool	284,077	241,820	289,450	290,525	20.14%	300,525	3.44%
Parks Other Revenue	845,933	992,473	931,962	931,931	-6.10%	948,328	1.76%
Intergovernmental Agencies	2,625,054	2,884,571	2,859,951	2,932,328	1.66%	3,067,574	4.61%
Current Services	321,751	307,138	284,373	260,982	-15.03%	274,027	5.00%
Charges for Services	6,086,048	6,818,850	6,828,362	7,234,152	6.09%	7,346,752	1.56%
Other Revenue	4,176,001	1,335,921	526,335	802,652	-39.92%	587,874	-26.76%
Transfers In	5,302,957	8,755,117	6,693,273	10,209,778	16.61%	10,072,001	-1.35%
TOTAL GENERAL FUND REVENUE	\$ 40,244,131	\$ 41,661,708	\$ 39,996,563	\$ 44,742,518		\$ 45,682,546	
Annual Percentage Change			-0.62%	7.39%		2.10%	

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Taxes and Fines</u>						
40xxx	Property Tax	\$ 5,986,220	\$ 6,461,463	\$ 6,461,463	\$ 6,762,567	\$ 7,067,562
41100	Sales and Use Tax	4,535,516	6,362,992	6,362,992	6,681,142	7,015,199
41103	Prop Tax In-Lieu of Sales Tax	1,439,460	0	0	0	0
41104	1/2 Cent Sales Tax	108,557	106,646	106,646	111,978	117,577
41105	Transient Occupancy Tax	269,688	252,788	252,788	265,427	278,699
41106	Sales Tax True Up	85,387	0	0	0	0
41115	Franchise Fees	1,254,136	1,290,680	1,290,680	1,355,214	1,422,975
41120	Business License Tax	550,111	528,575	528,575	581,433	610,504
41130	Real Property Transfer Tax	396,148	287,152	360,000	378,000	396,900
41150	Fines and Forfeitures	144,889	111,934	118,583	124,512	130,738
	Total Taxes and Fines	\$ 14,770,112	\$ 15,402,230	\$ 15,481,727	\$ 16,260,273	\$ 17,040,154
<u>Use of Money or Property</u>						
43300	Investment Income	\$ 87,600	\$ 150,000	\$ 150,000	\$ 175,000	\$ 183,750
43320	Rental Income	301,560	242,505	242,505	254,630	267,362
43330	Royalties	321	1,103	1,103	1,158	1,216
	Total Use of Money or Property	\$ 389,481	\$ 393,608	\$ 393,608	\$ 430,788	\$ 452,328
<u>Building</u>						
45600	Building Permits	\$ 968,570	\$ 825,311	\$ 1,001,998	\$ 1,106,775	\$ 1,114,243
45600.01	Building Permits - Electrical	189,104	72,446	216,172	161,117	161,879
45600.02	Building Permits - Plumbing	124,559	60,372	120,000	61,913	62,675
45600.03	Building Permits - Mechanical	101,006	36,223	100,000	61,913	62,675
45605	Building Office Automation	22,616	12,074	15,466	12,350	12,502
45607	Building Plan Check Fee	714,835	446,750	675,345	453,700	459,284
45610	Building Standard Revolving Fee Admin	460	0	204	163	165
46700	Other Income	20	0	0	0	0
	Total Building	\$ 2,121,170	\$ 1,453,176	\$ 2,129,185	\$ 1,857,931	\$ 1,873,423

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Planning					
41118 Home Occupation Permits	\$ 6,552	\$ 6,630	\$ 4,900	\$ 6,000	\$ 6,000
45502 Reproduction Charge	0	102	0	0	0
45505.01 Administrative Sign	11,776	12,240	11,223	12,500	12,500
45505.03 Conditional Use Permit	22,118	35,700	19,422	30,000	30,000
45505.04 Design Review	40,398	45,900	49,892	75,000	75,000
45505.05 Variance	3,623	8,670	4,656	5,000	5,000
45505.06 Temporary Use Permit	13,366	13,974	10,566	15,000	15,000
45505.07 Tentative Parcel Map	0	6,120	814	7,500	7,500
45505.08 Tentative Subdivision	7,245	9,180	15,144	20,000	20,000
45505.09 General Plan Amendment	14,303	5,916	17,834	15,000	15,000
45505.10 Rezoning	11,053	4,998	22,467	25,000	25,000
45505.11 Landscape Plan Review	16,466	4,590	5,576	15,000	15,000
45505.12 Development Agreement	0	0	732	1,000	1,000
45505.13 Amendments	20,371	6,732	17,101	20,000	20,000
45505.14 Time Extension	3,456	4,570	1,168	5,000	5,000
45505.15 Administration	15,792	3,060	20,374	25,000	25,000
45505.16 Daycare	408	204	624	1,040	1,040
45505.18 Categorical Exemption	2,550	1,020	519	2,500	2,500
45505.19 Negative Declaration	0	3,570	166	500	500
45505.20 Mitigated Negative Declaration	2,152	4,998	877	5,000	5,000
45505.22 Street Addressing	170	170	346	350	350
45505.23 Special Services Fee	1,704	5,671	23,010	15,000	15,000
45505.25 HCP Planning Administration	2,618	1,307	1,337	3,000	3,000
45505.32 Tentative Parcel Map Waiver Revenue Planning	4,852	0	2,478	0	0
45505.37 General Plan Maintenance Fee	120,628	0	24,170	30,000	30,000
46700 Other Income	306	0	0	0	0
Total Planning	\$ 321,907	\$ 185,322	\$ 255,396	\$ 334,390	\$ 334,390

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Public Works					
45513 Tentative Map Reviews	\$ 16,510	\$ 5,124	\$ 12,825	\$ 6,787	\$ 5,124
45514 Eng Map/Plan Review >1 Acre	7,908	4,059	0	4,059	4,059
45514.01 Eng Map/Plan Review <1 Acre	978	978	0	978	978
45520 Encroachment Permit	12,490	10,500	10,328	11,800	12,593
45521 Grading Permit	2,496	2,544	849	2,957	2,790
45522 Engineering Inspection	283,739	209,452	433,119	265,554	335,422
45523 Lot Line Adjustments	43,392	2,835	45,672	12,670	12,670
45524 Assessment Respreads	44,995	2,504	17,935	4,950	4,950
45526 Plan Check Administration	229,795	125,000	150,063	176,250	177,250
45528.03 Misc. Copies and Contract Documents	295	210	230	210	210
45529 Inspection Reimbursements	120,103	40,000	169,939	102,500	122,000
45531 Base Map Revision	13,668	13,650	5,171	12,393	12,393
45535 CIP Project Administration Reimbursement	999,997	1,200,000	1,200,000	1,260,000	1,297,800
45536 Tentative Parcel Map Waiver Revenue Engineering	4,278	0	2,184	1,449	1,449
Total Public Works	<u>\$ 1,780,644</u>	<u>\$ 1,616,856</u>	<u>\$ 2,048,315</u>	<u>\$ 1,862,557</u>	<u>\$ 1,989,688</u>
Parks and Recreation Administration					
40xxx Property Tax	\$ 1,218,996	\$ 1,274,626	\$ 1,274,626	\$ 1,334,231	\$ 1,395,482
45561 Application Fee	13,612	9,555	13,500	13,600	13,600
45807.07 Cancel/Admin Fees on Rental	0	525	500	500	500
46700 Other Income	423	5,513	500	500	500
Total Parks and Recreation Administration	<u>\$ 1,233,031</u>	<u>\$ 1,290,219</u>	<u>\$ 1,289,126</u>	<u>\$ 1,348,831</u>	<u>\$ 1,410,082</u>

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Parks and Recreation City Pool</u>						
45806	Concessions Revenue	\$ 2,225	\$ 4,000	\$ 4,275	\$ 5,000	\$ 5,000
45816	City Pool	67,956	98,500	69,900	70,000	70,000
45817	Aquatics	759	800	775	1,025	1,025
45834	Swim Passes	38,406	31,500	38,500	38,500	38,500
45835	Pool Rent	15,142	9,020	16,000	16,000	16,000
45836	BFAC Swim Gate	159,589	98,000	160,000	160,000	170,000
	Total Parks and Recreation City Pool	\$ 284,077	\$ 241,820	\$ 289,450	\$ 290,525	\$ 300,525
<u>Parks and Recreation Community Center</u>						
45838	Facility Rent/Multi Purpose Room	\$ 102,319	\$ 79,000	\$ 107,698	\$ 107,450	\$ 107,450
45844	Commercial Kitchen	3,607	5,000	3,500	3,500	3,500
46700	Other Income	6,331	3,500	6,400	7,000	7,000
	Total Parks and Recreation Community Center	\$ 112,257	\$ 87,500	\$ 117,598	\$ 117,950	\$ 117,950
<u>Parks and Recreation Senior Program</u>						
45842	Senior Classes	\$ 18,159	\$ 37,850	\$ 37,850	\$ 37,850	\$ 37,850
45849	Senior Leagues	2,354	2,800	2,400	2,400	2,400
46700	Other Income	460	0	1,500	1,500	1,500
	Total Parks and Recreation Senior Program	\$ 20,973	\$ 40,650	\$ 41,750	\$ 41,750	\$ 41,750
<u>Parks and Recreation Senior Activity Center</u>						
45838	Facility Rent/Multi Purpose Room	\$ 38,533	\$ 41,995	\$ 40,950	\$ 40,950	\$ 40,950
	Total Parks and Recreation Senior Activity Center	\$ 38,533	\$ 41,995	\$ 40,950	\$ 40,950	\$ 40,950

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Parks and Recreation Sports</u>						
45811	Non Residential Fees	\$ 6,561	\$ 0	\$ 10,575	\$ 12,000	\$ 12,000
45847	Registration	322,543	406,875	362,288	355,610	362,576
	Total Parks and Recreation Sports	\$ 329,104	\$ 406,875	\$ 372,863	\$ 367,610	\$ 374,576
<u>Parks and Recreation Programs</u>						
43320	Rental Income	\$ 8,677	\$ 6,000	\$ 8,700	\$ 8,700	\$ 8,874
44472	Grants	38,155	36,000	35,000	0	0
45804	Cornfest Revenue	643	2,200	437	0	2,906
45805	City Park Revenue	2,474	5,000	2,500	2,500	2,550
45806	Concessions Revenue	12,065	4,800	12,100	12,850	12,850
45807.00	Sunset Rental Income	91,906	65,000	94,850	95,000	96,900
45807.01	Balfour/Guthrie Rental Income	4,693	6,238	5,000	5,000	5,100
45807.04	Oak Meadow Field Rental Income	2,500	8,700	4,000	5,000	5,100
45807.05	Apple Hill Field Rental Income	2,312	2,237	2,350	2,500	2,550
45807.06	Veterans Rental Income	13,152	12,000	13,500	13,500	13,770
45807.08	Garin Park Rental Income	1,791	1,509	1,800	2,000	2,040
45831	Donations	250	10,000	10,000	10,000	10,000
45835	Pool Rental Income	54,275	54,000	54,500	55,000	56,100
45847	Registration	98,138	186,176	99,564	137,021	139,762
	Total Parks and Recreation Programs	\$ 331,031	\$ 399,860	\$ 344,301	\$ 349,071	\$ 358,502

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Inter-Governmental Agencies</u>						
44450	Motor Vehicle In-Lieu	\$ 26,951	\$ 0	\$ 0	\$ 0	\$ 0
44451	Property Tax In-Lieu of VLF	2,513,522	2,748,701	2,748,701	2,876,790	3,008,260
44455	POST Reimbursement	13,284	42,620	18,000	20,000	22,000
44456	Highway Maintenance	1,250	0	0	0	0
44472	Grants	28,998	72,250	72,250	16,538	17,364
44473	SB-90 Reimbursement	28,798	21,000	21,000	19,000	19,950
44495	Grant Projects	12,251	0	0	0	0
	Total Inter-Governmental Agencies	\$ 2,625,054	\$ 2,884,571	\$ 2,859,951	\$ 2,932,328	\$ 3,067,574
<u>Current Services</u>						
45500	Business License Filing Fee	\$ 44,308	\$ 34,500	\$ 34,500	\$ 36,225	\$ 38,036
45504	Police Services	199,238	241,138	218,373	191,682	201,262
45529	Reimbursement of Services	78,205	31,500	31,500	33,075	34,729
	Total Current Services	\$ 321,751	\$ 307,138	\$ 284,373	\$ 260,982	\$ 274,027
<u>Charges for Services</u>						
45609	SMI Interfund Services	\$ 425	\$ 178	\$ 178	\$ 187	\$ 196
45612	SB1186 Interfund Services	117	0	175	175	175
46600	Water Interfund Services	1,189,852	1,433,768	1,433,768	1,462,443	1,491,692
46605	Wastewater Interfund Services	968,147	1,034,314	1,034,314	1,055,000	1,076,100
46607	Solid Waste Interfund Services	1,307,280	1,492,583	1,492,583	1,522,435	1,552,883
46617	Successor Agency Administration Fee	250,000	250,000	250,000	250,000	250,000
46617.01	Successor Agency Bond Administration	2,910	2,910	2,910	2,997	3,087
46618	Low Mod Interfund Services	0	0	4,125	50,000	0
46620	CCCo. - Drainage Interfund Services	1,472	0	0	0	0
46629	Bypass Authority Interfund Services	29,728	17,640	17,640	18,169	18,714
46630	Facility Fee Funds Interfund Services	653,589	750,000	750,000	750,000	750,000
46632	Maintenance Reimbursement	394,448	413,855	413,855	552,849	571,977
46633	Bond Debt Service Interfund Services	263,538	336,330	341,542	294,348	294,348
46637	Agriculture Interfund Services	25,000	25,000	25,000	24,281	25,472
46638	Housing Enterprise Interfund Services	180,900	193,076	193,076	202,730	212,866
46640	Fire Services	43,192	42,000	42,000	244,100	246,000
46641	Internal Service Interfund Services	191,349	201,246	201,246	207,287	217,719
46720	Assessment District LLD's Interfund Services	584,101	625,950	625,950	597,151	635,523
	Total Charges for Services	\$ 6,086,048	\$ 6,818,850	\$ 6,828,362	\$ 7,234,152	\$ 7,346,752

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Other Revenue					
40046 RDA One Time Dissolution - General Fund	\$ 554,973	\$ 0	\$ 0	\$ 0	\$ 0
40046 RDA One Time Dissolution - Parks	127,356	0	0	0	0
43323 Gain on Land Sale	598,950	0	0	0	0
43500 Late Charges	19,496	27,039	27,039	28,391	29,810
46700 Other Income	378,929	105,000	105,000	360,250	123,353
46700.03 Business License Other Revenue	389	497	497	522	548
46702 Citations	137,616	100,000	100,000	105,000	110,250
46702.01 NPDES Citations	0	801	801	841	883
46715 School Contributions	141,236	158,064	158,064	165,967	174,266
46750 Capital Project Management Reimb.	2,198,919	921,999	112,413	118,034	123,935
46850 Passport Revenue	13,725	15,465	15,465	16,238	17,050
46851 Passport Photos	4,412	7,056	7,056	7,409	7,779
Total Other Revenue	<u>\$ 4,176,001</u>	<u>\$ 1,335,921</u>	<u>\$ 526,335</u>	<u>\$ 802,652</u>	<u>\$ 587,874</u>
SUBTOTAL GENERAL FUND REVENUE	<u>\$ 34,941,174</u>	<u>\$ 32,906,591</u>	<u>\$ 33,303,290</u>	<u>\$ 34,532,740</u>	<u>\$ 35,610,545</u>
Transfers In	<u>\$ 5,302,957</u>	<u>\$ 8,755,117</u>	<u>\$ 6,693,273</u>	<u>\$ 10,209,778</u>	<u>\$ 10,072,001</u>
TOTAL GENERAL FUND REVENUE	<u>\$ 40,244,131</u>	<u>\$ 41,661,708</u>	<u>\$ 39,996,563</u>	<u>\$ 44,742,518</u>	<u>\$ 45,682,546</u>
Annual Percentage Change			-0.62%	7.39%	2.10%

Budget For Fiscal Years 2014/15 - 2015/16

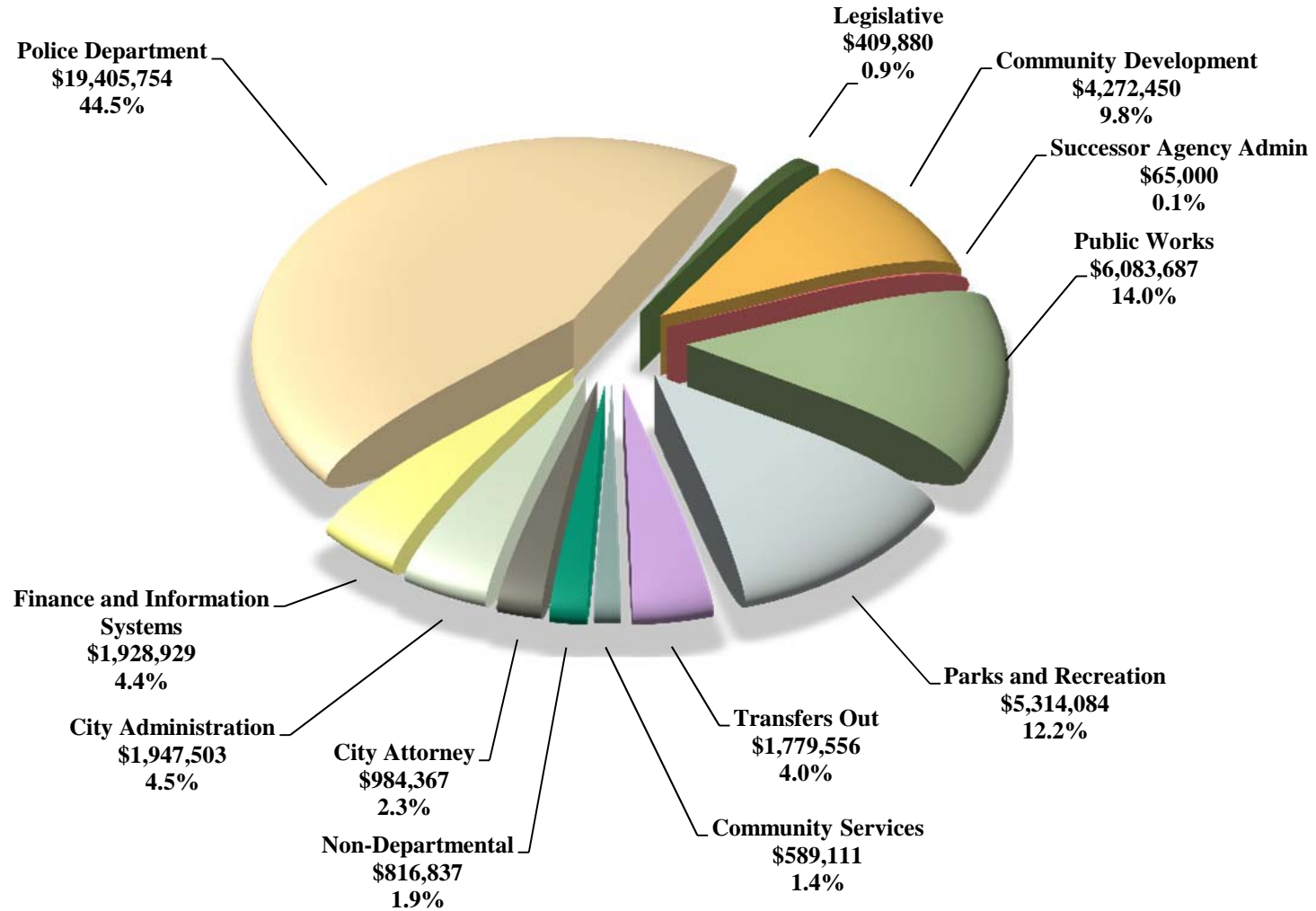
GENERAL FUND - SCHEDULE OF INTERFUND TRANSFERS

To Fund	Account #	From Fund	Purpose	Projected Transfer In (Transfer Out) 2013/14	Budget Transfer In (Transfer Out) 2014/15	Budget Transfer In (Transfer Out) 2015/16
Transfers In						
General Fund	4720x	Gas Tax	Street Operations Expenditures	\$ 1,443,424	\$ 1,363,297	\$ 1,388,043
General Fund	47231	CFD #2	Public Safety	559,572	577,124	586,806
General Fund	47232	CFD #3	Public Safety	1,313,769	1,318,981	1,127,361
General Fund	47233	CFD #4	Public Safety	1,314,835	1,384,926	1,312,625
General Fund	47234	CFD #5	Public Safety	284,449	441,937	250,010
General Fund	47281	Abandoned Vehicle Abatement	Vehicle Abatement	90,400	94,920	149,666
General Fund	47293	Measure C/J	Street Operations/Vehicle Impact Fee	111,060	619,500	313,875
General Fund	47336	Roadway Projects	Interest	3,854	5,303	5,745
General Fund	47337	Community Facility Projects	Interest	7,990	10,817	11,717
General Fund	47445	CIP 2012	Interest	159,093	161,796	156,721
General Fund	47700	Emergency Preparedness	Interest	13,750	18,670	20,225
General Fund	4770x	Internal Services	Accumulated Savings	491,322	0	0
General Fund	47710	Pension/OPEB Obligation	Interest	150,000	80,656	87,377
General Fund	47710	Pension/OPEB Obligation	Pension/OPEB Funding Contribution	0	3,297,313 ⁽¹⁾	4,661,830 ⁽¹⁾
General Fund	47100	Roadway Projects	CIP Projects	49,755	284,538	0
General Fund	47337	Community Facility Projects	CIP Projects	700,000	550,000	0
Subtotal Transfers In				\$ 6,693,273	\$ 10,209,778	\$ 10,072,001
Transfers Out						
Economic Development Grant	80219	General Fund	Business License 20% Set Aside	\$ 0	\$ (250,000)	\$ 0
City Wide Park Assessment District	80230	General Fund	Park Maintenance	(747,000)	(800,000)	(808,000)
Roadway Projects	80336	General Fund	City Wide Overhead Utility	(6,000)	0	(10,000)
Roadway Projects	80336	General Fund	City Wide Sidewalk Replacement	0	(63,338)	(65,238)
Roadway Projects	80336	General Fund	Roadway Signing & Striping	0	(21,218)	(21,855)
Roadway Projects	80336	General Fund	Traffic Calming	0	0	(15,000)
Community Facilities Projects	80337	General Fund	General Plan Update	(350,000)	0	0
Community Facilities Projects	80337	General Fund	Zoning Ordinance	0	(100,000)	(100,000)
Parks Projects	80352	General Fund	Trail Pavement Management	(25,000)	0	(25,000)
Parks Projects	80352	General Fund	Tree Reforestation	(25,000)	(20,000)	(20,000)
Parks Replacement	80708	General Fund	Parks Replacement	(500,000)	(525,000)	(550,000)
Pension/OPEB Obligation	80710	General Fund	Anticipated Excess Fund Balance	(1,570,515) ⁽¹⁾	0	0
Subtotal Transfers Out				\$ (3,223,515)	\$ (1,779,556)	\$ (1,615,093)
TOTAL INTERFUND TRANSFERS				\$ 3,469,758	\$ 8,430,222	\$ 8,456,908

⁽¹⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund and allows for the transfer from the Pension/OPEB Obligation Fund to help offset the costs of the City's pension and OPEB obligations.

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - EXPENDITURES FOR FY 2014/15



Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 351,841	\$ 377,048	\$ 375,548	\$ 409,880	\$ 430,584
Total Legislative	\$ 351,841	\$ 377,048	\$ 375,548	\$ 409,880	\$ 430,584
<u>City Administration</u>					
100-1202 City Manager	\$ 800,900	\$ 871,892	\$ 786,205	\$ 807,414	\$ 841,030
100-1205 City Clerk	368,785	382,078	338,794	398,930	368,169
100-1206 Human Resources	636,641	686,469	621,312	741,159	766,875
Total City Administration	\$ 1,806,326	\$ 1,940,439	\$ 1,746,311	\$ 1,947,503	\$ 1,976,074
<u>City Attorney</u>					
100-1203 City Attorney	\$ 876,538	\$ 947,475	\$ 914,571	\$ 984,367	\$ 1,032,422
Total City Attorney	\$ 876,538	\$ 947,475	\$ 914,571	\$ 984,367	\$ 1,032,422
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 909,020	\$ 985,529	\$ 843,798	\$ 1,047,678	\$ 1,105,895
100-1304 Financial Services	898,649	933,523	905,318	881,251	914,871
100-1305 Successor Agency Admin	0	23,000	23,000	65,000	70,000
100-1701 Non-Departmental	428,142	1,387,000	1,244,109	816,837	792,568
Multi Community Services	558,937	589,075	570,604	589,111	622,271
Total Finance and Information Systems	\$ 2,794,748	\$ 3,918,127	\$ 3,586,829	\$ 3,399,877	\$ 3,505,605
<u>Police</u>					
100-1501 Police Department	\$ 16,393,436	\$ 18,110,037	\$ 16,733,150	\$ 19,404,754	\$ 20,299,078
100-1416 Youth Diversion Program	892	1,000	1,000	1,000	1,000
Total Police	\$ 16,394,328	\$ 18,111,037	\$ 16,734,150	\$ 19,405,754	\$ 20,300,078
<u>Community Development</u>					
100-1204 Economic Development	\$ 572,770	\$ 822,203	\$ 812,606	\$ 829,552	\$ 852,246
100-2101 Building	1,714,352	2,193,806	2,128,611	2,103,577	2,190,166
100-2201 Planning/Economic Development	1,209,175	1,296,249	1,271,949	1,310,778	1,355,803
100-2202 Planning Commission	25,325	31,911	30,862	28,543	28,570
Total Community Development	\$ 3,521,622	\$ 4,344,169	\$ 4,244,028	\$ 4,272,450	\$ 4,426,785

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Public Works					
100-1603 Streets Maintenance	\$ 2,601,282	\$ 2,956,647	\$ 2,736,283	\$ 2,946,287	\$ 3,052,857
100-2301 Development Engineering	831,148	951,654	917,083	1,459,496	1,517,583
100-2302 Construction Inspection	453,111	491,797	487,582	0	0
100-2303 Traffic and Transportation	504,368	558,373	545,777	618,650	642,751
100-3601 Capital Improvement Program Administration	649,683	839,007	777,541	1,059,254	1,091,557
Total Public Works	\$ 5,039,592	\$ 5,797,478	\$ 5,464,266	\$ 6,083,687	\$ 6,304,748
Parks and Recreation					
100-5101 Recreation Administration	\$ 1,696,920	\$ 1,795,864	\$ 1,787,370	\$ 1,821,215	\$ 1,872,774
100-5102 City Pool	687,242	754,125	732,774	762,147	779,938
100-5106 Park and Recreation Commission	7,764	7,912	7,889	7,946	7,961
100-5107 Youth Commission	2,322	4,379	4,379	4,379	4,379
100-5110 Community Center	413,442	537,857	521,045	528,882	538,963
100-5111 Senior Programs	209,065	225,128	209,489	207,447	213,518
100-5112 Brentwood Senior Activity Center	183,708	210,942	209,452	211,135	214,619
100-62xx Sports	239,624	339,655	272,319	316,666	326,199
100-63xx Programs	301,246	430,498	324,036	356,312	361,876
100-1602 Landscape Operations	1,028,377	1,080,244	1,043,800	1,097,955	1,115,167
Total Parks and Recreation	\$ 4,769,710	\$ 5,386,604	\$ 5,112,553	\$ 5,314,084	\$ 5,435,394
SUBTOTAL GENERAL FUND OPERATIONS	\$ 35,554,705	\$ 40,822,377	\$ 38,178,256	\$ 41,817,602	\$ 43,411,690
Anticipated Budget Savings		(1,180,367)			
Transfers Out	5,194,711	1,653,000	3,223,515 ⁽¹⁾	1,779,556	1,615,093
TOTAL GENERAL FUND EXPENDITURES	\$ 40,749,416	\$ 41,295,010	\$ 41,401,771 ⁽¹⁾	\$ 43,597,158	\$ 45,026,783
Annual Percentage Change			1.60%	5.57%	3.28%

⁽¹⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The Transfers Out amount includes an anticipated transfer of \$1.5m for this purpose; however, once the actual amount is calculated at year end, this amount will be adjusted.

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	% Change	2015/16 Budget	% Change
Personnel Service	\$ 24,558,026	\$ 26,426,434	\$ 24,315,280	\$ 27,133,097	2.67%	\$ 28,085,019	3.51%
Supplies and Services	6,109,429	8,510,505	7,980,198	8,060,748	-5.28%	8,207,987	1.83%
Internal Service	4,861,008	5,851,338	5,851,338	6,590,707	12.64%	7,060,634	7.13%
Capital Outlay	26,242	34,100	31,440	33,050	-3.08%	58,050	75.64%
SUBTOTAL GENERAL FUND OPERATIONS	\$ 35,554,705	\$ 40,822,377	\$ 38,178,256	\$ 41,817,602		\$ 43,411,690	
Anticipated Budget Savings		(1,180,367)					
Transfers Out	5,194,711	1,653,000	3,223,515 ⁽¹⁾	1,779,556		1,615,093	
TOTAL GENERAL FUND EXPENDITURES	\$ 40,749,416	\$ 41,295,010	\$ 41,401,771 ⁽¹⁾	\$ 43,597,158		\$ 45,026,783	
Annual Percentage Change			1.60%	5.57%		3.28%	

⁽¹⁾ City Council Budget and Fiscal Policy 10-5 requires the transfer of funds in excess of the minimum Fund Balance requirement to the Pension/OPEB Obligation Fund. The Transfers Out amount includes an anticipated transfer of \$1.5m for this purpose, however; once the actual amount is calculated at year end, this amount will be adjusted.

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 238,340	\$ 237,848	\$ 237,848	\$ 251,670	\$ 259,560
Total Legislative	\$ 238,340	\$ 237,848	\$ 237,848	\$ 251,670	\$ 259,560
<u>City Administration</u>					
100-1202 City Manager	\$ 674,867	\$ 717,897	\$ 640,210	\$ 655,345	\$ 681,252
100-1205 City Clerk	276,962	279,310	241,111	239,235	244,733
100-1206 Human Resources	505,101	485,199	421,657	526,008	540,971
Total City Administration	\$ 1,456,930	\$ 1,482,406	\$ 1,302,978	\$ 1,420,588	\$ 1,466,956
<u>City Attorney</u>					
100-1203 City Attorney	\$ 693,668	\$ 722,173	\$ 699,269	\$ 742,343	\$ 778,293
Total City Attorney	\$ 693,668	\$ 722,173	\$ 699,269	\$ 742,343	\$ 778,293
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 589,380	\$ 652,194	\$ 510,463	\$ 701,806	\$ 744,429
100-1304 Financial Services	711,307	704,277	676,182	643,516	661,941
Total Finance and Information Systems	\$ 1,300,687	\$ 1,356,471	\$ 1,186,645	\$ 1,345,322	\$ 1,406,370
<u>Police</u>					
100-1501 Police Department	\$ 12,316,039	\$ 13,381,195	\$ 12,028,051	\$ 14,160,960	\$ 14,694,364
Total Police	\$ 12,316,039	\$ 13,381,195	\$ 12,028,051	\$ 14,160,960	\$ 14,694,364

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 411,390	\$ 565,189	\$ 561,242	\$ 589,582	\$ 603,274
100-2101 Building	1,251,554	1,373,538	1,333,088	1,139,578	1,166,005
100-2201 Planning	1,027,659	1,055,138	1,032,388	1,048,534	1,075,613
100-2202 Planning Commission	12,774	13,472	13,423	13,556	13,567
Total Community Development	\$ 2,703,377	\$ 3,007,337	\$ 2,940,141	\$ 2,791,250	\$ 2,858,459
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 1,489,728	\$ 1,700,645	\$ 1,486,181	\$ 1,644,811	\$ 1,710,011
100-2301 Development Engineering	571,321	609,623	585,079	970,394	1,005,089
100-2302 Construction Inspection	368,574	383,088	382,705	0	0
100-2303 Traffic & Transportation	324,287	336,695	330,464	374,364	386,141
100-3601 Capital Improvement Program Administration	543,901	551,927	551,927	759,486	782,986
Total Public Works	\$ 3,297,811	\$ 3,581,978	\$ 3,336,356	\$ 3,749,055	\$ 3,884,227
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 1,396,655	\$ 1,441,940	\$ 1,441,940	\$ 1,434,216	\$ 1,466,229
100-5102 City Pool	344,315	351,252	345,650	363,712	373,714
100-5106 Park and Recreation Commission	6,734	6,736	6,713	6,778	6,784
100-5110 Community Center	39,221	41,671	41,671	44,449	45,792
100-5111 Senior Programs	151,545	152,545	147,356	143,144	147,006
100-5112 Brentwood Senior Activity Center	12,497	13,726	13,726	15,202	15,661
100-62xx Sports	67,639	82,010	73,295	83,391	85,917
100-63xx Programs	122,447	143,590	126,297	152,325	156,928
100-1602 Landscape Operations	410,121	423,556	387,344	428,692	438,759
Total Parks and Recreation	\$ 2,551,174	\$ 2,657,026	\$ 2,583,992	\$ 2,671,909	\$ 2,736,790
TOTAL GENERAL FUND PERSONNEL SERVICES	\$ 24,558,026	\$ 26,426,434	\$ 24,315,280	\$ 27,133,097	\$ 28,085,019
Annual Percentage Change			-0.99%	2.67%	3.51%

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Legislative</u>						
100-1201	Legislative	\$ 42,048	\$ 48,829	\$ 47,329	\$ 48,829	\$ 48,829
	Total Legislative	\$ 42,048	\$ 48,829	\$ 47,329	\$ 48,829	\$ 48,829
<u>City Administration</u>						
100-1202	City Manager	\$ 42,385	\$ 48,500	\$ 40,500	\$ 49,000	\$ 49,000
100-1205	City Clerk	44,902	43,500	38,415	108,500	68,500
100-1206	Human Resources	50,362	98,425	96,810	100,390	102,425
	Total City Administration	\$ 137,649	\$ 190,425	\$ 175,725	\$ 257,890	\$ 219,925
<u>City Attorney</u>						
100-1203	City Attorney	\$ 88,454	\$ 106,000	\$ 96,000	\$ 108,000	\$ 110,000
	Total City Attorney	\$ 88,454	\$ 106,000	\$ 96,000	\$ 108,000	\$ 110,000
<u>Finance and Information Systems</u>						
100-1303	Business Services	\$ 199,067	\$ 181,198	\$ 181,198	\$ 184,785	\$ 188,425
100-1304	Financial Services	46,561	48,250	48,140	48,975	49,794
100-1305	Successor Agency Admin	0	23,000	23,000	65,000	70,000
100-1701	Non-Departmental	390,029	1,347,544	1,204,653	771,345	745,547
Multi	Community Services	532,932	561,687	543,216	562,324	587,460
	Total Finance and Information Systems	\$ 1,168,589	\$ 2,161,679	\$ 2,000,207	\$ 1,632,429	\$ 1,641,226
<u>Police</u>						
100-1501	Police Department	\$ 2,105,645	\$ 2,391,571	\$ 2,367,828	\$ 2,490,440	\$ 2,584,648
100-1416	Youth Diversion Program	892	1,000	1,000	1,000	1,000
	Total Police	\$ 2,106,537	\$ 2,392,571	\$ 2,368,828	\$ 2,491,440	\$ 2,585,648

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 102,253	\$ 176,100	\$ 170,450	\$ 122,688	\$ 122,688
100-2101 Building	197,372	490,245	465,500	600,530	637,255
100-2201 Planning	15,238	29,000	27,450	29,200	29,270
100-2202 Planning Commission	217	3,200	2,200	2,650	2,650
Total Community Development	\$ 315,080	\$ 698,545	\$ 665,600	\$ 755,068	\$ 791,863
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 534,960	\$ 625,325	\$ 619,425	\$ 632,400	\$ 653,700
100-2301 Development Engineering	161,605	216,452	206,723	235,048	240,239
100-2302 Construction Inspection	15,796	21,758	18,538	0	0
100-2303 Traffic & Transportation	131,555	160,025	153,910	162,800	169,300
100-3601 Capital Improvement Program Administration	20,863	177,766	117,800	180,475	180,475
Total Public Works	\$ 864,779	\$ 1,201,326	\$ 1,116,396	\$ 1,210,723	\$ 1,243,714
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 97,566	\$ 108,745	\$ 100,251	\$ 103,150	\$ 103,450
100-5102 City Pool	263,168	312,345	296,596	300,886	305,305
100-5106 Park and Recreation Commission	863	1,000	1,000	1,000	1,000
100-5107 Youth Commission	2,322	4,379	4,379	4,379	4,379
100-5110 Community Center	63,949	98,622	81,810	83,145	84,521
100-5111 Senior Programs	40,317	52,700	42,250	42,250	42,250
100-5112 Brentwood Senior Activity Center	64,726	66,540	65,050	65,100	65,300
100-62xx Sports	135,998	216,558	157,937	187,205	187,211
100-63xx Programs	160,805	268,621	179,452	185,899	186,644
100-1602 Landscape Operations	556,579	581,620	581,388	583,355	586,722
Total Parks and Recreation	\$ 1,386,293	\$ 1,711,130	\$ 1,510,113	\$ 1,556,369	\$ 1,566,782
TOTAL GENERAL FUND SUPPLIES AND SERVICES	\$ 6,109,429	\$ 8,510,505	\$ 7,980,198	\$ 8,060,748	\$ 8,207,987

Annual Percentage Change 30.62% -5.28% 1.83%

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Legislative</u>					
100-1201 Legislative	\$ 71,453	\$ 90,371	\$ 90,371	\$ 109,381	\$ 122,195
Total Legislative	\$ 71,453	\$ 90,371	\$ 90,371	\$ 109,381	\$ 122,195
<u>City Administration</u>					
100-1202 City Manager	\$ 83,648	\$ 105,495	\$ 105,495	\$ 103,069	\$ 110,778
100-1205 City Clerk	46,921	59,268	59,268	51,195	54,936
100-1206 Human Resources	81,178	102,845	102,845	114,761	123,479
Total City Administration	\$ 211,747	\$ 267,608	\$ 267,608	\$ 269,025	\$ 289,193
<u>City Attorney</u>					
100-1203 City Attorney	\$ 94,416	\$ 119,302	\$ 119,302	\$ 134,024	\$ 144,129
Total City Attorney	\$ 94,416	\$ 119,302	\$ 119,302	\$ 134,024	\$ 144,129
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 120,573	\$ 152,137	\$ 152,137	\$ 161,087	\$ 173,041
100-1304 Financial Services	140,781	180,996	180,996	188,760	203,136
100-1701 Non-Departmental	38,113	39,456	39,456	45,492	47,021
Multi Community Services	26,005	27,388	27,388	26,787	34,811
Total Finance and Information Systems	\$ 325,472	\$ 399,977	\$ 399,977	\$ 422,126	\$ 458,009
<u>Police</u>					
100-1501 Police Department	\$ 1,945,934	\$ 2,307,271	\$ 2,307,271	\$ 2,723,354	\$ 2,965,066
Total Police	\$ 1,945,934	\$ 2,307,271	\$ 2,307,271	\$ 2,723,354	\$ 2,965,066

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 59,127	\$ 80,914	\$ 80,914	\$ 117,282	\$ 126,284
100-2101 Building	265,426	330,023	330,023	363,469	386,906
100-2201 Planning	166,278	212,111	212,111	233,044	250,920
100-2202 Planning Commission	12,334	15,239	15,239	12,337	12,353
Total Community Development	\$ 503,165	\$ 638,287	\$ 638,287	\$ 726,132	\$ 776,463
<u>Public Works</u>					
100-1603 Streets Maintenance	\$ 576,594	\$ 630,677	\$ 630,677	\$ 669,076	\$ 689,146
100-2301 Development Engineering	98,222	124,779	124,779	252,954	271,155
100-2302 Construction Inspection	68,741	86,151	86,151	0	0
100-2303 Traffic & Transportation	48,526	61,153	61,153	81,236	87,060
100-3601 Capital Improvement Program Administration	84,919	107,314	107,314	117,593	126,396
Total Public Works	\$ 877,002	\$ 1,010,074	\$ 1,010,074	\$ 1,120,859	\$ 1,173,757
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 202,699	\$ 245,179	\$ 245,179	\$ 283,849	\$ 303,095
100-5102 City Pool	79,759	90,528	90,528	97,549	100,919
100-5106 Park and Recreation Commission	167	176	176	168	177
100-5110 Community Center	310,272	397,564	397,564	401,288	408,650
100-5111 Senior Programs	17,203	19,883	19,883	22,053	24,262
100-5112 Brentwood Senior Activity Center	106,485	130,676	130,676	130,833	133,658
100-62xx Sports	35,987	41,087	41,087	46,070	53,071
100-63xx Programs	17,994	18,287	18,287	18,088	18,304
100-1602 Landscape Operations	61,253	75,068	75,068	85,908	89,686
Total Parks and Recreation	\$ 831,819	\$ 1,018,448	\$ 1,018,448	\$ 1,085,806	\$ 1,131,822
TOTAL GENERAL FUND INTERNAL SERVICE	\$ 4,861,008	\$ 5,851,338	\$ 5,851,338	\$ 6,590,707	\$ 7,060,634
Annual Percentage Change			20.37%	12.64%	7.13%

Budget For Fiscal Years 2014/15 - 2015/16

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Police</u>					
100-1501 Police Department	\$ 25,818	\$ 30,000	\$ 30,000	\$ 30,000	\$ 55,000
Total Police	\$ 25,818	\$ 30,000	\$ 30,000	\$ 30,000	\$ 55,000
<u>Public Works</u>					
100-2301 Development Engineering	\$ 0	\$ 800	\$ 502	\$ 1,100	\$ 1,100
100-2302 Construction Inspection	0	800	188	0	0
100-2303 Traffic & Transportation	0	500	250	250	250
100-3601 Capital Improvement Program Administration	0	2,000	500	1,700	1,700
Total Public Works	\$ 0	\$ 4,100	\$ 1,440	\$ 3,050	\$ 3,050
<u>Parks and Recreation</u>					
100-1602 Landscape Division	\$ 424	\$ 0	\$ 0	\$ 0	\$ 0
Total Parks and Recreation	\$ 424	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL GENERAL FUND CAPITAL OUTLAY	\$ 26,242	\$ 34,100	\$ 31,440	\$ 33,050	\$ 58,050
Annual Percentage Change			19.81%	-3.08%	75.64%



Listing of General Fund Departments

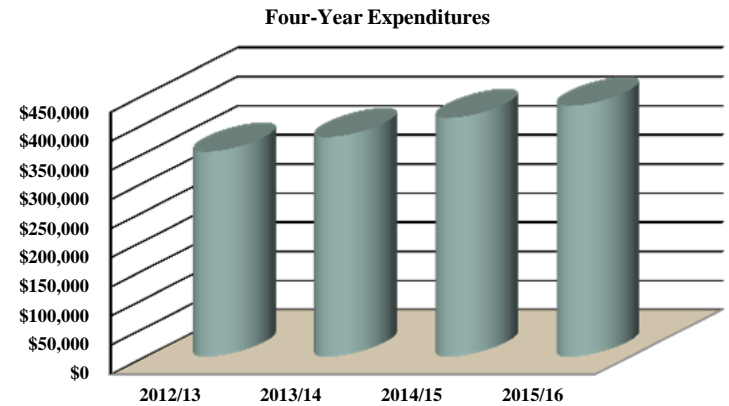
DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
	<i>Legislative</i>		<i>Community Development</i>
100-1201	City Council	100-1204	Economic Development
	<i>City Administration</i>	100-2101	Building
100-1202	City Manager	100-2201	Planning
100-1205	City Clerk	100-2202	Planning Commission
100-1206	Human Resources		<i>Public Works</i>
	<i>City Attorney</i>	100-1603	Street Maintenance
100-1203	City Attorney	100-2301	Development Engineering
	<i>Finance and Information Systems</i>	100-2302	Construction Inspection
100-1303	Business Services	100-2303	Traffic and Transportation
100-1304	Financial Services	100-3601	Capital Improvement Program Administration
100-1305	Successor Agency Administration		<i>Parks and Recreation</i>
100-1701	Non-Departmental	100-5101	Recreation Administration
Miscellaneous	Community Services	100-5102	City Pool
	<i>Police</i>	100-5106	Park and Recreation Commission
100-1501	Police	100-5107	Youth Commission
100-1416	Youth Diversion Program	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 2014/15 - 2015/16

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

Description

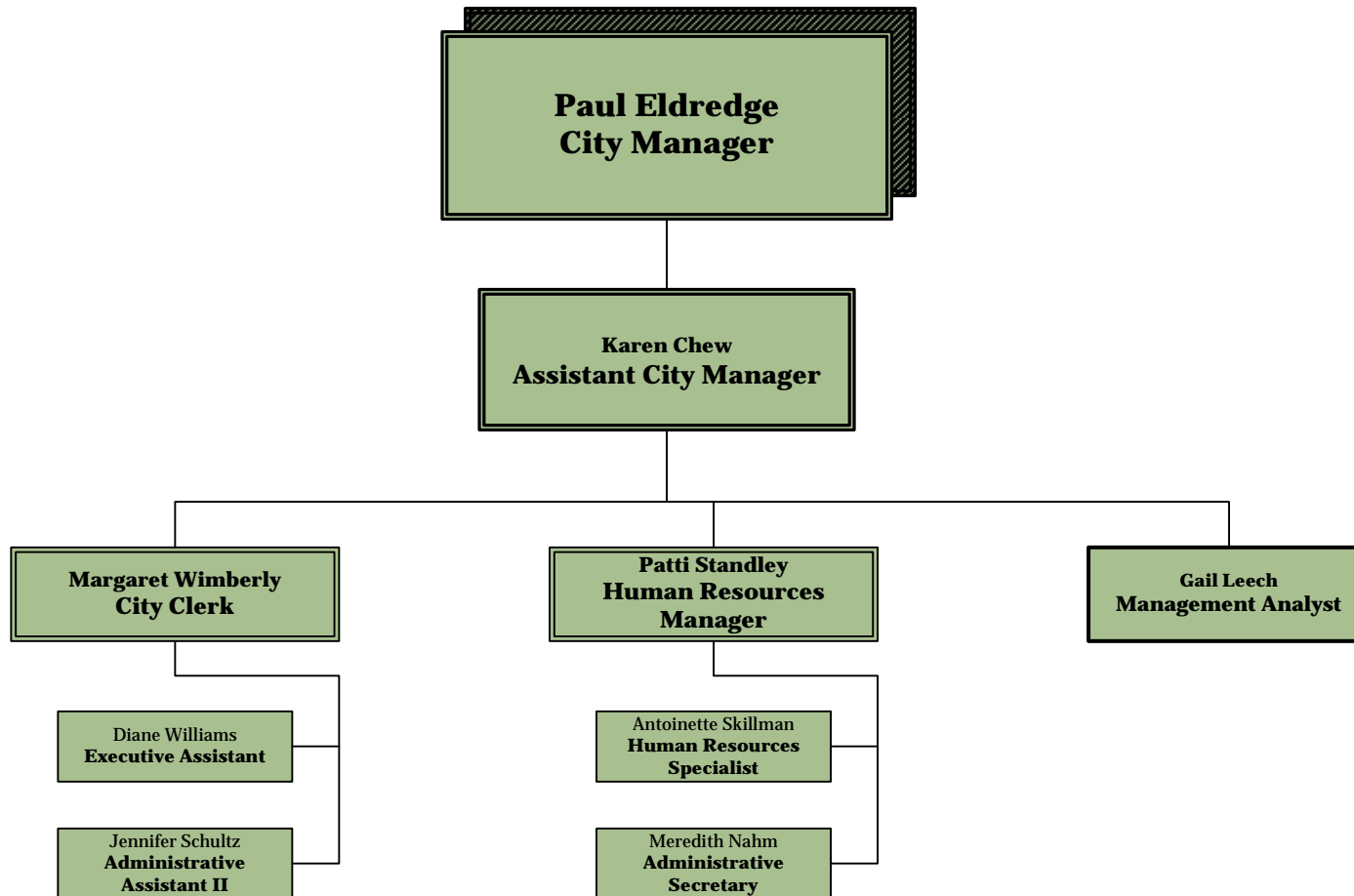
The Legislative Division is the policy-making body for the City. Implementation is accomplished through the adoption of ordinances, policies and resolutions; the approval of contracts and agreements and adoption of the City budget. The City Council is composed of a directly elected Mayor and four Council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



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 238,340	\$ 237,848	\$ 237,848	\$ 251,670	\$ 259,560
Supplies and Services	42,048	48,829	47,329	48,829	48,829
Internal Services	71,453	90,371	90,371	109,381	122,195
Total	\$ 351,841	\$ 377,048	\$ 375,548	\$ 409,880	\$ 430,584
Annual Percentage Change			6.74%	8.71%	5.05%
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.

Services: Administrative Functions, Community Service and City Council Subcommittees

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.

Services: City Council Agenda Packets, Elections and City Records Management

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.

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

City Administration

Department Accomplishments

- *Amended California Public Employers' Retirement System (CalPERS) contract to establish Tier 2 - 3% @ 55 Retirement Plan for Safety-Police employees hired on or after September 1, 2012.*
- *Implemented the Safe Harbors under the Patient Protection and Affordable Care Act via Resolution No. 2013-147 as approved by City Council.*
- *Revised Council/Administrative Policy 20-27, Nepotism and Fraternization; Prepared new Policy 20-29, Code Enforcement Conflict Policy, as well as new Policy 20-30, Child Abuse and Neglect Reporting Policy.*
- *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 Municipal Pooling Authority Summer Safety Contest.*
- *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.*
- *Received and filed all documents related to the Political Reform Act, including Statements of Economic Interest, Campaign Statements and proof of Ethics Training.*
- *Assisted with update to the citywide records retention schedule.*
- *Maintained compliance with the California Public Records Act.*

City Administration

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 the City Manager Weekly update and periodic newsletters mailed to Brentwood residents.*
- *Continue ongoing employee training program 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 the meet and confer process, when need arises, on issues subject to bargaining; maintain comprehensive Memorandum of Understanding (MOU) documents and cultivate understanding of economic realities.*
- *Successfully transition computerized Human Resources Information System (HRIS) to ONESolution, including Applicant Tracking Module.*
- *Successfully create records in the HRIS that support the payroll process for ECCFPD employees.*

Budget For Fiscal Years 2014/15 - 2015/16

CITY ADMINISTRATION DEPARTMENT SUMMARY

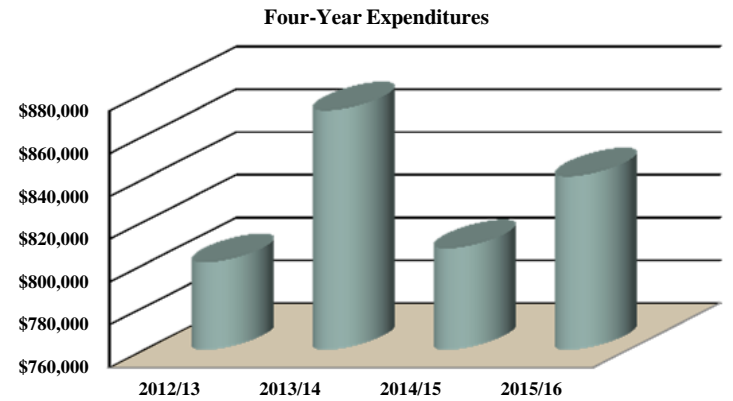
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-1202	City Manager	\$ 800,900	\$ 871,892	\$ 786,205	\$ 807,414	\$ 841,030
100-1205	City Clerk	368,785	382,078	338,794	398,930	368,169
100-1206	Human Resources	<u>636,641</u>	<u>686,469</u>	<u>621,312</u>	<u>741,159</u>	<u>766,875</u>
	Total	<u>\$ 1,806,326</u>	<u>\$ 1,940,439</u>	<u>\$ 1,746,311</u>	<u>\$ 1,947,503</u>	<u>\$ 1,976,074</u>
	Annual Percentage Change			-3.32%	0.36%	1.47%
	Total Budgeted Full-Time Positions	9.00	9.00	9.00	8.00	8.00

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- General Plan Update Working Group concluded their work; progress continues on the General Plan.
- City utility ordinances updated (Water, Solid Waste and Cross Connection) and adopted by City Council.
- Construction of the new Solid Waste Transfer Station was completed.
- Library Needs Assessment Report completed.
- Attended all City Council, Post Redevelopment Agency, Brentwood Oversight Board and School Inter-Agency Cooperation Committee Meetings.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 674,867	\$ 717,897	\$ 640,210	\$ 655,345	\$ 681,252
Supplies and Services	42,385	48,500	40,500	49,000	49,000
Internal Services	83,648	105,495	105,495	103,069	110,778
Total	\$ 800,900	\$ 871,892	\$ 786,205	\$ 807,414	\$ 841,030
Annual Percentage Change			-1.83%	-7.40%	4.16%
Total Budgeted Full-Time Positions	3.50	3.50	3.50	3.00	3.00

Commentary

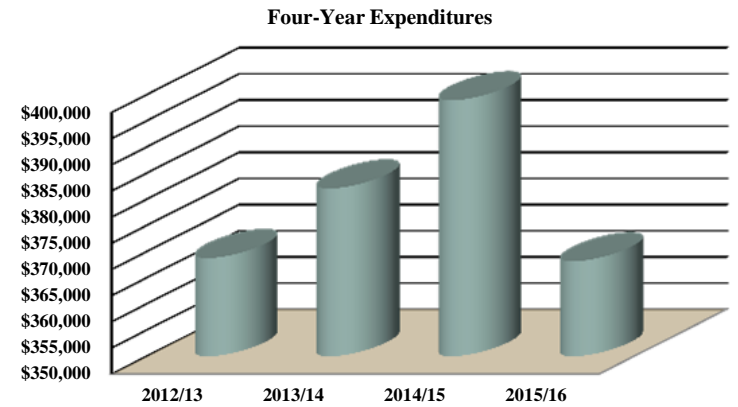
The decrease in personnel costs are due to the elimination of one administrative personnel position that was split between the City Manager and City Clerk division.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Produced agenda packets for 27 City Council/Successor Agency meetings.
- Responded to 85 public records requests.
- Prepared, logged and indexed all City Council actions.
- Processed all documents required by the Political Reform Act.
- Processed and filed 150 agreements.
- Coordinated 22 hearings related to appeals of Administrative Citations and Notices and Order to Abate.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 276,962	\$ 279,310	\$ 241,111	\$ 239,235	\$ 244,733
Supplies and Services	44,902	43,500	38,415	108,500	68,500
Internal Services	46,921	59,268	59,268	51,195	54,936
Total	\$ 368,785	\$ 382,078	\$ 338,794	\$ 398,930	\$ 368,169
Annual Percentage Change			-8.13%	4.41%	-7.71%
Total Budgeted Full-Time Positions	2.00	2.00	2.00	1.50	1.50

Commentary

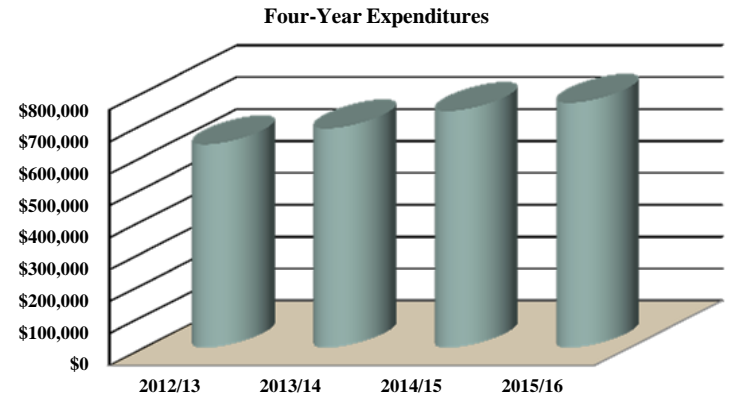
The overall increase in FY 2014/15 to this budget is due to the costs associated with the November 2014 General Municipal Election and the cost of a temporary employee to assist with reception duties. The increase is part offset with a decrease in personnel costs due to the elimination of one administrative personnel position that was split between the City Manager and City Clerk divisions.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- 21 Recruitments
- 2,759 Employment Applications
- 96 Employees Hired (14 F/T, 82 limited service-P/T)
- 251 Performance Evaluations
- 47 Service Awards
- 53 Pat-on-the Back Awards
- 19 Workers Compensation Claims
- 42 Family Medical Leave Act/CA Family Rights Act/Paid Disability Leave Letters sent
- Employee Events, Training and Testing:
 - CPR/Defib/Blood borne Pathogens
 - 104 Hearing Assessments
 - Fall Fitness
 - Health Screening Event
 - Walk 'n' Lunch
- 10 various online training sessions including Drug-free Workplace, Fire Extinguisher Safety, Reasonable Suspicion and Laboratory Safety



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 505,101	\$ 485,199	\$ 421,657	\$ 526,008	\$ 540,971
Supplies and Services	50,362	98,425	96,810	100,390	102,425
Internal Services	81,178	102,845	102,845	114,761	123,479
Total	<u>\$ 636,641</u>	<u>\$ 686,469</u>	<u>\$ 621,312</u>	<u>\$ 741,159</u>	<u>\$ 766,875</u>

Annual Percentage Change			-2.41%	7.97%	3.47%
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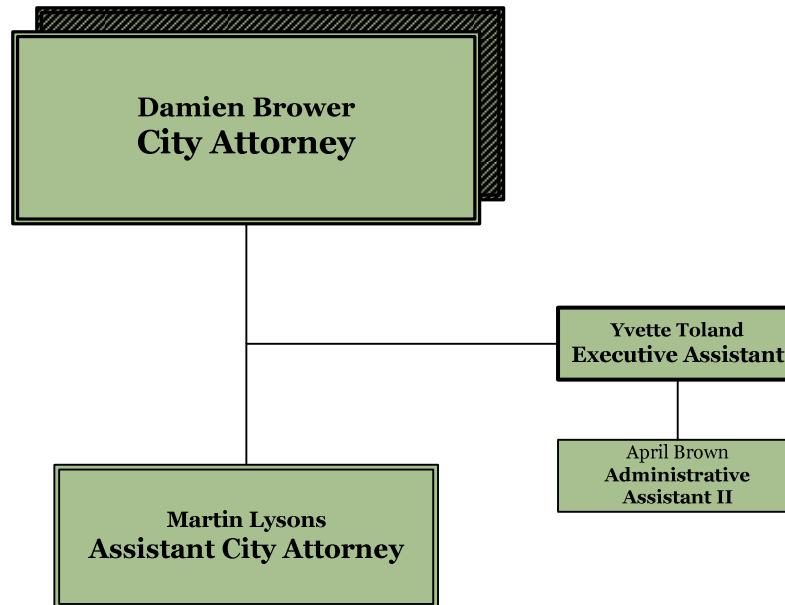
Total Budgeted Full-Time Positions	3.50	3.50	3.50	3.50	3.50
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Commentary

The Human Resources Division anticipates recruiting for a replacement Human Resources Specialist. The learning curve for a new Specialist will be lengthy. In addition, employee information processing for the ECCFPD will begin January 1, 2015 and will impact the workload of staff. Funds have been included in the Human Resources Division budget to pay for a temporary employee for both fiscal years. Management staff in this Division work 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 city wide employment law expenses.



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.

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

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

- *Worked with staff on drafting or revising the following policies and programs: Public Records Act Response, Records Retention, Emergency Operations, Council Policy Violation Penalties and Flags.*
- *Prepared ordinances updating certain code enforcement sections of the Brentwood Municipal Code to bring greater consistency to City enforcement tools; clarified the appeals process and give more flexibility to City enforcement and hearing officers.*
- *Reviewed and updated provisions of the Brentwood Municipal Code related to: Water, Solid Waste, Cross-Connection Control, Animal Control, Internet Cafés, Peddlers, Taxicabs and Utility Billing.*
- *Conducted a training session for City hearing officers to: 1) provide new officers with a primer on what to expect and 2) provide current officers with a refresher on the hearing process.*
- *Prepared standard documents for the Police Department to sponsor training sessions in City facilities, including:*
 - *Agreements between the City and trainers*
 - *Liability waivers for training participants*
 - *Agreement preparation instruction sheets for both staff and trainers*

Department Goals

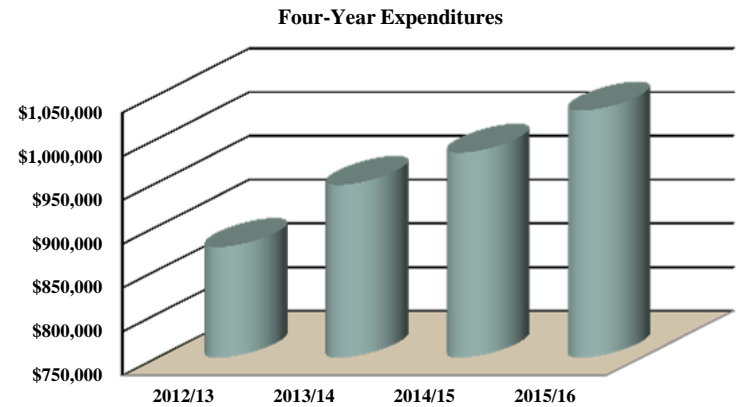
- *Update the City's Wastewater Ordinance.*
- *Update the City's Standard Public Works Contract Documents (Minor Public Works Contracts, Informal Public Works Contracts and Formal Public Works Contracts) and provide staff training on the new contract documents.*
- *Prepare a Cottage Food Ordinance that regulates, pursuant to recently adopted State law, the sale of food products that are produced in-home.*
- *Revise and update the City's Massage Ordinance for consistency with new State legislation.*
- *Prepare an ordinance allowing the Police Department to recover costs associated with the abatement of certain loud party nuisance complaints.*

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

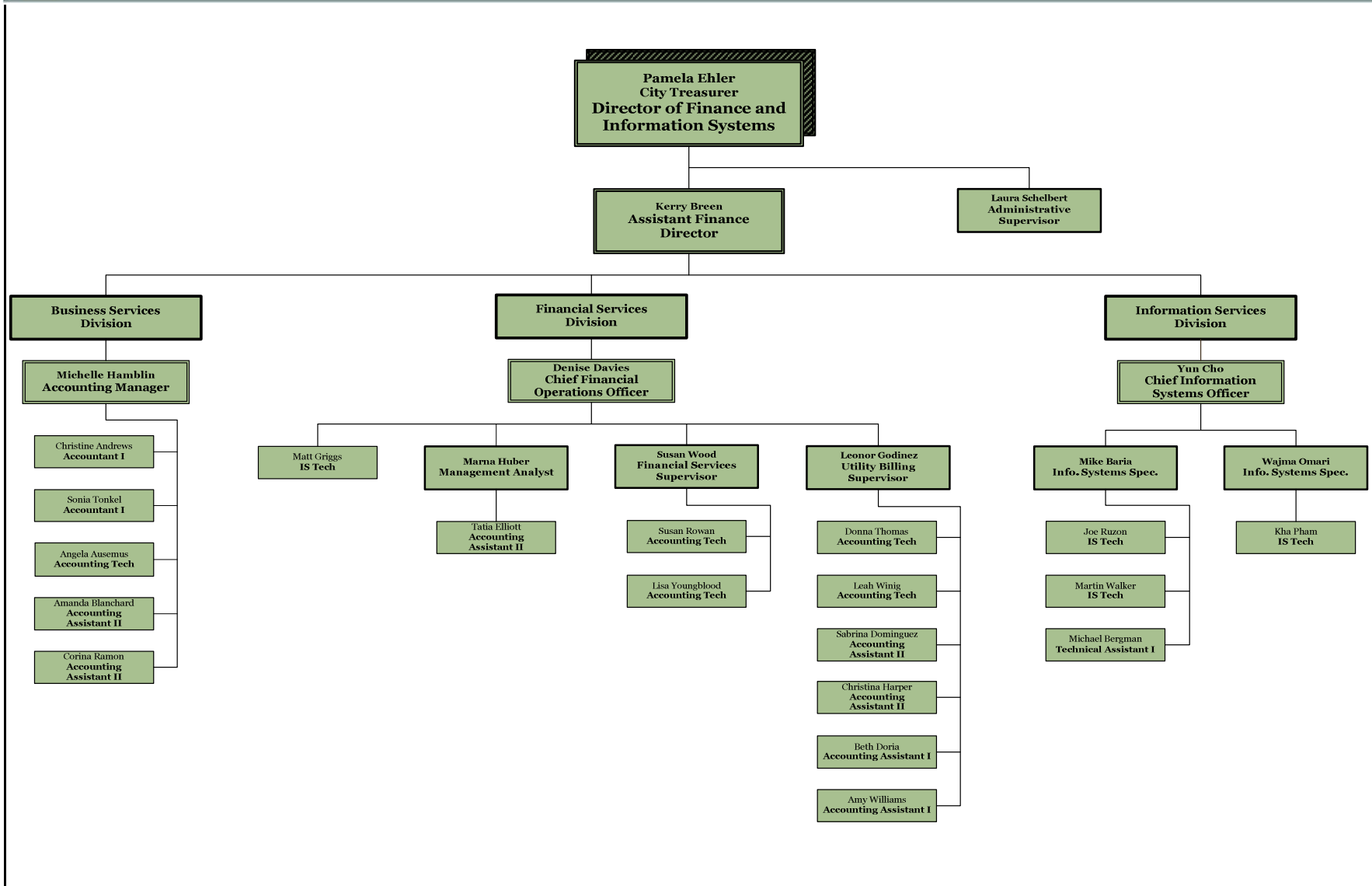
- Staffed 30 City Council Meetings (Regular and Special).
- Staffed 16 Planning Commission Meetings (Regular and Special).
- Reviewed and approved to form over 300 City Council staff reports.
- Reviewed and approved to form over 700 legal documents (such as agreements, amendments and deeds).



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 693,668	\$ 722,173	\$ 699,269	\$ 742,343	\$ 778,293
Supplies and Services	88,454	106,000	96,000	108,000	110,000
Internal Services	94,416	119,302	119,302	134,024	144,129
Total	\$ 876,538	\$ 947,475	\$ 914,571	\$ 984,367	\$ 1,032,422
Annual Percentage Change			4.34%	3.89%	4.88%
Total Budgeted Full-Time Positions	4.00	4.00	4.00	4.00	4.00

Commentary

Finance and Information Systems



Finance and 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 City's general ledger accounting system and generating financial reports. This includes fiscal analysis, budgeting, accounting functions in the management of the City's finances, oversight of the external financial audit, debt management, administration of collection of assessments for various assessment districts and monitoring, auditing and investing of the City's funds.

Services: Assessment District, Asset Management, Bond Administration, Grant Tracking, Budget in Brief, Capital Improvement Program, Combined Community Facilities District Report, Comprehensive Annual Financial Report, Cost Allocation Plan, Debt Service, Financial Dashboard, Independent Financial Audit, General Fund Fiscal Model, Investments, Public Facilities Fee Report and Operations Budget

Financial Services is responsible for the City's financial operations, which includes providing public counter cashiering and customer services at City Hall for utility billing and business licenses, as well as accounting for all bank deposits from other City facilities. The Financial Services Division is also responsible for purchasing, which is performed on a decentralized basis with staff striving to obtain the best quality, service and prices for the City while treating vendors equally and fairly.

Services: Accounts Payable, Accounts Receivable, Business Licenses, Cash Receipts, Council/Administrative Policies, Payroll, Purchasing and Utility Billing

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

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

Mission Statement

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

Finance and Information Systems

Department Accomplishments

- *Implemented the Financial Dashboard on the City's Website for enhanced financial transparency.*
- *Redesigned the City Website.*
- *Expanded the Downtown Wi-Fi program to include the Senior Center, Aquatic Park and Veterans Park.*
- *Implemented live streaming of City Council meetings to mobile devices.*
- *Implemented Pay by Phone for Utility Billing customers .*
- *Implemented Business License renewal payments on the web.*
- *Added General Fund Financial Indicators to quarterly reports in order to enhance transparency.*
- *Completed fiber connectivity to all City facilities .*
- *Added Chapter 3.26 (Utility Billing) to the Municipal Code which allows for the payment of security deposits when customers have demonstrated a record of non-payment, as well as provided clear language on how to make billing adjustments due to defective meters.*
- *Completed the Fiscal Model, Capital Improvement Program, Operating Budget, Budget in Brief, Public Facilities Fee Report, Comprehensive Annual Financial Report, Community Facilities District Report and the Cost Allocation Plan .*
- *Implemented Electronic Check Processing System.*
- *Updated Collection Policy; Purchasing Policy; Signature Policy; Budget and Fiscal Policy; Information Systems Policy; Wi-Fi Policy; Website Policy; Investment Policy and Authorized City Officials, Executives and Employees Regarding Warrants; Banking, Trust and Investment Accounts Policy.*
- *Presented the 2011/12 and 2012/13 Annual Reports of Fee Waivers, Donations, Grants and Contributions to Council.*
- *Amended the Fiscal Year 2011/12 and 2012/13 Operating Budgets during mid-year and mid-term by Council approval.*
- *Received awards for the Capital Improvement Program Budget, Operating Budget, Comprehensive Annual Financial Report and Budget in Brief.*
- *Completed annual Financial Audit, Street Audit and Single Audit.*
- *Completed former RDA Due Diligence Reviews, County Agreed Upon Procedures and State Controller Audit.*
- *Completed upgrades to the Mail Exchange server, Community Development CRW software, citywide Data Backup system, Police Data911 software and desktop computers which were migrated to Windows 7.*
- *Completed installation of a virtual server for utility billing to reduce costs, a Video Mixer in the Council Chamber to enhance video production capabilities and a new SCADA network for monitoring the City's water and wastewater systems.*
- *Migrated 27 of 76 existing servers to Virtual Servers which will reduce ongoing operating costs.*
- *Implemented Electronic Plan Check.*
- *Ensured City is PCI compliant for credit card processing activities.*
- *Negotiated an agreement with Sonic.net to bring gigabit internet service to Brentwood businesses and residents and to provide the City with the access to fiber at the majority of City owned locations.*

Finance and Information Systems

Department Goals

- *Implement the Fiscal Model Dashboard for financial transparency.*
- *Continue to monitor the City's long-term fiscal health, including long-term unfunded liabilities such as Pension and OPEB obligations.*
- *Prepare a balanced Operating Budget which maintains 30% general fund reserves.*
- *Implement Customer Relation Module web application on City's website.*
- *Install Voice Over Internet Protocol (VOIP) phone system.*
- *Strive toward a performance-based operating budget.*
- *Upgrade to ONESolution Financial Software.*
- *Prepare a disaster recovery redundant system.*
- *Complete annual financial audit with no reportable items.*
- *Complete the migration of servers to Virtual Servers for cost savings.*
- *Continue to strive for national and state awards for major financial documents.*
- *Update Municipal Code to include administrative remedies for taxes.*
- *Complete the standardization of the citywide FOB security system.*
- *Implement and provide administrative support services for the East Contra Costa Fire Protection District.*

Budget For Fiscal Years 2014/15 - 2015/16

FINANCE AND INFORMATION SYSTEMS DEPARTMENT SUMMARY

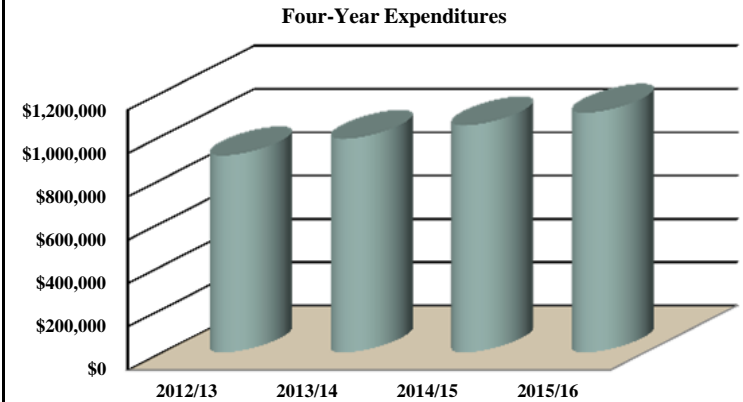
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-1303	Business Services	\$ 909,020	\$ 985,529	\$ 843,798	\$ 1,047,678	\$ 1,105,895
100-1304	Financial Services	898,649	933,523	905,318	881,251	914,871
100-1305	Successor Agency Admin	0	23,000	23,000	65,000	70,000
100-1701	Non-Departmental	428,142	1,387,000	1,244,109	816,837	792,568
100-1403	Library	225,669	244,918	232,561	246,754	265,260
100-1404	Downtown Fountain and Lights	3,943	5,163	5,163	5,310	5,468
100-1409	Women's Club	8,614	9,480	9,254	9,140	9,490
100-1413	Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414	Brentwood Area Neighborhood Committee	985	1,000	1,000	1,000	1,000
100-1415	Bicycle	0	500	0	0	0
100-1417	Senior Nutrition Program	19,452	19,452	19,452	20,000	20,000
100-1418	Animal Services	276,274	284,562	279,174	282,907	297,053
	Total	\$ 2,794,748	\$ 3,918,127	\$ 3,586,829	\$ 3,399,877	\$ 3,505,605
	Annual Percentage Change			28.34%	-13.23%	3.11%
	Total Budgeted Full-Time Positions	11.40	10.70	10.70	10.70	10.70

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Completed the refinance of Series 1996 and Series 2002 Bonds into the 2012A Infrastructure Revenue Refunding Bonds, worth \$22 million, issued at 2.00% - 3.75% interest rate.
- Monitored and reconciled investment portfolio totaling over \$160 million.
- Tracked an additional 110 fixed assets worth \$24.4 million.
- Authored 38 staff reports.
- Produced seven financial documents.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 589,380	\$ 652,194	\$ 510,463	\$ 701,806	\$ 744,429
Supplies and Services	199,067	181,198	181,198	184,785	188,425
Internal Services	120,573	152,137	152,137	161,087	173,041
Total	\$ 909,020	\$ 985,529	\$ 843,798	\$ 1,047,678	\$ 1,105,895
Annual Percentage Change			-7.17%	6.31%	5.56%
Total Budgeted Full-Time Positions	5.15	4.85	4.85	5.60	5.60

Commentary

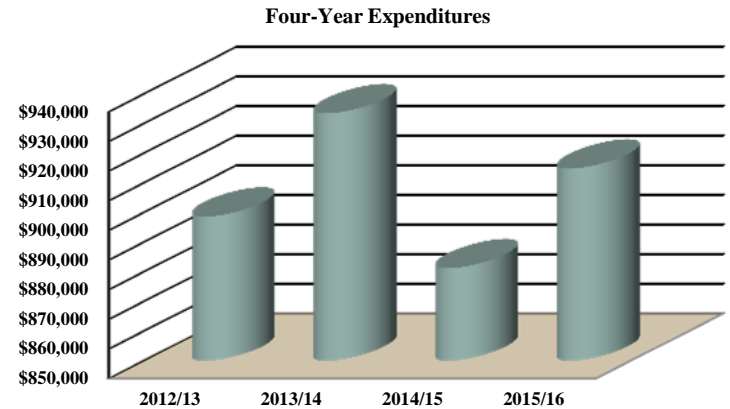
The FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Processed 10,458 invoices and issued 5,808 accounts payable checks.
- Processed 6,695 timesheets, 1,083 paychecks and 7,173 direct deposits.
- Processed 92,397 pieces of mail.
- Authored 20 staff reports.
- Processed 290 purchase orders.
- Processed 888 new business licenses and 3,912 business license renewals.
- Processed 676 accounts receivable invoices.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 711,307	\$ 704,277	\$ 676,182	\$ 643,516	\$ 661,941
Supplies and Services	46,561	48,250	48,140	48,975	49,794
Internal Services	140,781	180,996	180,996	188,760	203,136
Total	\$ 898,649	\$ 933,523	\$ 905,318	\$ 881,251	\$ 914,871
Annual Percentage Change			0.74%	-5.60%	3.82%
Total Budgeted Full-Time Positions	6.25	5.85	5.85	5.10	5.10

Commentary

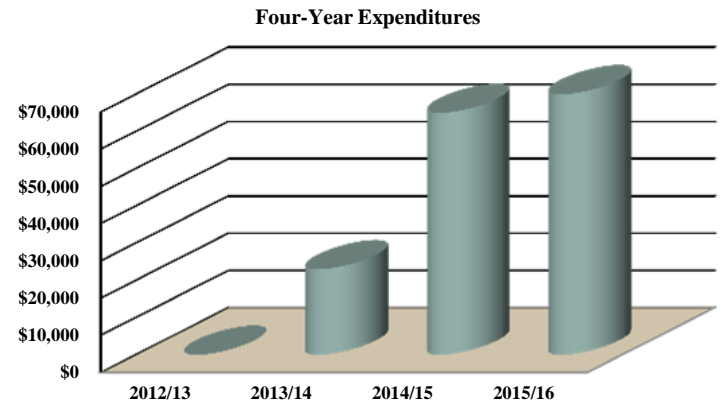
The FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	General Fund	Department:	Finance and Information Systems
Fund/Division Number:	100-1305	Division:	Successor Agency Administration

Description

This division accounts for the supplies and services costs incurred by the City, as Successor Agency to the former Brentwood Redevelopment Agency, incurred in support of the wind down of the former Redevelopment Agency. The City is reimbursed up to \$250,000 per fiscal year.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
Supplies and Services	\$ 0	\$ 23,000	\$ 23,000	\$ 65,000	\$ 70,000
Total	<u>\$ 0</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 65,000</u>	<u>\$ 70,000</u>
Annual Percentage Change			0.00%	182.61%	7.69%

Commentary

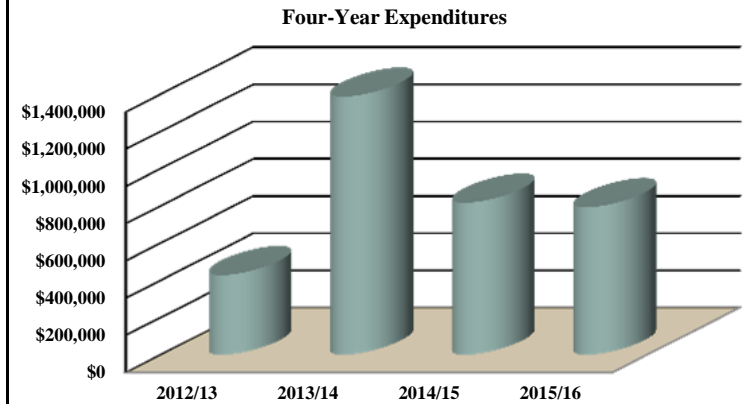
Administrative costs were segregated for the first time in FY 2013/14. Personnel costs incurred in support of the Successor Agency are not reported in this division. Supplies and Services costs will increase as a long-range property management plan is developed. Total costs far exceed the \$250,000 reimbursement amount.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	General Fund	Department:	Finance and 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>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 390,029	\$ 1,347,544	\$ 1,204,653	\$ 771,345	\$ 745,547
Internal Services	38,113	39,456	39,456	45,492	47,021
Total	<u>\$ 428,142</u>	<u>\$ 1,387,000</u>	<u>\$ 1,244,109</u>	<u>\$ 816,837</u>	<u>\$ 792,568</u>
Annual Percentage Change			190.58%	-41.11%	-2.97%

Commentary

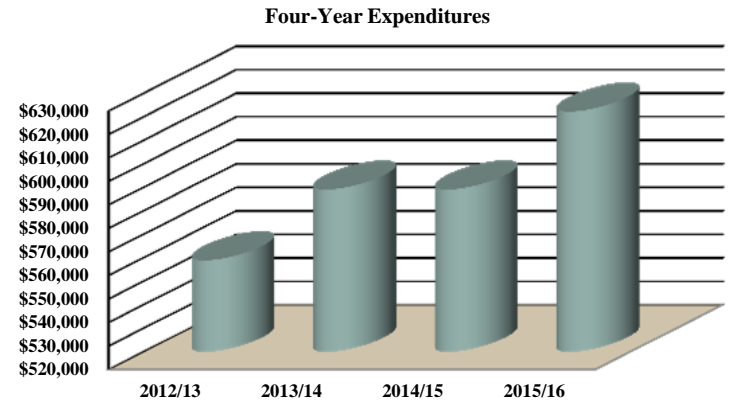
FY 2013/14 includes \$300,000 in legal expenses that are reduced to \$45,000 for FY 2014/15. Additional budget reductions were made for utility and property tax administration services.

Budget For Fiscal Years 2014/15 - 2015/16

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

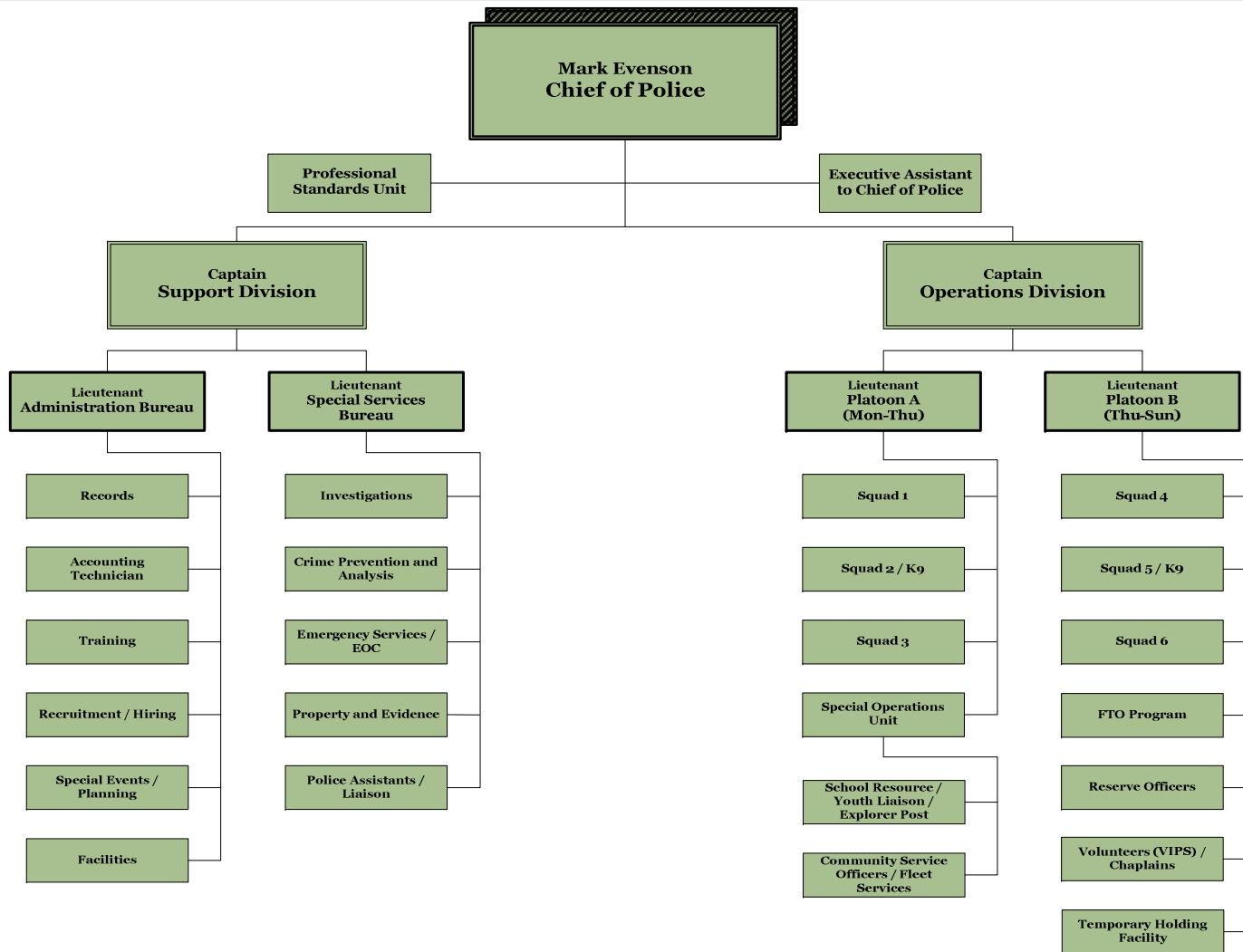
Description

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



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
100-1403 Library	\$ 225,669	\$ 244,918	\$ 232,561	\$ 246,754	\$ 265,260
100-1404 Downtown Fountain and Lights	3,943	5,163	5,163	5,310	5,468
100-1409 Women's Club	8,614	9,480	9,254	9,140	9,490
100-1413 Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414 Brentwood Area Neighborhood Committee	985	1,000	1,000	1,000	1,000
100-1415 Bicycle	0	500	0	0	0
100-1417 Senior Nutrition Program	19,452	19,452	19,452	20,000	20,000
100-1418 Animal Services	276,274	284,562	279,174	282,907	297,053
Total	<u>\$ 558,937</u>	<u>\$ 589,075</u>	<u>\$ 570,604</u>	<u>\$ 589,111</u>	<u>\$ 622,271</u>
Annual Percentage Change			2.09%	0.01%	5.63%

Police



Note: A maximum of four additional Police sworn overstaffing positions, not included in the organizational chart, may be available as a tool to fill regular sworn positions when there is an expectation that the regular position will either become or is already vacant.

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. In addition to the 62 authorized sworn positions, a maximum of four additional Police sworn overstaffing positions, not included in the organizational chart, may be available as a tool to fill regular sworn positions when there is an expectation that the regular position will become or is already vacant.

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 Reserve Officer program, a volunteer program (VIPS), a volunteer Chaplain program, and an Explorer Scout program.

Services: Patrol Services, Administrative, Investigative, Traffic, Volunteers, Neighborhood Watch, Red Ribbon Week, Vacation Watch, Tell-A-Cop, Operation Identification, Every Fifteen Minutes and CERT

**One Lieutenant's position is currently 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

- *Established a Business Watch program.*
- *Enhanced police officers' ability to interface with crime analysis technology.*
- *Reduced the number of on-duty injuries to officers.*
- *Reduced the number of on-duty traffic collisions.*
- *Established the Police Officer Reserve program.*
- *Improved radio communication by establishing an 800 MHz radio system.*

Department Goals

- *Enhance our emergency preparedness and conduct at least one full-scale table top exercise.*
- *Finalize the emergency response plans with all Brentwood schools and complete joint active shooter training with both the Liberty and Brentwood Union School Districts.*
- *Implement a traffic safety emphasis program.*
- *Achieve full staffing and improve personnel retention.*
- *Increase training opportunities for all personnel.*
- *Improve efficiency through completed implementation of District Attorney direct file program.*
- *Increase number of Reserve Police Officers.*
- *Expand Neighborhood Watch program.*

Budget For Fiscal Years 2014/15 - 2015/16

POLICE DEPARTMENT SUMMARY

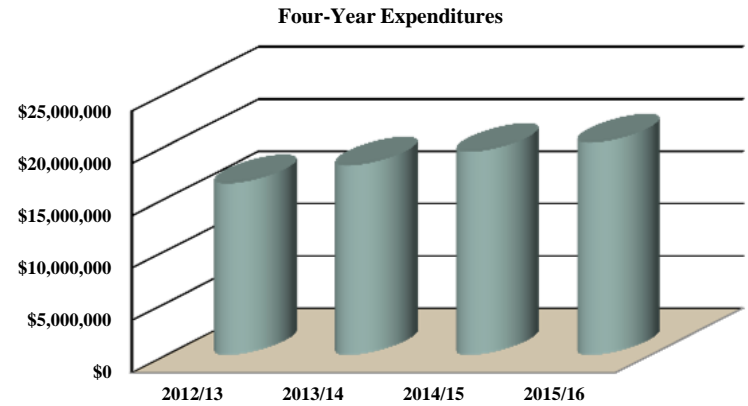
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-1501	Police	\$ 16,393,436	\$ 18,110,037	\$ 16,733,150	\$ 19,404,754	\$ 20,299,078
100-1416	Youth Diversion Program	892	1,000	1,000	1,000	1,000
	Total	\$ 16,394,328	\$ 18,111,037	\$ 16,734,150	\$ 19,405,754	\$ 20,300,078
	Annual Percentage Change			2.07%	7.15%	4.61%
	Total Budgeted Full-Time Positions	79.00	79.00	79.00	79.00	79.00
	Overstaffing	0.00	4.00	4.00	4.00	4.00

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Logged 35,886 police events/calls for service.
- Completed 5,703 case reports.
- Filed 1,234 reports with the District Attorney's office.
- Reduced the City's overall crime rate.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 12,316,039	\$ 13,381,195	\$ 12,028,051	\$ 14,160,960	\$ 14,694,364
Supplies and Services	2,105,645	2,391,571	2,367,828	2,490,440	2,584,648
Internal Services	1,945,934	2,307,271	2,307,271	2,723,354	2,965,066
Capital Outlay	25,818	30,000	30,000	30,000	55,000
Total	\$ 16,393,436	\$ 18,110,037	\$ 16,733,150	\$ 19,404,754	\$ 20,299,078

Annual Percentage Change			2.07%	7.15%	4.61%
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Total Budgeted Full-Time Positions	79.00	79.00	79.00	79.00	79.00
Overstaffing	0.00	4.00	4.00	4.00	4.00

Commentary

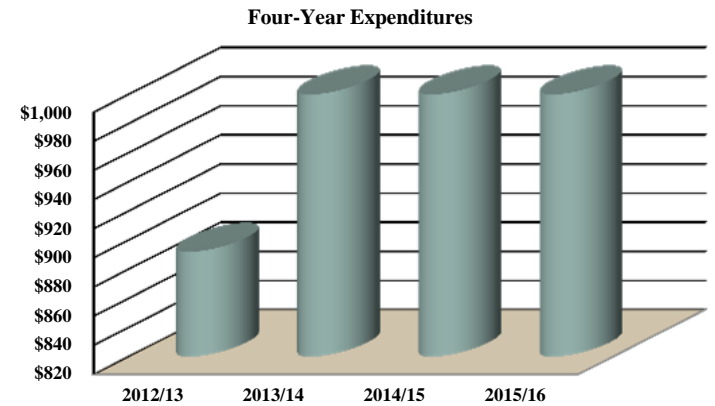
The supplies and services budget includes cost increases for various contractual services. The budget has also been impacted by the anticipated hiring of new department personnel resulting in increased costs for pre-employment expenses, safety equipment and training.

Budget For Fiscal Years 2014/15 - 2015/16

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.

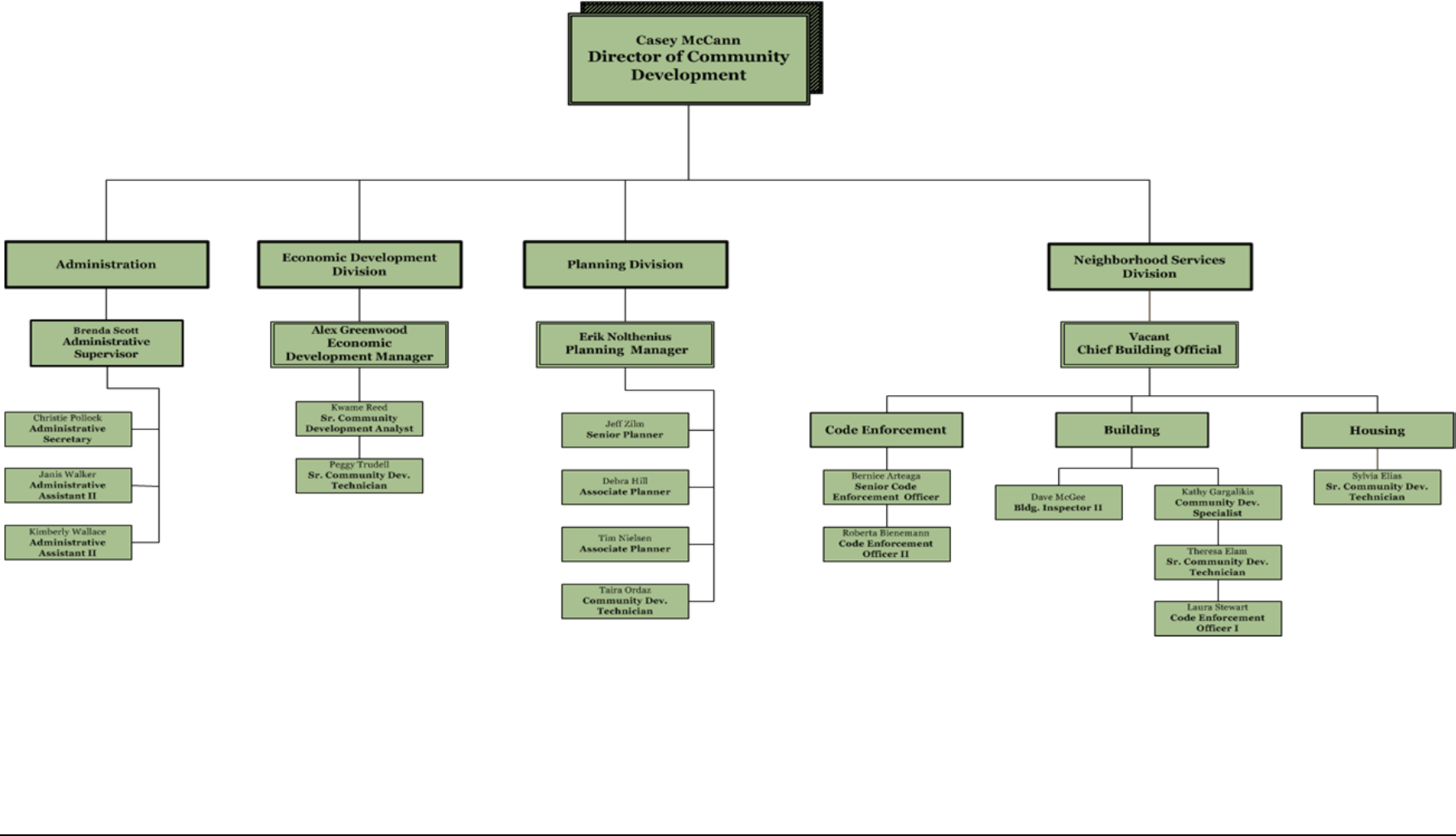


<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
Supplies and Services	\$ 892	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total	<u>\$ 892</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Annual Percentage Change			12.11%	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

The Community Development Department consists of the following three divisions:

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.

Services: City Marketing Programs/Partnerships, Business Attraction/Retention Programs and Agricultural Preservation Program

The ***Neighborhood Services Division*** consists of three sections: Affordable Housing, Building Services and Code Enforcement. The Affordable Housing section maintains housing statistics and administers the City's affordable housing ordinance. It also manages the affordable housing program, rental program, and first-time homebuyers program. Building staff review and issue permits, and they inspect all building construction and landscaping improvement construction plans for compliance with the International Building Codes and the Brentwood Municipal Code. Code Enforcement staff are responsible for overseeing City and State regulations which entail enforcement of public nuisances, including: weed abatement; abandoned vehicles; trash enclosures; illegal signs; graffiti removal; trash and debris; etc.

Services: Affordable Housing Programs, Building Permits, Plan Review Inspections, Code Enforcement and Public Nuisance Abatement



Community Development (continued)

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 services are also completed by Division personnel.

Services: General Plan, Specific Plans, Zoning Ordinance, Environmental Review, Design Review and Land Development

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

Department Accomplishments

- Continued with business retention program, and maintaining the Economic Development website; continued with marketing and branding campaign to attract new businesses to Brentwood.
- Re-launched a Shop Brentwood marketing and press strategy which includes print and online advertising.
- Sponsored and organized a 10-week entrepreneurial training course for local small businesses and held multiple other training classes throughout the year to assist local businesses.
- Processed \$197,000 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 "Brentwood Business Roundtable".
- Processed approximately \$21,760 in grant funds to support the marketing efforts of local farmers.
- Attended numerous industrial trade shows and other activities in an effort to network with, and ultimately attract, companies expanding industries.
- Scanned approximately five boxes of finalized building permits.
- Completed the second cycle of citywide rental inspections.
- Conducted an extensive research project to determine if approximately 3,400 properties were rentals. This research created an additional 470 business tax certificates.
- Continued to build the planning project database in CRW, the City's permit tracking system.
- Prepared the Housing Element Update, presented it to the Planning Commission and City Council for approval, and submitted it to the California Department of Housing and Community Development for certification.
- Prepared the annual progress report for the Housing Element, presented it to the City Council for approval, and submitted it to the California Department of Housing and Community Development.
- Prepared the Negative Declaration for the annual CIP Budget and presented it to the Planning Commission for approval.
- Processed the second amendment to the development agreement for The Vineyards at Marsh Creek project and presented it to the Planning Commission and City Council for approval.
- Processed new development proposals including the following applications: 14 design reviews, 22 conditional use permits, one General Plan amendment, two tentative subdivision maps, three rezones, nine variance,; 100 signs and 77 temporary use permits.
- 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.
- Initiated, through the City Council and with the assistance of all other City departments, the comprehensive General Plan Update.

Community Development

Department Goals

- *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 efforts.*
- *Continue to support the efforts of local organizations, in their efforts to preserve agricultural lands through the use of conservation easements.*
- *Update handouts to reflect new code, on-line permitting, electronic plan review and over-the-counter plan checking (Photovoltaic and Patio Covers).*
- *Conduct 2,000 rentals inspections to continue staying on track with the required 18-month rotation.*
- *Continue to provide support to other departments, i.e. Police.*
- *Expand the functions of the CRW permit tracking software to include Laserfiche and ESRI files, and continue to build the planning project database.*
- *Process any critical amendments to the Municipal Code as identified and directed by the City Council.*
- *Complete the amendment to the Downtown Specific Plan in accordance with the 2013-2015 City Council Goals.*
- *Prepare annual progress reports for the Housing Element.*
- *Complete the General Plan Update in accordance with the 2013-2015 City Council Goals.*
- *Initiate a comprehensive update to the City's Zoning Ordinance.*
- *Initiate and complete a Climate Action Plan as a follow-up to the General Plan Update.*
- *Initiate and complete an update to the City's Housing Element, in accordance with State law.*
- *Continue to participate in and monitor Plan Bay Area.*
- *Beginning in 2015, complete annual progress reports for implementation of the General Plan.*

Budget For Fiscal Years 2014/15 - 2015/16

COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY

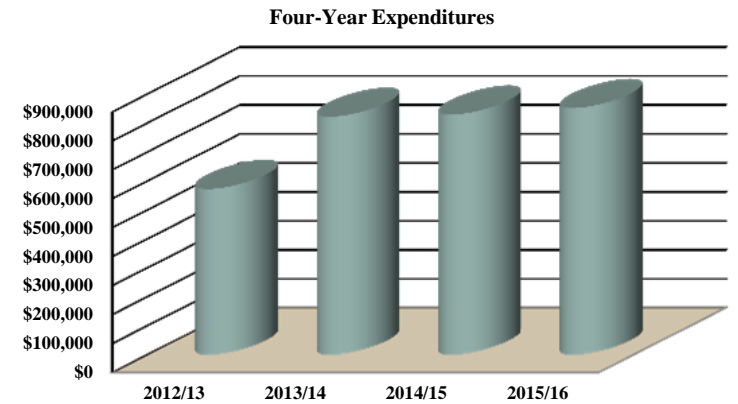
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-1204	Economic Development	\$ 572,770	\$ 822,203	\$ 812,606	\$ 829,552	\$ 852,246
100-2101	Building	1,714,352	2,193,806	2,128,611	2,103,577	2,190,166
100-2201	Planning	1,209,175	1,296,249	1,271,949	1,310,778	1,355,803
100-2202	Planning Commission	25,325	31,911	30,862	28,543	28,570
	Total	\$ 3,521,622	\$ 4,344,169	\$ 4,244,028	\$ 4,272,450	\$ 4,426,785
	Annual Percentage Change			20.51%	-1.65%	3.61%
	Total Budgeted Full-Time Positions	20.40	20.95	20.95	19.25	19.25
	Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Facilitated the attraction of four new retail businesses, resulting in 220 new jobs.
- Continued the Agriculture Enterprise program.
- Awarded \$197,000 in grants to local organizations to fund various community events and marketing efforts.
- Worked with 79 existing local businesses through the business retention program, which assisted in the creation of 139 new jobs through business expansions.
- Organized and implemented the Entrepreneur Training Program, Contra Costa Small Business Development Center trainings for small business, International Trade Event, social media training and other technical seminars to support local startups and small businesses.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 411,390	\$ 565,189	\$ 561,242	\$ 589,582	\$ 603,274
Supplies and Services	102,253	176,100	170,450	122,688	122,688
Internal Services	59,127	80,914	80,914	117,282	126,284
Total	<u>\$ 572,770</u>	<u>\$ 822,203</u>	<u>\$ 812,606</u>	<u>\$ 829,552</u>	<u>\$ 852,246</u>

Annual Percentage Change			41.87%	0.89%	2.74%
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Total Budgeted Full-Time Positions	2.60	3.40	3.40	3.60	3.60
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Commentary

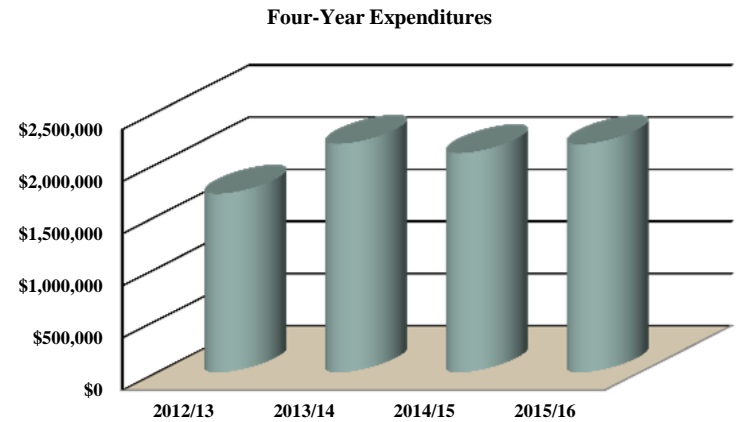
Supplies and Services have an overall decrease beginning in FY 2014/15 due to moving expenditures, associated with the economic development grant, to a new fund, Economic Development Grant – Fund 219, that will account for all the revenues and expenditures for the Economic Development Grant. The overall decrease in Supplies and Services is partially offset with increases in Publications and Dues expenses for the City’s increase in the level of participation in the i-GATE regional partnership, which seeks to capitalize on economic development activities stemming from innovation at Lawrence Livermore and Sandia National Labs.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Plan checked, processed and issued approximately 2,891 building permits.
- Conducted approximately 21,531 inspections.
- In 2013, handled approximately 9,100 calls and counter visits.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,251,554	\$ 1,373,538	\$ 1,333,088	\$ 1,139,578	\$ 1,166,005
Supplies and Services	197,372	490,245	465,500	600,530	637,255
Internal Services	265,426	330,023	330,023	363,469	386,906
Total	\$ 1,714,352	\$ 2,193,806	\$ 2,128,611	\$ 2,103,577	\$ 2,190,166
Annual Percentage Change			24.16%	-4.11%	4.12%
Total Budgeted Full-Time Positions	10.40	11.20	11.20	8.45	8.45

Commentary

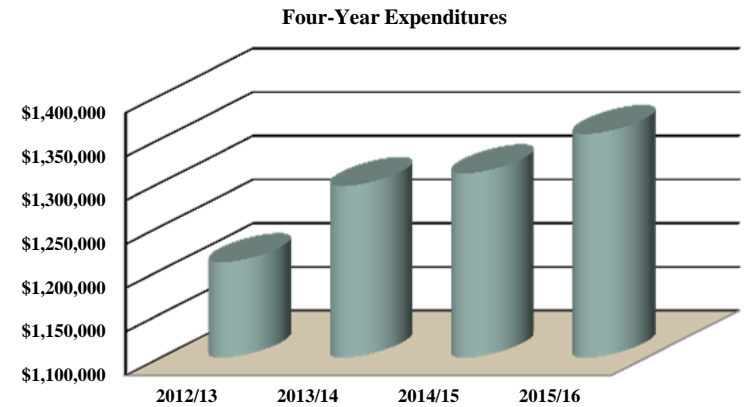
Beginning in FY 2014/15, Personnel Services are decreasing and Supplies and Services are increasing as two vacant personnel positions are being eliminated and the work will be performed by contract services.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Processed the following number of development applications:
 - 14 Design Reviews
 - 22 Conditional Use Permits
 - 1 General Plan Amendment
 - 2 Tentative Subdivision Maps
 - 3 Rezones
 - 9 Variances
 - 100 Signs
 - 77 Temporary Use Permits
- Handled approximately 4,000 phone calls and counter visits during the past year.
- Processed completion of Housing Element.
- Managed and administered the General Plan Update project.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 1,027,659	\$ 1,055,138	\$ 1,032,388	\$ 1,048,534	\$ 1,075,613
Supplies and Services	15,238	29,000	27,450	29,200	29,270
Internal Services	166,278	212,111	212,111	233,044	250,920
Total	<u>\$ 1,209,175</u>	<u>\$ 1,296,249</u>	<u>\$ 1,271,949</u>	<u>\$ 1,310,778</u>	<u>\$ 1,355,803</u>

Annual Percentage Change			5.19%	1.12%	3.43%
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Total Budgeted Full-Time Positions	7.40	6.35	6.35	7.20	7.20
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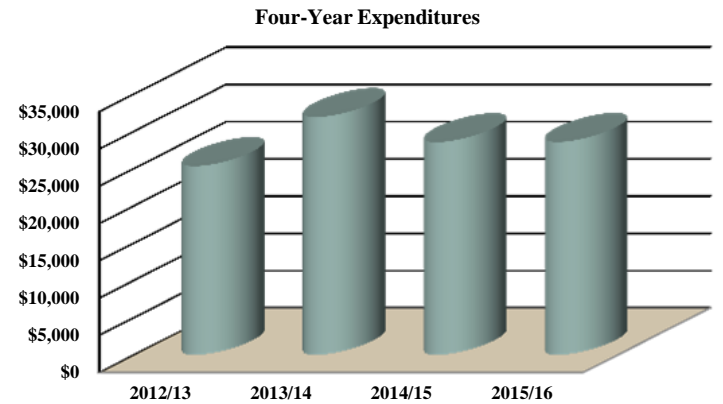
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Description

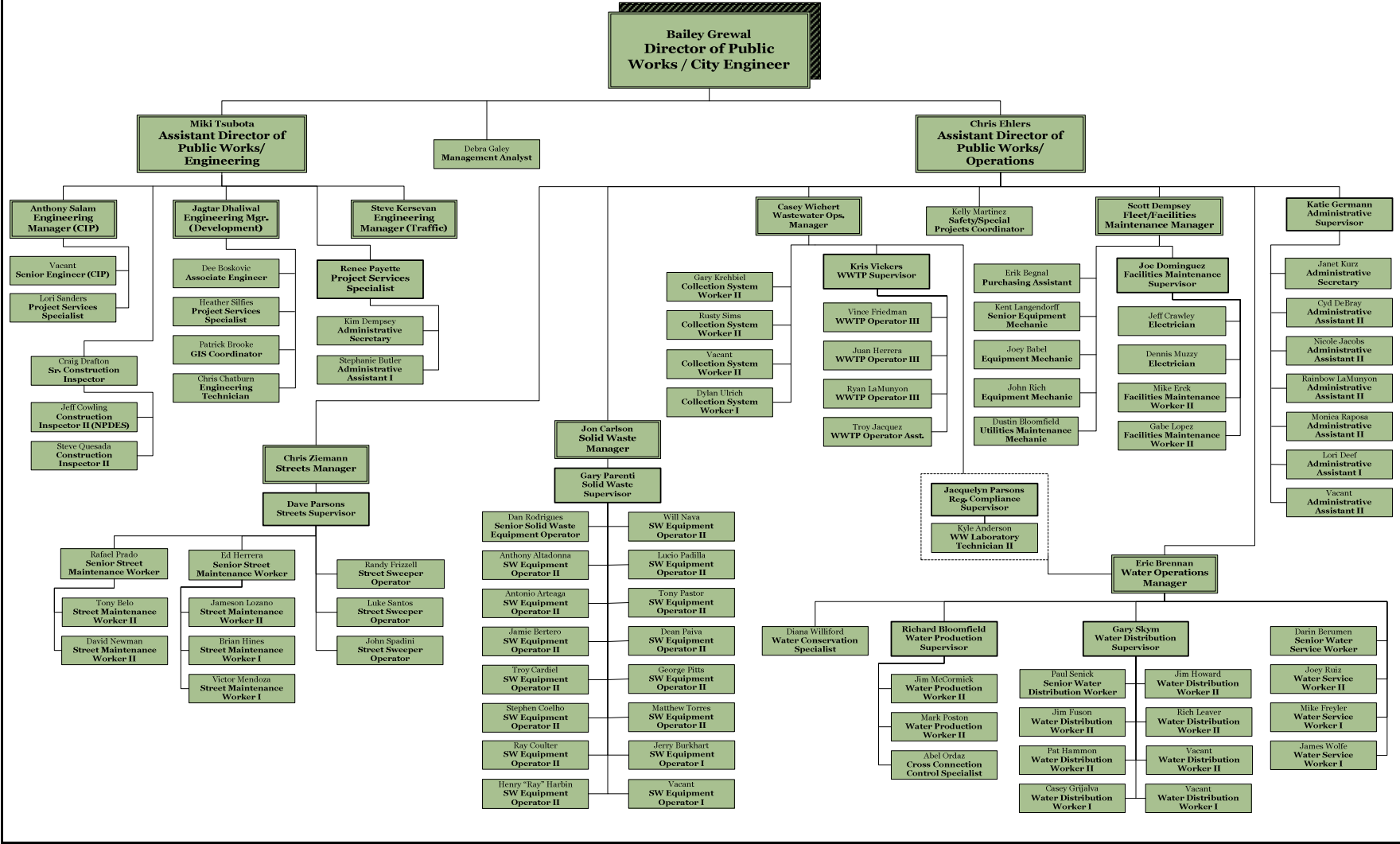
Held meetings twice a month to act on projects presented for review. Ensured new development is attractively designed, adheres to safety measures and is harmonious with surrounding land uses.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 12,774	\$ 13,472	\$ 13,423	\$ 13,556	\$ 13,567
Supplies and Services	217	3,200	2,200	2,650	2,650
Internal Services	12,334	15,239	15,239	12,337	12,353
Total	\$ 25,325	\$ 31,911	\$ 30,862	\$ 28,543	\$ 28,570
Annual Percentage Change			21.86%	-10.55%	0.09%
Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Commentary

Public Works



Public Works

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

Capital Improvement Program Administration prepares and implements a five-year CIP Budget; plans, designs, estimates, prepares and reviews bid documentation including construction plans and specifications; seeks and applies for grants and other project funding sources; provides project management and administration assistance, as well as construction 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.

Services: Various Infrastructure Projects, Project Budgeting, Construction Management, Construction Inspection, Project Management, Right-of-Way Services and Environmental Reports

Development Engineering is responsible for plan checking and construction inspection for private construction projects to ensure conformance with City, State and Federal codes; supervises assessment district functions; issues engineering permits (grading, encroachment and improvement); ensures compliance with the Municipal Regional Stormwater National Pollutant Discharge Elimination System Permit (MRP); provides engineering expertise to other City departments, and coordinates with other agencies and companies.

Services: Infrastructure Master Plans, Development Review, Grading /Encroachment Permits, Development Fee Program, Standard Plans & Specifications, Engineering Procedures Manual, Plan Checking, Construction Management, GIS and Maps

Public Works (continued)

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.

Services: Street Sweeping, Streetlight Repairs, Creek Maintenance, Asphalt and Concrete Repairs, Signs and Markings, Fountain Maintenance, Graffiti Abatement and Preventive Street Maintenance

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

Services: Traffic Engineering, Traffic Calming, Transportation Permits, Traffic Alerts, Signal Optimization, Traffic Safety Grants, Traffic Control Plans, Traffic Counts and Traffic Studies

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.*

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

Department Accomplishments

- Completed Enterprise Rate Studies for Water, Wastewater and Solid Waste; and Municipal Code Revisions.
- Continued to manage and coordinate implementation of City's National Pollutant Discharge Elimination System (NPDES) Program and assisted in preparation of 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 and removal of graffiti on public property within a 48-hour time frame.
- Completed the following projects:
 - 2012 and 2013 Pavement Management Program
 - American Avenue traffic signal installation at entrance of Heritage High School student parking lot
 - Balfour Road north sidewalk constructed from Minnesota Avenue to Montessori School
 - Fiber Optic Link – Phase II project – between City Hall and Senior Activity and Aquatic Centers
 - GIS migration from MapGuide to ESRI
 - Grant St. sidewalk extension constructed from Adams Lane east to existing sidewalk on south side of Grant Street
 - John Muir Parkway and Los Nogales landscape improvements
 - LED Streetlight Conversion – Phase I – replaced 565 existing street lights with LED lights along Balfour Road, Sand Creek Road, Fairview Avenue and Walnut Boulevard.
 - Sewer Manhole Rehabilitation – Phase II – repaired approximately 100 manholes
 - Solid Waste Transfer Station Expansion
 - Storm Drain Trash Capture Device – installed south of Sand Creek Road along Thompsons Drive
 - Traffic Calming Installations – installed rapid flashing beacons at nine crosswalks
 - Non-potable Water Feasibility Study
- Inspected PG&E gas pipeline replacement and upgrade work along Fairview Avenue, St. Andrews Drive and Minnesota Avenue
- Acquired final right-of-way for Lone Tree Way – Union Pacific Railroad Undercrossing Project.
- Procured more than \$1.7 million in grant funding.
- Received Metropolitan Transportation Commission award for best roads in Bay Area for 5th consecutive year.
- Provided regional transportation coordination, support and assistance in general, and more specifically with regard to the construction of the SR 4 widening/Sand Creek Road interchange project.

Department Goals

- *Update master planned infrastructure and Development Fee Program in conjunction with General Plan Update.*
- *Coordinate compliance with City's NPDES stormwater and wastewater permits and provide assistance with preparation of NPDES annual report.*
- *Continue to research available grants and apply for non-potable water distribution and storage, 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 and removal of graffiti on public property within a 48-hour time frame.*
- *Create and implement citywide transition plan for sidewalk inspection and repair program.*
- *Start preliminary engineering investigations on the following projects: Wastewater Treatment Plant Expansion – Phase II; Maintenance Service Center – Phase I (Administration Building) and Permanent Long-Term Water Conveyance through partnership with the Contra Costa Water District.*
- *Start design on the following projects:*
 - *Brentwood Boulevard North – Phase I from Havenswood Avenue to Sunset Road.*
 - *Wastewater Treatment Plant Solids System Expansion (Design-Build).*
 - *Wastewater Treatment Plant Belt Filter Press.*
 - *City Wide Overhead Utility Replacement (Fairview Avenue, from 500' north of Summerwood Drive to Sand Creek Road).*
- *Start construction on the following projects:*
 - *John Muir Parkway extension from Ventura Drive to Briones Valley Road.*
 - *Sand Creek Road, west of SR 4 and extend San Jose Avenue west to Sand Creek Road.*
 - *Brentwood Boulevard Median Landscape Improvements between Sunset Road and Lone Tree Way.*
 - *Wastewater Treatment Plant Holding Pond Liner.*
 - *Parkway Rehabilitation from Oak Street to Chestnut Street.*
- *Complete the Traffic Control Center at City Hall and Energy Efficiency project (installation of solar panels at Senior Activity and Aquatic Centers).*
- *Complete the Contra Costa Water District (CCWD) Los Vaqueros waterline and valve relocation and the Sand Creek Road left turn lane widening at entrance to the Streets of Brentwood.*
- *Complete the 2014 Pavement Management Program (slurry seal, grind and overlay of various streets and Balfour Road overlay).*
- *Continue to provide regional transportation assistance, coordination and support in general, and more specifically with regard to the Balfour Rd. interchange and Mokelumne Pedestrian Bridge projects.*

Budget For Fiscal Years 2014/15 - 2015/16

PUBLIC WORKS DEPARTMENT SUMMARY

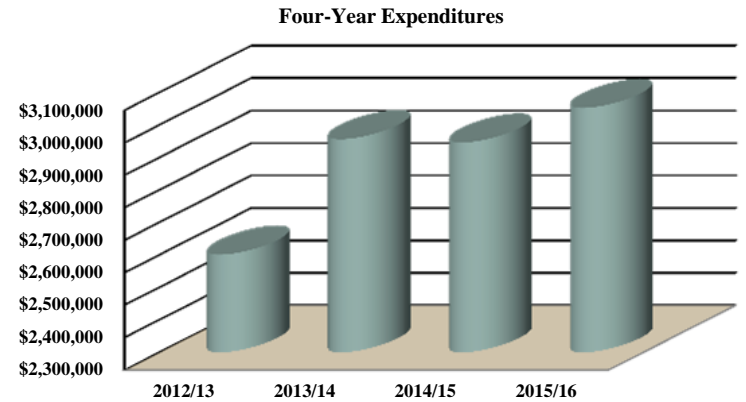
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-1603	Street Maintenance	\$ 2,601,282	\$ 2,956,647	\$ 2,736,283	\$ 2,946,287	\$ 3,052,857
100-2301	Development Engineering	831,148	951,654	917,083	1,459,496	1,517,583
100-2302	Construction Inspection	453,111	491,797	487,582	0	0
100-2303	Traffic and Transportation	504,368	558,373	545,777	618,650	642,751
100-3601	CIP Administration	649,683	839,007	777,541	1,059,254	1,091,557
	Total	\$ 5,039,592	\$ 5,797,478	\$ 5,464,266	\$ 6,083,687	\$ 6,304,748
	Annual Percentage Change			8.43%	4.94%	3.63%
	Total Budgeted Full-Time Positions	27.69	27.69	27.69	28.19	28.19

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Street sweepers swept 14,266 miles of curb and gutter.
- Street sweepers removed 2,229 yards of debris from roadways.
- Staff cleaned 309 yards of illegal roadside dumping/debris.
- Staff removed 10,617 square feet of graffiti from City property.
- Staff replaced 23,486 lineal feet of traffic paint city wide.
- Staff replaced 38,570 lineal feet of thermo plastic traffic markings city wide.
- Electricians repaired 784 street lights city wide.
- Staff replaced 336 tons of asphalt for street repairs city wide.
- Staff replaced 150 cubic yards (12,110 square feet) of concrete for sidewalk/ADA repairs city wide.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,489,728	\$ 1,700,645	\$ 1,486,181	\$ 1,644,811	\$ 1,710,011
Supplies and Services	534,960	625,325	619,425	632,400	653,700
Internal Services	576,594	630,677	630,677	669,076	689,146
Total	\$ 2,601,282	\$ 2,956,647	\$ 2,736,283	\$ 2,946,287	\$ 3,052,857
Annual Percentage Change			5.19%	-0.35%	3.62%
Total Budgeted Full-Time Positions	15.02	15.02	15.02	14.52	14.52

Commentary

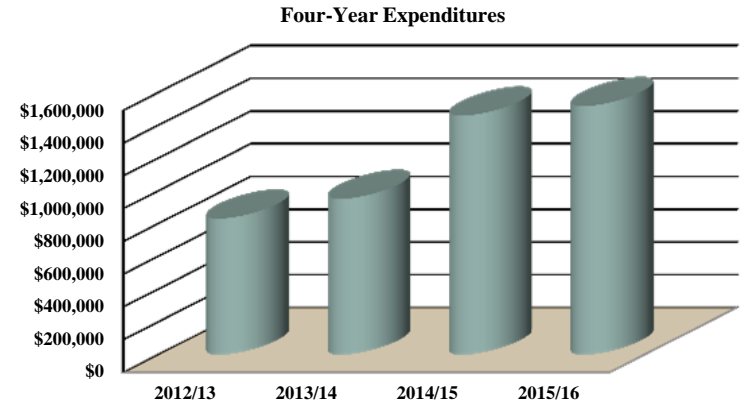
There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16. Increases were made to the following line items in both fiscal years: 1) Utility Services due to increasing PG&E costs, repairs to street lights and replacement of street light poles; 2) Legends/Striping due to rising material costs and acceptance of additional City areas and subdivisions and 3) Equipment/Vehicle Maintenance due to increased repair costs for small equipment. In FY 2015/16, an increase was made to Streets/Facility Signage due to rising material costs and expected replacement projects. Fuel costs also increased in FY 2015/16.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Issued 131 encroachment permits for approximately \$4.9 million in public infrastructure.
- Accepted public improvement for seven projects worth more than \$16 million.
- Electronically processed 25 private and public project plans, saving approximately two tons of paper.
- Migrated GIS from MapGuide to GeoVault.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 571,321	\$ 609,623	\$ 585,079	\$ 970,394	\$ 1,005,089
Supplies and Services	161,605	216,452	206,723	235,048	240,239
Internal Services	98,222	124,779	124,779	252,954	271,155
Capital Outlay	0	800	502	1,100	1,100
Total	\$ 831,148	\$ 951,654	\$ 917,083	\$ 1,459,496	\$ 1,517,583
Annual Percentage Change			10.34%	53.36%	3.98%
Total Budgeted Full-Time Positions	4.28	4.28	4.28	6.75	6.75

Commentary

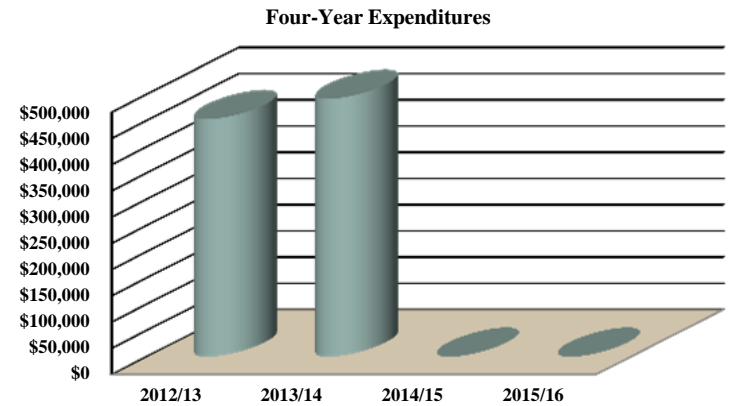
Beginning in FY 2014/15, Engineering consolidated its budgets by reallocating the Construction Inspection budget (100-2302) between the budgets for Development Engineering (100-2301) and CIP Administration (100-3601). Approximately 75% of the Construction Inspection budget was shifted to Development Engineering and 25% was shifted to CIP Administration. As a result of the re-allocated funds, the FY 2014/15 budget for Development Engineering is showing an increase of approximately 8.5% in Supplies and Services and 37.5% in Capital Outlay. In FY 2015/16, the Development Engineering budget for Supplies and Services is showing an increase of more than 2%, which is due to higher budgeted amounts for the Special Services and Advertising line items for costs associated with anticipated recruitments and hiring-related services.

Budget For Fiscal Years 2014/15 - 2015/16

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 more than \$16 million.
- Inspected 131 permits for public and private projects to ensure conformity with approved plans and City Standards and Specifications.
- Provided inspection services for 11 Capital Improvement Program projects and six residential developments.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 368,574	\$ 383,088	\$ 382,705	\$ 0	\$ 0
Supplies and Services	15,796	21,758	18,538	0	0
Internal Services	68,741	86,151	86,151	0	0
Capital Outlay	0	800	188	0	0
Total	\$ 453,111	\$ 491,797	\$ 487,582	\$ 0	\$ 0
Annual Percentage Change			7.61%	-100.00%	-100.00%
Total Budgeted Full-Time Positions	2.77	2.77	2.77	0.00	0.00

Commentary

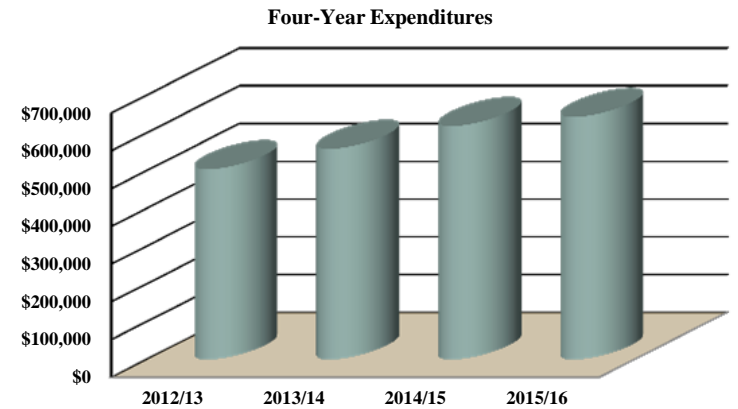
Beginning in FY 2014/15, Engineering consolidated its budgets by eliminating the Construction Inspection budget (100-2302) and re-allocating it between the budgets for Development Engineering (100-2301) and CIP Administration (100-3601). Approximately 75% of the Construction Inspection budget was shifted to Development Engineering and 25% was shifted to CIP Administration.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Issued 309 Transportation Permits.
- Conducted five radar surveys.
- Procured approximately \$1.3 million in grant funding for six projects.
- Installed rapid flashing beacon lights at nine crosswalks to improve pedestrian safety.
- Conducted approximately 45 traffic counts, sent four speed bump surveys and installed speed bumps on two streets.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 324,287	\$ 336,695	\$ 330,464	\$ 374,364	\$ 386,141
Supplies and Services	131,555	160,025	153,910	162,800	169,300
Internal Services	48,526	61,153	61,153	81,236	87,060
Capital Outlay	0	500	250	250	250
Total	<u>\$ 504,368</u>	<u>\$ 558,373</u>	<u>\$ 545,777</u>	<u>\$ 618,650</u>	<u>\$ 642,751</u>

Annual Percentage Change			8.21%	10.80%	3.90%
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Total Budgeted Full-Time Positions	2.02	2.02	2.02	2.32	2.32
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Commentary

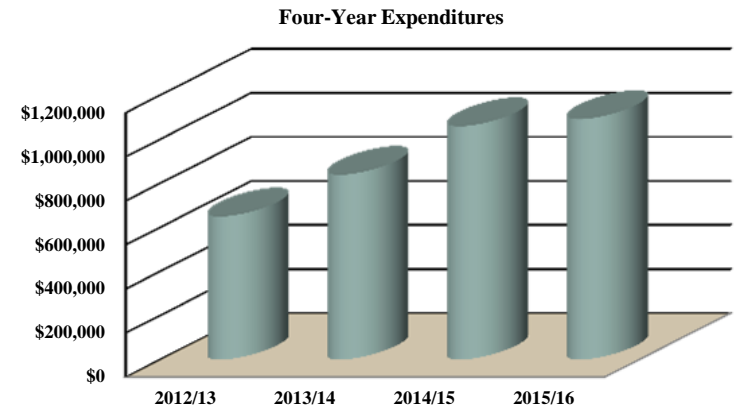
The FY 2015/16 budget for Supplies and Services budget is increasing over FY 2014/15 due to an increase in the line item for County Traffic Signal Inspections. Over the next two fiscal years, a greater amount of maintenance will be needed as existing traffic signals age and a few new traffic signals are anticipated to be installed. Therefore, the FY 2015/16 budget increased by \$5,000, to \$145,000, to cover the additional costs anticipated for traffic signal maintenance.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Prepared seven Requests for Proposals (RFPs).
- Prepared 30 Professional Services Agreements for CIP projects.
- Managed nine projects through the design phase.
- Managed 11 projects through the construction phase.
- Applied for seven grants.
- Procured approximately \$335,000 in grant funding.
- Managed seven formal project bids and one informal project bid.
- Received and processed eight Performance and Payment Bonds for various City projects.

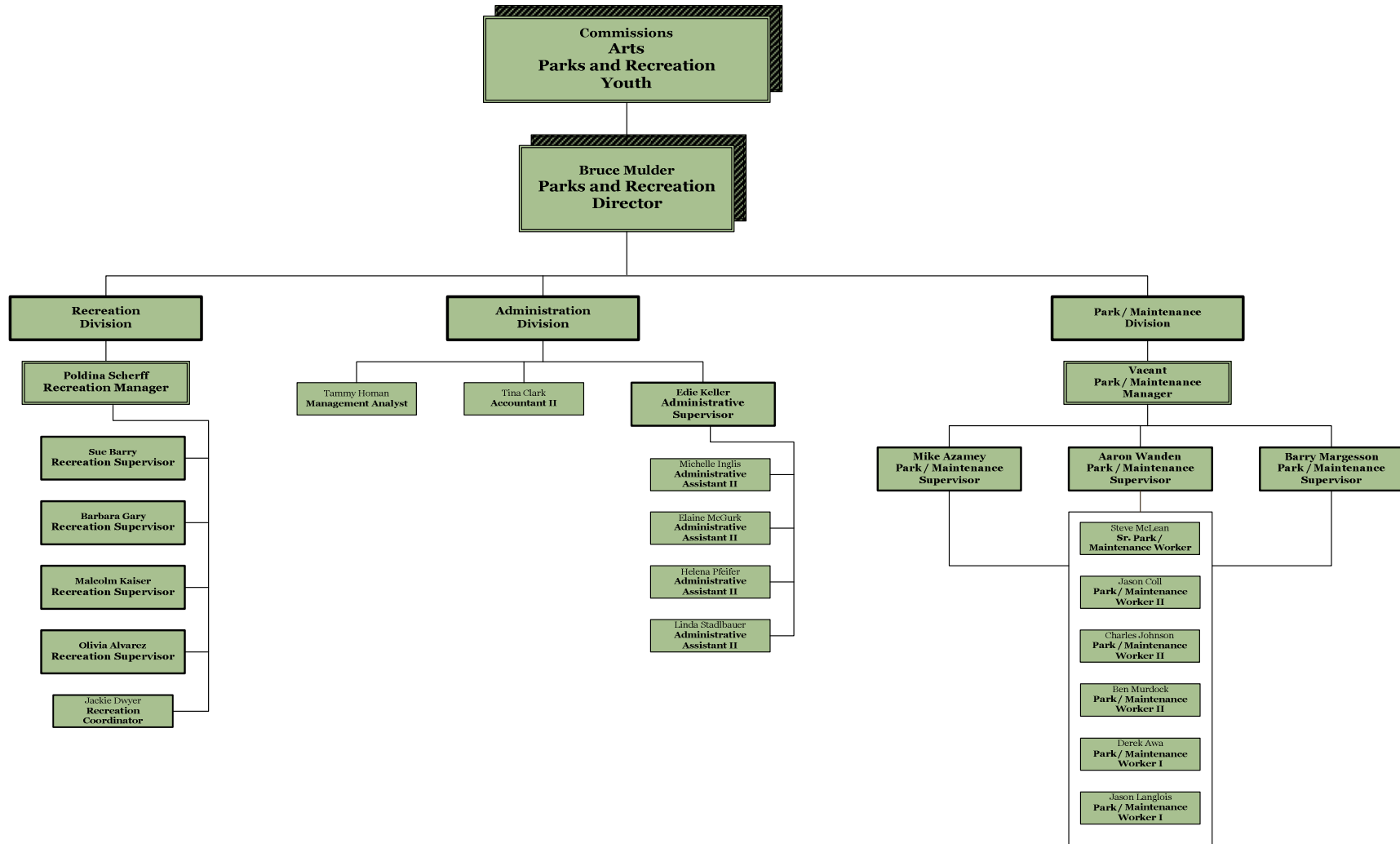


<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 543,901	\$ 551,927	\$ 551,927	\$ 759,486	\$ 782,986
Supplies and Services	20,863	177,766	117,800	180,475	180,475
Internal Services	84,919	107,314	107,314	117,593	126,396
Capital Outlay	0	2,000	500	1,700	1,700
Total	\$ 649,683	\$ 839,007	\$ 777,541	\$ 1,059,254	\$ 1,091,557
Annual Percentage Change			19.68%	26.25%	3.05%
Total Budgeted Full-Time Positions	3.60	3.60	3.60	4.60	4.60

Commentary

Beginning in FY 2014/15, Engineering consolidated its budgets by eliminating the Construction Inspection budget (100-2302) and re-allocating it between the budgets for Development Engineering (100-2301) and CIP Administration (100-3601). Approximately 75% of the Construction Inspection budget was shifted to Development Engineering and 25% was shifted to CIP Administration.

Parks and Recreation



Note: During the year, part-time employees are utilized to supplement full time staffing. At any given time the number of part-time staff can range from 30 to 130.



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-schoolers through senior citizens, including youth and adult sports; aquatics; instruction classes; special events; trips and health and fitness classes.

Services: Recreation Administration, City Pool, Youth Commission, Arts Commission, Community Center and Sports Program

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.

Services: Landscape, Irrigation Control, Capital Improvement Program and Tree Inventory Program

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 (BANC).

Services: Recreation Administration

Mission Statement

Creating joyful community experiences through people, parks and programs.

Parks and Recreation

Department Accomplishments

- *Recognized as a “Tree City USA” for the third year in a row and hosted an Arbor Day tree planting project.*
- *Recognized as 2013 KaBOOM! “Playful City USA” for the sixth straight year and hosted a “Play Day” and children’s concert.*
- *Completed construction and opened a universal abilities playground at Veterans Park.*
- *Expanded the King Park dog area to include a separate area for small dogs.*
- *Expanded and improved the bocce court area at Veterans Park.*
- *Opened Summerset Commons, a 13 acre passive park featuring five acres of vineyards.*
- *Launched the Brentwood Community Center Public Art Walls.*
- *Received statewide recognition from California Disability Services Association for excellence in employment for the developmentally disabled.*
- *Replaced playground equipment at Glory and Spirit Parks.*
- *Installed a weather station at the City Corporation Yard which makes the City independent of the Department of Water Resources calculation of evapotranspiration rates.*
- *Completed the assessment of all amenities in parks (e.g. quantities of benches, tables, drinking fountains, barbecues) and entered them into the City’s Maintenance Connection System.*
- *Updated the trails maps on the City’s website.*
- *Completed the recycling program at all parks.*
- *Updated the Urban Forest Guidelines.*
- *Revised the Parks and Recreation Standby Procedures.*
- *Installed eight residential streetlights along the Neroly trail.*
- *Completed the Liberty High School Arts and Humanities Academy Utility Box Public Art project.*
- *Accepted Sungold Park under City ownership and maintenance.*
- *Installed automatic locking doors on the restrooms at Veterans, Apple Hill and Blue Goose Parks.*
- *Offered the Starry Nights in Brentwood Concert Series and Movies in the Park in City Park.*
- *Installed Quick Response (QR) Fitness Trail signs at Creekside Park, Oak Meadow Parks and Miwok Trail.*

Parks and Recreation

Department Goals

- *Achieve 2013 “Tree City USA” designation.*
- *Achieve 2014 “Playful City USA” designation.*
- *Increase community health and wellness initiative by becoming a “Let’s Move City”.*
- *Perform GPS inventory of all park light poles and pull boxes.*
- *Replace existing cobble areas that do not meet current City Standards.*
- *Revise construction documents, including plan check, pre-construction and close out documents.*
- *Determine priorities for completing trail connections throughout the City, working with the Park and Recreation Commission.*
- *Update the advertising/banner program.*
- *Update computerized recreation registration program system.*
- *Create a street tree trimming program for non-City owned trees.*
- *Update city wide landscape maintenance, park and facility standards.*
- *Issue request for proposals for city wide landscape maintenance and weed abatement.*
- *Install shade structures at Sunset Athletic Park Complex and Blue Goose, Veterans, Oak Meadow and Balfour Guthrie Parks.*
- *Assess recommendations from the Management Partners report and implement identified recommendations as determined by the City Manager and Parks and Recreation staff.*
- *Work with Park and Recreation Commission to assess feasibility of restroom facilities in additional City parks.*

Budget For Fiscal Years 2014/15 - 2015/16

PARKS AND RECREATION DEPARTMENT SUMMARY

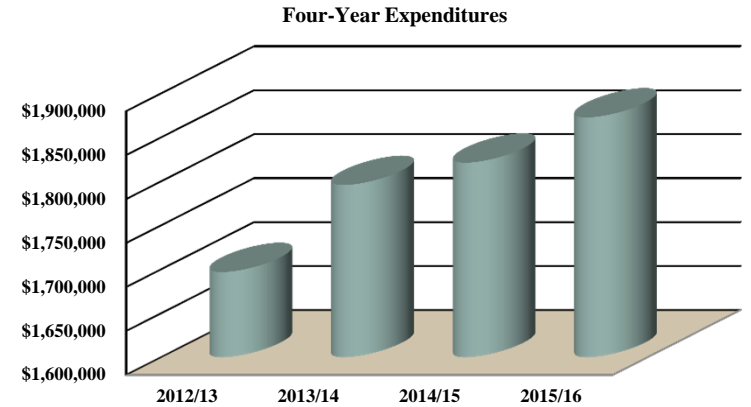
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
100-5101	Recreation Administration	\$ 1,696,920	\$ 1,795,864	\$ 1,787,370	\$ 1,821,215	\$ 1,872,774
100-5102	City Pool	687,242	754,125	732,774	762,147	779,938
100-5106	Park and Recreation Commission	7,764	7,912	7,889	7,946	7,961
100-5107	Youth Commission	2,322	4,379	4,379	4,379	4,379
100-5110	Community Center	413,442	537,857	521,045	528,882	538,963
100-5111	Senior Programs	209,065	225,128	209,489	207,447	213,518
100-5112	Brentwood Senior Activity Center	183,708	210,942	209,452	211,135	214,619
100-62xx	Sports	239,624	339,655	272,319	316,666	326,199
100-63xx	Programs	301,246	430,498	324,036	356,312	361,876
100-1602	Landscape Operations	1,028,377	1,080,244	1,043,800	1,097,955	1,115,167
	Total	\$ 4,769,710	\$ 5,386,604	\$ 5,112,553	\$ 5,314,084	\$ 5,435,394
	Annual Percentage Change			7.19%	-1.35%	2.28%
	Total Budgeted Full-Time Positions	15.53	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 2014/15 - 2015/16

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

Performance Measures

- Processed a total of 6,562 registrations, of which 19.1 % were online.
- Processed a total of 492 picnic rentals.
- Processed at total of 130 agreements, contracts and amendments.
- Administrative staff answered an average of 1,479 telephone calls per month.
- Prepared and distributed a total of 40 agenda packets for the Arts Commission, Park and Recreation Commission, Youth Commission and Brentwood Advisory Neighborhood Committee (BANC).



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,396,655	\$ 1,441,940	\$ 1,441,940	\$ 1,434,216	\$ 1,466,229
Supplies and Services	97,566	108,745	100,251	103,150	103,450
Internal Services	202,699	245,179	245,179	283,849	303,095
Total	<u>\$ 1,696,920</u>	<u>\$ 1,795,864</u>	<u>\$ 1,787,370</u>	<u>\$ 1,821,215</u>	<u>\$ 1,872,774</u>
Annual Percentage Change			5.33%	1.41%	2.83%
Total Budgeted Full-Time Positions	11.00	11.00	11.00	11.00	11.00

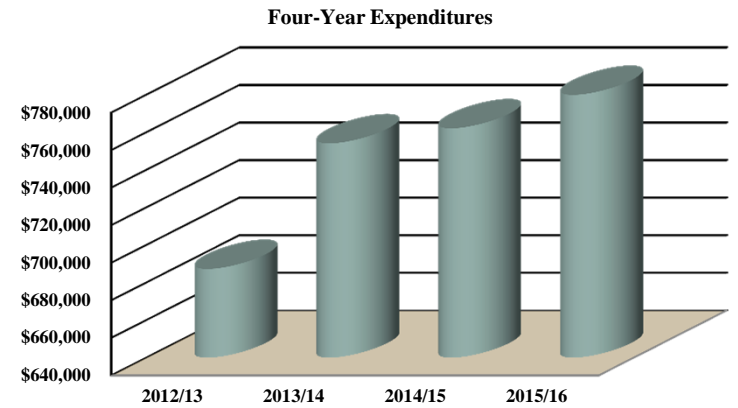
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- 51,874 swimmers participated in recreation swim.
- 2,672 swimmers participated in lap swim.
- 1,308 children participated in youth swim lessons.
- 1,440 competitive swimmers participated in swim meets.
- 7,466 participated in Liberty swim and polo team practice.
- Part-time staff participated in 50 hours of in-service training (36 hours for lifeguards; six hours for cashiers; eight hours for swim instructors).



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 344,315	\$ 351,252	\$ 345,650	\$ 363,712	\$ 373,714
Supplies and Services	263,168	312,345	296,596	300,886	305,305
Internal Services	79,759	90,528	90,528	97,549	100,919
Total	\$ 687,242	\$ 754,125	\$ 732,774	\$ 762,147	\$ 779,938
Annual Percentage Change			6.63%	1.06%	2.33%
Total Budgeted Full-Time Positions	0.65	0.65	0.65	0.65	0.65

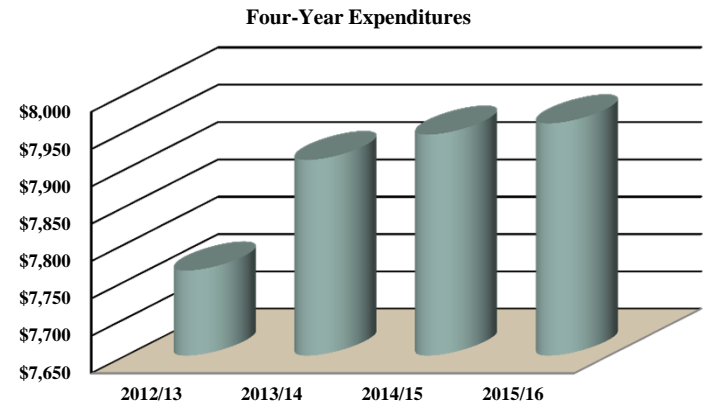
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 6,734	\$ 6,736	\$ 6,713	\$ 6,778	\$ 6,784
Supplies and Services	863	1,000	1,000	1,000	1,000
Internal Services	167	176	176	168	177
Total	\$ 7,764	\$ 7,912	\$ 7,889	\$ 7,946	\$ 7,961
Annual Percentage Change			1.61%	0.43%	0.19%
Total Elected and Appointed Employee Positions	5.00	5.00	5.00	5.00	5.00

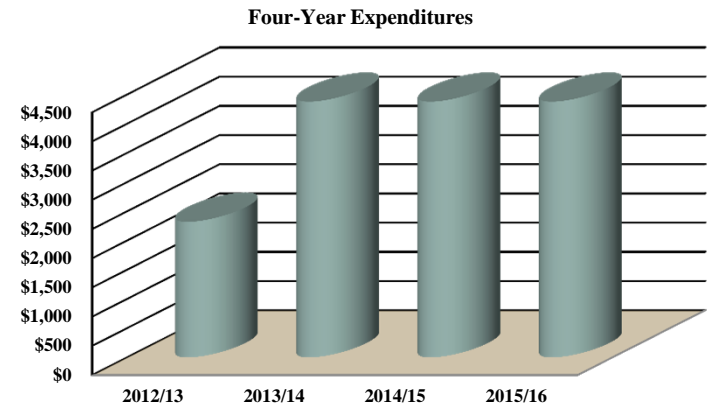
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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>	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 2,322	\$ 4,379	\$ 4,379	\$ 4,379	\$ 4,379
Total	<u>\$ 2,322</u>	<u>\$ 4,379</u>	<u>\$ 4,379</u>	<u>\$ 4,379</u>	<u>\$ 4,379</u>
Annual Percentage Change			88.59%	0.00%	0.00%
Total Elected and Appointed Employee Positions	10.00	10.00	10.00	10.00	10.00

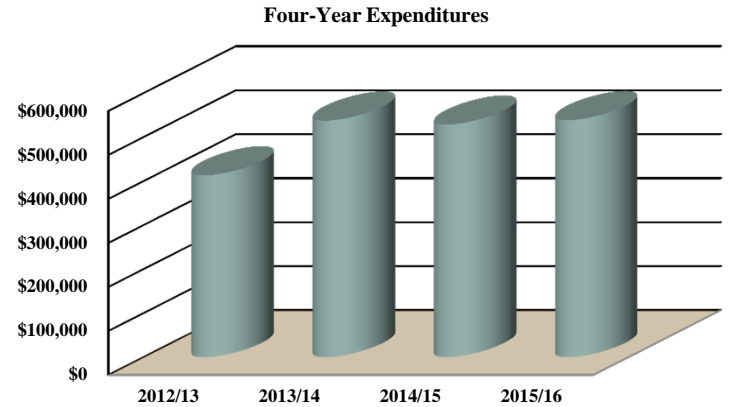
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- The Community Room had 1,997 total hours of use.
- The Commercial Kitchen had 967.25 total hours of use.
- The Multi-Purpose rooms had 676.5 total hours of use.
- The Art Room had 343.5 total hours of use.
- The Conference rooms had 538.5 hours of use.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
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Expenditure Summary

Personnel Services	\$ 39,221	\$ 41,671	\$ 41,671	\$ 44,449	\$ 45,792
Supplies and Services	63,949	98,622	81,810	83,145	84,521
Internal Services	310,272	397,564	397,564	401,288	408,650
Total	<u>\$ 413,442</u>	<u>\$ 537,857</u>	<u>\$ 521,045</u>	<u>\$ 528,882</u>	<u>\$ 538,963</u>
Annual Percentage Change			26.03%	-1.67%	1.91%

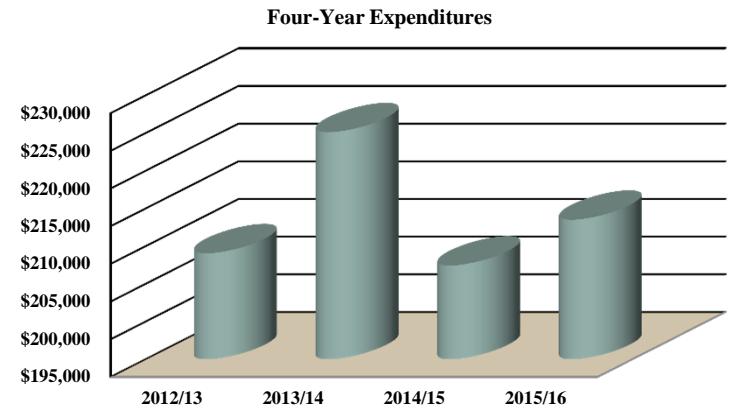
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Description

This 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>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 151,545	\$ 152,545	\$ 147,356	\$ 143,144	\$ 147,006
Supplies and Services	40,317	52,700	42,250	42,250	42,250
Internal Services	17,203	19,883	19,883	22,053	24,262
Total	\$ 209,065	\$ 225,128	\$ 209,489	\$ 207,447	\$ 213,518
Annual Percentage Change			0.20%	-7.85%	2.93%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00

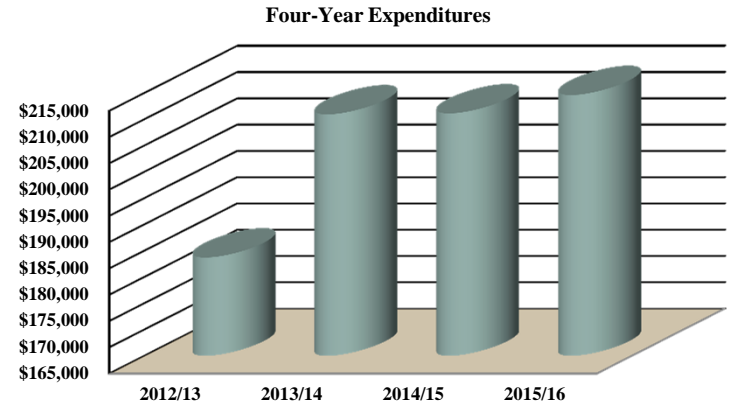
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Senior Center private rentals had 81 bookings.
- Total participation in the Oldies but Goodies program was 2,626.
- Total participation in senior activities was 36,834.
- 10,216 meals were served at C.C. Cafe.
- There are 219 members in the Brentwood Senior Citizen's Club, Inc.



<i>Division Summary</i>	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Personnel Services	\$ 12,497	\$ 13,726	\$ 13,726	\$ 15,202	\$ 15,661
Supplies and Services	64,726	66,540	65,050	65,100	65,300
Internal Services	<u>106,485</u>	<u>130,676</u>	<u>130,676</u>	<u>130,833</u>	<u>133,658</u>
Total	<u>\$ 183,708</u>	<u>\$ 210,942</u>	<u>\$ 209,452</u>	<u>\$ 211,135</u>	<u>\$ 214,619</u>
Annual Percentage Change			14.01%	0.09%	1.65%

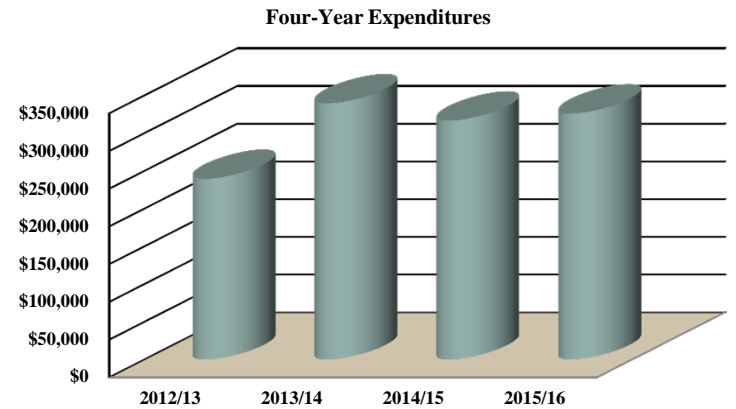
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- 36,900 individuals participated in Adult sport leagues.
- 20,142 children participated in Youth sports.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 67,639	\$ 82,010	\$ 73,295	\$ 83,391	\$ 85,917
Supplies and Services	135,998	216,558	157,937	187,205	187,211
Internal Services	35,987	41,087	41,087	46,070	53,071
Total	\$ 239,624	\$ 339,655	\$ 272,319	\$ 316,666	\$ 326,199
Annual Percentage Change			13.64%	-6.77%	3.01%

Commentary

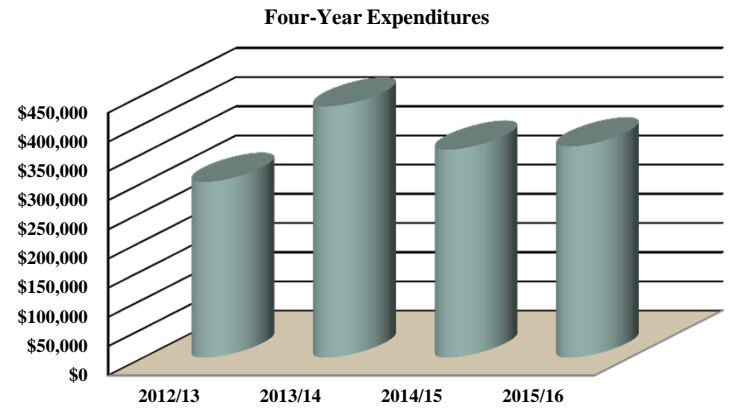
Variations in the Sports activities offered by the Parks and Recreation department cause the budget to fluctuate from year to year.

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- 4,715 individuals participated in Recreation classes.
- 7,850 individuals attended the Starry Nights Summer Concerts.
- 775 individuals attended the Movies in the Park.
- 12,219 individuals entered the Skate Park.
- 5,711 volunteer hours.



<i>Division Summary</i>	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 122,447	\$ 143,590	\$ 126,297	\$ 152,325	\$ 156,928
Supplies and Services	160,805	268,621	179,452	185,899	186,644
Internal Services	17,994	18,287	18,287	18,088	18,304
Total	\$ 301,246	\$ 430,498	\$ 324,036	\$ 356,312	\$ 361,876
Annual Percentage Change			7.57%	-17.23%	1.56%

Commentary

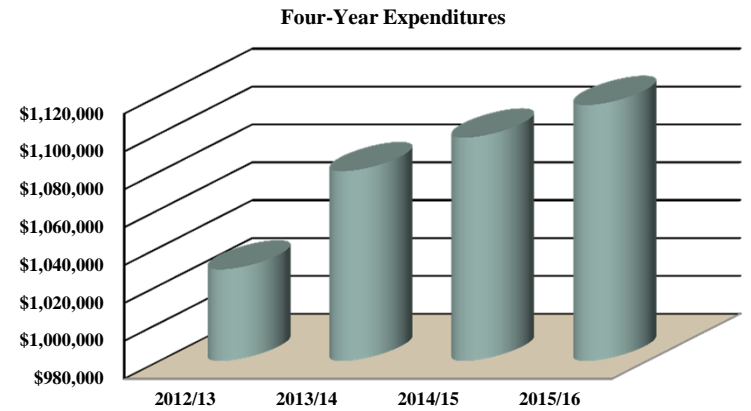
The types of Programs offered by the Parks and Recreation department vary from year to year causing the budget to fluctuate. In addition, as of 7/1/2014 the City has established a separate fund to account for the Economic Development Grant program. Expenditures traditionally budgeted for in this division, which were reimbursed by the grant, will now be budgeted for in the new fund.

Budget For Fiscal Years 2014/15 - 2015/16

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 for 100 acres, including weed spray and mowing at 251 sites.
- 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>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 410,121	\$ 423,556	\$ 387,344	\$ 428,692	\$ 438,759
Supplies and Services	556,579	581,620	581,388	583,355	586,722
Internal Services	61,253	75,068	75,068	85,908	89,686
Capital Outlay	424	0	0	0	0
Total	\$ 1,028,377	\$ 1,080,244	\$ 1,043,800	\$ 1,097,955	\$ 1,115,167
Annual Percentage Change			1.50%	1.64%	1.57%
Total Budgeted Full-Time Positions	2.88	2.88	2.88	2.88	2.88

Commentary

Budget For Fiscal Years 2014/15 - 2015/16

CAPITAL IMPROVEMENT PROGRAM - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
336 Roadway Projects	\$ 3,126,087	\$ 786,705	\$ 1,850,113	\$ 2,062,679	\$ 3,571,254	\$ 5,633,933	\$ 0	\$ 3,561,348	\$ 3,561,348	\$ 0
337 Community Facilities Projects	4,896,061	898,598	3,385,415	2,409,244	2,639,535	5,048,779	0	5,371,376	5,371,376	0
352 Parks and Trails Projects	(369,896)	1,570,350	890,220	310,234	534,968	845,202	0	120,000	120,000	0
361 Civic Center Project Lease Revenue Bond Acquisition	6,982,518	714,243	5,000	7,691,761	46,522	379,098	7,359,185	50,398	7,500	7,402,083
380 Civic Center CIFP Discount	1,070,897	2,213,754	1,906,866	1,377,785	2,752,502	1,896,207	2,234,080	1,359,304	1,992,341	1,601,043
391 Drainage Projects	37,415	200	22,615	15,000	225	15,225	0	244	244	0
392 Economic Infrastructure	6,345,860	27,073	219,724	6,153,209	36,933	1,678,374	4,511,768	40,010	1,443,374	3,108,404
393 Vineyards Projects	1,854,365	133,500	2,000	1,985,865	66,981	2,500	2,050,346	67,940	2,500	2,115,786
542 Solid Waste Projects ⁽¹⁾	2,305,069	9,500	1,914,569	400,000	12,920	412,920	0	13,997	13,997	0
562 Water Projects ⁽¹⁾	822,056	298,545	62,767	1,057,834	344,606	1,402,440	0	1,100,761	1,100,761	0
592 Wastewater Projects ⁽¹⁾	2,247,005	3,824,699	953,687	5,118,017	521,630	5,639,647	0	5,239,755	5,239,755	0
CAPITAL IMPROVEMENT PROGRAM TOTAL	\$ 29,317,437	\$ 10,477,167	\$ 11,212,976	\$ 28,581,628	\$ 10,528,076	\$ 22,954,325	\$ 16,155,379	\$ 16,925,133	\$ 18,853,196	\$ 14,227,316

⁽¹⁾ Work in Progress is excluded in the calculation of fund balance and reserves.

Budget For Fiscal Years 2014/15 - 2015/16

CAPITAL IMPROVEMENT PROGRAM - REVENUE AND EXPENDITURE SUMMARY

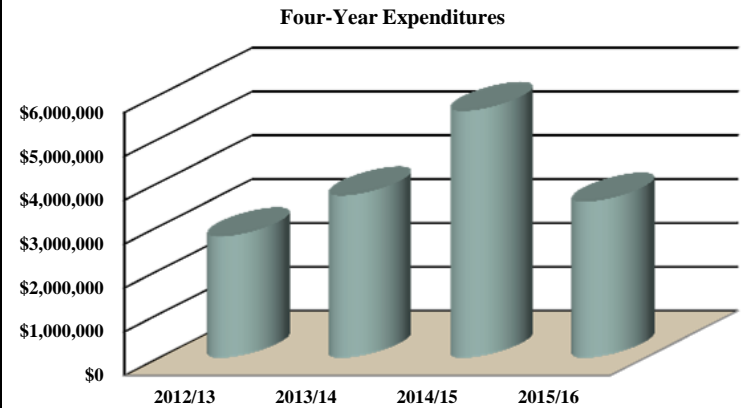
	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>CIP Revenues</u>					
336 Roadway Projects	\$ 1,784,079	\$ 1,650,240	\$ 786,705	\$ 3,571,254	\$ 3,561,348
337 Community Facilities Projects	2,105,131	2,642,000	898,598	2,639,535	5,371,376
352 Parks and Trails Projects	1,796,908	1,163,971	1,570,350	534,968	120,000
361 Civic Center Project Lease Revenue Bond Acquisition	51,577	50,000	714,243	46,522	50,398
380 Civic Center CIP Discount	1,979,113	2,346,663	2,213,754	2,752,502	1,359,304
391 Drainage Projects	54,173	0	200	225	244
392 Economic Infrastructure	34,554	100,000	27,073	36,933	40,010
393 Vineyards Projects	119,281	20,000	133,500	66,981	67,940
542 Solid Waste Projects	57,546	0	9,500	12,920	13,997
562 Water Projects	0	694,500	298,545	344,606	1,100,761
592 Wastewater Projects	755,129	4,562,109	3,824,699	521,630	5,239,755
TOTAL CIP REVENUES	\$ 8,737,491	\$ 13,229,483	\$ 10,477,167	\$ 10,528,076	\$ 16,925,133
Annual Percentage Change			19.91%	-20.42%	60.76%
<u>CIP Expenditures</u>					
336 Roadway Projects	\$ 2,768,591	\$ 3,702,248	\$ 1,850,113	\$ 5,633,933	\$ 3,561,348
337 Community Facilities Projects	5,222,270	4,943,197	3,385,415	5,048,779	5,371,376
352 Parks and Trails Projects	1,238,952	1,454,839	890,220	845,202	120,000
361 Civic Center Project Lease Revenue Bond Acquisition	757,463	1,696,598	5,000	379,098	7,500
380 Civic Center CIP Discount	1,812,752	1,912,471	1,906,866	1,896,207	1,992,341
391 Drainage Projects	98,285	37,413	22,615	15,225	244
392 Economic Infrastructure	127,516	240,224	219,724	1,678,374	1,443,374
393 Vineyards Projects	1,822	2,500	2,000	2,500	2,500
542 Solid Waste Projects	7,142,078	4,152,053	1,914,569	412,920	13,997
562 Water Projects	200,811	1,232,549	62,767	1,402,440	1,100,761
592 Wastewater Projects	696,524	4,988,909	953,687	5,639,647	5,239,755
TOTAL CIP EXPENDITURES	\$ 20,067,064	\$ 24,363,001	\$ 11,212,976	\$ 22,954,325	\$ 18,853,196
Annual Percentage Change			-44.12%	-5.78%	-17.87%

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 2,768,591	\$ 3,702,248	\$ 1,850,113	\$ 5,633,933	\$ 3,561,348
Total	\$ 2,768,591	\$ 3,702,248	\$ 1,850,113	\$ 5,633,933	\$ 3,561,348

Commentary

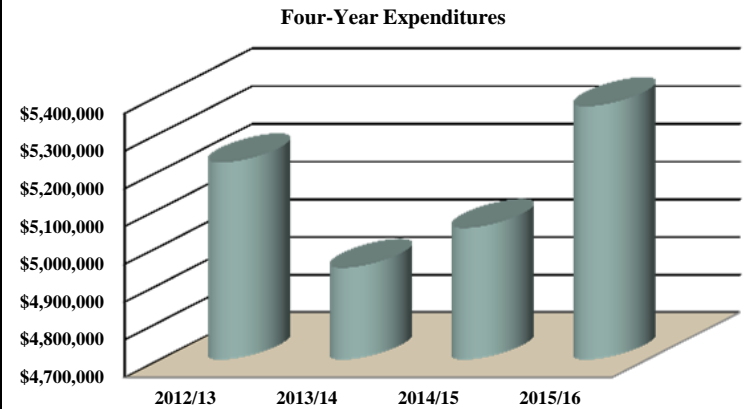
The budget shown is a consolidated budget for Fund 336. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 5,222,270	\$ 4,943,197	\$ 3,385,415	\$ 5,048,779	\$ 5,371,376
Total	\$ 5,222,270	\$ 4,943,197	\$ 3,385,415	\$ 5,048,779	\$ 5,371,376

Commentary

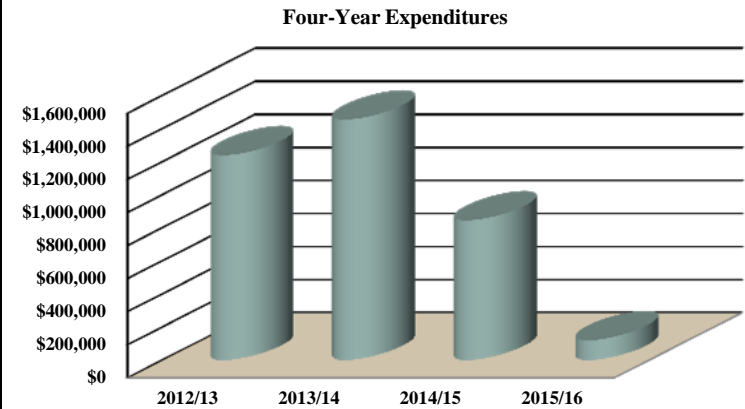
The budget shown is a consolidated budget for Fund 337. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 1,238,952	\$ 1,454,839	\$ 890,220	\$ 845,202	\$ 120,000
Total	\$ 1,238,952	\$ 1,454,839	\$ 890,220	\$ 845,202	\$ 120,000

Commentary

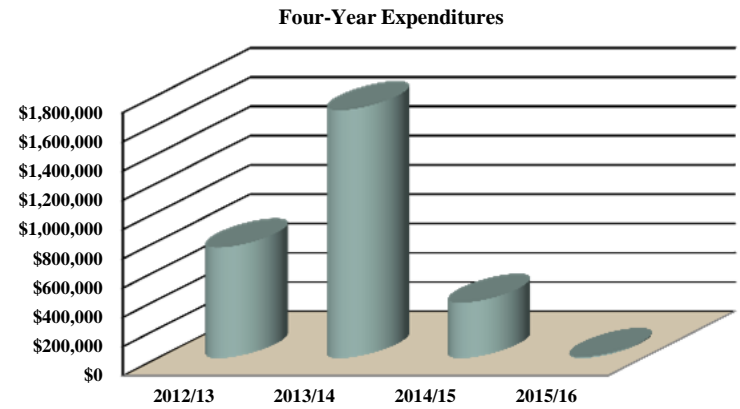
The budget shown is a consolidated budget for Fund 352. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 7,463	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,500
80337 Transfer to Community Facilities CIP	750,000	1,320,000	0	0	0
80352 Transfer to Parks and Trails CIP	0	371,598	0	371,598	0
Total	\$ 757,463	\$ 1,696,598	\$ 5,000	\$ 379,098	\$ 7,500

Commentary

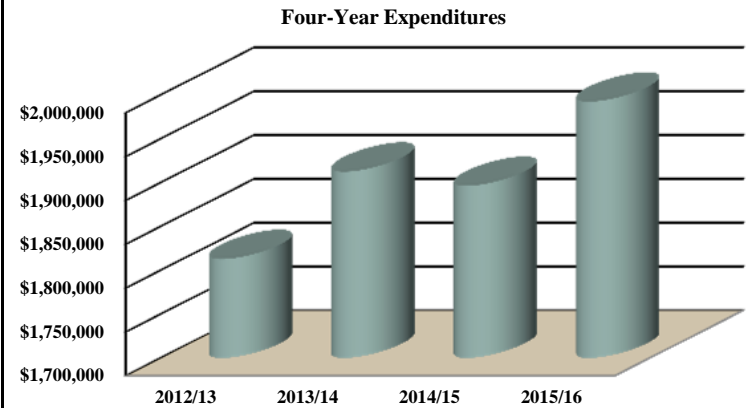
The transfer out in FY 2014/15 is to fund the Joint Use Sport Fields – LUHSD CIP Project.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Civic Center CIFP Discount	Department:	Finance and Information Systems
Fund/Division Number:	380-0001	Division:	Business Services

Description

This fund accounts for savings from refinanced City Capital Improvement Financing Program bonds and their use to finance a portion of the Civic Center projects.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 1,330	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
80232 Transfer to CFD #3	419,780	488,415	488,415	481,015	472,245
80234 Transfer to CFD #5	30,825	35,866	35,866	35,321	34,677
80235 Transfer to CFD #4 Facilities	100,713	117,180	117,180	115,405	113,301
80461 Transfer to CC Bond Debt Service	1,260,104	1,266,010	1,260,405	1,259,466	1,367,118
Total	\$ 1,812,752	\$ 1,912,471	\$ 1,906,866	\$ 1,896,207	\$ 1,992,341

Commentary

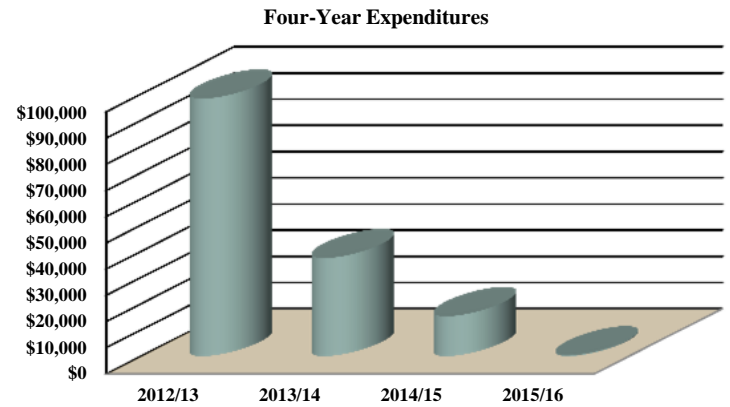
The transfers out to the CFDs and the Civic Center Revenue Bond are for funding of the debt service obligation for the construction of public facility projects.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 98,285	\$ 37,413	\$ 22,615	\$ 15,225	\$ 244
Total	\$ 98,285	\$ 37,413	\$ 22,615	\$ 15,225	\$ 244

Commentary

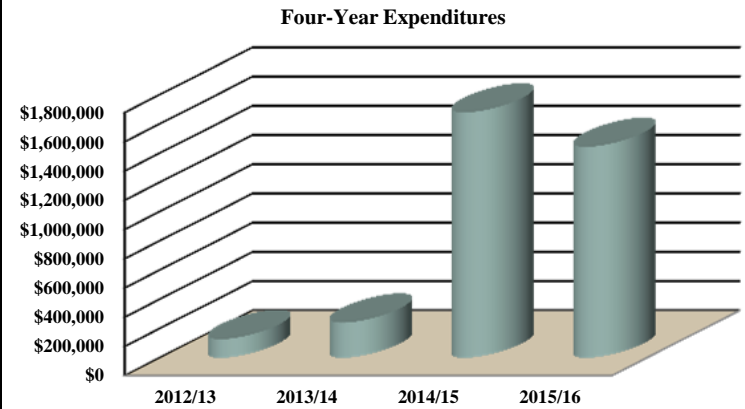
The budget shown is a consolidated budget for Fund 391. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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

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. The loans are infrastructure or development related and are not to be used for ongoing operating expenses.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6,542	\$ 28,000	\$ 7,500	\$ 7,400	\$ 7,400
70240 Contractual Services	120,974	120,974	120,974	170,974	120,974
80336 Transfer to Roadways CIP	0	91,250	91,250	1,500,000	1,315,000
Total	\$ 127,516	\$ 240,224	\$ 219,724	\$ 1,678,374	\$ 1,443,374

Commentary

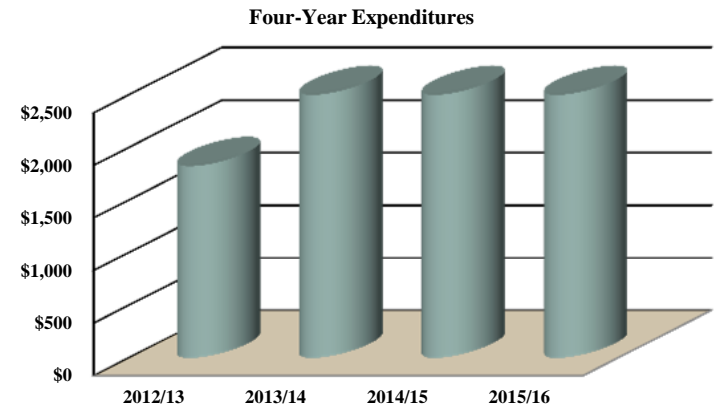
The transfers out in FY 2014/15 and FY 2015/16 are to fund the John Muir Parkway Extension – Phase II CIP Project.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 1,822	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500
Total	<u>\$ 1,822</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>

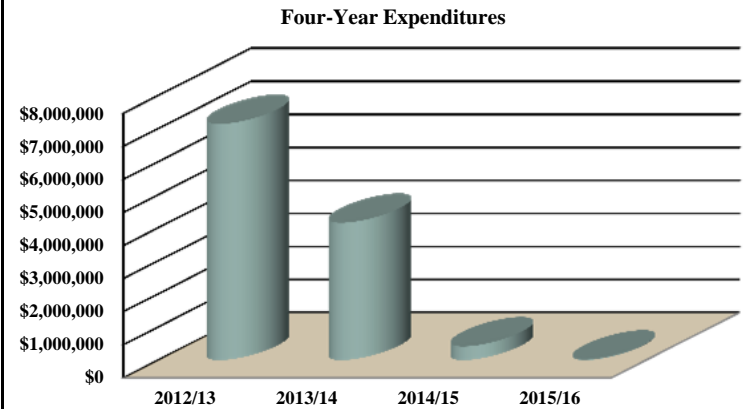
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Description

This fund accounts for capital improvement projects pertaining to Solid Waste. Municipal solid waste collection and transfer services is the primary focus of Solid Waste CIP projects.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 7,142,078	\$ 4,152,053	\$ 1,914,569	\$ 412,920	\$ 13,997
Total	\$ <u>7,142,078</u>	\$ <u>4,152,053</u>	\$ <u>1,914,569</u>	\$ <u>412,920</u>	\$ <u>13,997</u>

Commentary

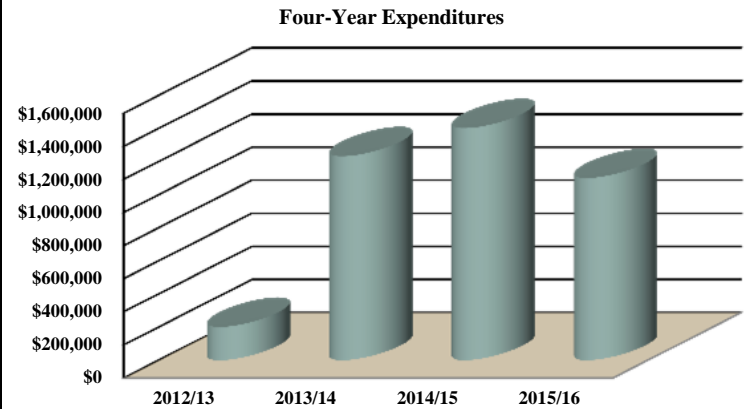
The budget shown is a consolidated budget for Fund 542. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 200,811	\$ 1,232,549	\$ 62,767	\$ 1,402,440	\$ 1,100,761
Total	\$ 200,811	\$ 1,232,549	\$ 62,767	\$ 1,402,440	\$ 1,100,761

Commentary

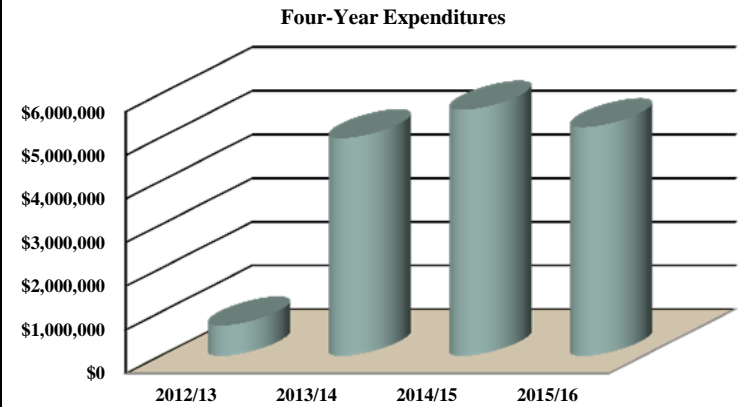
The budget shown is a consolidated budget for Fund 562. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 696,524	\$ 4,988,909	\$ 953,687	\$ 5,639,647	\$ 5,239,755
Total	\$ 696,524	\$ 4,988,909	\$ 953,687	\$ 5,639,647	\$ 5,239,755

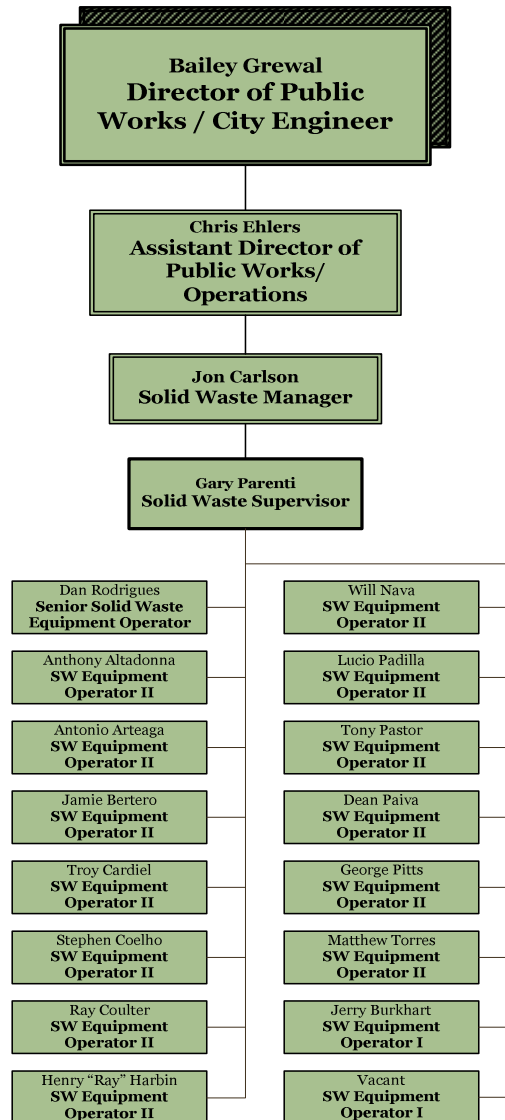
Commentary

The budget shown is a consolidated budget for Fund 592. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

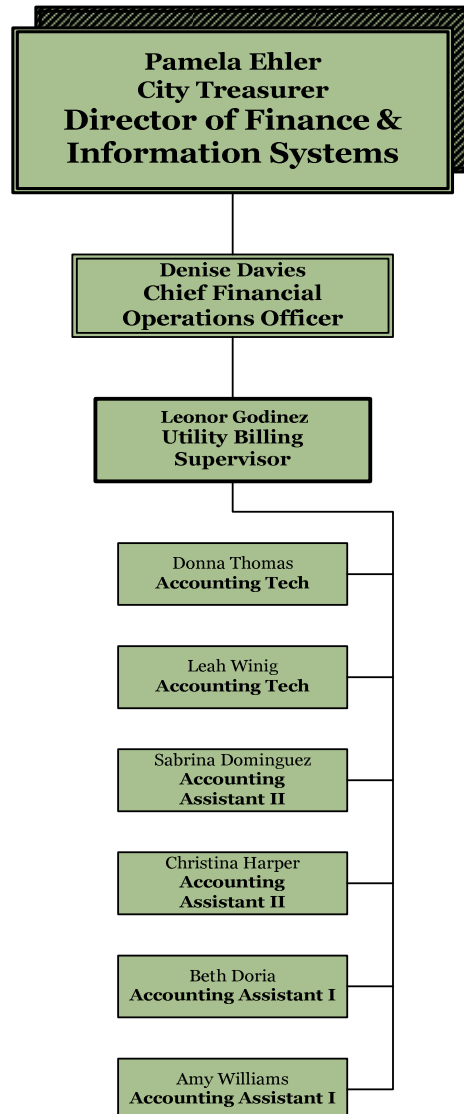


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Solid Waste Enterprise



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.

Services: Solid Waste Collection, Solid Waste Transfer and 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

- *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.*
- *Completed the construction of the Solid Waste Transfer Station Expansion project, CIP No. 542-54020.*
- *Completed a Solid Waste Municipal Code re-write.*
- *Completed a comprehensive five-year rate analysis.*



Solid Waste Enterprise

Department Goals

- *Avoid loss-time from work related 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.*
- *Continue to operate the Solid Waste Transfer Station with no violations.*

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected	2021/22 Projected	2022/23 Projected
Fund Balance 7/01	\$ 6,484,997	\$ 6,450,324	\$ 6,111,570	\$ 5,866,807	\$ 5,637,864	\$ 5,593,531	\$ 5,540,605	\$ 5,634,502	\$ 5,934,742	\$ 6,463,260
Add:										
Operating Revenues	9,548,419	10,064,568	10,480,916	10,881,653	11,366,554	11,870,634	12,390,063	12,952,222	13,538,916	14,152,185
Total Operating Revenue	9,548,419	10,064,568	10,480,916	10,881,653	11,366,554	11,870,634	12,390,063	12,952,222	13,538,916	14,152,185
Less:										
Operations	9,861,049	10,593,168	11,228,602	11,287,522	11,587,813	11,923,560	12,296,166	12,651,982	13,010,398	13,378,968
Total Operating Appropriations	9,861,049	10,593,168	11,228,602	11,287,522	11,587,813	11,923,560	12,296,166	12,651,982	13,010,398	13,378,968
Revenue Over (Under)										
Operating Appropriations	(312,630)	(528,600)	(747,686)	(405,869)	(221,259)	(52,926)	93,897	300,240	528,518	773,217
Non-Operating Revenues/Appropriations	9,500	12,920	(946,003)	0	0	(312,000)	0	0	0	0
Revenue Over (Under)										
Appropriations	(303,130)	(515,680)	(1,693,689)	(405,869)	(221,259)	(364,926)	93,897	300,240	528,518	773,217
Adjustments to Fund Balance ⁽¹⁾⁽²⁾	268,457	176,926	1,448,926	176,926	176,926	312,000	0	0	0	0
Fund Balance 6/30 ⁽³⁾	\$ 6,450,324	\$ 6,111,570	\$ 5,866,807	\$ 5,637,864	\$ 5,593,531	\$ 5,540,605	\$ 5,634,502	\$ 5,934,742	\$ 6,463,260	\$ 7,236,477

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into fund balance because these revenues and expenses are eliminated in the calculation of ending fund balance.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating ending fund balances.

(3) The Enterprise Fund Balance includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - NET ASSETS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 9,270,181	\$ 9,262,426	\$ 9,541,601	\$ 10,063,519	\$ 10,479,779
Operating Expenses	<u>8,894,440</u>	<u>9,943,517</u>	<u>9,861,049</u>	<u>10,593,168</u>	<u>11,228,602</u>
Excess (deficiency) of revenues over (under) expenses	375,741	(681,091)	(319,448)	(529,649)	(748,823)
Other Sources					
Operating Transfers In	3,615	6,042	6,818	1,049	1,137
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	3,615	6,042	6,818	1,049	1,137
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	379,356	(675,049)	(312,630)	(528,600)	(747,686)
Non-Operating					
Non-Operating Revenues/Transfers In	364,939	2,767	9,500	12,920	13,997
Non-Operating Expenditures/Transfers Out	<u>(20,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(960,000)</u>
Total Non-Operating	344,939	2,767	9,500	12,920	(946,003)
Total Sources Less Uses over (under)	724,295	(672,282)	(303,130)	(515,680)	(1,693,689)
Net Assets, Beginning of Year	5,718,167	6,484,997	6,484,997	6,450,324	6,111,570
Adjustments to Net Assets ^{(1) (2)}	<u>42,535</u>	<u>268,855</u>	<u>268,457</u>	<u>176,926</u>	<u>1,448,926</u>
Net Assets, End of Year ⁽³⁾	<u><u>\$ 6,484,997</u></u>	<u><u>\$ 6,081,570</u></u>	<u><u>\$ 6,450,324</u></u>	<u><u>\$ 6,111,570</u></u>	<u><u>\$ 5,866,807</u></u>

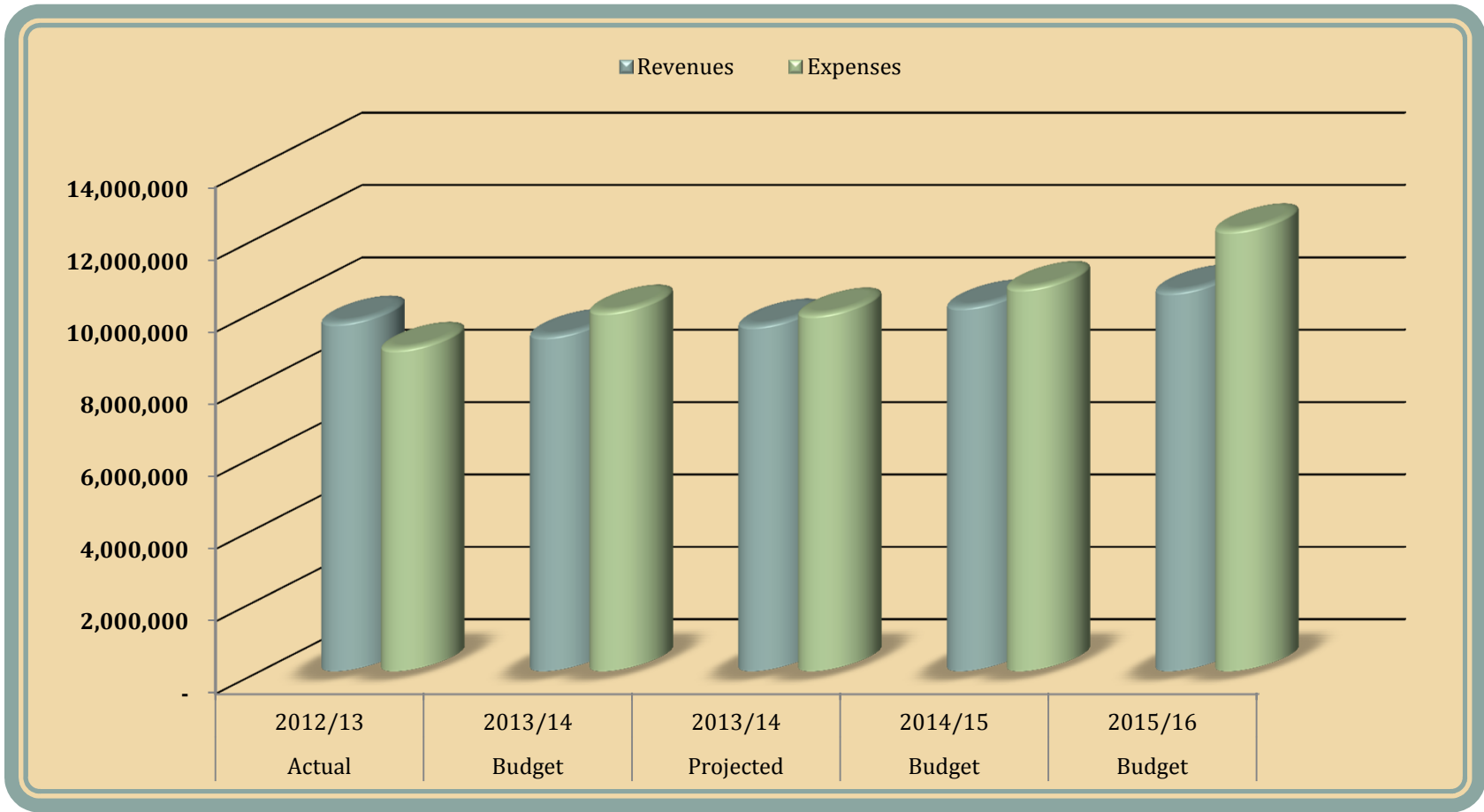
(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating net assets.

(3) The Enterprise Net Assets includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE ANALYSIS



Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Solid Waste Revenues</u>					
540 Operations	\$ 9,635,125	\$ 9,260,735	\$ 9,554,619	\$ 10,073,076	\$ 10,490,133
543 Replacement	3,610	10,500	3,300	4,412	4,780
TOTAL SOLID WASTE REVENUES	<u>\$ 9,638,735</u>	<u>\$ 9,271,235</u>	<u>\$ 9,557,919</u>	<u>\$ 10,077,488</u>	<u>\$ 10,494,913</u>
Annual Percentage Change			-0.84%	8.70%	4.14%
 <u>Solid Waste Expenses</u>					
540-5301 Solid Waste Operations	\$ 6,991,645	\$ 7,836,434	\$ 7,799,859	\$ 8,414,027	\$ 8,985,117
540-5302 Solid Waste Utility Billing	784,423	852,813	824,830	906,534	931,012
540-5303 Solid Waste Transfer Station	1,138,372	1,204,270	1,186,360	1,222,607	1,262,473
543-5350 Solid Waste Replacement	0	50,000	50,000	50,000	1,010,000
TOTAL SOLID WASTE EXPENSES	<u>\$ 8,914,440</u>	<u>\$ 9,943,517</u>	<u>\$ 9,861,049</u>	<u>\$ 10,593,168</u>	<u>\$ 12,188,602</u>
Annual Percentage Change			10.62%	6.53%	15.06%

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
540 - Solid Waste Enterprise					
43300 Investment Income	\$ 20,358	\$ 60,000	\$ 81,000	\$ 84,334	\$ 73,811
43500 Late Charges	107,382	117,420	108,131	109,374	110,862
45529 Reimbursement for Services	3,377	2,400	3,496	3,663	3,823
45550 Solid Waste Charges	5,759,365	5,708,800	5,949,631	6,286,975	6,561,087
45552 Recycled Cardboard	102,388	45,000	45,000	45,000	45,000
45553 Public Disposal Metals	16,363	5,000	10,000	10,000	10,000
45554 Dumpster Charges	675,684	722,840	692,482	731,746	763,650
45554.01 Dumpster Front Loader	2,411,259	2,480,565	2,504,942	2,646,972	2,762,380
45556 Ewaste	5,102	2,000	4,080	4,093	4,149
45561 Application Fees	51,773	54,500	55,895	58,580	61,134
45562 Solid Waste Compost Bins	330	500	259	273	285
45563 Recycled Motor Oil	14,988	15,000	15,527	16,272	16,981
45564 DOC Recycled Beverage Container	60,160	35,000	60,000	60,000	60,000
46700 Other Income	36,492	100	6,144	103	105
46700.05 Collections on Write-Offs	381	700	714	722	732
46750 CIP Personnel Reimbursement	1,169	2,101	1,000	1,000	1,000
47337 Transfer from Community Facilities	3,615	0	776	1,049	1,137
47540 Transfer from Solid Waste	307,393	0	0	0	0
47542 Transfer from S/W Capital Improvements	57,546	2,767	9,500	12,920	13,997
47702 Transfer from Equipment Replacement	0	6,042	6,042	0	0
Total Solid Waste Enterprise	\$ 9,635,125	\$ 9,260,735	\$ 9,554,619	\$ 10,073,076	\$ 10,490,133
543 - Solid Waste Replacement					
43300 Investment Income	\$ 3,610	\$ 10,500	\$ 3,300	\$ 4,412	\$ 4,780
Total Solid Waste Replacement	\$ 3,610	\$ 10,500	\$ 3,300	\$ 4,412	\$ 4,780
TOTAL SOLID WASTE REVENUES	\$ 9,638,735	\$ 9,271,235	\$ 9,557,919	\$ 10,077,488	\$ 10,494,913
Annual Percentage Change			-0.84%	8.70%	4.14%

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - EXPENSE BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Personnel Services	\$ 3,023,652	\$ 3,004,972	\$ 2,924,713	\$ 3,247,138	\$ 3,343,202
Supplies and Services	4,039,398	4,442,961	4,441,151	4,758,604	4,893,717
Internal Services	1,736,714	2,258,810	2,258,810	2,433,563	2,521,697
Capital Outlay	114,676	236,774	236,375	153,863	1,429,986
Total	\$ 8,914,440	\$ 9,943,517	\$ 9,861,049	\$ 10,593,168	\$ 12,188,602
<u>Personnel Services</u>					
540-5301 Solid Waste Operations	\$ 2,390,395	\$ 2,334,583	\$ 2,298,406	\$ 2,559,255	\$ 2,633,908
540-5302 Solid Waste Utility Billing	347,190	362,208	336,035	376,208	390,410
540-5303 Solid Waste Transfer Station	286,067	308,181	290,272	311,675	318,884
Total Personnel Services	\$ 3,023,652	\$ 3,004,972	\$ 2,924,713	\$ 3,247,138	\$ 3,343,202
<u>Supplies and Services</u>					
540-5301 Solid Waste Operations	\$ 2,872,347	\$ 3,229,173	\$ 3,229,173	\$ 3,519,899	\$ 3,618,055
540-5302 Solid Waste Utility Billing	348,336	345,783	343,973	350,501	356,868
540-5303 Solid Waste Transfer Station	818,715	818,005	818,005	838,204	868,794
543-5350 Solid Waste Replacement	0	50,000	50,000	50,000	50,000
Total Supplies and Services	\$ 4,039,398	\$ 4,442,961	\$ 4,441,151	\$ 4,758,604	\$ 4,893,717
<u>Internal Services</u>					
540-5301 Solid Waste Operations	\$ 1,614,227	\$ 2,040,731	\$ 2,040,731	\$ 2,181,010	\$ 2,263,168
540-5302 Solid Waste Utility Billing	88,897	144,822	144,822	179,825	183,734
540-5303 Solid Waste Transfer Station	33,590	73,257	73,257	72,728	74,795
Total Internal Services	\$ 1,736,714	\$ 2,258,810	\$ 2,258,810	\$ 2,433,563	\$ 2,521,697
<u>Capital Outlay</u>					
540-5301 Solid Waste Operations	\$ 114,676	\$ 231,947	\$ 231,549	\$ 153,863	\$ 469,986
540-5303 Solid Waste Transfer Station	0	4,827	4,826	0	0
543-5350 Solid Waste Replacement	0	0	0	0	960,000
Total Capital Outlay	\$ 114,676	\$ 236,774	\$ 236,375	\$ 153,863	\$ 1,429,986

Budget For Fiscal Years 2014/15 - 2015/16

SOLID WASTE ENTERPRISE FUND - EXPENSE SUMMARY

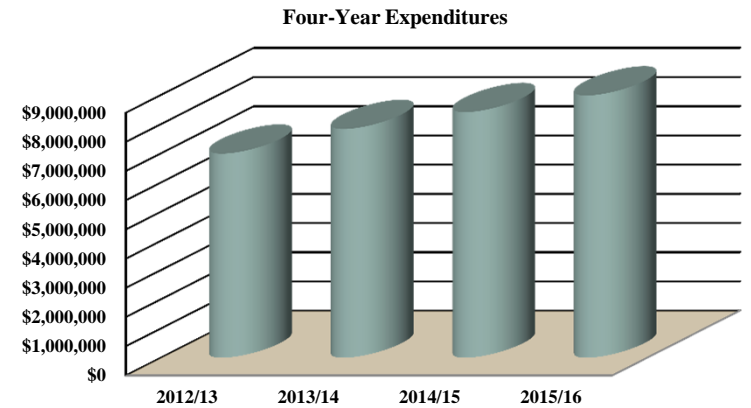
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
540-5301	Solid Waste Operations	\$ 6,991,645	\$ 7,836,434	\$ 7,799,859	\$ 8,414,027	\$ 8,985,117
540-5302	Solid Waste Utility Billing	784,423	852,813	824,830	906,534	931,012
540-5303	Solid Waste Transfer Station	1,138,372	1,204,270	1,186,360	1,222,607	1,262,473
543-5350	Solid Waste Replacement	0	50,000	50,000	50,000	1,010,000
	Total	\$ 8,914,440	\$ 9,943,517	\$ 9,861,049	\$ 10,593,168	\$ 12,188,602
	Annual Percentage Change			10.62%	6.53%	15.06%
	Total Budgeted Full-Time Positions	24.60	25.25	25.25	26.50	26.50

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Currently servicing 16,509 active residential units with over 52,841 containers, as well as 632 commercial carts.
- Provided service to 480 commercial front-load bins and 161 roll off bins.
- Processed and completed over 16,898 work orders in FY 2012/13.
- Exceeded the State's 50% AB939 mandatory recycling goals by recycling over 70% of the City's waste stream in 2013.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 2,390,395	\$ 2,334,583	\$ 2,298,406	\$ 2,559,255	\$ 2,633,908
Supplies and Services	2,872,347	3,229,173	3,229,173	3,519,899	3,618,055
Internal Services	1,614,227	2,040,731	2,040,731	2,181,010	2,263,168
Capital Outlay	114,676	231,947	231,549	153,863	469,986
Total	\$ 6,991,645	\$ 7,836,434	\$ 7,799,859	\$ 8,414,027	\$ 8,985,117
Annual Percentage Change			11.56%	7.37%	6.79%
Total Budgeted Full-Time Positions	19.12	19.82	19.82	20.97	20.97

Commentary

There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15 and FY 2015/16, the primary component in Permits/Fees/Tolls is annual contractual increases for transportation, processing and landfill costs. FY 2015/16 Capital Outlay includes the purchase of a new automated side loader truck. FY 2014/15 includes the addition of a new Solid Waste Equipment Operator I.

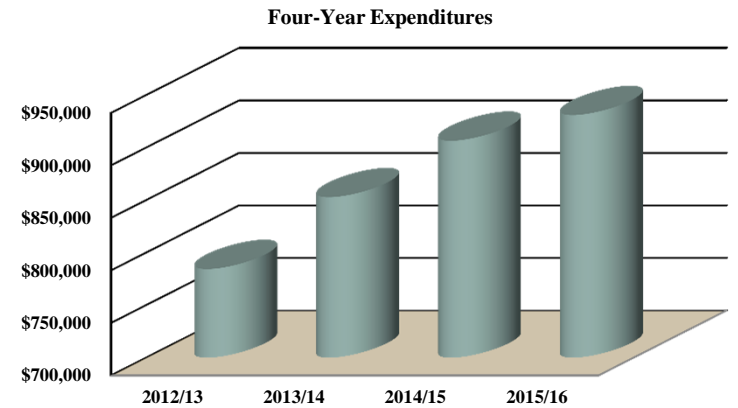
Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

Utility Billing of the Finance Department is responsible for the opening of accounts and the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,941 new accounts.
- Distributed 216,250 invoices.
- Processed 209,223 payments made up of: 21,205 walk-in payments; 41,062 payments processed via the UB Online website; 85,595 through the lockbox and 24,570 through automated credit card and bank draft payments.
- Processed 47,842 customer calls.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 347,190	\$ 362,208	\$ 336,035	\$ 376,208	\$ 390,410
Supplies and Services	348,336	345,783	343,973	350,501	356,868
Internal Services	88,897	144,822	144,822	179,825	183,734
Total	\$ 784,423	\$ 852,813	\$ 824,830	\$ 906,534	\$ 931,012
Annual Percentage Change			5.15%	6.30%	2.70%
Total Budgeted Full-Time Positions	3.11	3.26	3.26	3.26	3.26

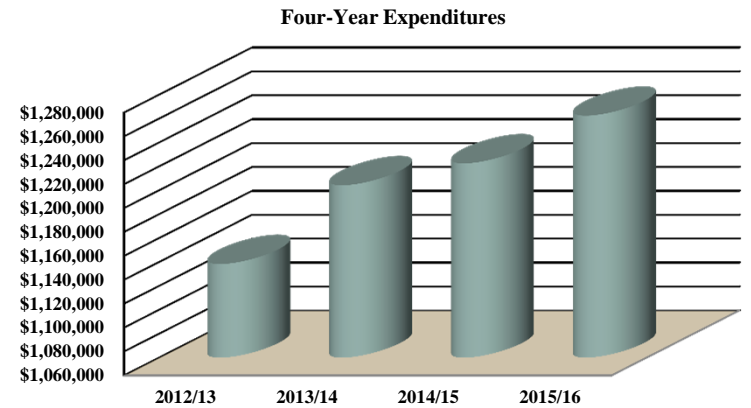
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Loaded approximately 1,838 transfer trailer loads in FY 2012/13.
- Processed 40,501 tons of solid waste in FY 2012/13.
- The Brentwood Transfer Station has had no permit violations in its 15 years of operation.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 286,067	\$ 308,181	\$ 290,272	\$ 311,675	\$ 318,884
Supplies and Services	818,715	818,005	818,005	838,204	868,794
Internal Services	33,590	73,257	73,257	72,728	74,795
Capital Outlay	0	4,827	4,826	0	0
Total	\$ 1,138,372	\$ 1,204,270	\$ 1,186,360	\$ 1,222,607	\$ 1,262,473
Annual Percentage Change			4.22%	1.52%	3.26%
Total Budgeted Full-Time Positions	2.37	2.17	2.17	2.27	2.27

Commentary

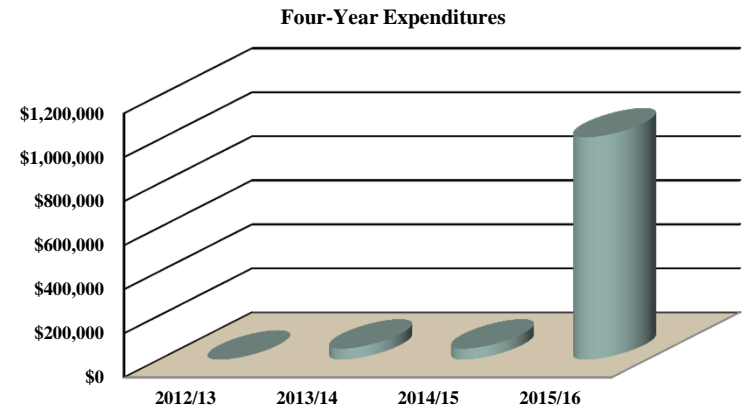
There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15 and FY 2015/16, the primary component in Permits/Fees/Tolls is annual contractual increases for transportation, processing and landfill costs. Also, the FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Solid Waste Enterprise Fund	Department:	Finance and 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.

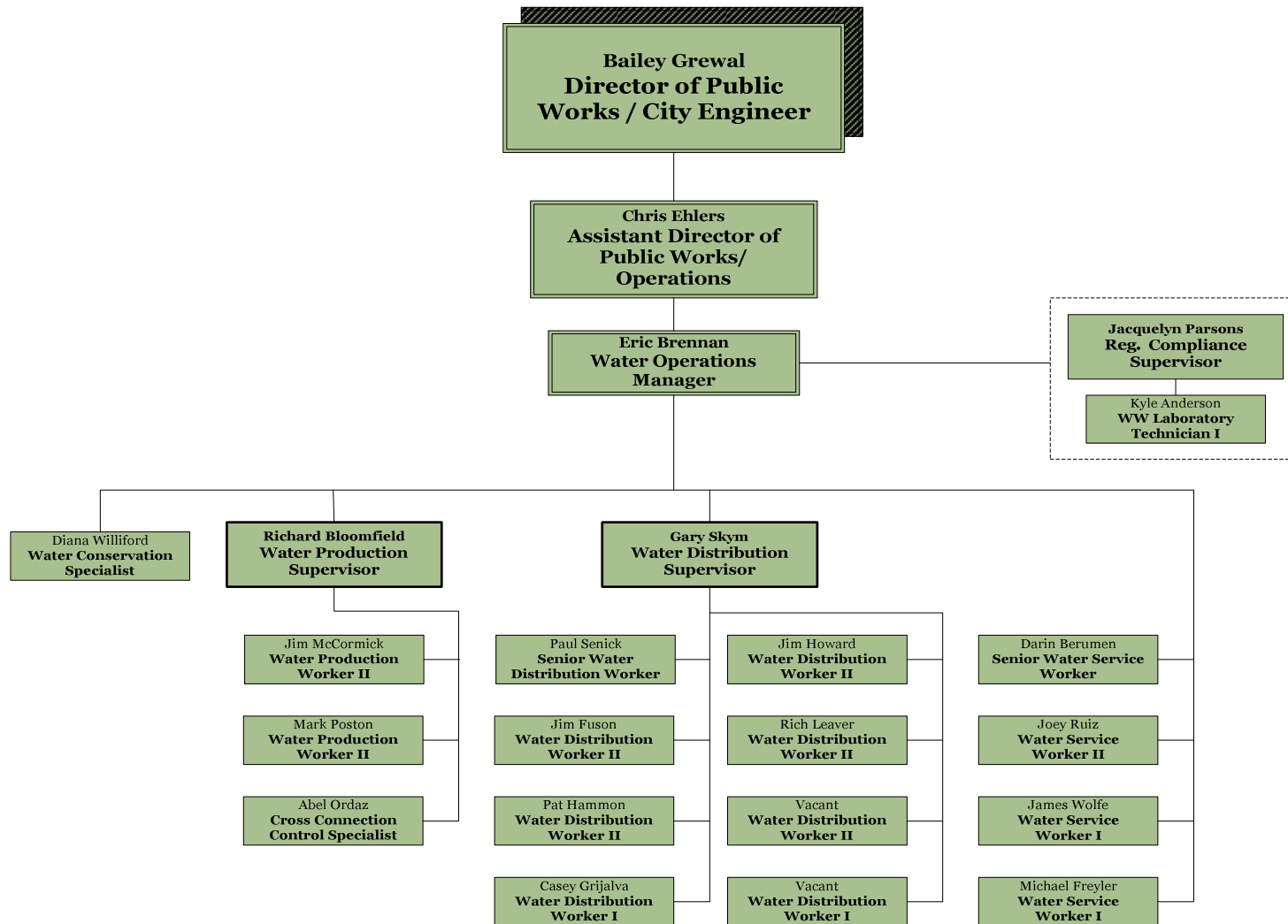


<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Outlay	0	0	0	0	960,000
Total	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 1,010,000</u>
Annual Percentage Change			0.00%	0.00%	1920.00%

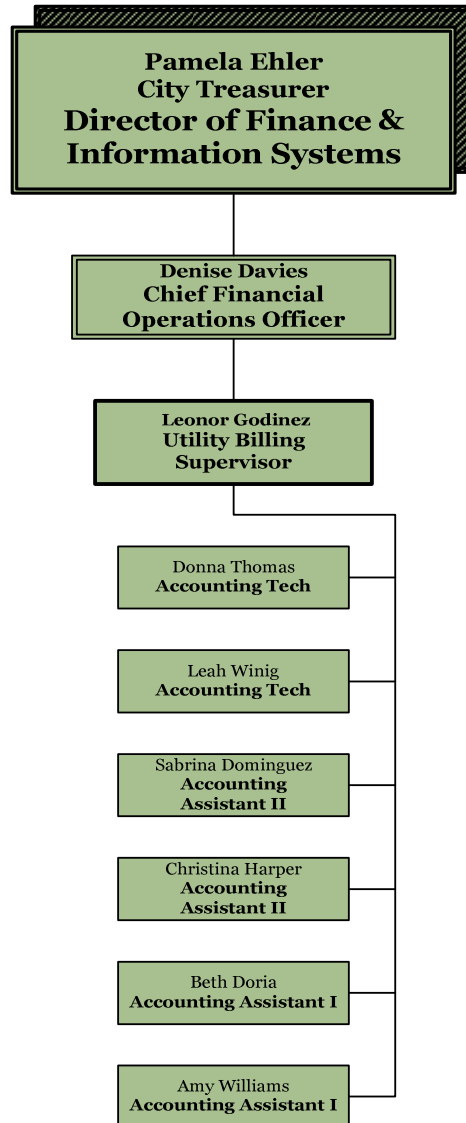
Commentary

Funding for the Maintenance Service Center - Phase II, CIP Project 337-37206, in the amount of \$960,000 is projected in FY 2015/16.

Water Enterprise



Water - Utility Billing





Water Enterprise

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 both 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.

Services: Water Distribution, Well Reconditioning, Well Monitoring, Well Rehabilitation, Well Site Improvements, Water System Upgrades, Conservation and Utility Billing

Mission Statement

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

Department Accomplishments

- *Completed the Initial Distribution System Evaluation (IDSE) Stage Two compliance monitoring and reporting for FY 2012/13 and FY 2013/14.*
- *Completed leak detection for the Pavement Management Program.*
- *Completed the maintenance, repair and flow testing on over 600 fire hydrants in the fire hydrant maintenance program.*
- *Replaced submersible pump and motor assemblies on Wells No. 7 and No. 14.*
- *Completed gravel pack replacement and rehabilitation of Well No. 8.*
- *Completed High-Efficient Toilet (HET) rebates program.*
- *Completed citywide water meter accuracy testing on 30 large water meters, 3" through 6".*
- *Completed pump efficiency testing at well sites and pump stations in order to receive PG&E incentives.*
- *Completed a comprehensive five-year rate analysis.*
- *Completed a Municipal Code re-write.*

Department Goals

- *Continue water distribution system and well monitoring to maintain compliance with Unregulated Contaminant Monitoring Regulation (UCMR3).*
- *Continue IDSE Stage Two sampling.*
- *Inspect and clean six potable water reservoirs.*
- *Continue citywide leak detection program.*
- *Continue fire hydrant maintenance, repair and flow testing program.*
- *Replace large inaccurate water meters, 3" through 6", citywide.*
- *Provide water conservation education, assistance and outreach.*

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected	2021/22 Projected	2022/23 Projected
Fund Balance 7/01	\$ 128,656,242	\$ 128,364,097	\$ 127,798,900	\$ 127,532,351	\$ 128,764,695	\$ 130,331,127	\$ 131,664,239	\$ 132,589,884	\$ 133,287,490	\$ 133,736,468
Add:										
Operating Revenues	19,182,494	20,239,250	21,127,405	21,320,535	22,257,896	22,584,716	22,967,777	23,365,339	23,752,214	24,145,495
Total Operating Revenue	19,182,494	20,239,250	21,127,405	21,320,535	22,257,896	22,584,716	22,967,777	23,365,339	23,752,214	24,145,495
Less:										
Operations	19,856,561	20,992,332	21,581,839	20,276,076	20,879,349	21,251,604	22,042,132	22,667,733	23,303,236	23,956,556
Total Operating Appropriations	19,856,561	20,992,332	21,581,839	20,276,076	20,879,349	21,251,604	22,042,132	22,667,733	23,303,236	23,956,556
Revenue Over (Under) Operating Appropriations	(674,067)	(753,082)	(454,434)	1,044,459	1,378,547	1,333,112	925,645	697,606	448,978	188,939
Non-Operating Revenues/Appropriations	(155,463)	(736,519)	(3,032,000)	(1,654,000)	(901,000)	(904,000)	(145,000)	(186,000)	(232,000)	(289,000)
Revenue Over (Under) Appropriations	(829,530)	(1,489,601)	(3,486,434)	(609,541)	477,547	429,112	780,645	511,606	216,978	(100,061)
Adjustments to Fund Balance ⁽¹⁾⁽²⁾	537,385	924,404	3,219,885	1,841,885	1,088,885	904,000	145,000	186,000	232,000	289,000
Fund Balance 6/30⁽³⁾	\$ 128,364,097	\$ 127,798,900	\$ 127,532,351	\$ 128,764,695	\$ 130,331,127	\$ 131,664,239	\$ 132,589,884	\$ 133,287,490	\$ 133,736,468	\$ 133,925,407

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into fund balance because these revenues and expenses are eliminated in the calculation of ending fund balance.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating ending fund balances.

(3) The Enterprise Fund Balance includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - NET ASSETS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 18,740,145	\$ 18,431,289	\$ 19,181,718	\$ 20,238,201	\$ 21,126,268
Operating Expenses	<u>19,254,538</u>	<u>19,938,584</u>	<u>19,856,561</u>	<u>20,992,332</u>	<u>21,581,839</u>
Excess (deficiency) of revenues over (under) expenses	(514,393)	(1,507,295)	(674,843)	(754,131)	(455,571)
Other Sources					
Operating Transfers In	31,461	0	776	1,049	1,137
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	31,461	0	776	1,049	1,137
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	(482,932)	(1,507,295)	(674,067)	(753,082)	(454,434)
Non-Operating					
Non-Operating Revenues/Transfers In	2,651,587	53,059	194,037	0	0
Non-Operating Expenditures/Transfers Out	<u>(189,778)</u>	<u>(469,500)</u>	<u>(349,500)</u>	<u>(736,519)</u>	<u>(3,032,000)</u>
Total Non-Operating	2,461,809	(416,441)	(155,463)	(736,519)	(3,032,000)
Total Sources Less Uses over (under)	1,978,877	(1,923,736)	(829,530)	(1,489,601)	(3,486,434)
Net Assets, Beginning of Year	126,487,587	128,656,242	128,656,242	128,364,097	127,798,900
Adjustments to Net Assets ⁽¹⁾⁽²⁾	<u>189,778</u>	<u>657,385</u>	<u>537,385</u>	<u>924,404</u>	<u>3,219,885</u>
Net Assets, End of Year ⁽³⁾	<u>\$ 128,656,242</u>	<u>\$ 127,389,891</u>	<u>\$ 128,364,097</u>	<u>\$ 127,798,900</u>	<u>\$ 127,532,351</u>

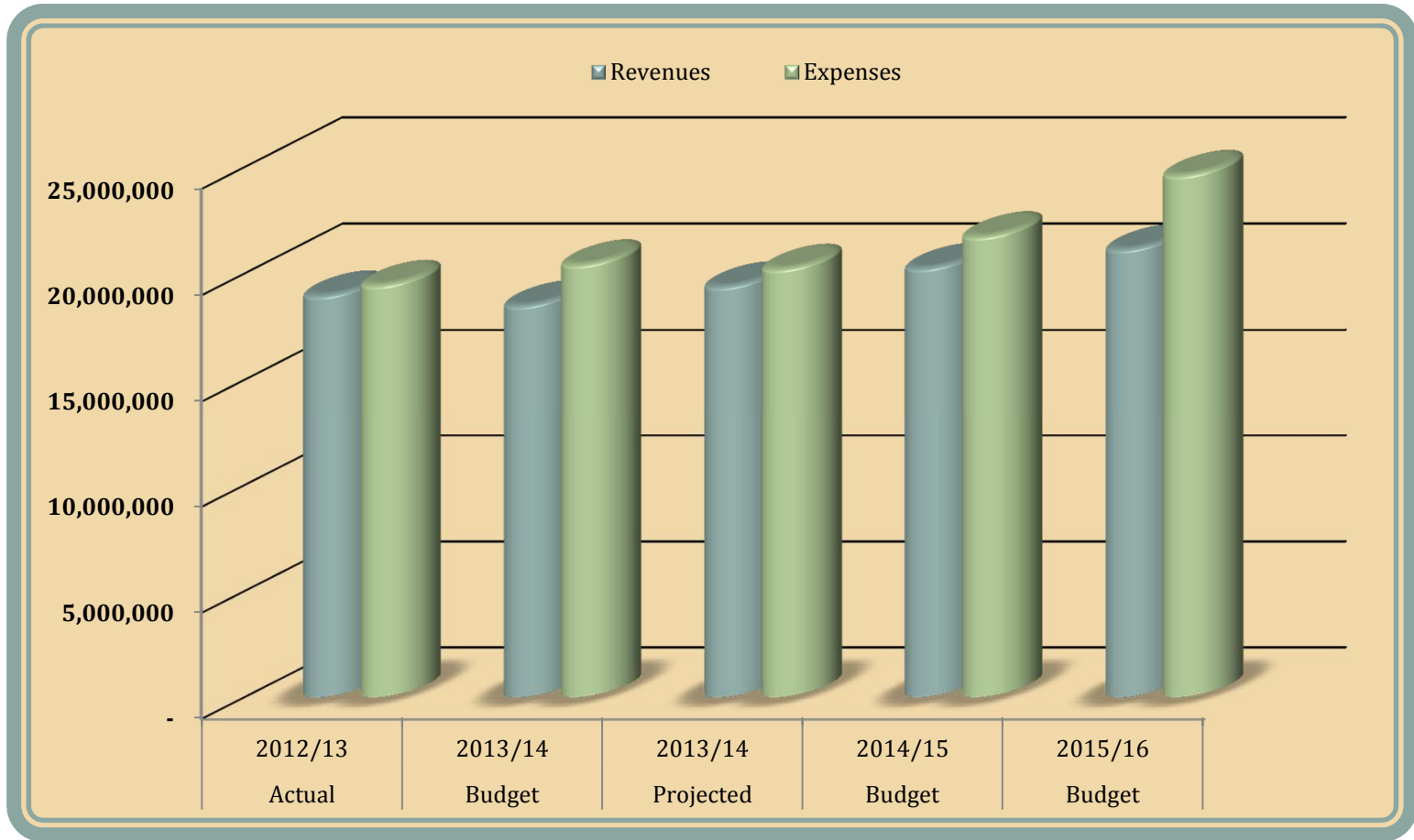
(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating net assets.

(3) The Enterprise Net Assets includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - REVENUE AND EXPENSE ANALYSIS



Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Water Revenues</u>					
560 Operations	\$ 21,193,454	\$ 18,194,348	\$ 19,306,531	\$ 20,143,344	\$ 21,023,507
563 Replacement	229,739	290,000	70,000	95,906	103,898
TOTAL WATER REVENUES	<u>\$ 21,423,193</u>	<u>\$ 18,484,348</u>	<u>\$ 19,376,531</u>	<u>\$ 20,239,250</u>	<u>\$ 21,127,405</u>
Annual Percentage Change			-9.55%	9.49%	4.39%
 <u>Water Expenses</u>					
560-5501 Water Operations	\$ 17,880,553	\$ 18,396,253	\$ 18,343,511	\$ 19,375,970	\$ 20,600,003
560-5502 Water Utility Billing	835,594	910,523	882,548	944,874	969,506
560-5504 Water Non-Potable	490,277	556,308	555,002	608,488	669,330
563-5550 Water Replacement	237,892	545,000	425,000	799,519	2,375,000
TOTAL WATER EXPENSES	<u>\$ 19,444,316</u>	<u>\$ 20,408,084</u>	<u>\$ 20,206,061</u>	<u>\$ 21,728,851</u>	<u>\$ 24,613,839</u>
Annual Percentage Change			3.92%	6.47%	13.28%

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
560 - Water Enterprise					
40085 Vacant Parcel Charges	\$ 106,680	\$ 112,709	\$ 105,613	\$ 104,557	\$ 103,511
43300 Investment Income	21,869	35,000	83,012	99,006	126,481
43500 Late Charges	225,726	231,900	198,920	199,531	202,245
45529 Reimbursement for Services	24,237	4,500	6,665	6,589	6,876
45550 Water Usage	12,139,451	11,517,100	11,903,650	12,578,587	13,127,013
45557 Base Meter Charge	5,328,569	5,430,200	5,454,977	5,764,274	6,015,597
45558 Fireline Charges	33,941	34,610	35,000	35,107	35,584
45559 Non-Potable	481,432	453,400	1,073,124	1,110,299	1,142,862
45560 Meter Installation Fee	22,682	8,655	11,593	11,460	11,960
45561 Application Fees	52,628	55,995	57,443	56,784	59,260
45565 Hydrant Meter Usage	59,389	58,860	57,789	58,453	59,248
45566 Reconnect Charge	65,121	58,030	58,666	58,846	59,646
45568 Reclaimed Water Usage	6,152	4,690	10,366	10,486	10,627
46700 Other Income	74,140	83,140	30,029	30,374	30,787
46700.05 Collections on Write-Offs	2,112	1,000	1,020	1,032	1,046
46715 Contributions	2,365,709	0	0	0	0
46750 CIP Personnel Reimbursement	22,862	51,500	23,851	16,910	29,627
47337 Transfer from Community Facilities	3,052	0	776	1,049	1,137
47560 Transfer from Water Fund	21,570	0	140,978	0	0
47562 Transfer from Water Capital Projects	107,723	53,059	53,059	0	0
47702 Transfer from Equipment Replacement	28,409	0	0	0	0
Total Water Enterprise	\$ 21,193,454	\$ 18,194,348	\$ 19,306,531	\$ 20,143,344	\$ 21,023,507
563 - Water Replacement					
43300 Investment Income	\$ 73,154	\$ 290,000	\$ 70,000	\$ 95,906	\$ 103,898
47563 Transfer from Water Replacement	156,585	0	0	0	0
Total Water Replacement	\$ 229,739	\$ 290,000	\$ 70,000	\$ 95,906	\$ 103,898
TOTAL WATER REVENUES	\$ 21,423,193	\$ 18,484,348	\$ 19,376,531	\$ 20,239,250	\$ 21,127,405

Annual Percentage Change

-9.55%

9.49%

4.39%

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - EXPENSE BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Personnel Services	\$ 3,331,774	\$ 3,325,823	\$ 3,260,056	\$ 3,347,361	\$ 3,552,706
Supplies and Services	14,645,814	14,604,793	14,588,537	15,548,081	15,847,909
Internal Services	721,479	1,174,121	1,174,121	1,276,275	1,293,824
Capital Outlay	745,249	1,303,347	1,183,347	1,557,134	3,919,400
Total	\$ 19,444,316	\$ 20,408,084	\$ 20,206,061	\$ 21,728,851	\$ 24,613,839
<u>Personnel Services</u>					
560-5501 Water Operations	\$ 2,872,386	\$ 2,853,391	\$ 2,815,445	\$ 2,890,933	\$ 3,080,099
560-5502 Water Utility Billing	355,342	370,233	343,718	384,474	398,935
560-5504 Water Non-Potable	104,046	102,199	100,893	71,954	73,672
Total Personnel Services	\$ 3,331,774	\$ 3,325,823	\$ 3,260,056	\$ 3,347,361	\$ 3,552,706
<u>Supplies and Services</u>					
560-5501 Water Operations	\$ 13,701,174	\$ 13,590,685	\$ 13,575,889	\$ 14,450,815	\$ 14,685,920
560-5502 Water Utility Billing	388,693	391,127	389,667	396,375	402,918
560-5504 Water Non-Potable	371,648	422,981	422,981	500,891	559,071
563-5550 Water Replacement	184,299	200,000	200,000	200,000	200,000
Total Supplies and Services	\$ 14,645,814	\$ 14,604,793	\$ 14,588,537	\$ 15,548,081	\$ 15,847,909
<u>Internal Services</u>					
560-5501 Water Operations	\$ 615,337	\$ 993,830	\$ 993,830	\$ 1,076,607	\$ 1,089,584
560-5502 Water Utility Billing	91,559	149,163	149,163	164,025	167,653
560-5504 Water Non-Potable	14,583	31,128	31,128	35,643	36,587
Total Internal Services	\$ 721,479	\$ 1,174,121	\$ 1,174,121	\$ 1,276,275	\$ 1,293,824
<u>Capital Outlay</u>					
560-5501 Water Operations	\$ 691,656	\$ 958,347	\$ 958,347	\$ 957,615	\$ 1,744,400
563-5550 Water Replacement	53,593	345,000	225,000	599,519	2,175,000
Total Capital Outlay	\$ 745,249	\$ 1,303,347	\$ 1,183,347	\$ 1,557,134	\$ 3,919,400

Budget For Fiscal Years 2014/15 - 2015/16

WATER ENTERPRISE FUND - EXPENSE SUMMARY

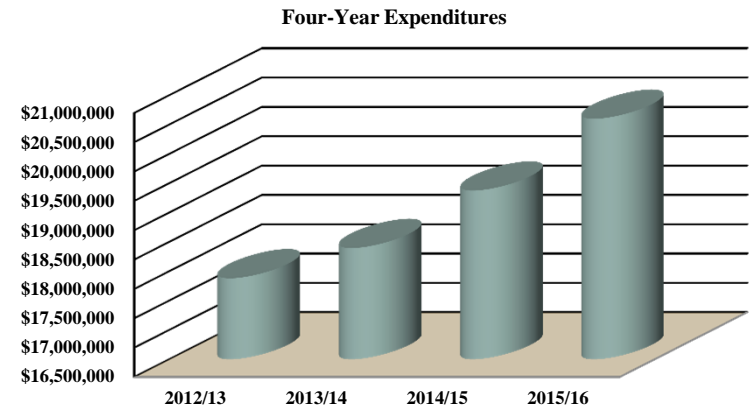
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
560-5501	Water Operations	\$ 17,880,553	\$ 18,396,253	\$ 18,343,511	\$ 19,375,970	\$ 20,600,003
560-5502	Water Utility Billing	835,594	910,523	882,548	944,874	969,506
560-5504	Water Non-Potable	490,277	556,308	555,002	608,488	669,330
563-5550	Water Replacement	237,892	545,000	425,000	799,519	2,375,000
	Total	\$ 19,444,316	\$ 20,408,084	\$ 20,206,061	\$ 21,728,851	\$ 24,613,839
	Annual Percentage Change			3.92%	6.47%	13.28%
	Total Budgeted Full-Time Positions	25.72	25.87	25.87	25.57	26.57

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Currently serving 17,505 active water service accounts.
- Produced over 3.8 billion gallons of potable water in FY 2012/13.
- Exercised over 700 valves and flow tested 256 fire hydrants in FY 2012/13.
- Recorded over 204,000 water meter reads in FY 2012/13.
- Collected over 1,100 distribution system bacteriological samples in FY 2012/13.
- Completed replacement of submersible pump and motor at ground water production Wells No. 7 and No. 14.
- Completed gravel pack replacement and rehabilitation of Well No. 8.
- Completed 69 water use surveys in FY 2012/13 for water conservation.



<i>Division Summary</i>	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 2,872,386	\$ 2,853,391	\$ 2,815,445	\$ 2,890,933	\$ 3,080,099
Supplies and Services	13,701,174	13,590,685	13,575,889	14,450,815	14,685,920
Internal Services	615,337	993,830	993,830	1,076,607	1,089,584
Capital Outlay	691,656	958,347	958,347	957,615	1,744,400
Total	<u>\$ 17,880,553</u>	<u>\$ 18,396,253</u>	<u>\$ 18,343,511</u>	<u>\$ 19,375,970</u>	<u>\$ 20,600,003</u>
Annual Percentage Change			2.59%	5.33%	6.32%
Total Budgeted Full-Time Positions	21.52	21.52	21.52	21.52	22.52

Commentary

There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15 and FY 2015/16, there is an increase in Purchased Water due to increased water usage. In FY 2014/15, there is an increase in Contractual Services for the 2015 Urban Water Management Plan. FY 2015/16 includes the addition of one new Water Distribution Worker.

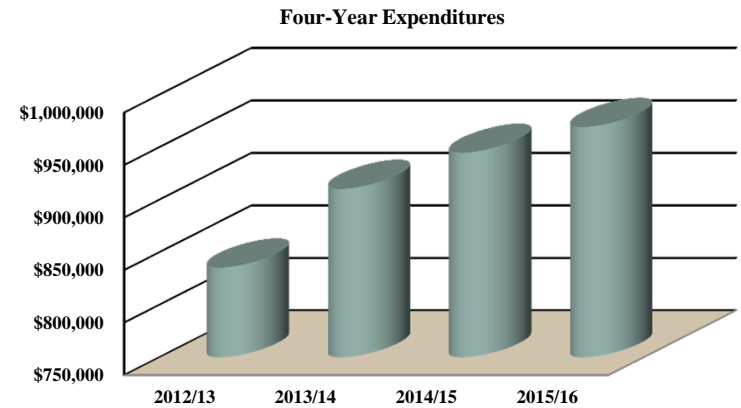
Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

Utility Billing of the Finance Department is responsible for the opening of accounts and the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,941 new accounts.
- Distributed 216,250 invoices.
- Processed 209,223 payments made up of: 21,205 walk-in payments; 41,062 payments processed via the UB Online website; 85,595 through the lockbox and 24,570 through automated credit card and bank draft payments.
- Processed 47,842 customer calls.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 355,342	\$ 370,233	\$ 343,718	\$ 384,474	\$ 398,935
Supplies and Services	388,693	391,127	389,667	396,375	402,918
Internal Services	91,559	149,163	149,163	164,025	167,653
Total	\$ 835,594	\$ 910,523	\$ 882,548	\$ 944,874	\$ 969,506
Annual Percentage Change			5.62%	3.77%	2.61%
Total Budgeted Full-Time Positions	3.20	3.35	3.35	3.35	3.35

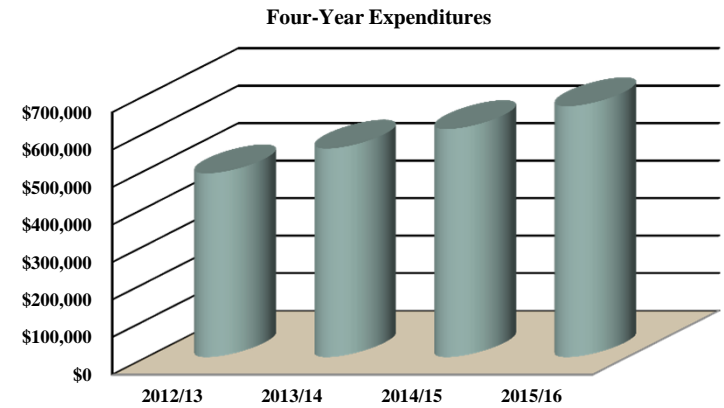
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Supplied over 38 million gallons of recycled water in FY 2012/13.
- Supplied over 446 million gallons of non-potable water in FY 2012/13.
- Completed annual cross-connection surveys for recycled and non-potable water users.
- Installed new operator interface panel and completed all preventative and corrective maintenance work orders for the Roddy Ranch Pump Station.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 104,046	\$ 102,199	\$ 100,893	\$ 71,954	\$ 73,672
Supplies and Services	371,648	422,981	422,981	500,891	559,071
Internal Services	14,583	31,128	31,128	35,643	36,587
Total	\$ 490,277	\$ 556,308	\$ 555,002	\$ 608,488	\$ 669,330
Annual Percentage Change			13.20%	9.38%	10.00%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	0.70	0.70

Commentary

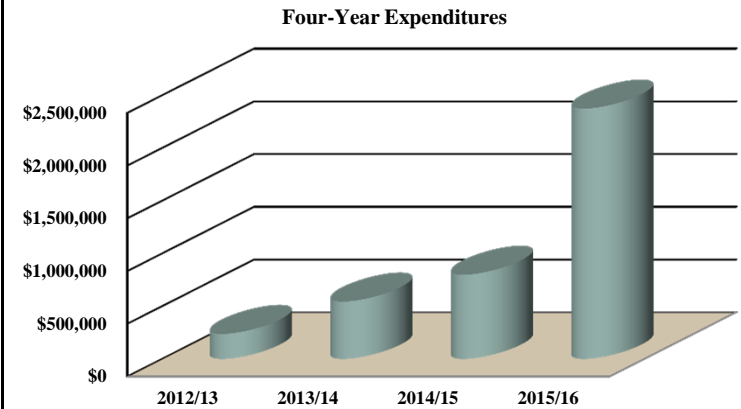
There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15 and FY 2015/16, there is an increase in Purchased Non-Potable Water due to increased water consumption. Also, the FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Water Enterprise Fund	Department:	Finance and 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 the Water Enterprise fixed assets.

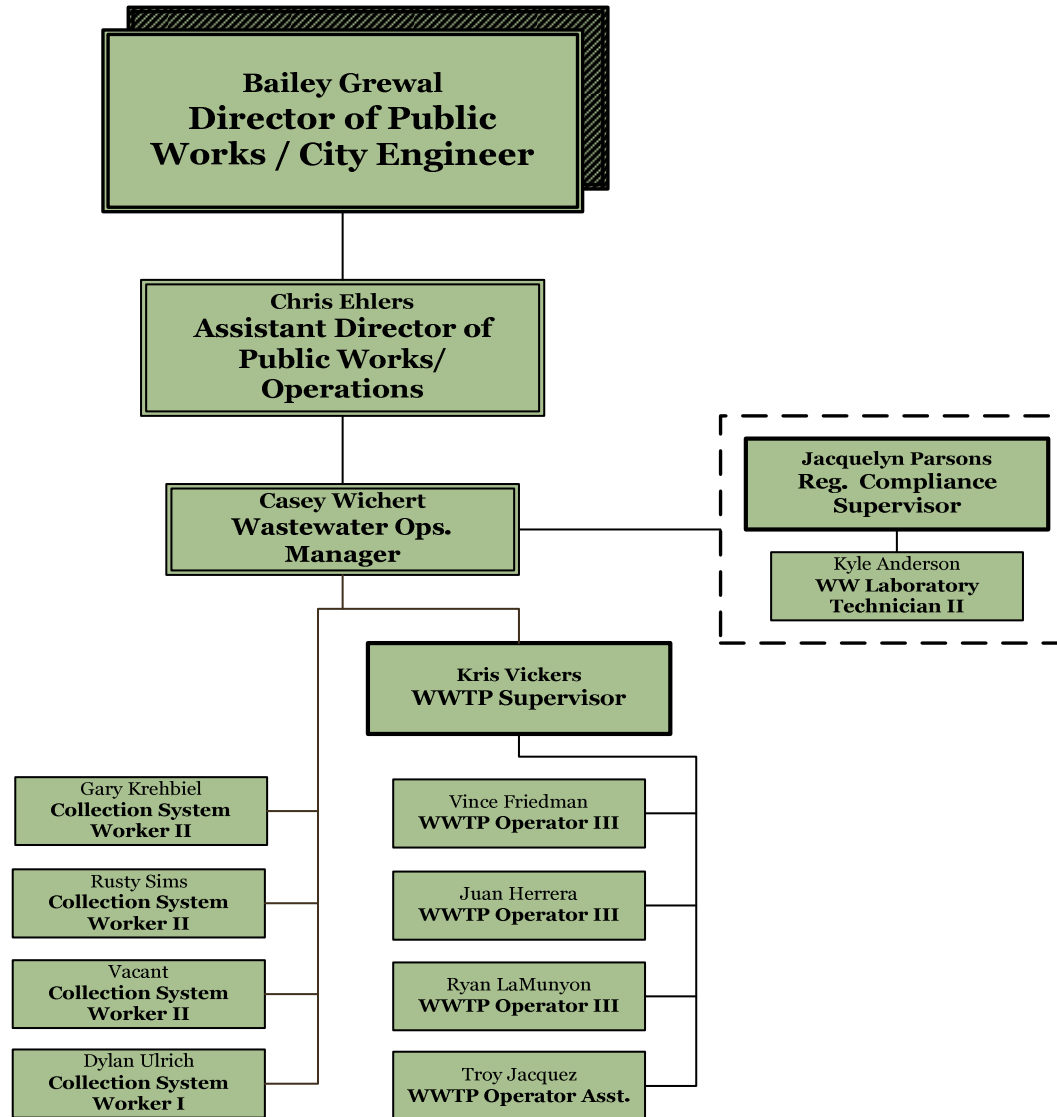


<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 184,299	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Outlay	<u>53,593</u>	<u>345,000</u>	<u>225,000</u>	<u>599,519</u>	<u>2,175,000</u>
Total	<u>\$ 237,892</u>	<u>\$ 545,000</u>	<u>\$ 425,000</u>	<u>\$ 799,519</u>	<u>\$ 2,375,000</u>
Annual Percentage Change			78.65%	46.70%	197.05%

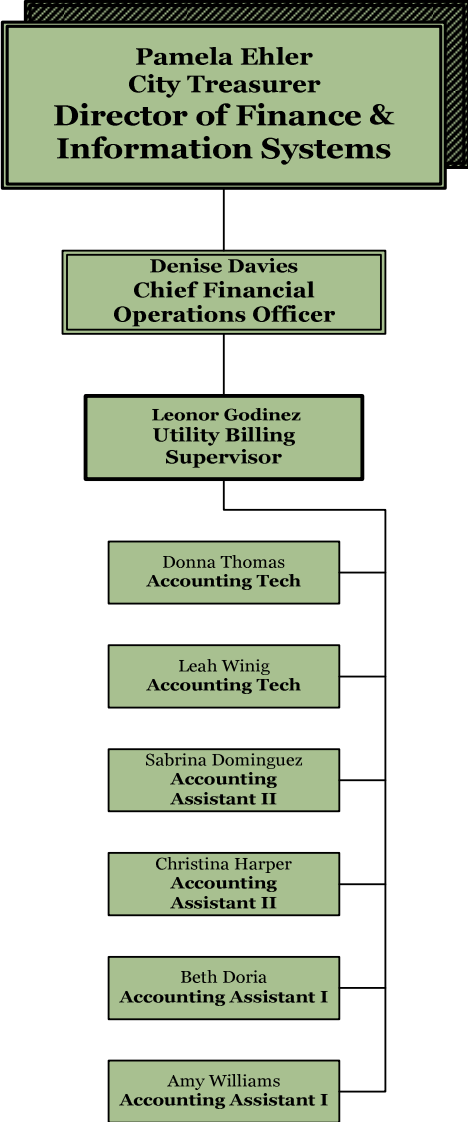
Commentary

The Capital Outlay budget shown relates to funding of Capital Improvement Program projects. In FY 2015/16, \$1.95M will be transferred for the Maintenance Service Center - Phase II project. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.

Wastewater Enterprise



Wastewater - Utility Billing





Wastewater Enterprise

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.

Service: Wastewater Rehabilitation, Recycled Water Distribution, Sewer Collection System Upgrades, Wastewater Treatment Plant Expansion and Utility Billing

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

- *Negotiated and implemented a new NPDES discharge permit.*
- *Completed collection system preventative maintenance on the northeast quadrant of the City.*
- *Met the requirements of the Sanitary Sewer Management Plan (SSMP).*
- *Completed CIP projects for the rehabilitation of two influent bar-screens, the installation of an effluent diversion structure and the replacement or rehabilitation of fifty sewer manholes.*
- *Awarded CWEA San Francisco Bay Section Plant of the Year Award (5 - 20 MGD).*



Wastewater Enterprise

Department Goals

- *Conduct an external audit of the SSMP.*
- *Complete CIP project to install a liner in Pond No. 6.*
- *Complete collection system preventative maintenance on the northwest quadrant of the City.*
- *Comply with permit limitations and reporting requirements of the Wastewater Treatment Plant NPDES permit.*

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected	2021/22 Projected	2022/23 Projected
Fund Balance 7/01	\$ 90,145,406	\$ 92,582,505	\$ 94,663,198	\$ 97,122,537	\$ 99,990,884	\$ 102,725,602	\$ 104,962,650	\$ 107,178,636	\$ 109,401,723	\$ 111,633,552
Add:										
Operating Revenues	11,324,316	11,845,921	12,370,912	12,154,060	12,703,804	12,873,510	13,089,295	13,321,582	13,554,382	13,791,250
Total Operating Revenue	11,324,316	11,845,921	12,370,912	12,154,060	12,703,804	12,873,510	13,089,295	13,321,582	13,554,382	13,791,250
Less:										
Operations	9,231,092	9,887,715	10,034,060	9,408,200	10,091,573	10,636,462	10,873,309	11,098,495	11,322,553	11,551,134
Total Operating Appropriations	9,231,092	9,887,715	10,034,060	9,408,200	10,091,573	10,636,462	10,873,309	11,098,495	11,322,553	11,551,134
Revenue Over (Under) Operating Appropriations	2,093,224	1,958,206	2,336,852	2,745,860	2,612,231	2,237,048	2,215,986	2,223,087	2,231,829	2,240,116
Non-Operating Revenues/Appropriations	(3,361,221)	(260,000)	(3,462,292)	(4,134,963)	(3,372,826)	(759,379)	(750,000)	(750,000)	(750,000)	(750,000)
Revenue Over (Under) Appropriations	(1,267,997)	1,698,206	(1,125,440)	(1,389,103)	(760,595)	1,477,669	1,465,986	1,473,087	1,481,829	1,490,116
Adjustments to Fund Balance ⁽¹⁾⁽²⁾	3,705,096	382,487	3,584,779	4,257,450	3,495,313	759,379	750,000	750,000	750,000	750,000
Fund Balance 6/30 ⁽³⁾	\$ 92,582,505	\$ 94,663,198	\$ 97,122,537	\$ 99,990,884	\$ 102,725,602	\$ 104,962,650	\$ 107,178,636	\$ 109,401,723	\$ 111,633,552	\$ 113,873,668

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into fund balance because these revenues and expenses are eliminated in the calculation of ending fund balance.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating ending fund balances.

(3) The Enterprise Fund Balance includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - NET ASSETS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 10,965,388	\$ 10,681,028	\$ 11,195,603	\$ 11,844,872	\$ 12,369,775
Operating Expenses	<u>8,722,628</u>	<u>9,527,657</u>	<u>9,231,092</u>	<u>9,887,715</u>	<u>10,034,060</u>
Excess (deficiency) of revenues over (under) expenses	2,242,760	1,153,371	1,964,511	1,957,157	2,335,715
Other Sources					
Operating Transfers In	79,218	127,937	128,713	1,049	1,137
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	79,218	127,937	128,713	1,049	1,137
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	2,321,978	1,281,308	2,093,224	1,958,206	2,336,852
Non-Operating					
Non-Operating Revenues/Transfers In	1,988,482	0	221,388	0	0
Non-Operating Expenditures/Transfers Out	<u>(759,900)</u>	<u>(3,582,609)</u>	<u>(3,582,609)</u>	<u>(260,000)</u>	<u>(3,462,292)</u>
Total Non-Operating	1,228,582	(3,582,609)	(3,361,221)	(260,000)	(3,462,292)
Total Sources Less Uses over (under)	3,550,560	(2,301,301)	(1,267,997)	1,698,206	(1,125,440)
Net Assets, Beginning of Year	85,834,946	90,145,406	90,145,406	92,582,505	94,663,198
Adjustments to Net Assets ⁽¹⁾⁽²⁾	<u>759,900</u>	<u>3,705,096</u>	<u>3,705,096</u>	<u>382,487</u>	<u>3,584,779</u>
Net Assets, End of Year ⁽³⁾	<u>\$ 90,145,406</u>	<u>\$ 91,549,201</u>	<u>\$ 92,582,505</u>	<u>\$ 94,663,198</u>	<u>\$ 97,122,537</u>

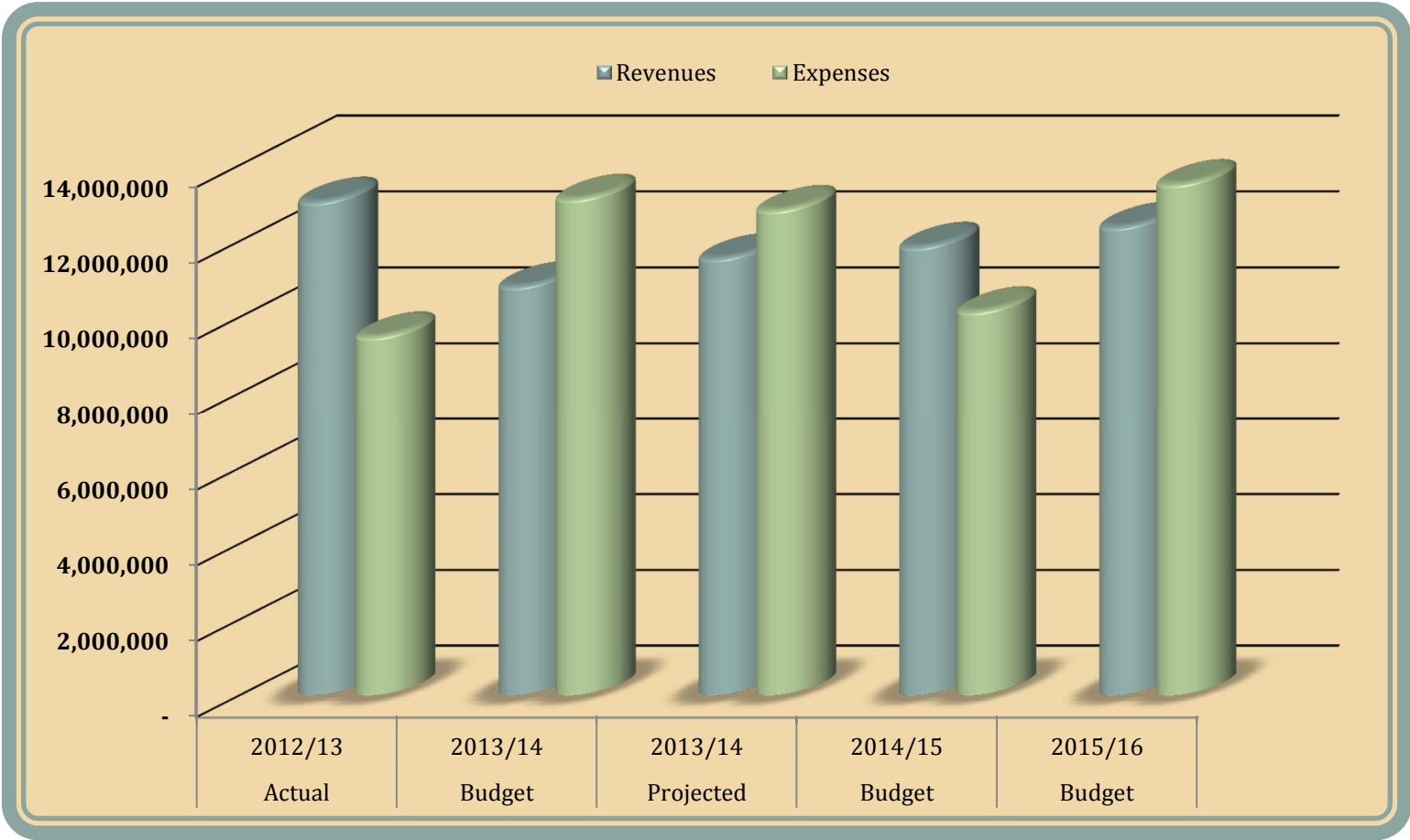
(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating net assets.

(3) The Enterprise Net Assets includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE ANALYSIS



Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Wastewater Revenues</u>					
590 Operations	\$ 12,976,172	\$ 10,608,965	\$ 11,418,294	\$ 11,781,283	\$ 12,300,888
593 Replacement	56,916	200,000	127,410	64,638	70,024
TOTAL WASTEWATER REVENUES	<u>\$ 13,033,088</u>	<u>\$ 10,808,965</u>	<u>\$ 11,545,704</u>	<u>\$ 11,845,921</u>	<u>\$ 12,370,912</u>
Annual Percentage Change			-11.41%	9.59%	4.43%
 <u>Wastewater Expenses</u>					
590-5801 Wastewater Operations	\$ 8,014,825	\$ 10,767,838	\$ 10,514,106	\$ 8,886,530	\$ 11,079,736
590-5802 Wastewater Utility Billing	725,851	800,746	771,726	831,311	854,081
590-5803 Wastewater Lateral Maintenance	129,193	166,573	152,760	229,874	235,430
593-5850 Wastewater Replacement	612,659	1,375,109	1,375,109	200,000	1,327,105
TOTAL WASTEWATER EXPENSES	<u>\$ 9,482,528</u>	<u>\$ 13,110,266</u>	<u>\$ 12,813,701</u>	<u>\$ 10,147,715</u>	<u>\$ 13,496,352</u>
Annual Percentage Change			35.13%	-22.60%	33.00%

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
590 - Wastewater Enterprise					
40090 Vacant Parcel Charges	\$ 142,240	\$ 150,043	\$ 140,818	\$ 139,409	\$ 138,015
43300 Investment Income	17,171	85,000	130,626	160,161	177,192
43500 Late Charges	132,299	146,775	134,653	136,202	138,054
45529 Reimbursement for Services	3,221	10,000	2,319	2,345	2,377
45561 Application Fees	25,887	26,170	26,472	26,776	27,140
45568 Reclaimed Water Usage	24,610	19,650	21,530	22,751	23,743
45570 Wastewater Charges	10,215,454	9,738,000	10,351,000	10,937,902	11,414,794
45576 Sewer Lateral Maintenance Fee	322,339	299,000	322,951	341,263	356,142
46700 Other Income	2,094	1,020	1,030	1,042	1,056
46700.05 Collections on Write-Offs	295	600	612	619	628
46715 Contributions	1,741,473	0	0	0	0
46750 CIP Personnel Reimbursement	22,862	4,770	16,592	11,764	20,610
47337 Transfer from Community Facilities	3,052	0	776	1,049	1,137
47590 Transfer from Sewer Fund	21,570	0	140,978	0	0
47592 Transfer from Sewer CIP Projects	225,439	0	0	0	0
47702 Transfer from Equipment Replacement	76,166	127,937	127,937	0	0
Total Wastewater Enterprise	\$ 12,976,172	\$ 10,608,965	\$ 11,418,294	\$ 11,781,283	\$ 12,300,888
593 - Wastewater Replacement					
43300 Investment Income	\$ 56,916	\$ 200,000	\$ 47,000	\$ 64,638	\$ 70,024
47593 Transfer from Sewer Replacement	0	0	80,410	0	0
Total Wastewater Replacement	\$ 56,916	\$ 200,000	\$ 127,410	\$ 64,638	\$ 70,024
TOTAL WASTEWATER REVENUES	\$ 13,033,088	\$ 10,808,965	\$ 11,545,704	\$ 11,845,921	\$ 12,370,912
Annual Percentage Change			-11.41%	9.59%	4.43%

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - EXPENSE BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Personnel Services	\$ 2,295,312	\$ 2,290,246	\$ 2,079,255	\$ 2,406,669	\$ 2,467,303
Supplies and Services	4,978,647	5,464,416	5,378,842	5,596,798	5,648,878
Internal Services	630,205	939,757	939,757	1,035,970	1,054,288
Capital Outlay	1,578,364	4,415,847	4,415,847	1,108,278	4,325,883
Total	\$ 9,482,528	\$ 13,110,266	\$ 12,813,701	\$ 10,147,715	\$ 13,496,352
<u>Personnel Services</u>					
590-5801 Wastewater Operations	\$ 1,916,815	\$ 1,888,716	\$ 1,720,295	\$ 1,934,847	\$ 1,979,218
590-5802 Wastewater Utility Billing	316,847	333,226	304,363	343,552	356,823
590-5803 Wastewater Lateral Maintenance	61,650	68,304	54,597	128,270	131,262
Total Personnel Services	\$ 2,295,312	\$ 2,290,246	\$ 2,079,255	\$ 2,406,669	\$ 2,467,303
<u>Supplies and Services</u>					
590-5801 Wastewater Operations	\$ 4,552,352	\$ 4,847,070	\$ 4,761,759	\$ 4,971,285	\$ 5,015,047
590-5802 Wastewater Utility Billing	326,882	333,651	333,494	339,870	346,083
590-5803 Wastewater Lateral Maintenance	61,215	83,695	83,589	85,643	87,748
593-5850 Wastewater Replacement	38,198	200,000	200,000	200,000	200,000
Total Supplies and Services	\$ 4,978,647	\$ 5,464,416	\$ 5,378,842	\$ 5,596,798	\$ 5,648,878
<u>Internal Services</u>					
590-5801 Wastewater Operations	\$ 541,755	\$ 791,314	\$ 791,314	\$ 872,120	\$ 886,693
590-5802 Wastewater Utility Billing	82,122	133,869	133,869	147,889	151,175
590-5803 Wastewater Lateral Maintenance	6,328	14,574	14,574	15,961	16,420
Total Internal Services	\$ 630,205	\$ 939,757	\$ 939,757	\$ 1,035,970	\$ 1,054,288
<u>Capital Outlay</u>					
590-5801 Wastewater Operations	\$ 1,003,903	\$ 3,240,738	\$ 3,240,738	\$ 1,108,278	\$ 3,198,778
593-5850 Wastewater Replacement	574,461	1,175,109	1,175,109	0	1,127,105
Total Capital Outlay	\$ 1,578,364	\$ 4,415,847	\$ 4,415,847	\$ 1,108,278	\$ 4,325,883

Budget For Fiscal Years 2014/15 - 2015/16

WASTEWATER ENTERPRISE FUND - EXPENSE SUMMARY

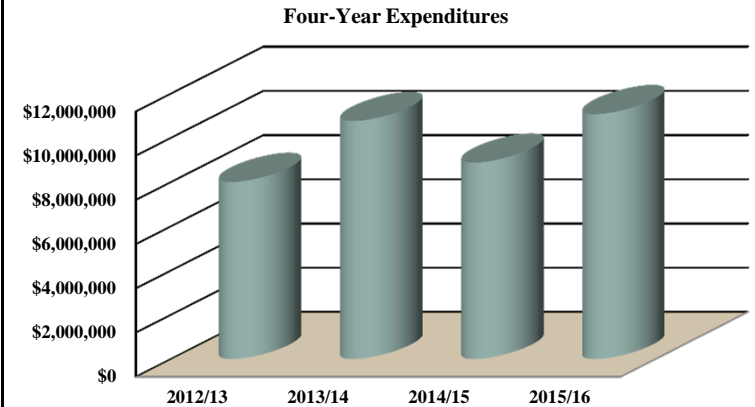
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
590-5801	Wastewater Operations	\$ 8,014,825	\$ 10,767,838	\$ 10,514,106	\$ 8,886,530	\$ 11,079,736
590-5802	Wastewater Utility Billing	725,851	800,746	771,726	831,311	854,081
590-5803	Wastewater Lateral Maintenance	129,193	166,573	152,760	229,874	235,430
593-5850	Wastewater Replacement	<u>612,659</u>	<u>1,375,109</u>	<u>1,375,109</u>	<u>200,000</u>	<u>1,327,105</u>
	Total	<u>\$ 9,482,528</u>	<u>\$ 13,110,266</u>	<u>\$ 12,813,701</u>	<u>\$ 10,147,715</u>	<u>\$ 13,496,352</u>
	Annual Percentage Change			35.13%	-22.60%	33.00%
	Total Budgeted Full-Time Positions	17.46	18.11	18.11	18.41	18.41

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Treated 1,278 million gallons of wastewater.
- Supplied 69.9 million gallons of recycled water for off-site usage.
- A total of 6,464 tons of biosolids were hauled to landfill.
- Preventative and corrective maintenance work orders are complete to date.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,916,815	\$ 1,888,716	\$ 1,720,295	\$ 1,934,847	\$ 1,979,218
Supplies and Services	4,552,352	4,847,070	4,761,759	4,971,285	5,015,047
Internal Services	541,755	791,314	791,314	872,120	886,693
Capital Outlay	1,003,903	3,240,738	3,240,738	1,108,278	3,198,778
Total	\$ 8,014,825	\$ 10,767,838	\$ 10,514,106	\$ 8,886,530	\$ 11,079,736
Annual Percentage Change			31.18%	-17.47%	24.68%
Total Budgeted Full-Time Positions	14.07	14.57	14.57	14.37	14.37

Commentary

There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15, increases were made to the following line items: 1) Asphalt Maintenance for the paving maintenance of the area around the chemical building and digester wash-out area; 2) Legal Services to more accurately reflect actual expenditures and 3) Contractual Services due to new services for stormwater maintenance and pretreatment. In FY 2015/16, both Treatment Maintenance and Sludge Removal show higher increases consistent with the Rate Study projections. Also, the FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

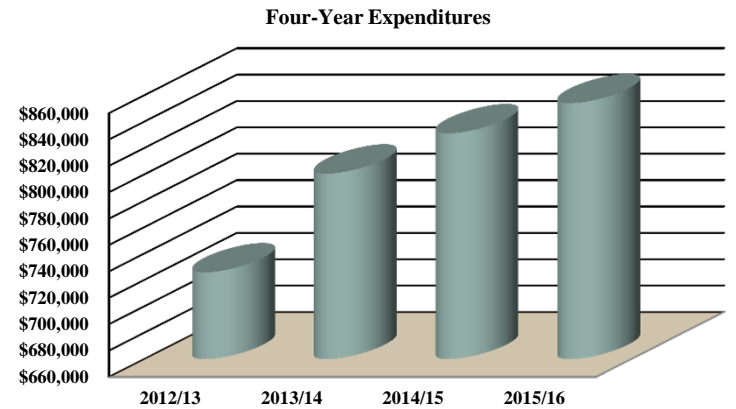
Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

Utility Billing of the Finance Department is responsible for the opening of accounts and the monthly billing and collections for water, sewer and solid waste services.

- Opened 3,941 new accounts.
- Distributed 216,250 invoices.
- Processed 209,223 payments made up of: 21,205 walk-in payments; 41,062 payments processed via the UB Online website; 85,595 through the lockbox and 24,570 through automated credit card and bank draft payments.
- Processed 47,842 customer calls.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 316,847	\$ 333,226	\$ 304,363	\$ 343,552	\$ 356,823
Supplies and Services	326,882	333,651	333,494	339,870	346,083
Internal Services	82,122	133,869	133,869	147,889	151,175
Total	\$ 725,851	\$ 800,746	\$ 771,726	\$ 831,311	\$ 854,081
Annual Percentage Change			6.32%	3.82%	2.74%
Total Budgeted Full-Time Positions	2.89	3.04	3.04	3.04	3.04

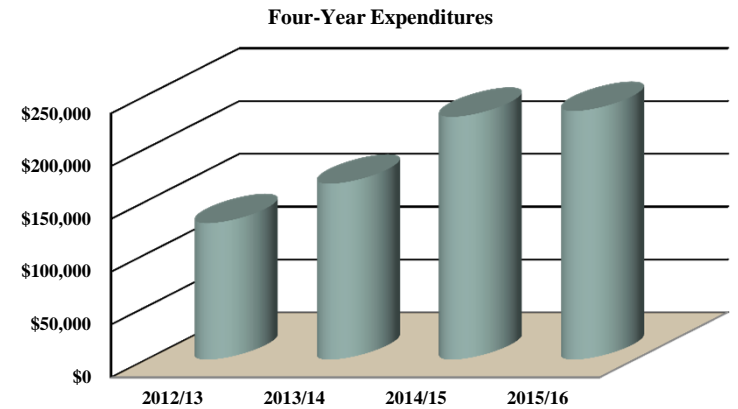
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Completed preventative maintenance on the northeast quadrant of the City per the SSMP.
- Completed cleaning and inspecting the City’s storm drain system.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 61,650	\$ 68,304	\$ 54,597	\$ 128,270	\$ 131,262
Supplies and Services	61,215	83,695	83,589	85,643	87,748
Internal Services	6,328	14,574	14,574	15,961	16,420
Total	\$ 129,193	\$ 166,573	\$ 152,760	\$ 229,874	\$ 235,430
Annual Percentage Change			18.24%	38.00%	2.42%
Total Budgeted Full-Time Positions	0.50	0.50	0.50	1.00	1.00

Commentary

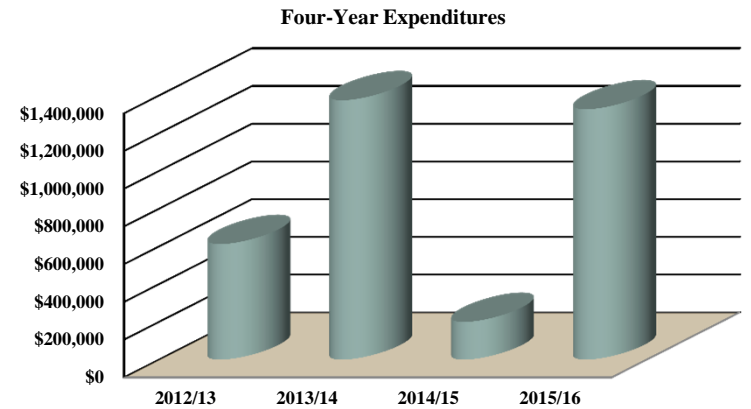
There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16 which is consistent with the Rate Study projections. In FY 2014/15, there is an increase in Equipment/Vehicle Maintenance to more accurately reflect actual expenditures. Also, the FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Wastewater Enterprise Fund	Department:	Finance and 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.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 38,198	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Outlay	<u>574,461</u>	<u>1,175,109</u>	<u>1,175,109</u>	<u>0</u>	<u>1,127,105</u>
Total	<u>\$ 612,659</u>	<u>\$ 1,375,109</u>	<u>\$ 1,375,109</u>	<u>\$ 200,000</u>	<u>\$ 1,327,105</u>
Annual Percentage Change			124.45%	-85.46%	563.55%

Commentary

The Capital Outlay budget shown relates to funding of Capital Improvement Program projects. In FY 2015/16, several CIP projects are being funded, including \$690,000 to the Maintenance Service Center - Phase II project. For more information please refer to the 2014/15 – 2018/19 Capital Improvement Program.



City Rentals Enterprise

The Parks and Recreation Department is the property manager for the Brentwood Education and Technology Center. The City provides a 23,339 square foot Education Center for use by Los Medanos College. As of July 2014, Los Medanos will increase it's leased space in order to incorporate a science lab. As the anchor tenant, the City manages the rental accounts for the entire center.

Services: Technology Center and Los Medanos College

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.



City Rentals Enterprise

Department Accomplishments

- *Provided additional parking spaces behind the buildings at the Brentwood Education and Technology Center.*
- *Completed landscape improvements 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 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected	2021/22 Projected	2022/23 Projected
Fund Balance 7/01	\$ 174,935	\$ 147,788	\$ 143,113	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935
Add:										
Revenues	457,645	471,252	471,569	481,472	495,916	510,794	526,117	541,901	558,158	574,903
Total Revenue	457,645	471,252	471,569	481,472	495,916	510,794	526,117	541,901	558,158	574,903
Less:										
Operations	484,792	475,927	496,747	481,472	495,916	510,794	526,117	541,901	558,158	574,903
Total Appropriations	484,792	475,927	496,747	481,472	495,916	510,794	526,117	541,901	558,158	574,903
Revenue Over (Under) Appropriations	(27,147)	(4,675)	(25,178)	0	0	0	0	0	0	0
Adjustments to Fund Balance ⁽¹⁾	0	0	0	0	0	0	0	0	0	0
Fund Balance 6/30 ⁽²⁾	\$ 147,788	\$ 143,113	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935	\$ 117,935

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into fund balance because these revenues and expenses are eliminated in the calculation of ending fund balance.

(2) The Enterprise Fund Balance includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - NET ASSETS

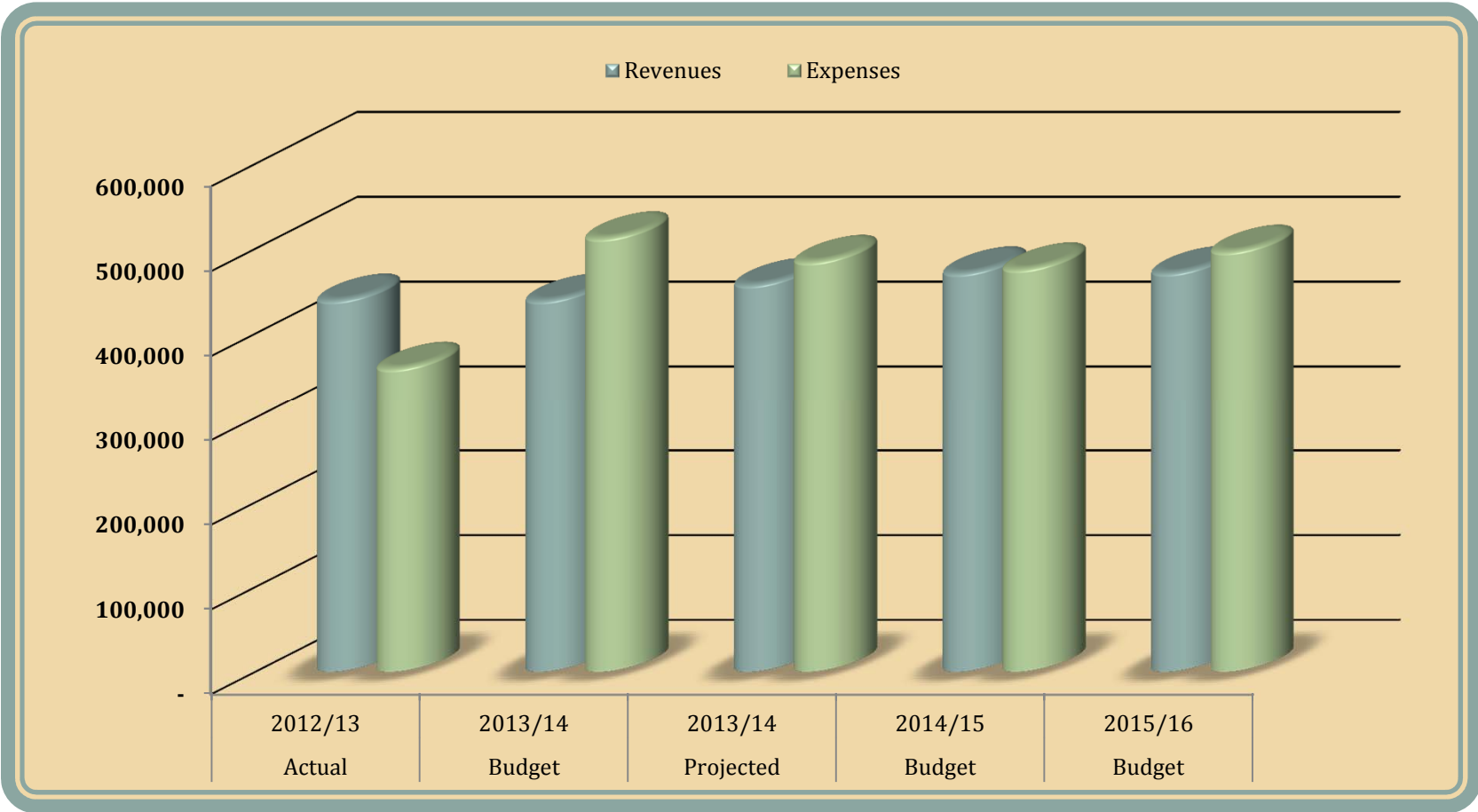
	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 429,773	\$ 439,011	\$ 457,645	\$ 471,252	\$ 471,569
Operating Expenses	<u>150,179</u>	<u>207,911</u>	<u>181,261</u>	<u>187,317</u>	<u>189,006</u>
Excess (deficiency) of revenues over (under) expenses	279,594	231,100	276,384	283,935	282,563
Other Sources					
Operating Transfers In	9,418	0	0	0	0
Operating Transfers Out	<u>(208,776)</u>	<u>(304,621)</u>	<u>(303,531)</u>	<u>(288,610)</u>	<u>(307,741)</u>
Total Other Sources (Uses)	(199,358)	(304,621)	(303,531)	(288,610)	(307,741)
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	80,236	(73,521)	(27,147)	(4,675)	(25,178)
Net Assets, Beginning of Year	94,699	174,935	174,935	147,788	143,113
Adjustments to Net Assets ⁽¹⁾	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year ⁽²⁾	<u>\$ 174,935</u>	<u>\$ 101,414</u>	<u>\$ 147,788</u>	<u>\$ 143,113</u>	<u>\$ 117,935</u>

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

(2) The Enterprise Net Assets includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE ANALYSIS



Budget For Fiscal Years 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>City Rentals Revenues</u>					
501-5001 CAM Main Rental	\$ 54,026	\$ 55,488	\$ 75,945	\$ 58,252	\$ 58,569
501-5002 College Rental	<u>385,165</u>	<u>383,523</u>	<u>381,700</u>	<u>413,000</u>	<u>413,000</u>
TOTAL CITY RENTALS REVENUES	<u><u>\$ 439,191</u></u>	<u><u>\$ 439,011</u></u>	<u><u>\$ 457,645</u></u>	<u><u>\$ 471,252</u></u>	<u><u>\$ 471,569</u></u>
Annual Percentage Change			4.20%	7.34%	0.07%
 <u>City Rentals Expenses</u>					
501-5001 CAM Main Rental	\$ 294,781	\$ 403,157	\$ 401,517	\$ 391,652	\$ 411,472
501-5002 College Rental	<u>64,174</u>	<u>109,375</u>	<u>83,275</u>	<u>84,275</u>	<u>85,275</u>
TOTAL CITY RENTALS EXPENSES	<u><u>\$ 358,955</u></u>	<u><u>\$ 512,532</u></u>	<u><u>\$ 484,792</u></u>	<u><u>\$ 475,927</u></u>	<u><u>\$ 496,747</u></u>
Annual Percentage Change			35.06%	-7.14%	4.37%

Budget For Fiscal Years 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>501-5001 - CAM Main Rental</u>					
43300 Investment Income	\$ 905	\$ 300	\$ 700	\$ 892	\$ 966
45550 User Fees	43,703	55,188	54,846	57,360	57,603
47100 Transfer from General Fund	9,418	0	0	0	0
47501 Transfer from City Rentals	0	0	20,399	0	0
Total CAM Main Rental	\$ 54,026	\$ 55,488	\$ 75,945	\$ 58,252	\$ 58,569
<u>501-5002 - College Rental</u>					
43320.17 College Rental	\$ 365,819	\$ 365,000	\$ 363,700	\$ 395,000	\$ 395,000
46703 Reimbursement	19,346	18,523	18,000	18,000	18,000
Total College Rental	\$ 385,165	\$ 383,523	\$ 381,700	\$ 413,000	\$ 413,000
TOTAL CITY RENTAL REVENUES	\$ 439,191	\$ 439,011	\$ 457,645	\$ 471,252	\$ 471,569
Annual Percentage Change			4.20%	7.34%	0.07%

Budget For Fiscal Years 2014/15 - 2015/16

CITY RENTALS ENTERPRISE FUND - EXPENSE SUMMARY

Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
501-5001	CAM Main Rental	\$ 294,781	\$ 403,157	\$ 401,517	\$ 391,652	\$ 411,472
501-5002	College Rental	64,174	109,375	83,275	84,275	85,275
	Total	\$ 358,955	\$ 512,532	\$ 484,792	\$ 475,927	\$ 496,747
	Annual Percentage Change			35.06%	-7.14%	4.37%

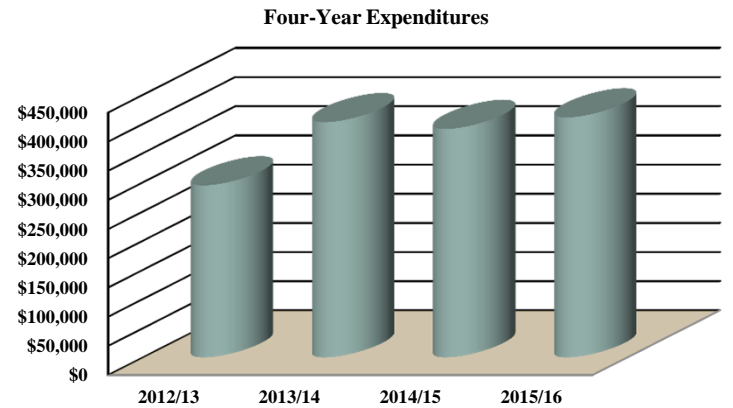
Budget For Fiscal Years 2014/15 - 2015/16

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).



<i>Division Summary</i>	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 76,290	\$ 88,585	\$ 88,035	\$ 92,070	\$ 92,460
Internal Services	9,715	9,951	9,951	10,972	11,271
Capital Outlay	208,776	304,621	303,531	288,610	307,741
Total	\$ 294,781	\$ 403,157	\$ 401,517	\$ 391,652	\$ 411,472
Annual Percentage Change			36.21%	-2.85%	5.06%

Commentary

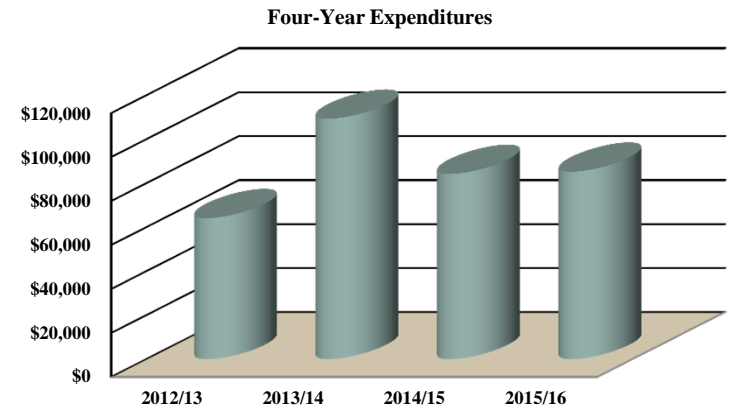
Budget For Fiscal Years 2014/15 - 2015/16

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

Description

The City has provided a 23,339 square foot facility to serve as a Los Medanos College satellite campus. As of July 2014, Los Medanos will increase its lease space in order to incorporate a science lab.

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



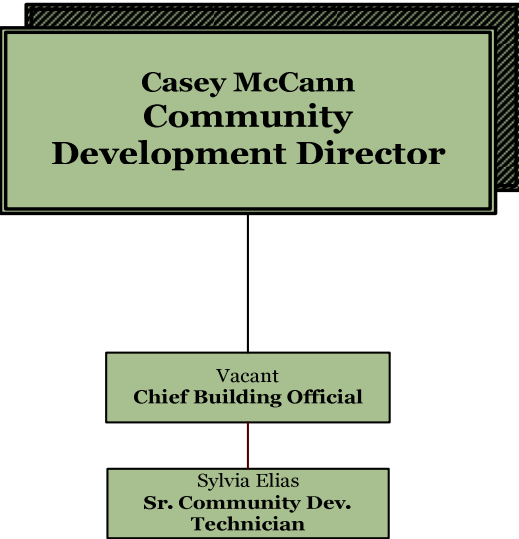
<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 64,174	\$ 109,375	\$ 83,275	\$ 84,275	\$ 85,275
Total	<u>\$ 64,174</u>	<u>\$ 109,375</u>	<u>\$ 83,275</u>	<u>\$ 84,275</u>	<u>\$ 85,275</u>
Annual Percentage Change			29.76%	-22.95%	1.19%

Commentary



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Housing Enterprise





Housing Enterprise

The *Neighborhood Services 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.

Services: Affordable Housing, Housing Rental Program and First Time Homebuyer Program

Mission Statement

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

Housing Enterprise

Department Accomplishments

- *Continued to calculate in-lieu fees for developers under the current affordable housing ordinance; while maintaining the State Department of Housing and Community Development (HCD) requirements for affordable housing.*
- *Continued to work with developers and City staff to develop and negotiate affordable housing obligations for new developments.*
- *Approved and closed on a total of 41 down payment assistance loans to date.*
- *Refinanced and closed on six loans with down payment participants; which resulted in a repayment total of over \$217,000 to the first time homebuyer program.*
- *Monitored and negotiated a settlement on a foreclosed market rate home purchased with down payment assistance funds, which resulted in a repayment of \$5,000.*
- *Sold five homes to qualified families in the affordable housing program, which included two resale affordable units to qualifying families.*
- *Opened the low income waitlist category for future available affordable program homes.*
- *Continued successful management of 18 rental units.*
- *Continued monitoring of affordable housing participants/residences.*
- *Continued to receive 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 six homebuyer classes.*
- *Trained and added an additional 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.*
- *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, short sales and foreclosures of affordable housing inventory.*
- *Continue to administer and manage the first-time homebuyer loan programs, including the monitoring, refinance and pay offs of City down payment assistance loans.*
- *Monitor maintenance and upkeep of affordable units in the Affordable Housing Program.*
- *Work with the 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.*
- *Continue Council approved strategies to divest the Housing Rental Program as changes in the 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 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 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - TEN-YEAR PROJECTION

	2013/14 Projected	2014/15 Budget	2015/16 Budget	2016/17 Projected	2017/18 Projected	2018/19 Projected	2019/20 Projected	2020/21 Projected	2021/22 Projected	2022/23 Projected
Fund Balance 7/01	\$ 3,158,016	\$ 3,345,556	\$ 3,472,306	\$ 3,611,760	\$ 3,756,919	\$ 3,908,039	\$ 4,052,711	\$ 4,203,892	\$ 4,361,877	\$ 4,526,971
Add:										
Revenues	985,526	936,754	974,475	1,018,326	1,064,151	1,112,038	1,162,080	1,214,373	1,269,020	1,326,126
Total Revenue	985,526	936,754	974,475	1,018,326	1,064,151	1,112,038	1,162,080	1,214,373	1,269,020	1,326,126
Less:										
Operations	810,665	822,683	847,700	885,847	925,710	967,367	1,010,898	1,056,388	1,103,926	1,153,603
Total Appropriations	810,665	822,683	847,700	885,847	925,710	967,367	1,010,898	1,056,388	1,103,926	1,153,603
Revenue Over (Under) Appropriations	174,861	114,071	126,775	132,480	138,441	144,671	151,182	157,985	165,094	172,523
Adjustments to Fund Balance ⁽¹⁾⁽²⁾	12,679	12,679	12,679	12,679	12,679	0	0	0	0	0
Fund Balance 6/30 ⁽³⁾	\$ 3,345,556	\$ 3,472,306	\$ 3,611,760	\$ 3,756,919	\$ 3,908,039	\$ 4,052,711	\$ 4,203,892	\$ 4,361,877	\$ 4,526,971	\$ 4,699,494

(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into fund balance because these revenues and expenses are eliminated in the calculation of ending fund balance.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating ending fund balances.

(3) The Enterprise Fund Balance includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - NET ASSETS

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Operating Revenues	\$ 616,835	\$ 218,418	\$ 268,526	\$ 283,885	\$ 312,960
Operating Expenses	<u>641,473</u>	<u>888,664</u>	<u>810,665</u>	<u>822,683</u>	<u>847,700</u>
Excess (deficiency) of revenues over (under) expenses	(24,638)	(670,246)	(542,139)	(538,798)	(534,740)
Other Sources					
Operating Transfers In	1,210,777	717,000	717,000	652,869	661,515
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	1,210,777	717,000	717,000	652,869	661,515
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	1,186,139	46,754	174,861	114,071	126,775
Net Assets, Beginning of Year	1,971,877	3,158,016	3,158,016	3,345,556	3,472,306
Adjustments to Net Assets ⁽¹⁾⁽²⁾	<u>0</u>	<u>12,679</u>	<u>12,679</u>	<u>12,679</u>	<u>12,679</u>
Net Assets, End of Year ⁽³⁾	<u><u>\$ 3,158,016</u></u>	<u><u>\$ 3,217,449</u></u>	<u><u>\$ 3,345,556</u></u>	<u><u>\$ 3,472,306</u></u>	<u><u>\$ 3,611,760</u></u>

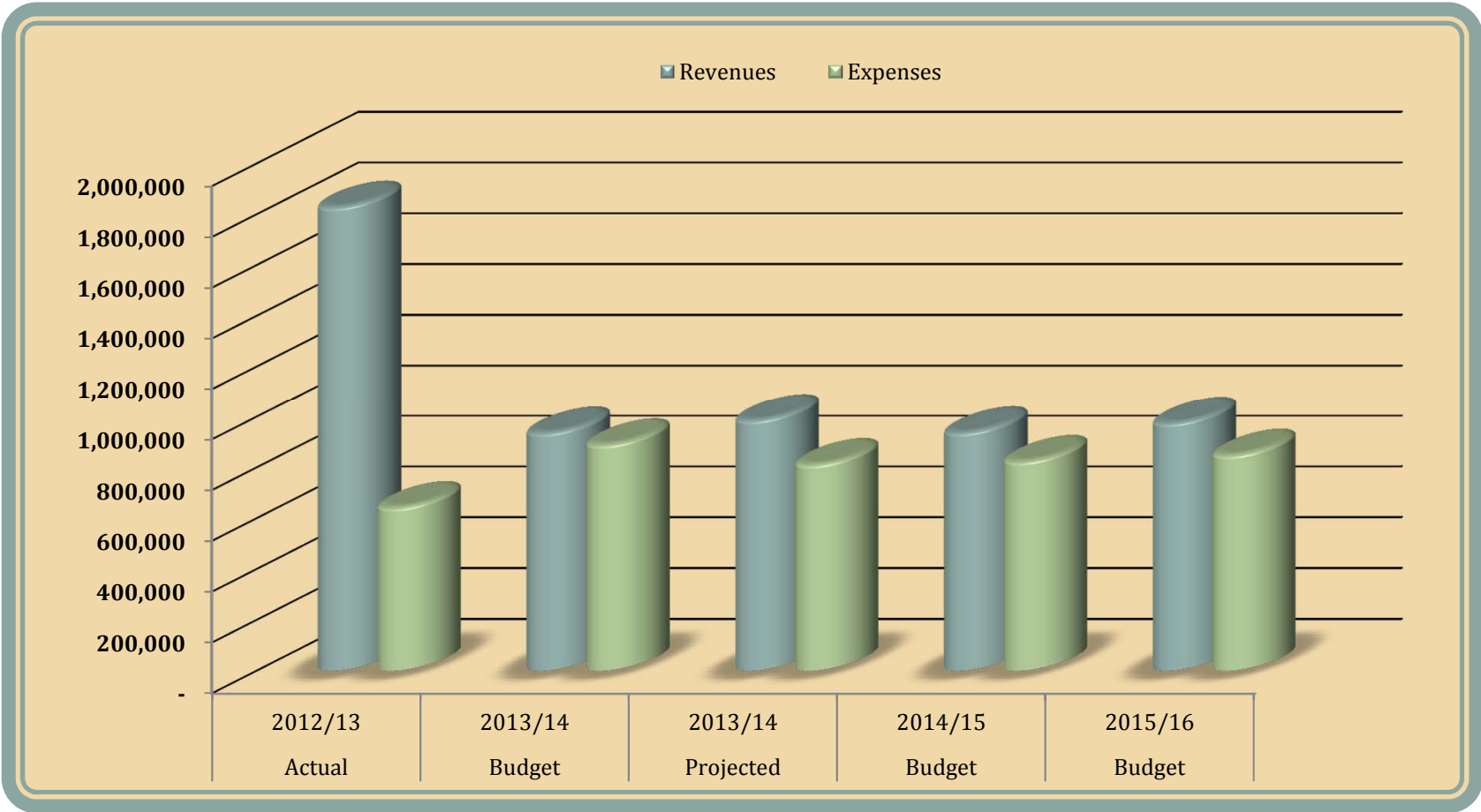
(1) Capital asset expenditures and transfers to fund capital projects are added/subtracted back into net assets because these revenues and expenses are eliminated in the calculation of net assets.

(2) The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated in calculating net assets.

(3) The Enterprise Net Assets includes the value of its capital assets.

Budget For Fiscal Years 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE ANALYSIS



Budget For Fiscal Years 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Housing Revenues</u>					
510-5010 Housing Administration	\$ 1,251,545	\$ 722,500	\$ 718,350	\$ 654,844	\$ 663,654
510-5011 Housing Rental	575,029	209,418	266,176	280,575	309,375
513-0000 Housing Replacement	<u>1,038</u>	<u>3,500</u>	<u>1,000</u>	<u>1,335</u>	<u>1,446</u>
TOTAL HOUSING REVENUES	<u>\$ 1,827,612</u>	<u>\$ 935,418</u>	<u>\$ 985,526</u>	<u>\$ 936,754</u>	<u>\$ 974,475</u>
Annual Percentage Change			-46.08%	0.14%	4.03%
 <u>Housing Expenses</u>					
510-5010 Housing Administration	\$ 510,999	\$ 729,387	\$ 673,115	\$ 656,303	\$ 675,235
510-5011 Housing Rental	130,474	151,277	137,550	158,380	164,465
513-5050 Housing Replacement	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
TOTAL HOUSING EXPENSES	<u>\$ 641,473</u>	<u>\$ 888,664</u>	<u>\$ 810,665</u>	<u>\$ 822,683</u>	<u>\$ 847,700</u>
Annual Percentage Change			26.38%	-7.42%	3.04%

Budget For Fiscal Years 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>510-5010 - Housing Administration</u>					
43300 Investment Income	\$ 0	\$ 5,500	\$ 1,350	\$ 1,975	\$ 2,139
45515 Developer Impact Fee	40,768	0	0	0	0
47265 Transfer from Affordable Housing	1,210,777	717,000	717,000	652,869	661,515
Total Housing Administration	\$ 1,251,545	\$ 722,500	\$ 718,350	\$ 654,844	\$ 663,654
<u>510-5011 - Housing Rental</u>					
43320.18 Rental Income	\$ 196,256	\$ 209,418	\$ 266,176	\$ 280,575	\$ 309,375
46700 Other Income	644	0	0	0	0
46715 Contributions	378,129	0	0	0	0
Total Housing Rental	\$ 575,029	\$ 209,418	\$ 266,176	\$ 280,575	\$ 309,375
<u>513 - Housing Replacement</u>					
43300 Investment Income	\$ 1,038	\$ 3,500	\$ 1,000	\$ 1,335	\$ 1,446
Total Housing Replacement	\$ 1,038	\$ 3,500	\$ 1,000	\$ 1,335	\$ 1,446
TOTAL HOUSING REVENUES	\$ 1,827,612	\$ 935,418	\$ 985,526	\$ 936,754	\$ 974,475
Annual Percentage Change			-46.08%	0.14%	4.03%

Budget For Fiscal Years 2014/15 - 2015/16

HOUSING ENTERPRISE FUND - EXPENSE SUMMARY

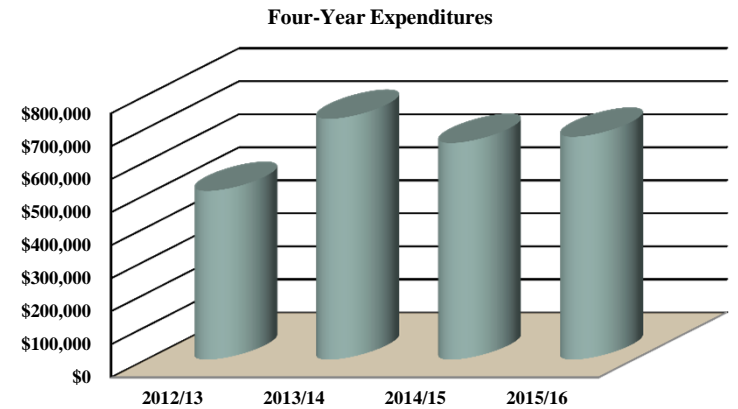
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
510-5010	Housing Administration	\$ 510,999	\$ 729,387	\$ 673,115	\$ 656,303	\$ 675,235
510-5011	Housing Rental	130,474	151,277	137,550	158,380	164,465
513-5050	Housing Replacement	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
	Total	<u>\$ 641,473</u>	<u>\$ 888,664</u>	<u>\$ 810,665</u>	<u>\$ 822,683</u>	<u>\$ 847,700</u>
	Annual Percentage Change			26.38%	-7.42%	3.04%
	Total Budgeted Full-Time Positions	1.30	2.05	2.05	1.75	1.75

Budget For Fiscal Years 2014/15 - 2015/16

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

Performance Measures

- Worked with developers and City staff to develop and negotiate affordable housing obligations for new developments.
- Five affordable homes were sold to qualifying households, which included the resale of two program homes.
- Approved and closed on a total of 41 down payment assistance loans to date, including the refinance of six loans and the negotiation of a foreclosure settlement which resulted in the repayment of a total of \$217,000 to the first time homebuyer program.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 197,883	\$ 317,034	\$ 314,095	\$ 291,084	\$ 297,805
Supplies and Services	274,630	345,287	291,954	273,230	283,366
Internal Services	38,486	67,066	67,066	91,989	94,064
Total	\$ 510,999	\$ 729,387	\$ 673,115	\$ 656,303	\$ 675,235
Annual Percentage Change			31.73%	-10.02%	2.88%
Total Budgeted Full-Time Positions	1.30	2.05	2.05	1.75	1.75

Commentary

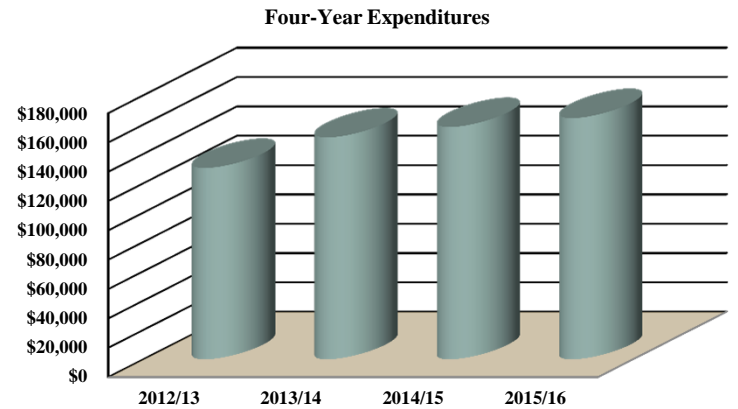
There is a decrease in Supplies and Services for both FY 2014/15 and FY 2015/16 due to lower legal costs offset by an increase in the administrative costs of managing the fund. Also, the FY 2014/15 and 2015/16 employee allocations have been updated to reflect job duties being performed.

Budget For Fiscal Years 2014/15 - 2015/16

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 affordable rental units owned and operated by the City's Housing fund.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expense Summary					
Supplies and Services	\$ 128,624	\$ 144,816	\$ 136,089	\$ 151,694	\$ 157,694
Internal Services	1,392	1,461	1,461	1,686	1,771
Capital Outlay	458	5,000	0	5,000	5,000
Total	<u>\$ 130,474</u>	<u>\$ 151,277</u>	<u>\$ 137,550</u>	<u>\$ 158,380</u>	<u>\$ 164,465</u>
Annual Percentage Change			5.42%	4.70%	3.84%

Commentary

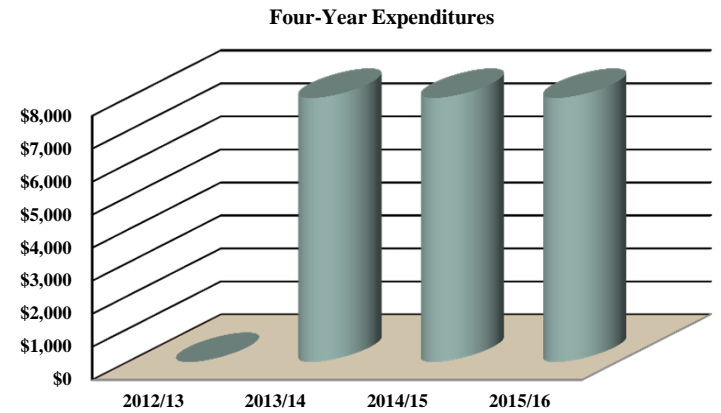
The increase in Supplies and Services for FY 2014/15 and FY 2015/16 is due to increased rental unit costs for building and landscape maintenance, property taxes, Homeowner's Association fees and water costs. Also budgeted are additional costs for property tax and Homeowner's Association fees for new rental units.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Housing Enterprise Fund	Department:	Finance and 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.



<i>Division Summary</i>	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expense Summary</u>					
Supplies and Services	\$ 0	\$ 8,000	\$ 0	\$ 8,000	\$ 8,000
Total	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 0</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
Annual Percentage Change			0.00%	0.00%	0.00%

Commentary



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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 2014/15 - 2015/16

SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
203-208 Gas Tax	\$ 8	\$ 1,484,450	\$ 1,443,424	\$ 41,034	\$ 1,322,276	\$ 1,363,297	\$ 13	\$ 1,388,043	\$ 1,388,043	\$ 13
214 SB1186 Disability Access	2,223	3,525	185	5,563	3,522	3,550	5,535	3,524	3,550	5,509
216 Police Grants	173,439	156,180	157,242	172,377	123,159	147,404	148,132	123,247	147,404	123,975
217 Other Grants	1,692	11,873	6,580	6,985	290,100	290,000	7,085	2,485,125	2,485,000	7,210
219 Economic Development Grant	0	0	0	0	500,300	250,300	250,000	250,500	250,500	250,000
220 Infrastructure Improvements	5,988	30	10	6,008	36	50	5,994	39	50	5,983
250 Water Facility Fee ⁽¹⁾	2,554,416	1,300,297	1,579,942	2,274,771	1,197,340	1,436,727	2,035,384	1,367,740	1,438,814	1,964,310
251 Roadway Facility Fee ⁽¹⁾	3,649,438	3,129,931	3,270,251	3,509,118	2,384,229	3,879,705	2,013,642	2,907,296	2,466,460	2,454,478
252 Parks and Trails Facility Fee ⁽¹⁾	(2,469,670)	1,727,884	1,692,798	(2,434,584)	1,605,882	1,595,787	(2,424,489)	1,638,005	1,600,969	(2,387,453)
255 Wastewater Facility Fee ⁽¹⁾	11,227,660	2,072,175	3,279,149	10,020,686	888,622	1,714,259	9,195,049	1,008,837	2,184,649	8,019,237
256 Community Facility Fee ⁽¹⁾	1,098,446	1,031,702	1,114,998	1,015,150	873,960	1,707,202	181,908	940,118	1,114,394	7,632
257 Fire Fee	3,235,487	468,441	464,000	3,239,928	232,928	6,000	3,466,856	264,279	529,000	3,202,135
261 Facility Fee Administration	275,730	237,695	250,300	263,125	194,629	251,400	206,354	224,351	251,400	179,305
262 Agriculture Administration	514,710	7,300	61,700	460,310	3,072	86,081	377,301	46,545	87,272	293,357
263 Agriculture Land	630,790	23,000	22,460	631,330	3,886	30,800	604,416	4,210	800	607,826
264 Housing First Time Buyer	1,701,504	2,600	62,561	1,641,543	3,489	800	1,644,232	3,780	800	1,647,212
265 Affordable Housing In-Lieu	3,468,900	568,952	721,000	3,316,852	462,291	676,969	3,102,174	463,974	685,615	2,880,533
267 Public Art Administration	158,218	54,625	1,150	211,693	46,455	1,175	256,973	46,545	1,300	302,218
268 Public Art Acquisition	783,591	153,487	17,294	919,784	117,746	1,000	1,036,530	118,163	1,100	1,153,593
269 Parking In-Lieu	27,202	150	50	27,302	164	100	27,366	177	100	27,443
270 Art Commission Program	5,583	25	550	5,058	33	650	4,441	35	650	3,826
280 Asset Forfeiture	53,206	3,710	36,735	20,181	26,997	35,100	12,078	27,023	35,100	4,001
281 Abandoned Vehicle Abatement	101,287	100,400	90,500	111,187	68,538	95,120	84,605	68,582	149,866	3,321
285 PEG Media	809,483	3,600	900	812,183	4,861	1,000	816,044	5,266	1,000	820,310
286 Parks Advertising	45,246	19,500	19,020	45,726	19,560	19,050	46,236	19,582	19,100	46,718
293 Measure C/J	1,473	753,310	723,465	31,318	1,074,357	1,100,932	4,743	828,547	829,471	3,819
230 98-1 City Wide Park Assessment District	316,589	2,651,772	2,704,024	264,337	2,741,268	2,808,430	197,175	2,787,206	2,877,240	107,141
231 Community Facilities District #2	16	570,240	567,572	2,684	581,807	584,124	367	593,443	593,806	4
232 Community Facilities District #3	56,672	2,650,593	2,608,370	98,895	2,677,314	2,609,611	166,598	2,696,645	2,527,282	335,961
233 Community Facilities District #4 (Services)	24,679	1,308,505	1,324,835	8,349	1,427,956	1,396,926	39,379	1,504,293	1,324,625	219,047
234 Community Facilities District #5	38,978	433,735	384,412	88,301	629,790	545,828	172,263	782,087	361,926	592,424
235 Community Facilities District #4 (Facilities)	8,801	307,022	308,996	6,827	306,868	308,768	4,927	333,114	334,989	3,052
302 City Low Income Housing	1,138,510	400	38,857	1,100,053	512	51,100	1,049,465	555	100	1,049,920
600 94-1 Blackhawk	475,548	380,722	565,581	290,689	547,994	580,363	258,320	559,107	594,873	222,554
603 95-5 California Spirit	55,743	88,982	96,994	47,731	98,694	101,768	44,657	100,684	104,312	41,029
604 95-6 Gerry Ranch	7,206	9,041	11,858	4,389	15,697	11,911	8,175	16,013	12,261	11,927
605 95-2 Hawthorn Landing	55,998	96,706	96,102	56,602	82,195	95,605	43,192	83,856	97,995	29,053
606 95-7 Greystone	61,734	78,861	91,209	49,386	78,641	86,672	41,355	80,232	88,934	32,653
607 95-8 Garin Ranch	69,140	181,047	148,468	101,719	227,583	208,550	120,752	232,155	213,764	139,143
609 97-1 Hancock	102,108	190,562	183,386	109,284	226,741	231,641	104,384	231,307	237,432	98,259
Subtotals	\$ 30,467,772	\$ 22,263,030	\$ 24,146,928	\$ 28,583,874	\$ 21,091,492	\$ 24,315,755	\$ 25,359,611	\$ 24,191,013	\$ 25,041,946	\$ 24,508,678

Budget For Fiscal Years 2014/15 - 2015/16
SPECIAL REVENUE FUNDS - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
611 98-5 Arroyo Seco	\$ 6,165	\$ 9,134	\$ 9,529	\$ 5,770	\$ 9,870	\$ 10,608	\$ 5,032	\$ 10,070	\$ 10,862	\$ 4,240
612 98-3 Solana	13,580	22,841	25,245	11,176	26,718	25,893	12,001	27,256	26,569	12,688
613 98-4 Birchwood Estates	13,027	19,348	22,652	9,723	25,094	22,994	11,823	25,600	23,677	13,746
614 99-3 Spa L	261,014	473,470	485,310	249,174	483,713	501,999	230,888	493,462	515,003	209,347
615 99-4 California Grove	6,157	12,215	9,864	8,508	13,138	14,991	6,655	13,403	15,365	4,693
616 99-5 Deer Creek	174,340	252,832	247,456	179,716	269,433	308,217	140,932	274,878	315,926	99,884
617 99-6 Trailside	10,177	8,531	10,022	8,686	8,814	11,853	5,647	8,995	12,147	2,495
618 99-7 Termo	50,201	119,521	124,815	44,907	121,939	129,736	37,110	124,392	133,629	27,873
619 99-8 Gerry Ryder	43,087	53,335	57,751	38,671	62,699	68,118	33,252	63,967	70,064	27,155
620 99-9 Richmond America	76,822	131,169	138,841	69,150	133,861	138,621	64,390	136,561	142,282	58,669
621 00-2 Lyon Woodfield	5,525	6,069	7,458	4,136	6,964	7,625	3,475	7,105	7,815	2,765
622 00-3 CA Orchard	26,560	38,625	41,314	23,871	38,732	43,699	18,904	39,515	44,793	13,626
623 00-4 Brentwood Park	33,873	58,131	54,219	37,785	55,716	62,928	30,573	56,841	64,502	22,912
624 01-1 Laird Property	36,323	60,595	65,484	31,434	65,815	64,315	32,934	67,142	66,154	33,922
625 02-2 Oak Street	246,088	447,250	407,633	285,705	417,180	480,108	222,777	425,598	492,635	155,740
626 02-3 Apricot Way	523,240	846,113	938,452	430,901	964,649	957,059	438,491	984,089	982,026	440,554
627 02-4 Braddock and Logan	18,568	28,599	31,762	15,405	35,325	31,360	19,370	36,037	32,257	23,150
628 02-5 Sand Creek and Brentwood Blvd.	16,201	30,716	26,624	20,293	27,339	32,707	14,925	27,892	33,525	9,292
629 02-6 Balfour and John Muir	7,874	7,855	10,733	4,996	13,029	10,330	7,695	13,293	10,641	10,347
630 02-7 San Jose and Sand Creek	21,572	34,160	35,488	20,244	33,733	37,275	16,702	34,414	38,208	12,908
631 02-8 Lone Tree Arco	21,378	100	2,099	19,379	125	120	19,384	136	123	19,397
632 02-9 Balfour Plaza	9,971	13,798	11,464	12,305	6,899	13,099	6,105	7,500	13,458	147
633 02-10 Lone Tree Center	3,741	25	492	3,274	22	512	2,784	24	524	2,284
634 02-11 Lone Tree Plaza	19,768	100	5,289	14,579	110	488	14,201	119	501	13,819
635 02-12 Sunset Industrial	18,941	29,166	24,992	23,115	19,108	28,257	13,966	19,496	28,963	4,499
636 02-13 Stonehaven	50,125	32,564	36,350	46,339	16,579	47,529	15,389	33,000	48,367	22
637 03-2 Meritage Lone Tree	863,166	1,367,751	1,352,779	878,138	1,412,520	1,586,213	704,445	1,441,029	1,625,869	519,605
638 03-3 Brookdale Court	78,188	121,910	135,563	64,535	149,289	147,325	66,499	152,299	151,008	67,790
639 03-4 Tri City Plaza	921	598	949	570	355	647	278	400	664	14
640 03-5 West Summerset	29,423	51,382	55,682	25,123	56,825	56,750	25,198	57,970	58,168	25,000
644 04-2 Balfour Griffith Commercial	4,536	856	2,615	2,777	972	2,466	1,283	1,260	2,540	3
645 05-2 South Brentwood Blvd. Commercial	3,995	277	780	3,492	402	2,538	1,356	1,400	2,603	153
646 06-2 Palmilla	83,185	145,385	115,997	112,573	149,310	177,447	84,436	152,325	182,075	54,686
647 06-3 Vineyards	98,103	147,008	56,803	188,308	209,542	270,398	127,452	213,770	277,158	64,064
648 06-4 Villa Amador	13,220	37,564	26,385	24,399	22,170	31,851	14,718	22,618	32,647	4,689
649 06-5 Barrington	37,198	127,005	26,480	137,723	322,970	297,781	162,912	329,448	306,715	185,645
650 11-1 North Brentwood Blvd.	0	1,310	555	755	389	1,067	77	1,260	1,069	268
Subtotals	\$ 2,926,253	\$ 4,737,308	\$ 4,605,926	\$ 3,057,635	\$ 5,181,348	\$ 5,624,924	\$ 2,614,059	\$ 5,304,564	\$ 5,770,532	\$ 2,148,091
SPECIAL REVENUE FUNDS TOTAL	\$ 33,394,025	\$ 27,000,338	\$ 28,752,854	\$ 31,641,509	\$ 26,272,840	\$ 29,940,679	\$ 27,973,670	\$ 29,495,577	\$ 30,812,478	\$ 26,656,769

⁽¹⁾ As a requirement of capitol project accounting, the Facility Fee funds use cash balance instead of fund balance and reserves.

Budget For Fiscal Years 2014/15 - 2015/16

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

		2012/13	2013/14	2013/14	2014/15	2015/16
		Actual	Budget	Projected	Budget	Budget
Special Revenues						
203-208	Gas Tax	\$ 1,241,460	\$ 1,535,482	\$ 1,484,450	\$ 1,322,276	\$ 1,388,043
214	SB1186 Disability Access	2,340	3,500	3,525	3,522	3,524
216	Police Grants	119,053	143,922	156,180	123,159	123,247
217	Other Grants	106,726	300	11,873	290,100	2,485,125
219	Economic Development Grant	0	0	0	500,300	250,500
220	Infrastructure Improvements	33	150	30	36	39
250	Water Facility Fee	1,851,546	919,626	1,300,297	1,197,340	1,367,740
251	Roadway Facility Fee	4,294,594	1,710,375	3,129,931	2,384,229	2,907,296
252	Parks and Trails Facility Fee	1,760,091	938,025	1,727,884	1,605,882	1,638,005
255	Wastewater Facility Fee	1,218,850	825,969	2,072,175	888,622	1,008,837
256	Community Facility Fee	885,886	524,712	1,031,702	873,960	940,118
257	Fire Fee	2,201,447	140,973	468,441	232,928	264,279
261	Facility Fee Administration	258,359	149,178	237,695	194,629	224,351
262	Agriculture Administration	48,506	5,000	7,300	3,072	3,328
263	Agriculture Land	185,435	5,000	23,000	3,886	4,210
264	Housing First Time Buyer	40,709	70,000	2,600	3,489	3,780
265	Affordable Housing In-Lieu	384,891	235,000	568,952	462,291	463,974
267	Public Art Administration	63,691	16,300	54,625	46,455	46,545
268	Public Art Acquisition	152,192	75,000	153,487	117,746	118,163
269	Parking In-Lieu	148	500	150	164	177
270	Art Commission Program	32	0	25	33	35
280	Asset Forfeiture	27,454	12,000	3,710	26,997	27,023
281	Abandoned Vehicle Abatement	113,669	68,700	100,400	68,538	68,582
285	PEG Media	4,408	21,000	3,600	4,861	5,266
286	Parks Advertising	36,995	19,300	19,500	19,560	19,582
293	Measure C/J	692,665	711,810	753,310	1,074,357	828,547
230	98-1 City Wide Park Assessment District	2,604,456	2,637,312	2,651,772	2,741,268	2,787,206
231	Community Facilities District #2	559,553	570,969	570,240	581,807	593,443
232	Community Facilities District #3	2,628,472	2,622,156	2,650,593	2,677,314	2,696,645
233	Community Facilities District #4 (Services)	1,185,413	1,308,645	1,308,505	1,427,956	1,504,293
234	Community Facilities District #5	292,855	362,369	433,735	629,790	782,087
235	Community Facilities District #4 (Facilities)	307,122	298,027	307,022	306,868	333,114
302	City Low Income Housing	162,192	0	400	512	555
600	94-1 Blackhawk	589,964	390,926	380,722	547,994	559,107
603	95-5 California Spirit	78,918	89,785	88,982	98,694	100,684
604	95-6 Gerry Ranch	11,745	9,118	9,041	15,697	16,013
605	95-2 Hawthorn Landing	94,762	97,306	96,706	82,195	83,856
606	95-7 Greystone	91,818	79,238	78,861	78,641	80,232
607	95-8 Garin Ranch	126,698	182,800	181,047	227,583	232,155
609	97-1 Hancock	159,373	192,200	190,562	226,741	231,307
	Subtotals	\$ 24,584,521	\$ 16,972,673	\$ 22,263,030	\$ 21,091,492	\$ 24,191,013

Budget For Fiscal Years 2014/15 - 2015/16

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Special Revenues					
611 98-5 Arroyo Seco	\$ 7,936	\$ 9,209	\$ 9,134	\$ 9,870	\$ 10,070
612 98-3 Solana	19,706	23,091	22,841	26,718	27,256
613 98-4 Birchwood Estates	16,394	19,599	19,348	25,094	25,600
614 99-3 Spa L	399,548	478,061	473,470	483,713	493,462
615 99-4 California Grove	6,953	12,389	12,215	13,138	13,403
616 99-5 Deer Creek	204,163	257,407	252,832	269,433	274,878
617 99-6 Trailside	7,405	8,782	8,531	8,814	8,995
618 99-7 Termo	117,402	120,319	119,521	121,939	124,392
619 99-8 Gerry Ryder	46,091	54,160	53,335	62,699	63,967
620 99-9 Richmond America	128,382	131,896	131,169	133,861	136,561
621 00-2 Lyon Woodfield	6,355	6,145	6,069	6,964	7,105
622 00-3 CA Orchard	37,127	39,025	38,625	38,732	39,515
623 00-4 Brentwood Park	51,008	58,809	58,131	55,716	56,841
624 01-1 Laird Property	61,510	60,971	60,595	65,815	67,142
625 02-2 Oak Street	349,702	451,046	447,250	417,180	425,598
626 02-3 Apricot Way	812,339	855,361	846,113	964,649	984,089
627 02-4 Braddock and Logan	26,146	28,924	28,599	35,325	36,037
628 02-5 Sand Creek and Brentwood Blvd.	22,061	31,231	30,716	27,339	27,892
629 02-6 Balfour and John Muir	6,164	8,223	7,855	13,029	13,293
630 02-7 San Jose and Sand Creek	31,103	34,830	34,160	33,733	34,414
631 02-8 Lone Tree Arco	116	600	100	125	136
632 02-9 Balfour Plaza	12,518	13,848	13,798	6,899	7,500
633 02-10 Lone Tree Center	22	100	25	22	24
634 02-11 Lone Tree Plaza	110	500	100	110	119
635 02-12 Sunset Industrial	21,400	26,285	29,166	19,108	19,496
636 02-13 Stonehaven	52,306	32,864	32,564	16,579	33,000
637 03-2 Meritage Lone Tree	1,134,673	1,379,648	1,367,751	1,412,520	1,441,029
638 03-3 Brookdale Court	109,575	122,609	121,910	149,289	152,299
639 03-4 Tri City Plaza	882	643	598	355	400
640 03-5 West Summerset	43,144	51,982	51,382	56,825	57,970
644 04-2 Balfour Griffith Commercial	930	931	856	972	1,260
645 05-2 South Brentwood Blvd. Commercial	238	352	277	402	1,400
646 06-2 Palmilla	94,335	146,039	145,385	149,310	152,325
647 06-3 Vineyards	150,298	146,662	147,008	209,542	213,770
648 06-4 Villa Amador	28,923	37,614	37,564	22,170	22,618
649 06-5 Barrington	25,503	126,832	127,005	322,970	329,448
650 11-1 North Brentwood Blvd.	0	1,355	1,310	389	1,260
Subtotals	\$ 4,032,468	\$ 4,778,342	\$ 4,737,308	\$ 5,181,348	\$ 5,304,564
TOTAL SPECIAL REVENUES	\$ 28,616,989	\$ 21,751,015	\$ 27,000,338	\$ 26,272,840	\$ 29,495,577
Annual Percentage Change			-5.65%	20.79%	12.27%

Budget For Fiscal Years 2014/15 - 2015/16

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

		2012/13	2013/14	2013/14	2014/15	2015/16
		Actual	Budget	Projected	Budget	Budget
Special Revenue Expenditures						
203-208	Gas Tax	\$ 1,339,052	\$ 1,535,482	\$ 1,443,424	\$ 1,363,297	\$ 1,388,043
214	SB1186 Disability Access	117	6,850	185	3,550	3,550
216	Police Grants	105,479	167,122	157,242	147,404	147,404
217	Other Grants	118,480	6,659	6,580	290,000	2,485,000
219	Economic Development Grant	0	0	0	250,300	250,500
220	Infrastructure Improvements	6	50	10	50	50
250	Water Facility Fee	1,810,498	1,846,142	1,579,942	1,436,727	1,438,814
251	Roadway Facility Fee	3,256,739	3,414,560	3,270,251	3,879,705	2,466,460
252	Parks and Trails Facility Fee	1,728,381	1,697,698	1,692,798	1,595,787	1,600,969
255	Wastewater Facility Fee	1,458,861	3,312,149	3,279,149	1,714,259	2,184,649
256	Community Facility Fee	809,143	1,121,998	1,114,998	1,707,202	1,114,394
257	Fire Fee	1,398	465,000	464,000	6,000	529,000
261	Facility Fee Administration	55,128	251,000	250,300	251,400	251,400
262	Agriculture Administration	43,771	62,100	61,700	86,081	87,272
263	Agriculture Land	21,019	33,000	22,460	30,800	800
264	Housing First Time Buyer	40,306	185,700	62,561	800	800
265	Affordable Housing In-Lieu	1,576,500	806,000	721,000	676,969	685,615
267	Public Art Administration	117	1,150	1,150	1,175	1,300
268	Public Art Acquisition	111,513	36,269	17,294	1,000	1,100
269	Parking In-Lieu	28	150	50	100	100
270	Art Commission Program	758	550	550	650	650
280	Asset Forfeiture	19,216	40,200	36,735	35,100	35,100
281	Abandoned Vehicle Abatement	87,475	90,600	90,500	95,120	149,866
285	PEG Media	100,853	151,500	900	1,000	1,000
286	Parks Advertising	22,625	19,020	19,020	19,050	19,100
293	Measure C/J	768,356	723,465	723,465	1,100,932	829,471
230	98-1 City Wide Park Assessment District	2,638,909	2,868,838	2,704,024	2,808,430	2,877,240
231	Community Facilities District #2	564,542	567,572	567,572	584,124	593,806
232	Community Facilities District #3	2,624,601	2,614,044	2,608,370	2,609,611	2,527,282
233	Community Facilities District #4 (Services)	1,190,295	1,324,835	1,324,835	1,396,926	1,324,625
234	Community Facilities District #5	275,259	384,827	384,412	545,828	361,926
235	Community Facilities District #4 (Facilities)	306,951	308,996	308,996	308,768	334,989
302	City Low Income Housing	4,210,949	73,800	38,857	51,100	100
600	94-1 Blackhawk	683,335	608,995	565,581	580,363	594,873
603	95-5 California Spirit	68,858	98,025	96,994	101,768	104,312
604	95-6 Gerry Ranch	9,756	11,858	11,858	11,911	12,261
605	95-2 Hawthorn Landing	100,922	103,016	96,102	95,605	97,995
606	95-7 Greystone	81,914	96,959	91,209	86,672	88,934
607	95-8 Garin Ranch	171,785	167,442	148,468	208,550	213,764
609	97-1 Hancock	164,948	200,434	183,386	231,641	237,432
	Subtotals	\$ 26,568,843	\$ 25,404,055	\$ 24,146,928	\$ 24,315,755	\$ 25,041,946

Budget For Fiscal Years 2014/15 - 2015/16

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

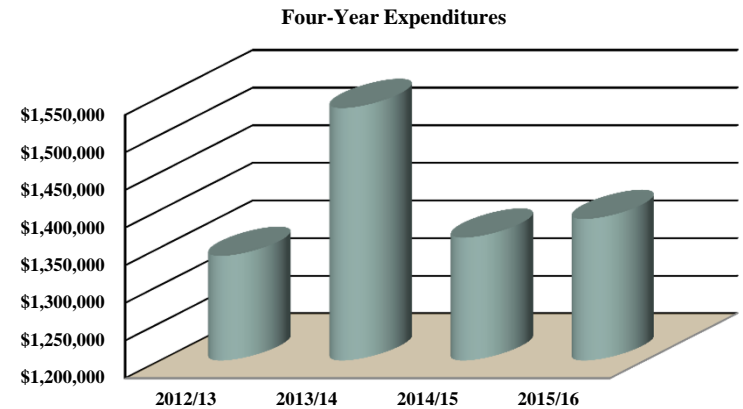
	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Special Revenue Expenditures					
611 98-5 Arroyo Seco	\$ 8,507	\$ 10,393	\$ 9,529	\$ 10,608	\$ 10,862
612 98-3 Solana	21,850	25,437	25,245	25,893	26,569
613 98-4 Birchwood Estates	16,968	23,000	22,652	22,994	23,677
614 99-3 Spa L	463,854	496,868	485,310	501,999	515,003
615 99-4 California Grove	10,145	11,799	9,864	14,991	15,365
616 99-5 Deer Creek	221,910	272,466	247,456	308,217	315,926
617 99-6 Trailside	12,494	11,567	10,022	11,853	12,147
618 99-7 Termo	124,596	125,880	124,815	129,736	133,629
619 99-8 Gerry Ryder	69,056	64,064	57,751	68,118	70,064
620 99-9 Richmond America	110,042	142,192	138,841	138,621	142,282
621 00-2 Lyon Woodfield	5,740	7,850	7,458	7,625	7,815
622 00-3 CA Orchard	41,169	43,875	41,314	43,699	44,793
623 00-4 Brentwood Park	61,401	61,145	54,219	62,928	64,502
624 01-1 Laird Property	57,043	67,169	65,484	64,315	66,154
625 02-2 Oak Street	380,789	452,603	407,633	480,108	492,635
626 02-3 Apricot Way	810,567	947,853	938,452	957,059	982,026
627 02-4 Braddock and Logan	30,815	32,849	31,762	31,360	32,257
628 02-5 Sand Creek and Brentwood Blvd.	25,420	30,063	26,624	32,707	33,525
629 02-6 Balfour and John Muir	14,589	10,904	10,733	10,330	10,641
630 02-7 San Jose and Sand Creek	34,780	37,822	35,488	37,275	38,208
631 02-8 Lone Tree Arco	22	2,099	2,099	120	123
632 02-9 Balfour Plaza	11,524	13,963	11,464	13,099	13,458
633 02-10 Lone Tree Center	318	561	492	512	524
634 02-11 Lone Tree Plaza	344	5,404	5,289	488	501
635 02-12 Sunset Industrial	28,546	28,374	24,992	28,257	28,963
636 02-13 Stonehaven	37,383	41,832	36,350	47,529	48,367
637 03-2 Meritage Lone Tree	1,169,621	1,493,538	1,352,779	1,586,213	1,625,869
638 03-3 Brookdale Court	123,137	137,713	135,563	147,325	151,008
639 03-4 Tri City Plaza	1,436	1,025	949	647	664
640 03-5 West Summerset	44,279	56,026	55,682	56,750	58,168
644 04-2 Balfour Griffith Commercial	1,150	2,679	2,615	2,466	2,540
645 05-2 South Brentwood Blvd. Commercial	1,574	2,530	780	2,538	2,603
646 06-2 Palmilla	84,575	144,436	115,997	177,447	182,075
647 06-3 Vineyards	52,195	112,732	56,803	270,398	277,158
648 06-4 Villa Amador	23,948	30,976	26,385	31,851	32,647
649 06-5 Barrington	14,915	108,240	26,480	297,781	306,715
650 11-1 North Brentwood Blvd.	0	580	555	1,067	1,069
Subtotals	\$ 4,116,702	\$ 5,058,507	\$ 4,605,926	\$ 5,624,924	\$ 5,770,532
TOTAL SPECIAL REVENUE EXPENDITURES	\$ 30,685,545	\$ 30,462,562	\$ 28,752,854	\$ 29,940,679	\$ 30,812,478
Annual Percentage Change			-6.30%	-1.71%	2.91%

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Gas Tax	Department:	Public Works
Fund/Division Number:	203-0001 to 208-0001	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. These 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.



	2012/13	2013/14	2013/14	2014/15	2015/16	
	Actual	Budget	Projected	Budget	Budget	
Expenditure Summary						
80100	Transfer to General Fund - 2105	\$ 231,166	\$ 246,605	\$ 246,605	\$ 259,808	\$ 265,354
80100	Transfer to General Fund - 2106	178,242	168,317	168,317	235,396	211,546
80100	Transfer to General Fund - 2107	366,583	366,866	311,821	310,569	326,104
80100	Transfer to General Fund - 2107.5	7,542	7,545	7,545	7,515	7,517
80100	Transfer to General Fund - 2103	555,519	746,149	709,136	550,009	577,522
	Total	\$ 1,339,052	\$ 1,535,482	\$ 1,443,424	\$ 1,363,297	\$ 1,388,043
	Annual Percentage Change			7.79%	-11.21%	1.82%

Commentary

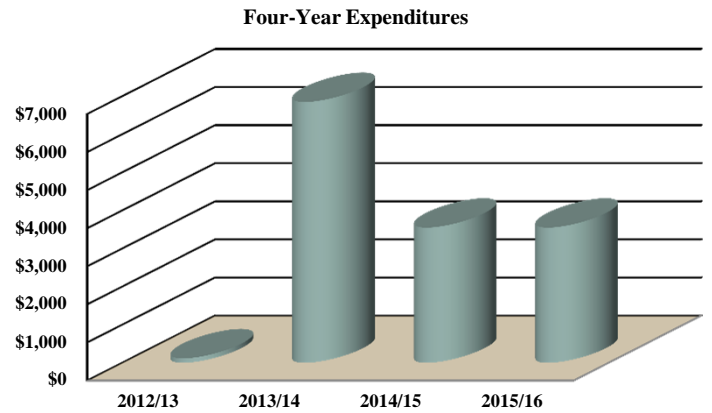
The FY 2013/14 and FY 2014/15 projections are based on the statewide gas tax revenue projections from the State Department of Finance released in January 2014.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: SB1186 Disability Access	Department: Community Development
Fund/Division Number: 214-0001	

Description

This fund accounts for the State mandated one dollar business license surcharge enacted by Senate Bill 1186 (SB1186). The purpose of the surcharge is to increase compliance with state disability laws.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 1	\$ 25	\$ 10	\$ 50	\$ 50
70170 Training	0	6,650	0	3,325	3,325
70200 Interfund Services	116	175	175	175	175
Total	\$ 117	\$ 6,850	\$ 185	\$ 3,550	\$ 3,550
Annual Percentage Change			58.12%	-48.18%	0.00%

Commentary

The Training budget amount, for training approximately one building inspector per year, has been split between the fiscal years .

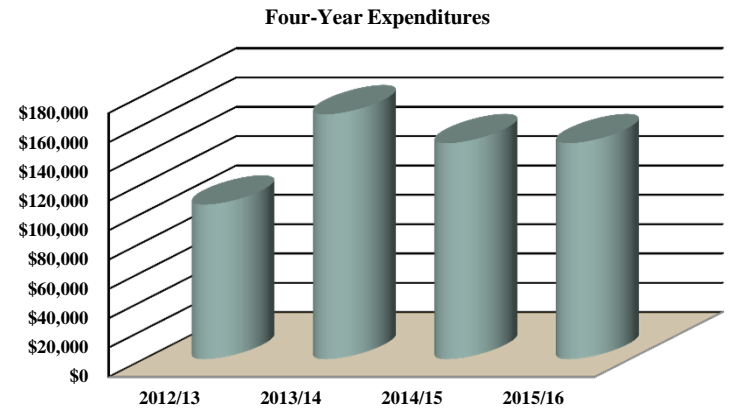
Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
Personnel Services	\$ 10,881	\$ 19,894	\$ 14,787	\$ 19,400	\$ 19,400
Supplies and Services	58,078	134,228	129,455	113,004	113,004
Capital Outlay	36,520	13,000	13,000	15,000	15,000
Total	\$ 105,479	\$ 167,122	\$ 157,242	\$ 147,404	\$ 147,404
Annual Percentage Change			49.07%	-11.80%	0.00%

Commentary

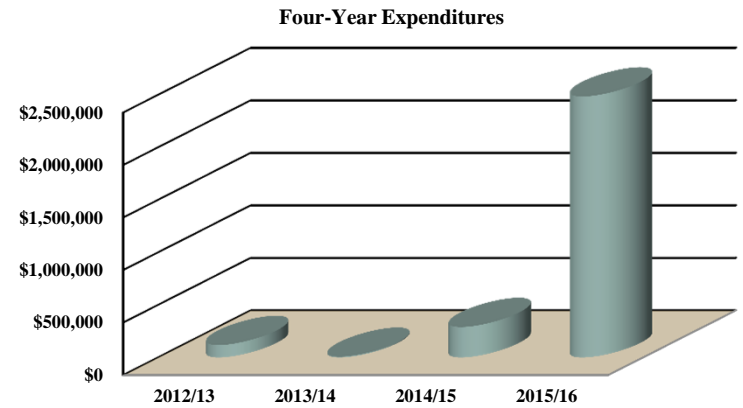
Throughout the years, COPS funds have aided the department's ability to provide the community with enhanced frontline law enforcement through the purchase of additional equipment and training. Funds received from the Office of Traffic Safety aid in the enforcement of seat belt usage, staffing DUI and license verification checkpoints and roving patrols, and the education of citizens in 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.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Other Grants	Department:	Finance and Information Systems
Fund/Division Number:	217		

Description

This fund accounts for grants received, other than police grants, which need segregated fund accounting.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 118,480	\$ 6,659	\$ 6,580	\$ 0	\$ 0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>	<u>2,485,000</u>
Total	<u>\$ 118,480</u>	<u>\$ 6,659</u>	<u>\$ 6,580</u>	<u>\$ 290,000</u>	<u>\$ 2,485,000</u>
Annual Percentage Change			-94.45%	4255.01%	756.90%

Commentary

Increases in Capital Outlay are for funding of Capital Improvement Program projects. The Pavement Management Program – 2015 project will be funded in FY 2014/15 and the Wastewater Treatment Plant Expansion – Phase II and John Muir Parkway Extension – Phase II projects will be funded in FY 2015/16.

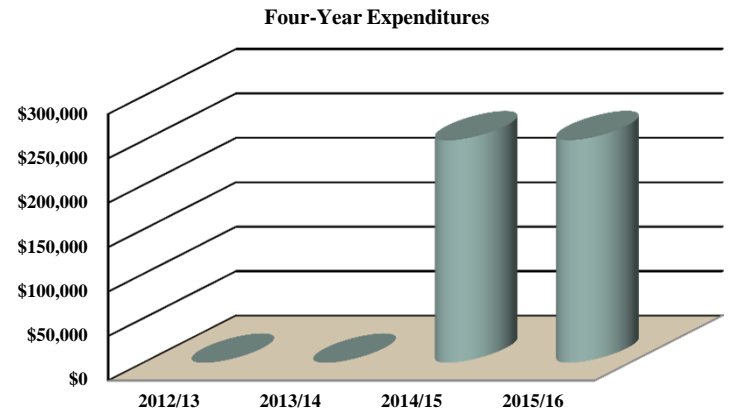
Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Economic Development Grant	Department:	Community Development
Fund/Division Number:	219-0001		

Description

On November 5, 2002, citizens voted in a general election to amend the Brentwood Municipal Code to change the business license tax to a gross receipts tax structure. The new tax structure set aside twenty percent of the business license tax collected for economic development for the explicit purpose of business promotion and institutional advertisement for the City of Brentwood.

This fund accounts for revenues collected for the Economic Development Grant program, which allows for organizations to receive grants for economic development activities as outlined in the program.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies & Services	\$ 0	\$ 0	\$ 0	\$ 250,300	\$ 250,500
Total	\$ 0	\$ 0	\$ 0	\$ 250,300	\$ 250,500
Annual Percentage Change			0.00%	0.00%	0.08%

Commentary

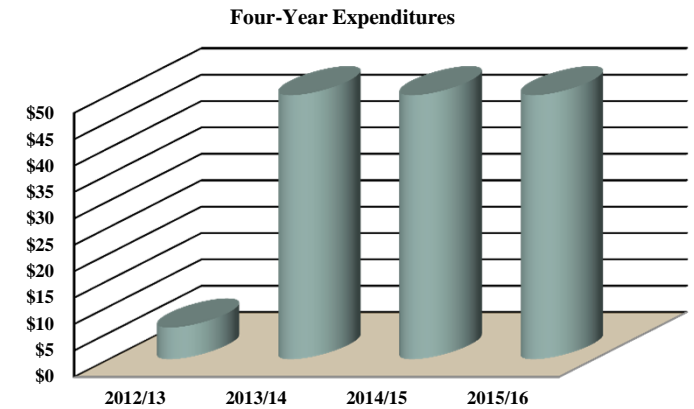
The Economic Development Grant, originally accounted for in the General Fund, has been set up as a Special Revenue Fund effective 7/1/2014. The budget amounts are estimated and available grant funds will be determined annually based on revenues received. The grants are awarded annually by the City Council.

Budget For Fiscal Years 2014/15 - 2015/16

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 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6	\$ 50	\$ 10	\$ 50	\$ 50
Total	<u>\$ 6</u>	<u>\$ 50</u>	<u>\$ 10</u>	<u>\$ 50</u>	<u>\$ 50</u>
Annual Percentage Change			66.67%	0.00%	0.00%

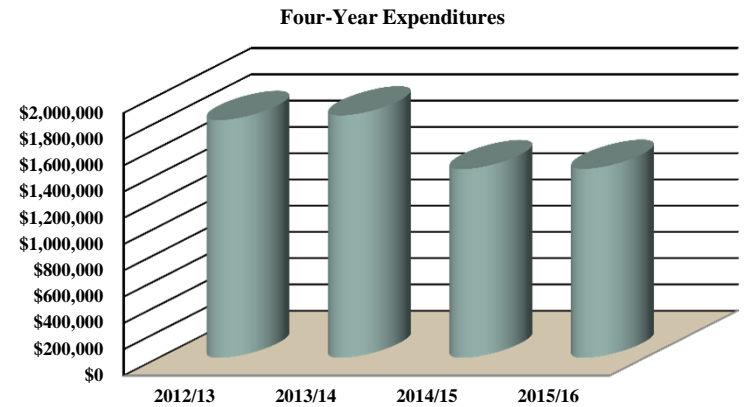
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Water Facility Fee	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.



		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>						
70140 Special Services	\$	3,584	\$ 50,000	\$ 5,000	\$ 10,000	\$ 10,000
70200 Interfund Services		137,324	108,114	108,114	108,114	108,114
70210 Project Management		251,971	259,474	259,474	272,448	280,621
80336 Transfer to Roadway CIP		10,000	148,200	0	0	0
80562 Transfer to Water CIP		31,185	73,000	0	0	10,000
81xxx Developer Reimbursements		693,047	523,966	523,966	362,777	346,691
90000 Interest Expense		61,290	61,291	61,291	61,291	61,291
90010 Principal Expense		612,904	612,904	612,904	612,904	612,904
95501 Amortization Expense		9,193	9,193	9,193	9,193	9,193
Total	\$	1,810,498	\$ 1,846,142	\$ 1,579,942	\$ 1,436,727	\$ 1,438,814
Annual Percentage Change				-12.73%	-22.18%	0.15%

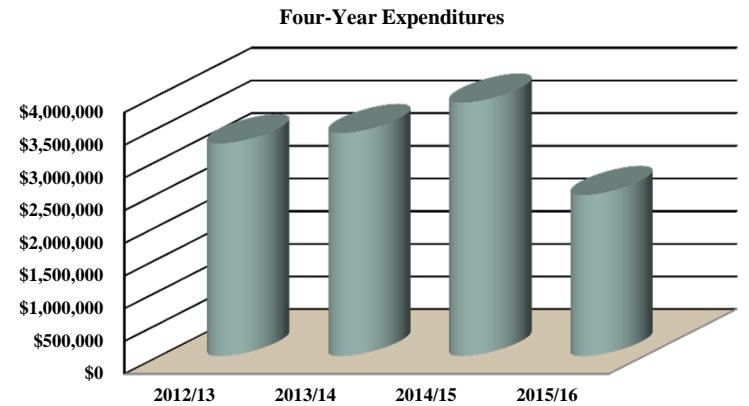
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Roadway Facility Fee	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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

70140	Special Services	\$ 7,176	\$ 50,000	\$ 7,000	\$ 10,000	\$ 10,000
70200	Interfund Services	206,798	162,810	162,810	162,810	162,810
70210	Project Management	379,446	390,745	390,745	410,282	422,590
80336	Transfer to Roadway CIP	477,469	606,964	506,964	1,415,000	77,000
80391	Transfer to Drainage CIP	53,581	0	0	0	0
80445	Roadway Bond Debt Service	295,194	411,057	409,748	390,436	410,772
81xxx	Developer Reimbursements	1,837,075	1,792,984	1,792,984	1,491,177	1,383,288
	Total	<u>\$ 3,256,739</u>	<u>\$ 3,414,560</u>	<u>\$ 3,270,251</u>	<u>\$ 3,879,705</u>	<u>\$ 2,466,460</u>

Annual Percentage Change			0.41%	13.62%	-36.43%
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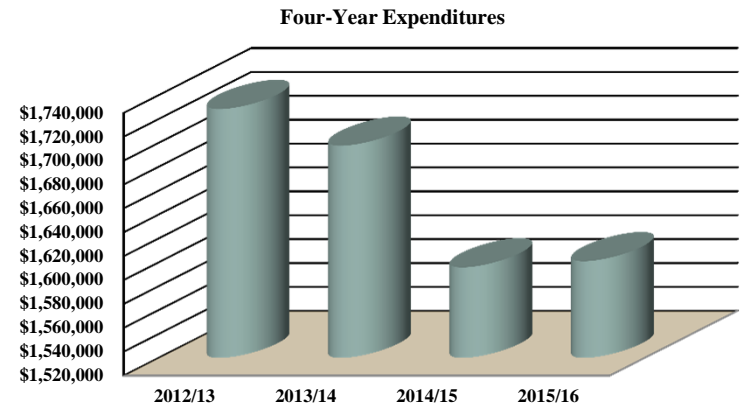
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Parks and Trails Facility Fee	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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 53	\$ 5,000	\$ 100	\$ 2,500	\$ 2,500
70200 Interfund Services	118,881	109,066	109,066	109,066	109,066
70210 Project Management	218,130	261,759	261,759	274,847	283,092
81xxx Developer Reimbursements	1,391,317	1,321,873	1,321,873	1,209,374	1,206,311
Total	\$ 1,728,381	\$ 1,697,698	\$ 1,692,798	\$ 1,595,787	\$ 1,600,969
Annual Percentage Change			-2.06%	-6.00%	0.32%

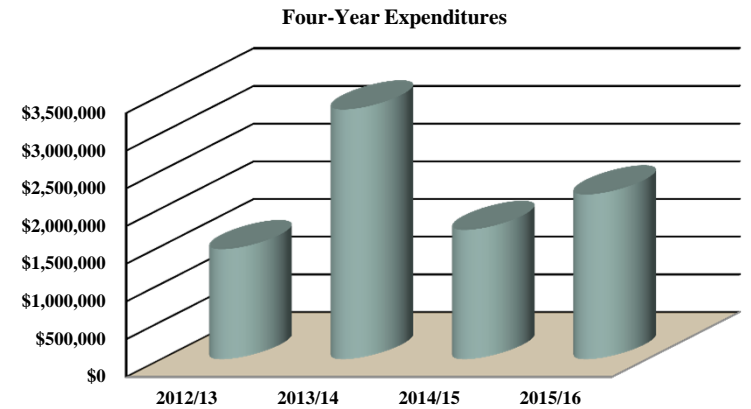
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Wastewater Facility Fee	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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 14,187	\$ 50,000	\$ 17,000	\$ 20,000	\$ 20,000
70200 Interfund Services	81,995	64,555	64,555	64,554	64,554
70210 Project Management	150,450	154,930	154,930	162,677	167,557
80592 Transfer to Wastewater CIP	0	1,884,500	1,884,500	228,000	681,031
81xxx Developer Reimbursements	156,921	83,807	83,807	145,277	138,013
90010 Principal Expense	1,055,308	1,074,357	1,074,357	1,093,751	1,113,494
Total	\$ 1,458,861	\$ 3,312,149	\$ 3,279,149	\$ 1,714,259	\$ 2,184,649
Annual Percentage Change			124.77%	-48.24%	27.44%

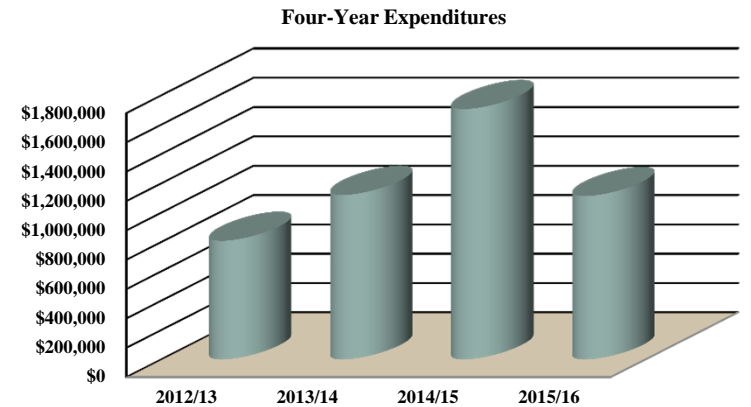
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Community Facility Fee	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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 9,143	\$ 15,000	\$ 8,000	\$ 12,000	\$ 15,000
70200 Interfund Services	50,000	55,455	55,455	55,455	55,455
70210 Project Management	0	133,092	133,092	139,747	143,939
80337 Transfer to Community Facilities CIP	0	0	0	100,000	900,000
80380 Transfer to CIFP	750,000	918,451	918,451	1,400,000	0
Total	\$ 809,143	\$ 1,121,998	\$ 1,114,998	\$ 1,707,202	\$ 1,114,394
Annual Percentage Change			37.80%	52.16%	-34.72%

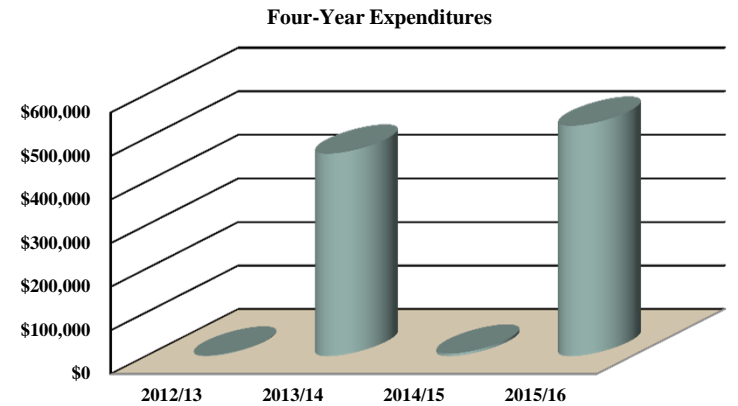
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Fire Fee	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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70140 Special Services	\$ 1,398	\$ 3,000	\$ 2,000	\$ 6,000	\$ 6,000
80337 Transfer to Community Facilities CIP	0	462,000	462,000	0	523,000
Total	<u>\$ 1,398</u>	<u>\$ 465,000</u>	<u>\$ 464,000</u>	<u>\$ 6,000</u>	<u>\$ 529,000</u>
Annual Percentage Change			33090.27%	-98.71%	8716.67%

Commentary

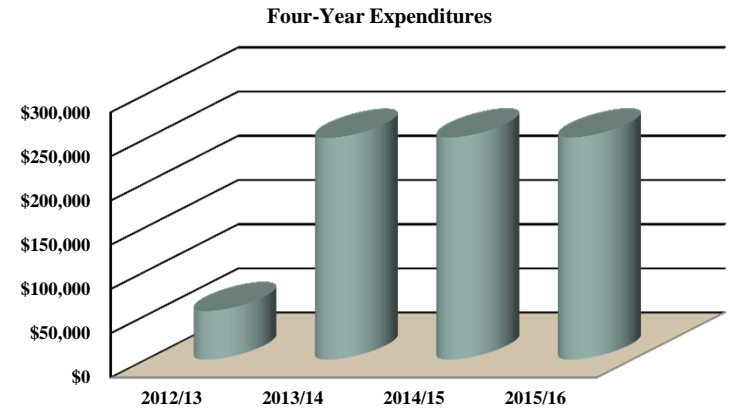
The transfer out in FY 2015/16 is to fund the Fire Station #54 (Replace DT) CIP project.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 128	\$ 1,000	\$ 300	\$ 1,400	\$ 1,400
70200 Interfund Services	<u>55,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total	<u>\$ 55,128</u>	<u>\$ 251,000</u>	<u>\$ 250,300</u>	<u>\$ 251,400</u>	<u>\$ 251,400</u>
Annual Percentage Change			354.03%	0.16%	0.00%

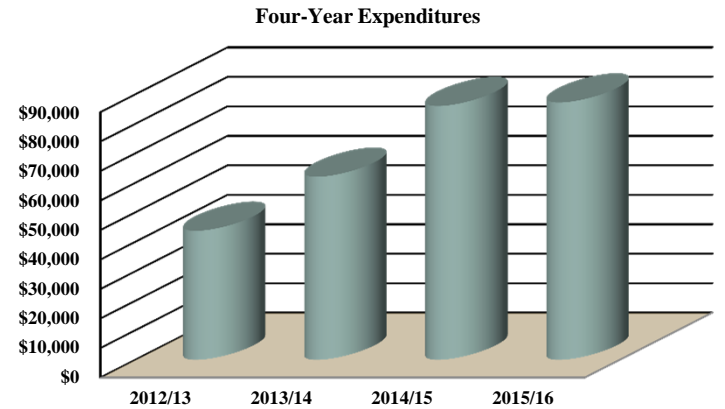
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 43,771	\$ 62,100	\$ 61,700	\$ 86,081	\$ 87,272
Total	<u>\$ 43,771</u>	<u>\$ 62,100</u>	<u>\$ 61,700</u>	<u>\$ 86,081</u>	<u>\$ 87,272</u>
Annual Percentage Change			40.96%	38.62%	1.38%

Commentary

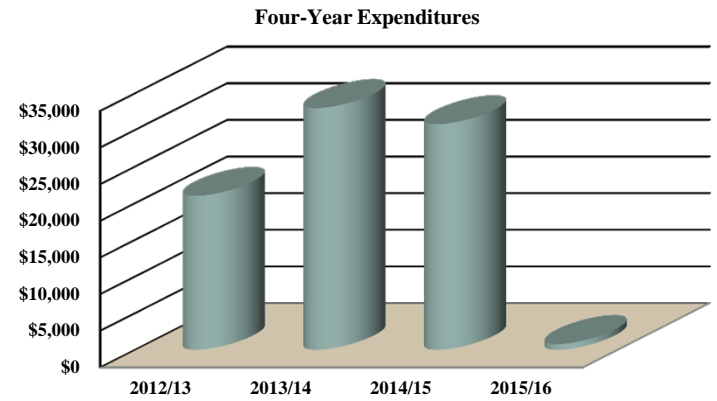
Contractual Services is anticipated to increase from the current FY 2013/14 amount of \$10,000, up to \$35,000 in FY 2014/15, an increase of 250%. Contractual Services will remain at that level, with no additional increase in FY 2015/16. The increase reflects the City Council’s action during the mid-term budget adjustment to allow increased consultant services for the purpose of: a) business attraction in industries related to the Agricultural Enterprise program and b) assistance with administration of the Agricultural Enterprise program, including the Brentwood Grown program.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 633	\$ 3,000	\$ 700	\$ 800	\$ 800
70190 Contribution to Other Agency	28	0	0	0	0
70193 Grant Programs	20,358	30,000	21,760	30,000	0
Total	\$ 21,019	\$ 33,000	\$ 22,460	\$ 30,800	\$ 800
Annual Percentage Change			6.86%	-6.67%	-97.40%

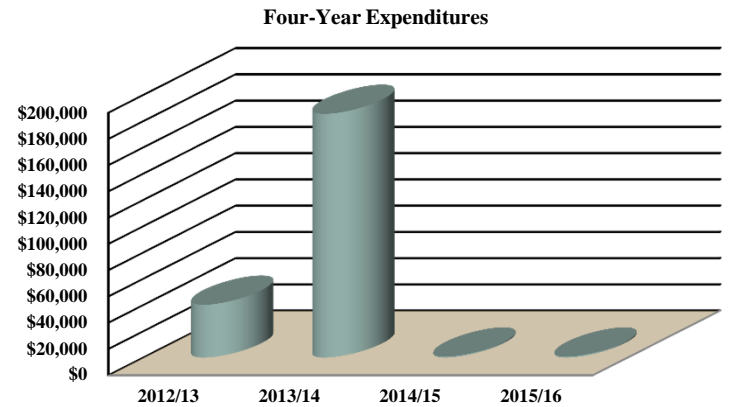
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Housing First Time Buyer	Department: Community Development
Fund/Division Number: 264-0001	

Description

This fund is dedicated to providing down payment assistance loans to qualified Brentwood residents for the purchase of market-rate and price-restricted homes within the City.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 486	\$ 700	\$ 600	\$ 800	\$ 800
70190 Contribution to Other Agency	0	123,038	0	0	0
74000 Bad Debt Expense	39,820	61,962	61,961	0	0
Total	\$ 40,306	\$ 185,700	\$ 62,561	\$ 800	\$ 800
Annual Percentage Change			55.22%	-99.57%	0.00%

Commentary

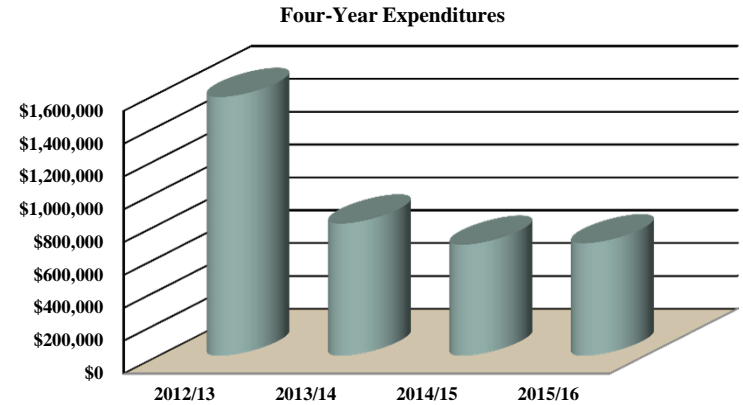
There is an increase in the FY 2014/15 Special Services due to increases in administrative costs for managing the fund. Both FY 2014/15 and FY 2015/16 have no Contributions to Other Agencies nor any Bad Debt Expense expected.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Affordable Housing In-Lieu	Department: Community Development
Fund/Division Number: 265-0001	

Description

This fund is the revenue fund for the collection 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 administration, creation and preservation of affordable housing in Brentwood.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 4,460	\$ 9,000	\$ 4,000	\$ 4,100	\$ 4,100
70225 Professional Services	0	10,000	0	10,000	10,000
70239 Legal Services	0	10,000	0	10,000	10,000
80264 Transfer to First Time Home Buyer	0	60,000	0	0	0
80336 Transfer to Roadway CIP	360,000	0	0	0	0
80510 Transfer to Housing	1,212,040	717,000	717,000	652,869	661,515
Total	\$ 1,576,500	\$ 806,000	\$ 721,000	\$ 676,969	\$ 685,615
Annual Percentage Change			-54.27%	-16.01%	1.28%

Commentary

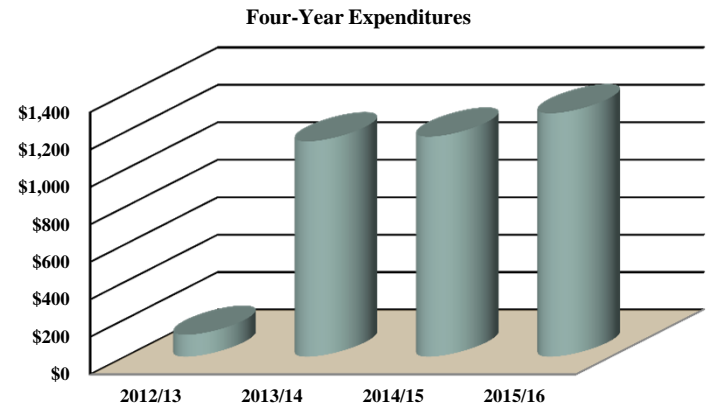
Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Public Art Administration	Department:	Parks and 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.

This fund accounts for the fees collected for the administration of the Public Art Program.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 117	\$ 1,150	\$ 1,150	\$ 1,175	\$ 1,300
Total	<u>\$ 117</u>	<u>\$ 1,150</u>	<u>\$ 1,150</u>	<u>\$ 1,175</u>	<u>\$ 1,300</u>
Annual Percentage Change			882.91%	2.17%	10.64%

Commentary

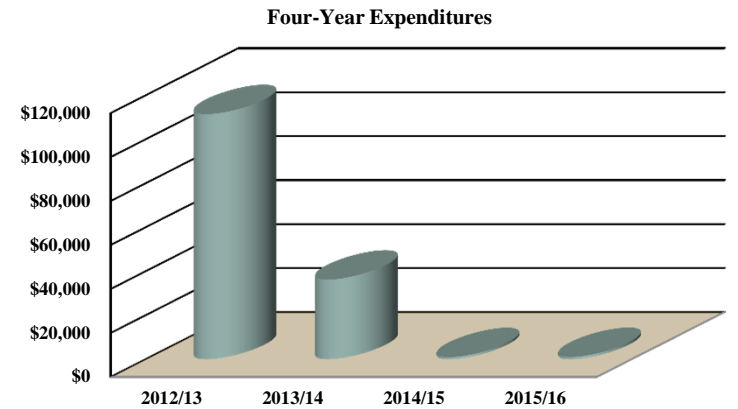
Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Public Art Acquisition	Department: Parks and 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.

This fund accounts for development fees collected for the acquisition and construction of Public Art.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 11,513	\$ 36,269	\$ 17,294	\$ 1,000	\$ 1,100
80352 Transfer to Parks CIP	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 111,513</u>	<u>\$ 36,269</u>	<u>\$ 17,294</u>	<u>\$ 1,000</u>	<u>\$ 1,100</u>
Annual Percentage Change			-84.49%	-97.24%	10.00%

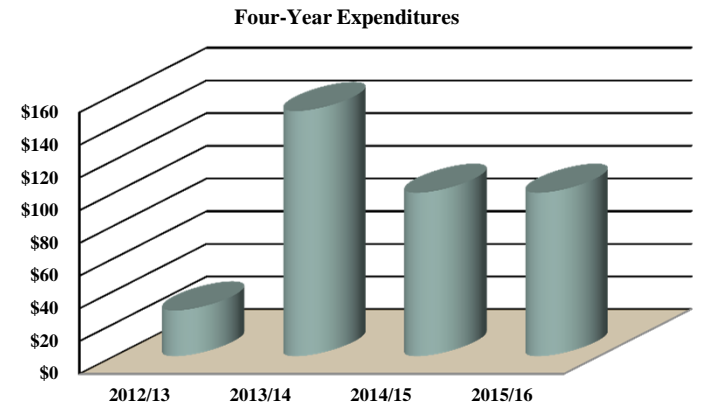
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 28	\$ 150	\$ 50	\$ 100	\$ 100
Total	<u>\$ 28</u>	<u>\$ 150</u>	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 100</u>
Annual Percentage Change			78.57%	-33.33%	0.00%

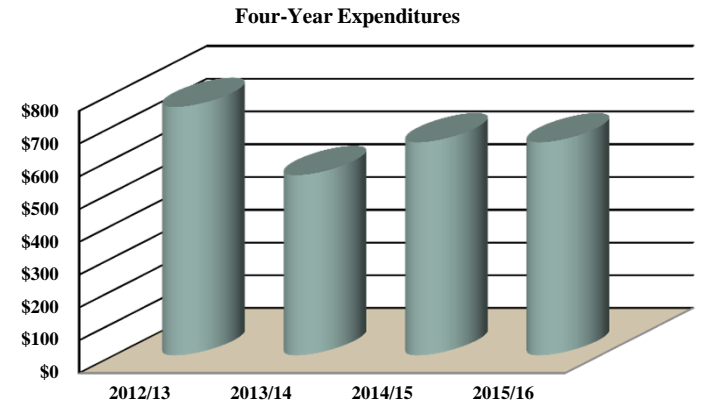
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Arts Commission Programs	Department: Parks and Recreation
Fund/Division Number: 270-0001	

Description

Beginning in 2007, the City 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 758	\$ 550	\$ 550	\$ 650	\$ 650
Total	<u>\$ 758</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 650</u>	<u>\$ 650</u>
Annual Percentage Change			-27.44%	18.18%	0.00%

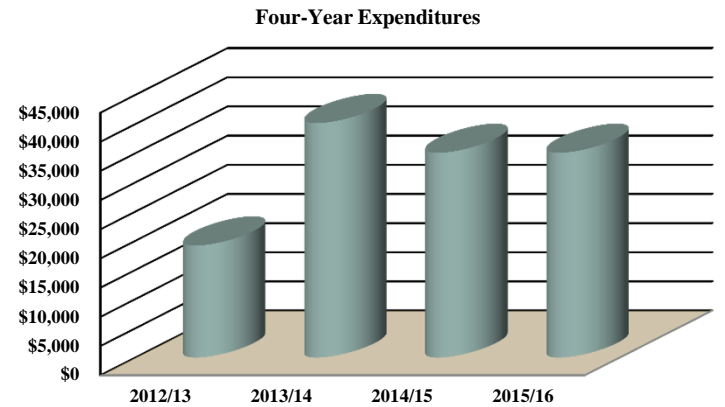
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Asset Forfeiture	Department:	Police Department
Fund/Division Number:	280-28xx	Division:	Administration

Description

This fund accounts for 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70140 Special Services	\$ 62	\$ 200	\$ 100	\$ 100	\$ 100
75700 Disposition	19,154	23,943	20,578	35,000	35,000
90230 Capital Outlay	0	16,057	16,057	0	0
Total	\$ 19,216	\$ 40,200	\$ 36,735	\$ 35,100	\$ 35,100
Annual Percentage Change			91.17%	-12.69%	0.00%

Commentary

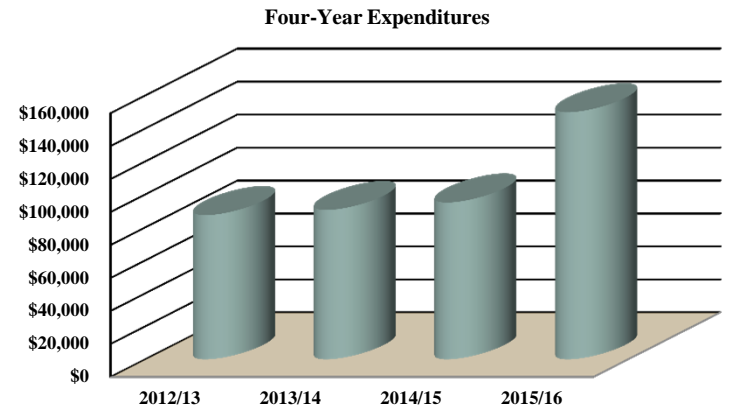
These funds are expended as directed and within the time constraints mandated by Federal and State requirements.

Budget For Fiscal Years 2014/15 - 2015/16

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 one dollar 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 75	\$ 200	\$ 100	\$ 200	\$ 200
80100 Abatement	87,400	90,400	90,400	94,920	149,666
Total	\$ 87,475	\$ 90,600	\$ 90,500	\$ 95,120	\$ 149,866
Annual Percentage Change			3.46%	4.99%	57.55%

Commentary

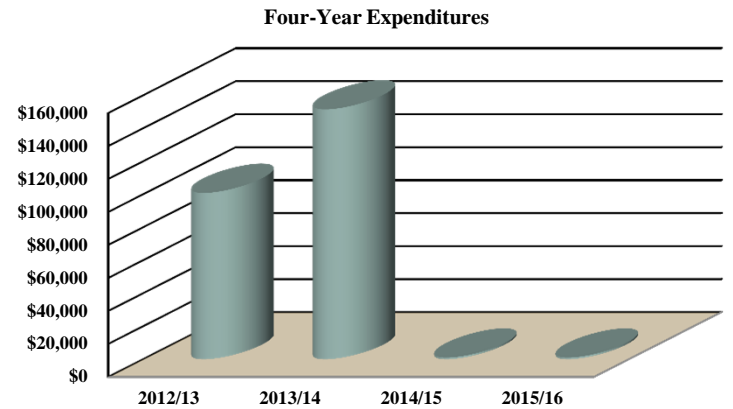
The revenue for this program is dependent upon the abatement services provided by the City and is received in arrears. The increase in abatement costs for FY 2014/15 and FY 2015/16 are due to anticipation of additional revenue.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	PEG Media	Department:	Finance and 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 and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 853	\$ 1,500	\$ 900	\$ 1,000	\$ 1,000
80337 Transfer to Community Facilities CIP	<u>100,000</u>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 100,853</u>	<u>\$ 151,500</u>	<u>\$ 900</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Annual Percentage Change			-99.11%	-99.34%	0.00%

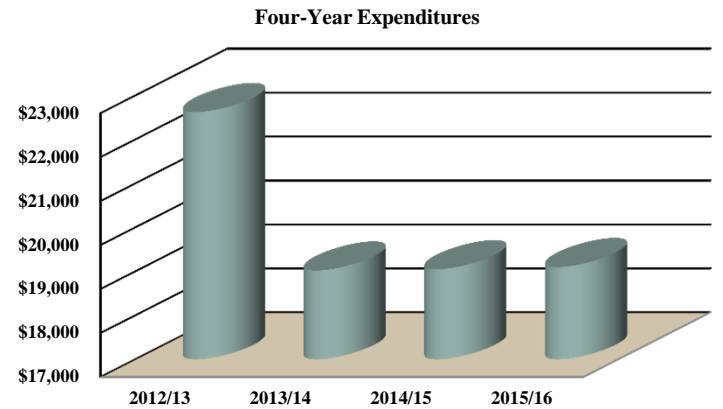
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Parks Advertising	Department: Parks and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
60140 Special Supplies	\$ 18,895	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
70140 Special Services	25	20	20	50	100
70150 Advertising	3,705	5,000	5,000	5,000	5,000
Total	\$ 22,625	\$ 19,020	\$ 19,020	\$ 19,050	\$ 19,100
Annual Percentage Change			-15.93%	0.16%	0.26%

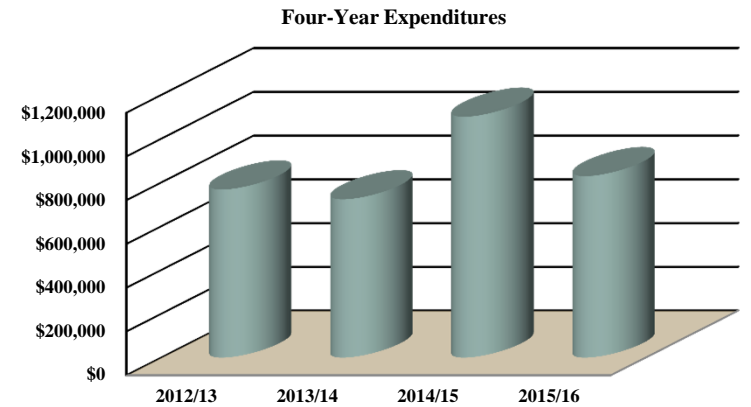
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

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 and Improvements funds allocation once the Contra Costa Transportation Authority has received their Growth Management Program (GMP) compliance checklist and has confirmed that they are in compliance with the GMP. The allocation is based on a formula where 18% of the annual sales tax revenues are distributed to local jurisdictions on the basis of their relative road mileage and population. These funds may be used for any transportation purpose eligible under the Measure C/J Act and that complies with the GMP requirements.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 2,635	\$ 3,850	\$ 3,850	\$ 4,800	\$ 4,800
80100 Transfer to General Fund	0	111,060	111,060	619,500	313,875
80336 Transfer to Roadway CIP	765,721	608,555	608,555	435,812	460,796
80352 Transfer to Parks CIP	0	0	0	40,820	50,000
Total	\$ 768,356	\$ 723,465	\$ 723,465	\$ 1,100,932	\$ 829,471
Annual Percentage Change			-5.84%	52.17%	-24.66%

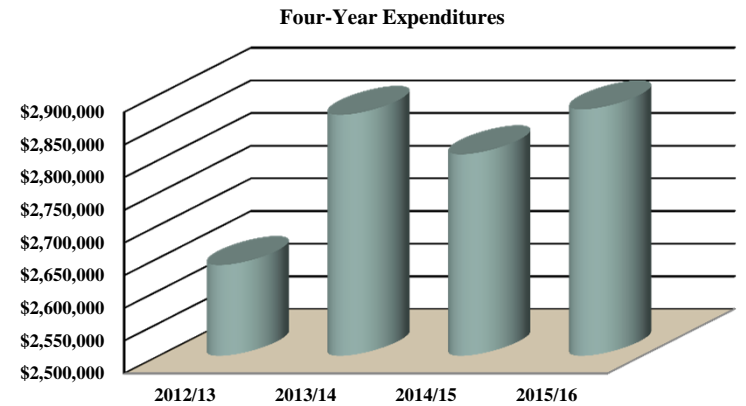
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: 98-1 City Wide Park Assessment District	Department: Parks and Recreation
Fund/Division Number: 230-25xx	

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 541,762	\$ 556,963	\$ 530,755	\$ 562,458	\$ 576,199
Supplies and Services	1,700,438	1,996,192	1,857,586	1,985,877	2,076,848
Internal Services	396,284	315,683	315,683	260,095	224,193
Capital Outlay	425	0	0	0	0
Total	\$ 2,638,909	\$ 2,868,838	\$ 2,704,024	\$ 2,808,430	\$ 2,877,240
Annual Percentage Change			2.47%	-2.11%	2.45%
Total Budgeted Full-Time Positions	5.04	5.04	5.04	5.04	5.04

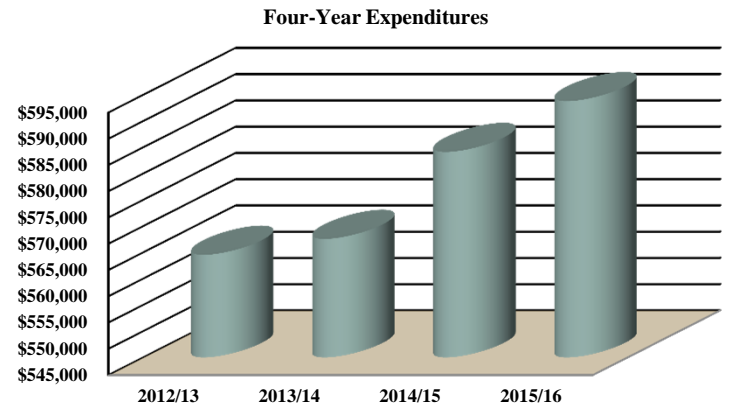
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Community Facilities District #2	Department: Finance and Information Systems
Fund/Division Number: 231-0001	

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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6,542	\$ 8,000	\$ 8,000	\$ 7,000	\$ 7,000
80100 Transfer to General Fund	558,000	559,572	559,572	577,124	586,806
Total	\$ 564,542	\$ 567,572	\$ 567,572	\$ 584,124	\$ 593,806
Annual Percentage Change			0.54%	2.92%	1.66%

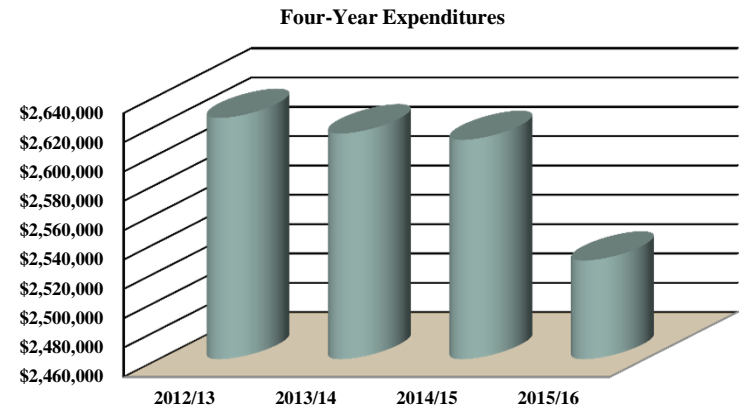
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Community Facilities District #3	Department:	Finance and Information Systems
Fund/Division Number:	232-0001		

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70140 Special Services	\$ 10,819	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000
80100 Transfer to General Fund	1,334,469	1,313,769	1,313,769	1,318,981	1,127,361
80461 Transfer to CFD Debt Service	1,279,313	1,285,275	1,279,601	1,278,630	1,387,921
Total	\$ 2,624,601	\$ 2,614,044	\$ 2,608,370	\$ 2,609,611	\$ 2,527,282
Annual Percentage Change			-0.62%	-0.17%	-3.15%

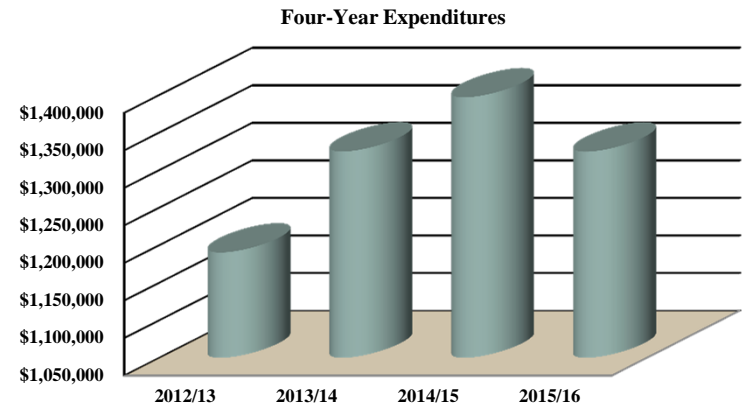
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Community Facilities District #4 (Services)	Department:	Finance and Information Systems
Fund/Division Number:	233-0001		

Description

Special tax funding for public safety personnel, police programs and maintenance of joint-use school facilities.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 10,623	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
80100 Transfer to General Fund	<u>1,179,672</u>	<u>1,314,835</u>	<u>1,314,835</u>	<u>1,384,926</u>	<u>1,312,625</u>
Total	<u>\$ 1,190,295</u>	<u>\$ 1,324,835</u>	<u>\$ 1,324,835</u>	<u>\$ 1,396,926</u>	<u>\$ 1,324,625</u>
Annual Percentage Change			11.30%	5.44%	-5.18%

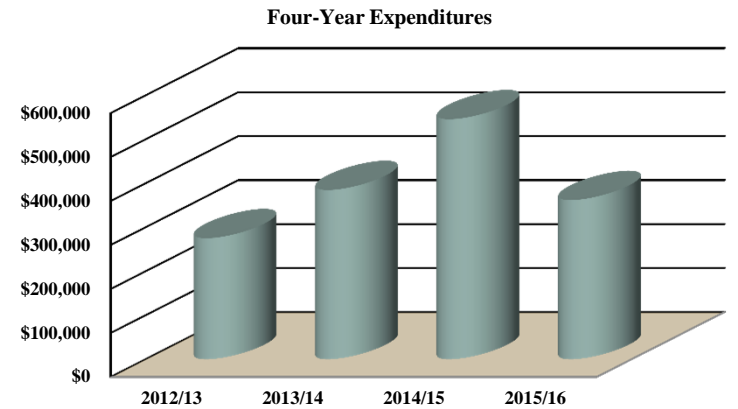
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Community Facilities District #5	Department:	Finance and Information Systems
Fund/Division Number:	234-0001		

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 2,556	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000
80100 Transfer to General Fund	178,763	284,449	284,449	441,937	250,010
80461 Transfer to CFD Debt Service	93,940	94,378	93,963	93,891	101,916
Total	<u>\$ 275,259</u>	<u>\$ 384,827</u>	<u>\$ 384,412</u>	<u>\$ 545,828</u>	<u>\$ 361,926</u>
Annual Percentage Change			39.65%	41.84%	-33.69%

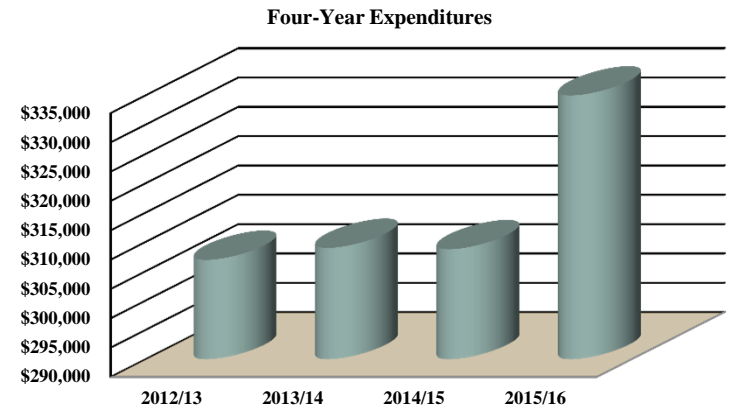
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Community Facilities District #4 (Facilities)	Department:	Finance and Information Systems
Fund/Division Number:	235-0001		

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 20	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
80461 Transfer to CFD Debt Service	306,931	306,996	306,996	306,768	332,989
Total	<u>\$ 306,951</u>	<u>\$ 308,996</u>	<u>\$ 308,996</u>	<u>\$ 308,768</u>	<u>\$ 334,989</u>
Annual Percentage Change			0.67%	-0.07%	8.49%

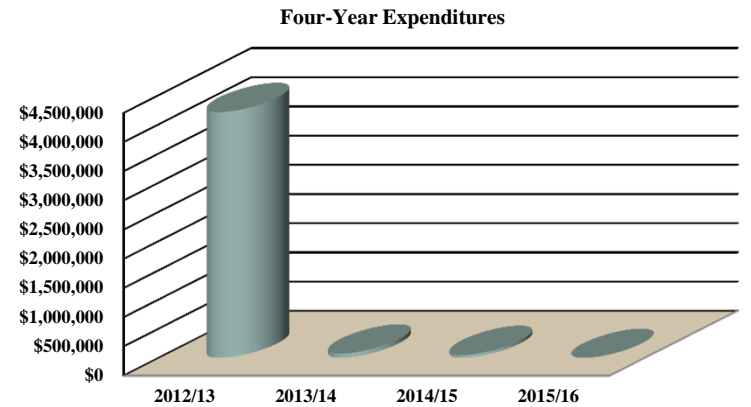
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: City Low Income Housing	Department: Community Development
Fund/Division Number: 302-0001	

Description

This fund accounts for the activities related to the assets assumed by the City of Brentwood as Housing Successor to the housing activities of the former Brentwood Redevelopment Agency.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 205,841	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	4,005,108	64,694	29,751	51,100	100
Internal Services	0	9,106	9,106	0	0
Total	\$ 4,210,949	\$ 73,800	\$ 38,857	\$ 51,100	\$ 100
Annual Percentage Change			-99.08%	-30.76%	-99.80%
Total Budgeted Full-Time Positions	1.30	0.00	0.00	0.00	0.00

Commentary

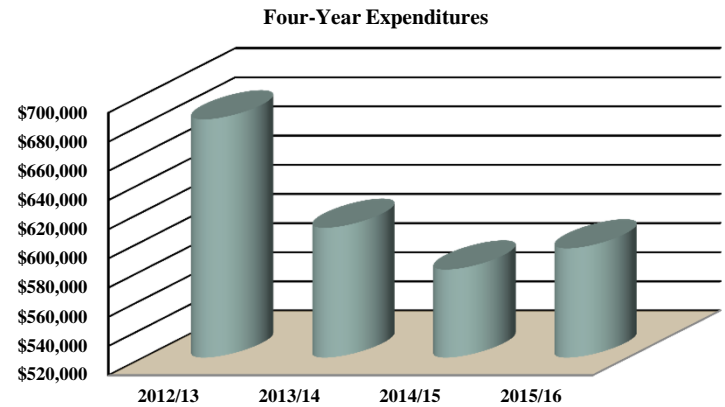
There is no ongoing revenue source for this fund, and the cash balance of the fund is expected to be exhausted over the next two years. As such, there are only limited budgeted expenditures.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	94-1 Blackhawk LLAD	Department:	Parks and Recreation
Fund/Division Number:	600-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 27,822	\$ 28,231	\$ 27,369	\$ 28,778	\$ 29,642
70110 Maintenance Personnel	58,027	56,729	56,728	68,197	70,243
70115 Building and Facilities Maintenance	3,261	3,950	5,115	2,950	3,039
70140 Special Services	11,247	10,996	10,346	14,676	15,117
70145 Communication	553	730	559	737	759
70180 Purchased Water	42,526	54,744	20,654	26,687	27,487
70200 Interfund Services	61,675	58,038	58,038	48,497	49,952
70240 Contractual Services	270,037	294,186	285,381	293,114	301,907
82708 Park and LLAD Replacement	208,187	101,391	101,391	96,727	96,727
Total	\$ 683,335	\$ 608,995	\$ 565,581	\$ 580,363	\$ 594,873
Annual Percentage Change			-17.23%	-4.70%	2.50%

Commentary

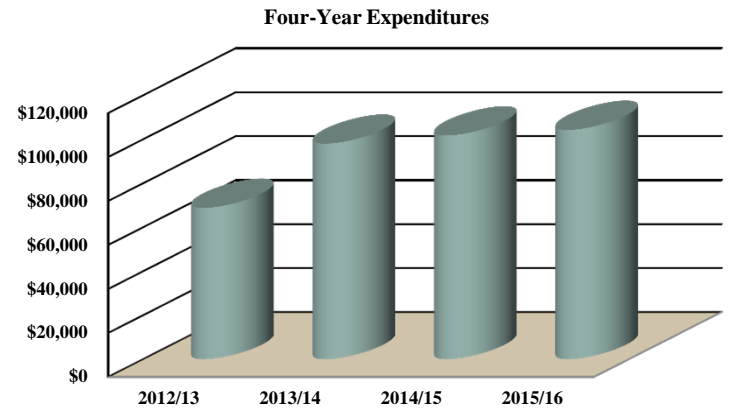
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	95-5 CA Spirit and Glory LLAD	Department:	Parks and Recreation
Fund/Division Number:	603-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

70100	Utilities	\$ 16,957	\$ 17,158	\$ 13,214	\$ 14,182	\$ 14,608
70110	Maintenance Personnel	3,926	3,838	3,838	4,550	4,686
70115	Building and Facilities Maintenance	0	450	400	450	464
70140	Special Services	1,695	1,846	1,746	2,630	2,709
70145	Communication	375	393	379	398	410
70180	Purchased Water	16,660	27,999	33,110	34,766	35,808
70200	Interfund Services	9,592	9,342	9,342	8,503	8,758
70240	Contractual Services	19,153	20,678	18,644	19,328	19,908
82708	Park and LLAD Replacement	500	16,321	16,321	16,961	16,961
	Total	\$ 68,858	\$ 98,025	\$ 96,994	\$ 101,768	\$ 104,312
	Annual Percentage Change			40.86%	3.82%	2.50%

Commentary

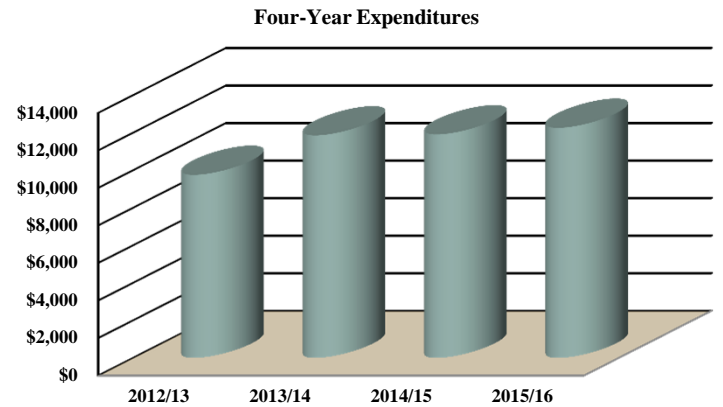
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	95-6 Gerry Ranch LLAD	Department:	Parks and Recreation
Fund/Division Number:	604-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 3,171	\$ 3,122	\$ 2,541	\$ 2,733	\$ 2,814
70110 Maintenance Personnel	252	246	246	292	300
70115 Building and Facilities Maintenance	102	250	100	250	258
70140 Special Services	231	278	228	419	432
70180 Purchased Water	2,598	3,784	4,718	4,718	4,860
70200 Interfund Services	1,334	1,040	1,039	1,167	1,202
70240 Contractual Services	2,068	2,281	2,129	2,098	2,161
82708 Park and LLAD Replacement	0	857	857	234	234
Total	\$ 9,756	\$ 11,858	\$ 11,858	\$ 11,911	\$ 12,261
Annual Percentage Change			21.55%	0.45%	2.94%

Commentary

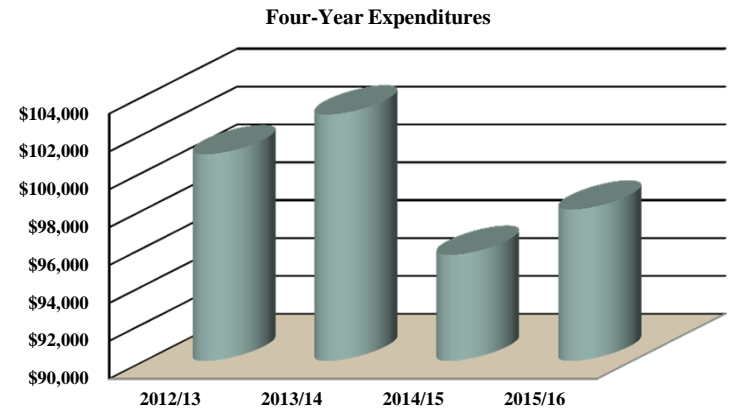
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	95-2 Hawthorn Landing LLAD	Department:	Parks and Recreation
Fund/Division Number:	605-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 12,352	\$ 13,495	\$ 12,366	\$ 12,929	\$ 13,316
70110 Maintenance Personnel	3,741	3,658	3,658	4,336	4,466
70115 Building and Facilities Maintenance	7,024	850	1,102	1,350	1,391
70140 Special Services	1,907	1,844	1,744	2,343	2,414
70145 Communication	574	602	580	609	627
70180 Purchased Water	24,165	34,286	27,274	28,134	28,978
70200 Interfund Services	10,647	10,537	10,537	7,987	8,227
70240 Contractual Services	24,519	26,869	27,966	21,983	22,642
82708 Park and LLAD Replacement	15,993	10,875	10,875	15,934	15,934
Total	\$ 100,922	\$ 103,016	\$ 96,102	\$ 95,605	\$ 97,995
Annual Percentage Change			-4.78%	-7.19%	2.50%

Commentary

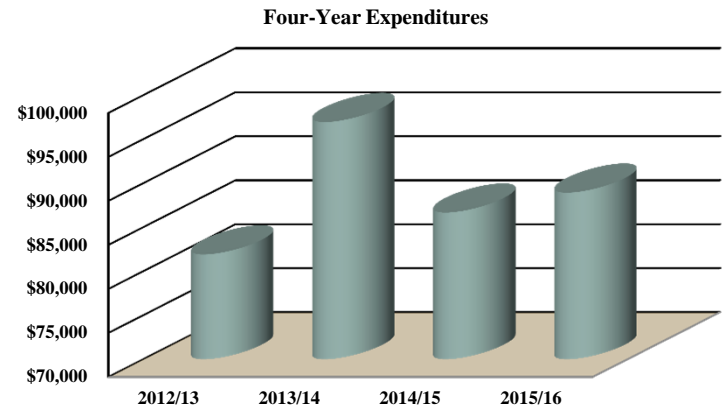
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	95-7 Greystone LLAD	Department:	Parks and Recreation
Fund/Division Number:	606-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 14,390	\$ 16,434	\$ 11,039	\$ 11,591	\$ 11,938
70110 Maintenance Personnel	5,139	4,983	4,986	4,229	4,356
70115 Building and Facilities Maintenance	1,000	350	200	350	361
70140 Special Services	1,795	1,720	1,620	2,290	2,359
70145 Communication	375	393	379	398	410
70180 Purchased Water	23,820	28,964	31,251	32,813	33,798
70200 Interfund Services	10,106	9,241	9,241	7,555	7,782
70240 Contractual Services	17,341	18,731	16,350	16,141	16,625
82708 Park and LLAD Replacement	7,948	16,143	16,143	11,305	11,305
Total	\$ 81,914	\$ 96,959	\$ 91,209	\$ 86,672	\$ 88,934
Annual Percentage Change			11.35%	-10.61%	2.61%

Commentary

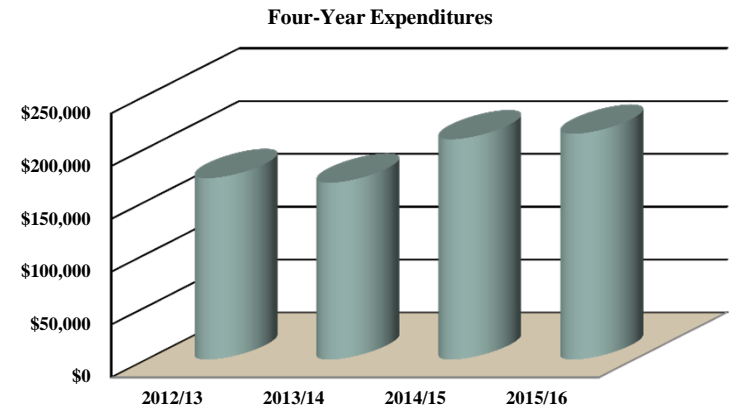
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	95-8 Garin Ranch LLAD	Department:	Parks and Recreation
Fund/Division Number:	607-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 25,132	\$ 28,204	\$ 21,787	\$ 23,995	\$ 24,715
70110 Maintenance Personnel	11,518	11,671	11,260	14,339	14,769
70115 Building and Facilities Maintenance	2,211	930	130	300	309
70140 Special Services	3,079	3,668	3,468	5,202	5,358
70145 Communication	934	1,228	942	1,240	1,277
70180 Purchased Water	29,729	38,663	37,100	50,903	52,430
70200 Interfund Services	17,237	18,957	18,625	17,435	17,958
70240 Contractual Services	64,490	62,465	53,500	60,378	62,190
82708 Park and LLAD Replacement	17,455	1,656	1,656	34,758	34,758
Total	\$ 171,785	\$ 167,442	\$ 148,468	\$ 208,550	\$ 213,764
Annual Percentage Change			-13.57%	24.55%	2.50%

Commentary

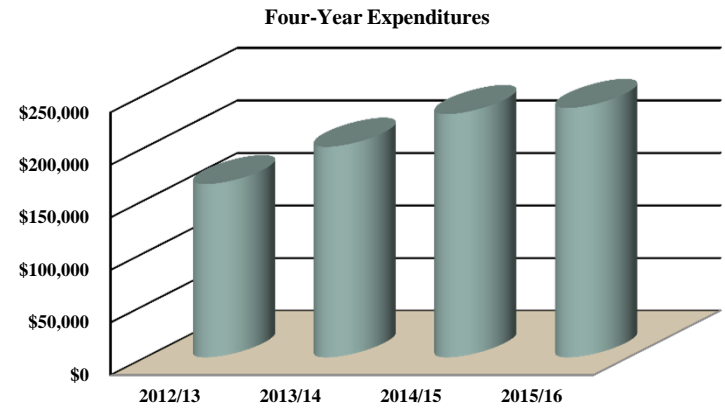
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	97-1 Hancock LLAD	Department:	Parks and Recreation
Fund/Division Number:	609-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 24,440	\$ 28,165	\$ 19,690	\$ 20,909	\$ 21,536
70110 Maintenance Personnel	17,047	16,665	16,665	19,754	20,347
70115 Building and Facilities Maintenance	738	2,280	819	4,650	4,790
70140 Special Services	3,433	3,701	3,501	5,777	5,951
70145 Communication	1,332	1,397	1,346	1,414	1,456
70180 Purchased Water	18,897	27,882	22,197	23,307	24,006
70200 Interfund Services	19,329	19,103	19,103	19,357	19,937
70240 Contractual Services	63,420	67,869	66,693	97,866	100,802
82708 Park and LLAD Replacement	16,312	33,372	33,372	38,607	38,607
Total	\$ 164,948	\$ 200,434	\$ 183,386	\$ 231,641	\$ 237,432
Annual Percentage Change			11.18%	15.57%	2.50%

Commentary

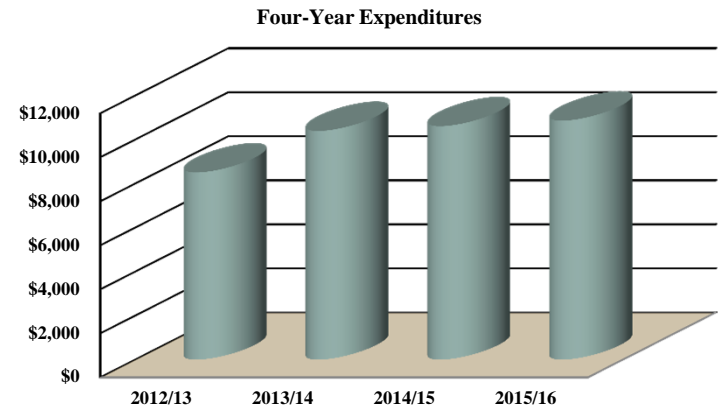
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	98-5 Arroyo Seco LLAD	Department:	Parks and Recreation
Fund/Division Number:	611-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,194	\$ 1,788	\$ 1,216	\$ 1,306	\$ 1,345
70110 Maintenance Personnel	386	377	377	447	461
70115 Building and Facilities Maintenance	0	150	50	150	155
70140 Special Services	185	248	198	319	328
70180 Purchased Water	1,553	2,046	2,144	2,251	2,319
70200 Interfund Services	1,059	987	987	847	872
70240 Contractual Services	3,237	3,573	3,333	3,167	3,261
82708 Park and LLAD Replacement	893	1,224	1,224	2,121	2,121
Total	\$ 8,507	\$ 10,393	\$ 9,529	\$ 10,608	\$ 10,862
Annual Percentage Change			12.01%	2.07%	2.39%

Commentary

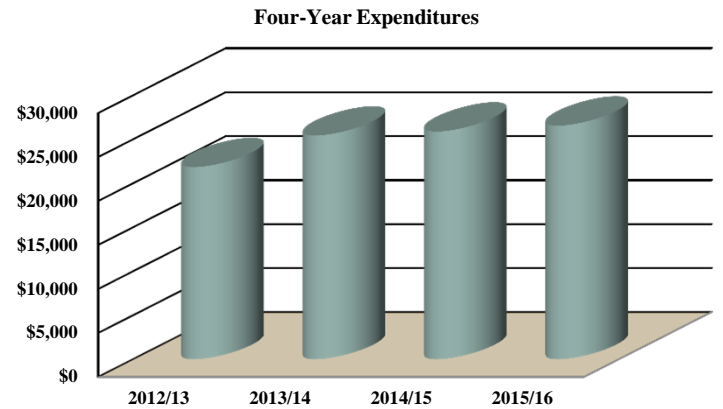
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	98-3 Solana LLAD	Department:	Parks and Recreation
Fund/Division Number:	612-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,393	\$ 2,869	\$ 2,464	\$ 2,621	\$ 2,699
70110 Maintenance Personnel	1,711	1,673	1,673	1,983	2,043
70115 Building and Facilities Maintenance	0	50	25	50	52
70140 Special Services	446	508	408	723	744
70180 Purchased Water	4,218	4,456	5,383	5,652	5,821
70200 Interfund Services	2,531	2,417	2,417	2,250	2,318
70240 Contractual Services	8,415	9,241	8,652	9,237	9,515
82708 Park and LLAD Replacement	2,136	4,223	4,223	3,377	3,377
Total	\$ 21,850	\$ 25,437	\$ 25,245	\$ 25,893	\$ 26,569
Annual Percentage Change			15.54%	1.79%	2.61%

Commentary

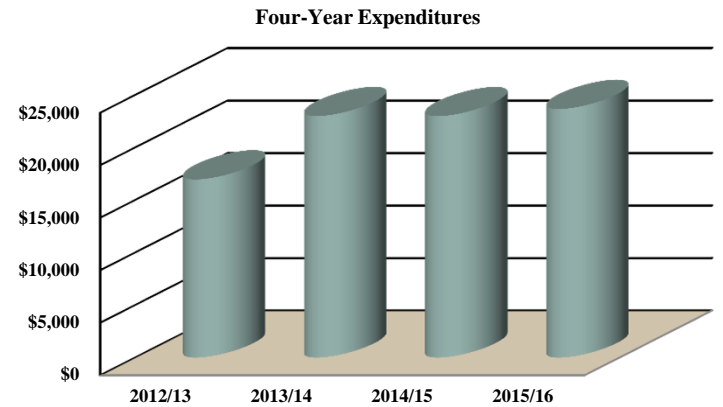
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	98-4 Birchwood Estates LLAD	Department:	Parks and Recreation
Fund/Division Number:	613-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 2,023	\$ 1,755	\$ 1,648	\$ 1,720	\$ 1,771
70110 Maintenance Personnel	738	721	722	856	881
70115 Building and Facilities Maintenance	0	250	200	250	258
70140 Special Services	386	455	355	697	719
70180 Purchased Water	4,865	10,026	10,377	10,896	11,223
70200 Interfund Services	2,175	2,256	2,256	2,273	2,341
70240 Contractual Services	6,139	6,650	6,207	6,052	6,234
82708 Park and LLAD Replacement	642	887	887	250	250
Total	\$ 16,968	\$ 23,000	\$ 22,652	\$ 22,994	\$ 23,677
Annual Percentage Change			33.50%	-0.03%	2.97%

Commentary

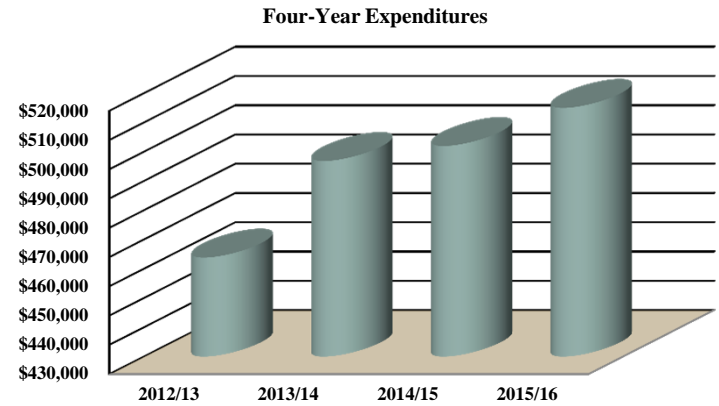
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD. For FY 2013/14 Water costs are requiring a budget increase, which will be amended in this budget cycle.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-3 Spa L LLAD	Department:	Parks and Recreation
Fund/Division Number:	614-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 38,402	\$ 43,906	\$ 33,727	\$ 35,755	\$ 36,828
70110 Maintenance Personnel	34,035	33,273	33,272	39,644	40,834
70115 Building and Facilities Maintenance	1,953	5,400	4,324	1,400	1,442
70140 Special Services	8,811	8,042	7,692	11,739	12,091
70145 Communication	1,713	1,796	1,732	1,818	1,873
70180 Purchased Water	89,725	120,671	130,504	137,030	141,141
70200 Interfund Services	49,448	49,708	49,707	43,477	44,781
70240 Contractual Services	156,310	171,744	162,024	162,564	167,441
82708 Park and LLAD Replacement	83,457	62,328	62,328	68,572	68,572
Total	\$ 463,854	\$ 496,868	\$ 485,310	\$ 501,999	\$ 515,003
Annual Percentage Change			4.63%	1.03%	2.59%

Commentary

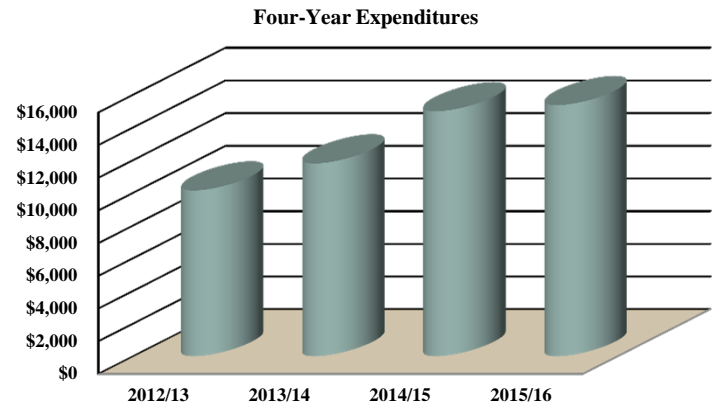
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-4 California Grove LLAD	Department:	Parks and Recreation
Fund/Division Number:	615-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,483	\$ 2,567	\$ 2,179	\$ 2,338	\$ 2,407
70110 Maintenance Personnel	428	418	418	496	511
70115 Building and Facilities Maintenance	11	1,050	250	2,550	2,627
70140 Special Services	213	353	253	422	435
70145 Communication	197	207	200	210	216
70180 Purchased Water	2,123	3,135	2,693	2,827	2,912
70200 Interfund Services	1,211	1,339	1,339	1,249	1,286
70240 Contractual Services	2,457	2,730	2,532	2,401	2,473
82708 Park and LLAD Replacement	1,022	0	0	2,498	2,498
Total	\$ 10,145	\$ 11,799	\$ 9,864	\$ 14,991	\$ 15,365
Annual Percentage Change			-2.77%	27.05%	2.49%

Commentary

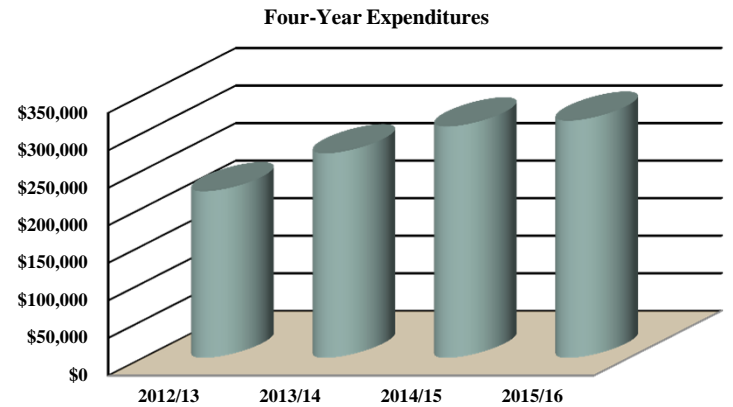
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-5 Deer Creek LLAD	Department:	Parks and Recreation
Fund/Division Number:	616-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 24,895	\$ 38,275	\$ 24,786	\$ 26,129	\$ 26,914
70110 Maintenance Personnel	32,399	32,511	32,510	38,867	40,033
70115 Building and Facilities Maintenance	990	2,500	904	5,000	5,150
70140 Special Services	5,252	5,507	5,057	7,450	7,674
70145 Communication	193	203	196	205	212
70180 Purchased Water	27,881	38,560	43,795	45,985	47,365
70200 Interfund Services	30,019	29,658	29,658	25,762	26,535
70240 Contractual Services	99,781	112,299	97,597	107,449	110,673
82708 Park and LLAD Replacement	500	12,953	12,953	51,370	51,370
Total	\$ 221,910	\$ 272,466	\$ 247,456	\$ 308,217	\$ 315,926
Annual Percentage Change			11.51%	13.12%	2.50%

Commentary

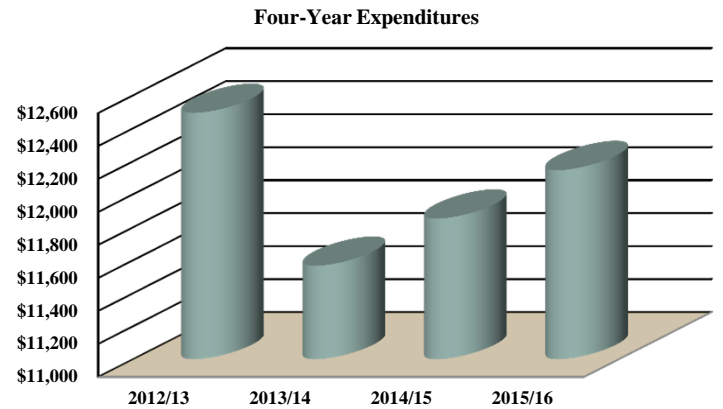
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-6 Trailside LLAD	Department:	Parks and Recreation
Fund/Division Number:	617-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,285	\$ 2,451	\$ 2,327	\$ 2,503	\$ 2,576
70110 Maintenance Personnel	185	180	180	214	220
70115 Building and Facilities Maintenance	0	1,050	400	1,050	1,082
70140 Special Services	233	337	237	404	416
70180 Purchased Water	3,061	3,500	2,993	3,143	3,237
70200 Interfund Services	1,332	1,250	1,250	981	1,011
70240 Contractual Services	2,026	2,253	2,089	1,583	1,630
82708 Park and LLAD Replacement	3,372	546	546	1,975	1,975
Total	\$ 12,494	\$ 11,567	\$ 10,022	\$ 11,853	\$ 12,147
Annual Percentage Change			-19.79%	2.47%	2.48%

Commentary

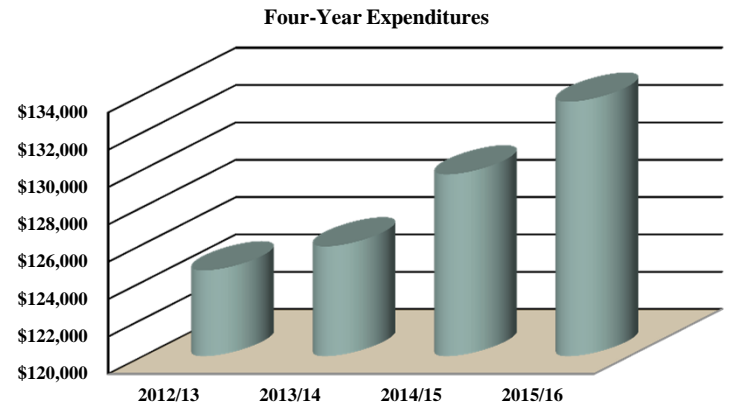
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-7 Termo LLAD	Department:	Parks and Recreation
Fund/Division Number:	618-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 10,381	\$ 11,071	\$ 10,135	\$ 10,005	\$ 10,305
70110 Maintenance Personnel	17,600	17,207	17,206	20,396	21,008
70115 Building and Facilities Maintenance	7,004	1,560	200	6,060	6,242
70140 Special Services	2,544	2,368	2,219	3,505	3,610
70145 Communication	907	906	917	917	945
70180 Purchased Water	21,942	27,795	29,192	29,775	30,669
70200 Interfund Services	14,495	14,394	14,394	13,013	13,403
70240 Contractual Services	40,549	50,579	50,552	46,065	47,447
82708 Park and LLAD Replacement	9,174	0	0	0	0
Total	\$ 124,596	\$ 125,880	\$ 124,815	\$ 129,736	\$ 133,629
Annual Percentage Change			0.18%	3.06%	3.00%

Commentary

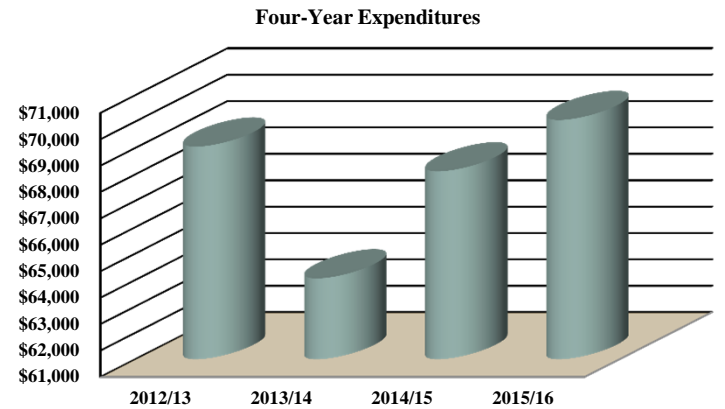
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-8 Gerry Ryder LLAD	Department:	Parks and Recreation
Fund/Division Number:	619-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 6,682	\$ 6,494	\$ 4,973	\$ 5,793	\$ 5,967
70110 Maintenance Personnel	2,776	2,715	2,715	7,126	7,340
70115 Building and Facilities Maintenance	0	450	200	450	464
70140 Special Services	1,301	1,237	1,087	1,799	1,853
70145 Communication	191	201	193	203	209
70180 Purchased Water	10,753	13,028	11,120	11,676	12,026
70200 Interfund Services	7,489	7,049	7,049	6,502	6,697
70240 Contractual Services	27,224	30,550	28,074	31,325	32,264
82708 Park and LLAD Replacement	12,640	2,340	2,340	3,244	3,244
Total	\$ 69,056	\$ 64,064	\$ 57,751	\$ 68,118	\$ 70,064
Annual Percentage Change			-16.37%	6.33%	2.86%

Commentary

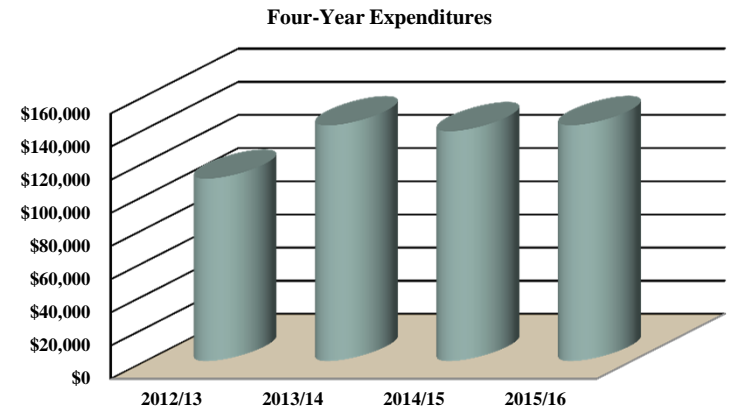
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	99-9 Richmond America LLAD	Department:	Parks and Recreation
Fund/Division Number:	620-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 9,836	\$ 11,189	\$ 9,737	\$ 10,299	\$ 10,608
70110 Maintenance Personnel	9,622	9,407	9,407	11,151	11,485
70115 Building and Facilities Maintenance	600	550	200	1,050	1,082
70140 Special Services	2,463	2,243	2,093	3,287	3,385
70145 Communication	375	393	379	398	410
70180 Purchased Water	25,793	35,086	36,909	38,754	39,917
70200 Interfund Services	13,703	13,702	13,702	12,238	12,606
70240 Contractual Services	43,024	47,265	44,057	44,845	46,190
82708 Park and LLAD Replacement	4,626	22,357	22,357	16,599	16,599
Total	\$ 110,042	\$ 142,192	\$ 138,841	\$ 138,621	\$ 142,282
Annual Percentage Change			26.17%	-2.51%	2.64%

Commentary

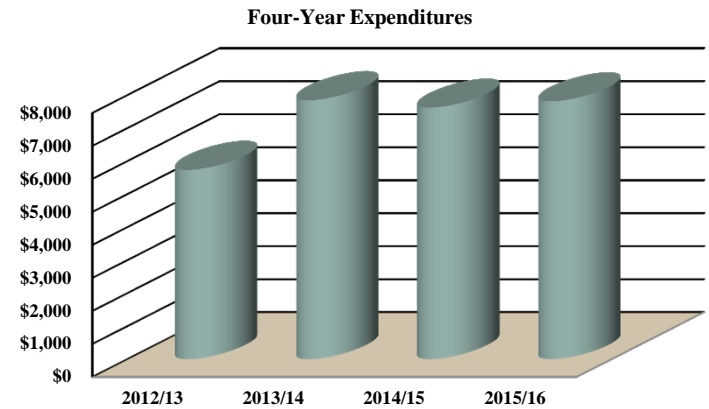
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	00-2 Lyon Woodfield LLAD	Department:	Parks and Recreation
Fund/Division Number:	621-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,342	\$ 1,443	\$ 1,364	\$ 1,461	\$ 1,504
70110 Maintenance Personnel	210	205	205	243	250
70115 Building and Facilities Maintenance	0	150	50	150	155
70140 Special Services	144	231	181	283	291
70145 Communication	175	201	193	203	209
70180 Purchased Water	1,202	1,650	1,610	1,691	1,742
70200 Interfund Services	821	744	744	633	652
70240 Contractual Services	1,742	1,926	1,811	1,690	1,741
82708 Park and LLAD Replacement	104	1,300	1,300	1,271	1,271
Total	\$ 5,740	\$ 7,850	\$ 7,458	\$ 7,625	\$ 7,815
Annual Percentage Change			29.93%	-2.87%	2.49%

Commentary

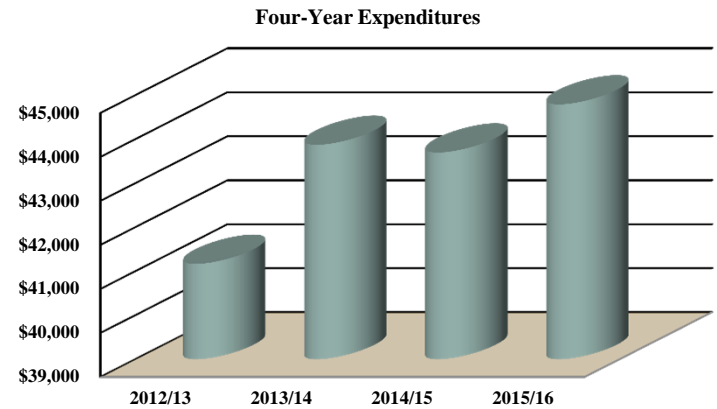
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	00-3 CA Orchard LLAD	Department:	Parks and Recreation
Fund/Division Number:	622-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 12,551	\$ 12,687	\$ 11,522	\$ 12,417	\$ 12,789
70110 Maintenance Personnel	1,107	1,083	1,083	1,283	1,322
70115 Building and Facilities Maintenance	1,607	1,250	440	1,250	1,288
70140 Special Services	782	933	833	1,246	1,284
70145 Communication	383	401	387	406	418
70180 Purchased Water	6,116	8,537	8,526	8,952	9,221
70200 Interfund Services	4,390	4,176	4,176	3,645	3,755
70240 Contractual Services	6,824	7,512	7,051	7,217	7,433
82708 Park and LLAD Replacement	7,409	7,296	7,296	7,283	7,283
Total	\$ 41,169	\$ 43,875	\$ 41,314	\$ 43,699	\$ 44,793
Annual Percentage Change			0.35%	-0.40%	2.50%

Commentary

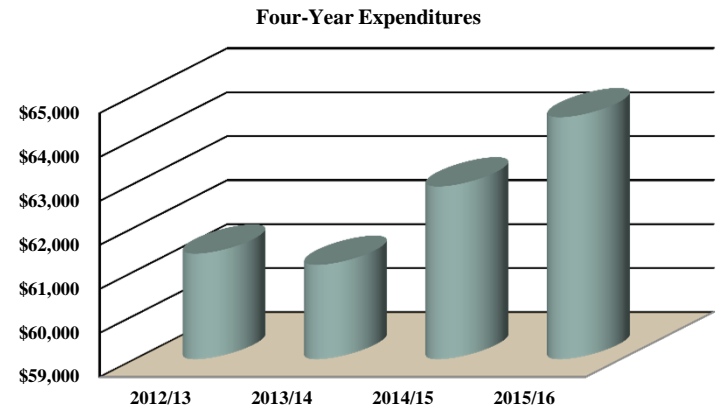
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	00-4 Brentwood Park LLAD	Department:	Parks and Recreation
Fund/Division Number:	623-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 8,531	\$ 9,007	\$ 8,511	\$ 9,111	\$ 9,384
70110 Maintenance Personnel	3,364	3,289	3,289	3,898	4,015
70115 Building and Facilities Maintenance	0	300	100	1,300	1,339
70140 Special Services	1,130	1,243	1,143	1,608	1,656
70145 Communication	191	201	193	203	209
70180 Purchased Water	10,953	16,046	13,125	13,781	14,195
70200 Interfund Services	6,274	6,656	6,656	5,254	5,412
70240 Contractual Services	20,369	21,496	18,295	17,285	17,804
82708 Park and LLAD Replacement	10,589	2,907	2,907	10,488	10,488
Total	\$ 61,401	\$ 61,145	\$ 54,219	\$ 62,928	\$ 64,502
Annual Percentage Change			-11.70%	2.92%	2.50%

Commentary

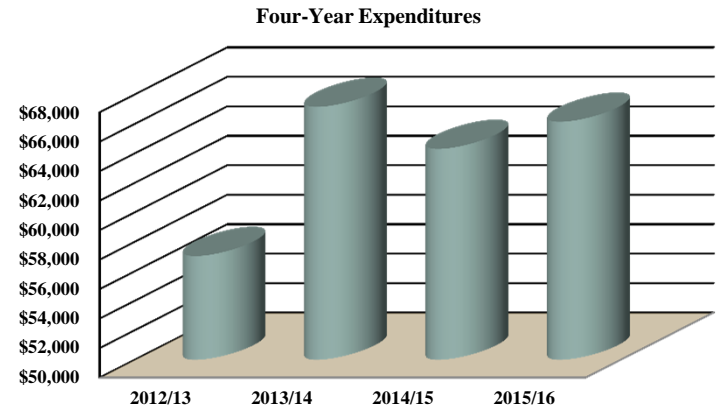
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	01-1 Laird Property LLAD	Department:	Parks and Recreation
Fund/Division Number:	624-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 3,837	\$ 4,229	\$ 4,096	\$ 4,308	\$ 4,438
70110 Maintenance Personnel	4,673	4,568	4,568	5,415	5,577
70115 Building and Facilities Maintenance	0	200	414	200	206
70140 Special Services	1,183	1,096	996	1,709	1,760
70145 Communication	193	203	196	205	212
70180 Purchased Water	5,475	6,904	6,620	8,803	9,067
70200 Interfund Services	6,603	6,399	6,399	6,138	6,323
70240 Contractual Services	29,507	32,392	31,017	34,474	35,508
82708 Park and LLAD Replacement	5,572	11,178	11,178	3,063	3,063
Total	\$ 57,043	\$ 67,169	\$ 65,484	\$ 64,315	\$ 66,154
Annual Percentage Change			14.80%	-4.25%	2.86%

Commentary

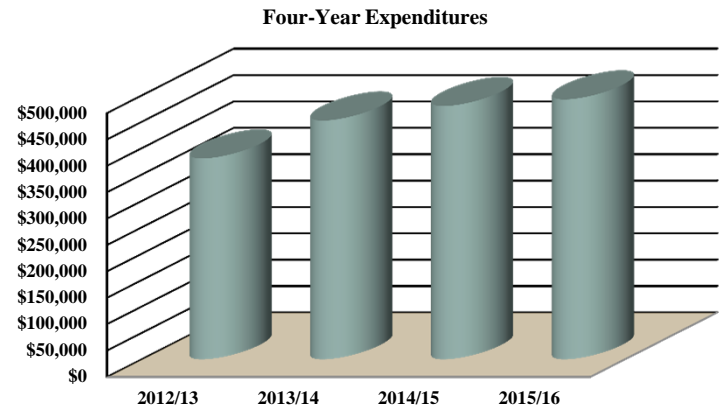
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-2 Oak Street LLAD	Department:	Parks and Recreation
Fund/Division Number:	625-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 23,856	\$ 34,440	\$ 25,170	\$ 32,437	\$ 33,411
70110 Maintenance Personnel	24,009	25,391	23,471	29,864	30,760
70115 Building and Facilities Maintenance	10,034	10,850	24,367	7,850	8,086
70140 Special Services	7,905	7,662	7,312	10,964	11,293
70145 Communication	1,348	1,913	1,362	1,930	1,988
70180 Purchased Water	113,268	156,282	145,089	157,140	161,855
70200 Interfund Services	43,598	49,784	46,021	41,877	43,133
70240 Contractual Services	119,980	148,887	117,447	135,423	139,486
82708 Park and LLAD Replacement	36,791	17,394	17,394	62,623	62,623
Total	\$ 380,789	\$ 452,603	\$ 407,633	\$ 480,108	\$ 492,635
Annual Percentage Change			7.05%	6.08%	2.61%

Commentary

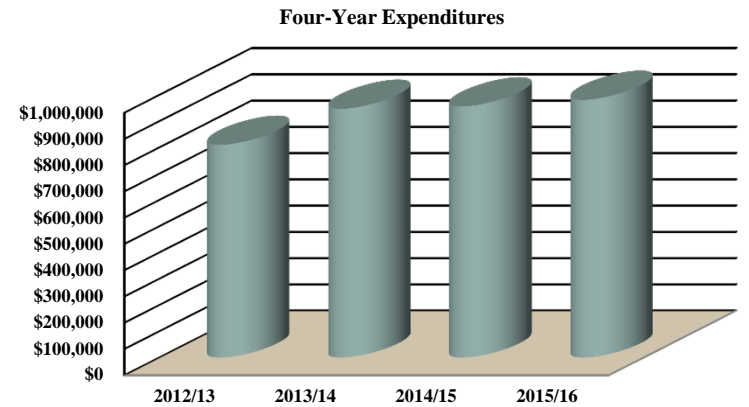
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-3 Apricot Way (Pringle) LLAD	Department:	Parks and Recreation
Fund/Division Number:	626-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 62,756	\$ 74,829	\$ 65,970	\$ 75,010	\$ 77,260
70110 Maintenance Personnel	56,199	55,844	55,850	66,427	68,420
70115 Building and Facilities Maintenance	12,230	9,430	867	11,180	11,515
70140 Special Services	16,412	13,840	13,190	21,571	22,218
70145 Communication	4,435	5,150	4,485	5,209	5,365
70180 Purchased Water	217,518	268,940	293,231	309,450	318,734
70200 Interfund Services	91,592	90,366	90,366	83,488	85,993
70240 Contractual Services	248,944	271,587	256,626	259,890	267,687
82708 Park and LLAD Replacement	100,481	157,867	157,867	124,834	124,834
Total	\$ 810,567	\$ 947,853	\$ 938,452	\$ 957,059	\$ 982,026
Annual Percentage Change			15.78%	0.97%	2.61%

Commentary

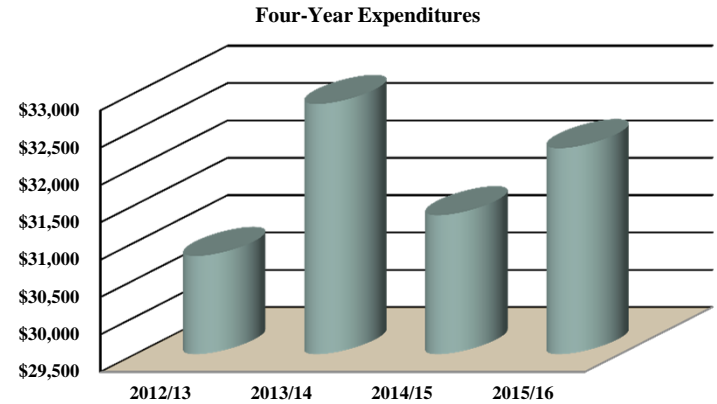
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-4 Braddock and Logan LLAD	Department:	Parks and Recreation
Fund/Division Number:	627-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 3,540	\$ 3,817	\$ 3,704	\$ 3,962	\$ 4,081
70110 Maintenance Personnel	1,443	1,411	1,411	1,672	1,722
70115 Building and Facilities Maintenance	0	50	264	50	52
70140 Special Services	579	577	477	874	901
70145 Communication	375	393	379	398	410
70180 Purchased Water	8,307	12,400	11,888	12,245	12,612
70200 Interfund Services	3,315	3,124	3,124	2,988	3,078
70240 Contractual Services	7,661	8,445	7,883	7,678	7,908
82708 Park and LLAD Replacement	5,595	2,632	2,632	1,493	1,493
Total	\$ 30,815	\$ 32,849	\$ 31,762	\$ 31,360	\$ 32,257
Annual Percentage Change			3.07%	-4.53%	2.86%

Commentary

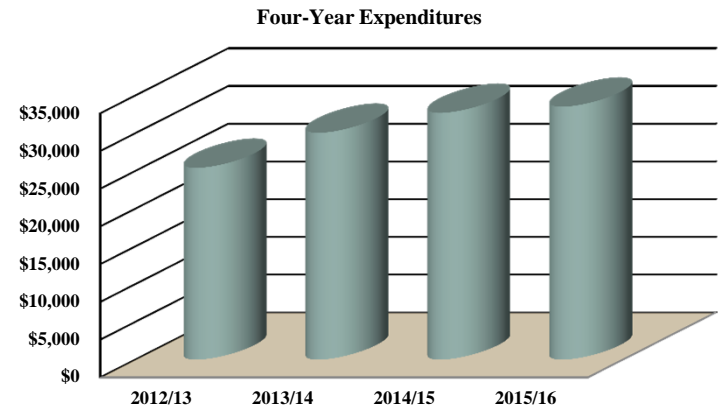
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-5 Sand Creek and Brentwood Blvd. LLAD	Department:	Parks and Recreation
Fund/Division Number:	628-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 4,879	\$ 5,498	\$ 4,068	\$ 4,212	\$ 4,338
70110 Maintenance Personnel	1,544	1,509	1,509	1,789	1,842
70115 Building and Facilities Maintenance	87	250	50	250	258
70140 Special Services	599	708	608	903	930
70145 Communication	188	197	190	199	205
70180 Purchased Water	4,820	7,398	6,464	7,787	8,021
70200 Interfund Services	3,471	3,407	3,407	2,726	2,808
70240 Contractual Services	9,832	10,896	10,128	9,390	9,672
82708 Park and LLAD Replacement	0	200	200	5,451	5,451
Total	\$ 25,420	\$ 30,063	\$ 26,624	\$ 32,707	\$ 33,525
Annual Percentage Change			4.74%	8.79%	2.50%

Commentary

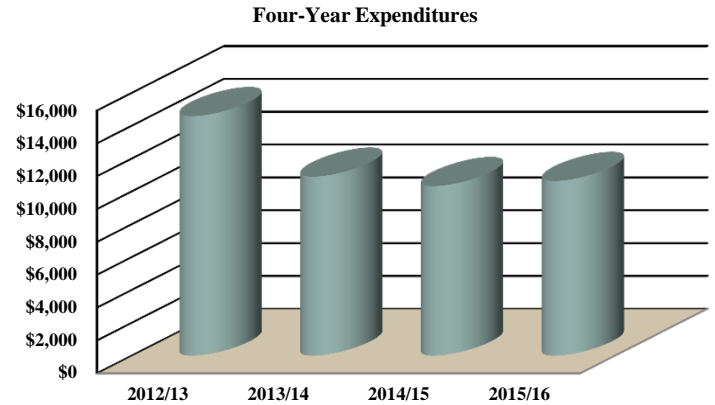
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-6 Balfour and John Muir LLAD	Department:	Parks and Recreation
Fund/Division Number:	629-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,967	\$ 3,172	\$ 2,444	\$ 2,629	\$ 2,707
70110 Maintenance Personnel	596	582	582	690	711
70115 Building and Facilities Maintenance	0	50	25	50	52
70140 Special Services	227	304	204	339	350
70180 Purchased Water	1,728	794	1,081	1,197	1,233
70200 Interfund Services	1,328	1,208	1,208	1,032	1,063
70240 Contractual Services	4,381	4,644	5,039	4,393	4,525
82708 Park and LLAD Replacement	3,362	150	150	0	0
Total	\$ 14,589	\$ 10,904	\$ 10,733	\$ 10,330	\$ 10,641
Annual Percentage Change			-26.43%	-5.26%	3.01%

Commentary

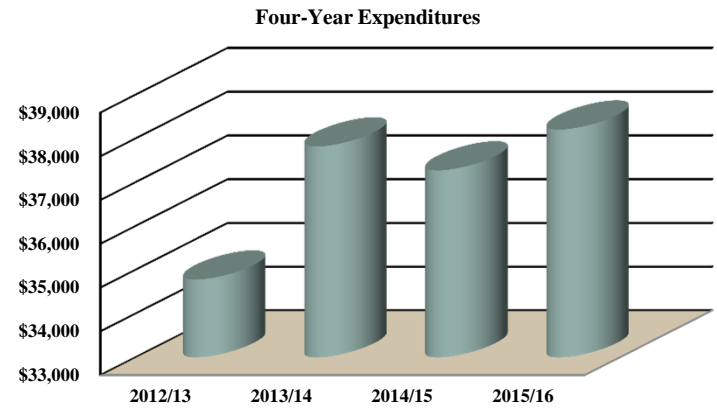
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-7 San Jose and Sand Creek LLAD	Department:	Parks and Recreation
Fund/Division Number:	630-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,157	\$ 1,522	\$ 397	\$ 384	\$ 396
70110 Maintenance Personnel	2,265	2,210	2,214	2,625	2,704
70115 Building and Facilities Maintenance	0	50	25	50	52
70140 Special Services	659	547	494	860	886
70145 Communication	193	203	196	205	212
70180 Purchased Water	5,999	8,310	8,181	8,590	8,847
70200 Interfund Services	3,692	3,604	3,604	3,108	3,201
70240 Contractual Services	14,584	15,281	14,282	15,240	15,697
82708 Park and LLAD Replacement	6,231	6,095	6,095	6,213	6,213
Total	\$ 34,780	\$ 37,822	\$ 35,488	\$ 37,275	\$ 38,208
Annual Percentage Change			2.04%	-1.45%	2.50%

Commentary

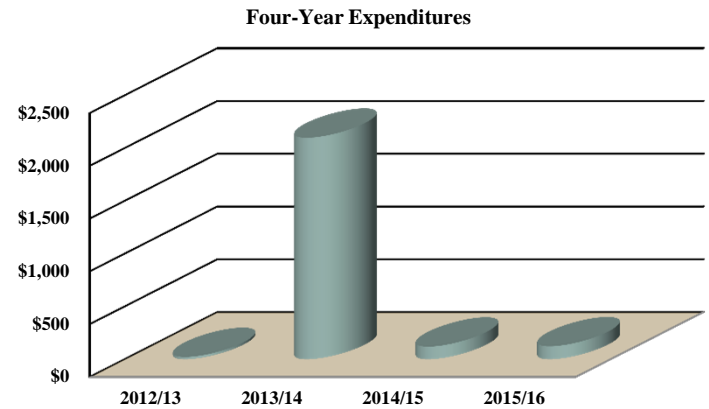
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-8 Lone Tree Arco LLAD	Department:	Parks and Recreation
Fund/Division Number:	631-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 22	\$ 100	\$ 100	\$ 100	\$ 103
82708 Park and LLAD Replacement	0	1,999	1,999	20	20
Total	\$ 22	\$ 2,099	\$ 2,099	\$ 120	\$ 123
Annual Percentage Change			9440.91%	-94.28%	2.50%

Commentary

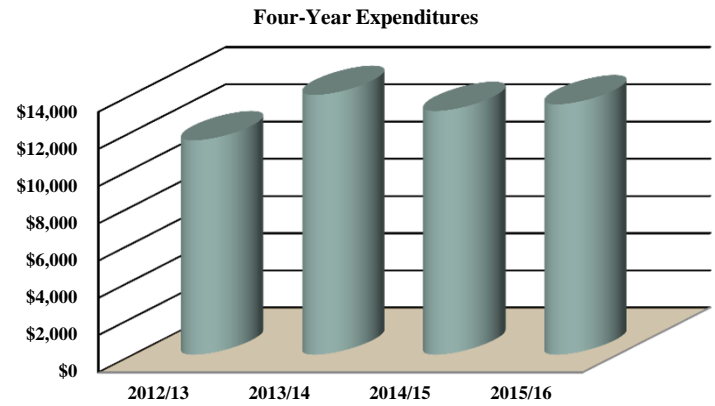
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-9 Balfour Plaza LLAD	Department:	Parks and Recreation
Fund/Division Number:	632-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 1,455	\$ 1,843	\$ 1,399	\$ 1,474	\$ 1,519
70110 Maintenance Personnel	1,695	1,657	1,657	1,964	2,023
70115 Building and Facilities Maintenance	0	50	25	50	52
70140 Special Services	273	259	209	389	401
70145 Communication	0	250	0	250	258
70180 Purchased Water	2,171	4,170	2,827	2,968	3,057
70200 Interfund Services	1,539	1,517	1,517	1,184	1,220
70240 Contractual Services	3,092	3,554	3,167	3,620	3,728
82708 Park and LLAD Replacement	1,299	663	663	1,200	1,200
Total	\$ 11,524	\$ 13,963	\$ 11,464	\$ 13,099	\$ 13,458
Annual Percentage Change			-0.52%	-6.19%	2.74%

Commentary

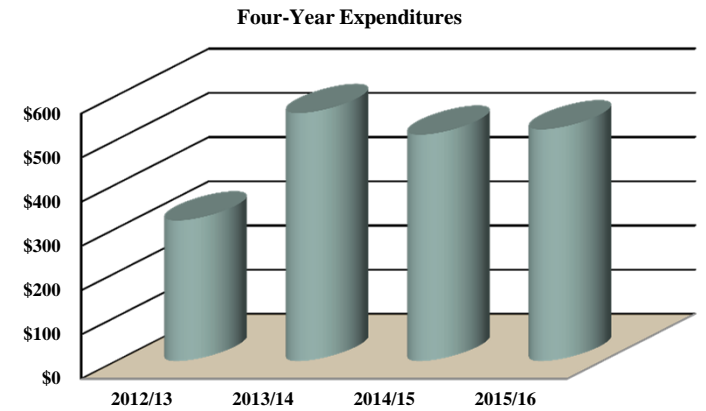
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-10 Lone Tree Center LLAD	Department:	Parks and Recreation
Fund/Division Number:	633-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 258	\$ 327	\$ 307	\$ 330	\$ 339
70140 Special Services	11	74	25	59	61
70200 Interfund Services	49	45	45	38	39
82708 Park and LLAD Replacement	0	115	115	85	85
Total	\$ 318	\$ 561	\$ 492	\$ 512	\$ 524
Annual Percentage Change			54.72%	-8.73%	2.34%

Commentary

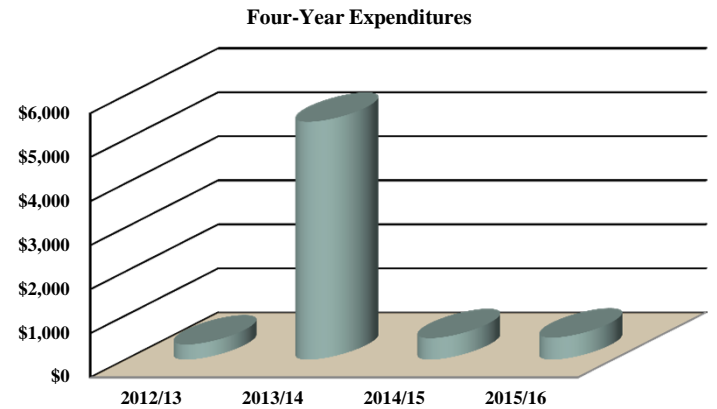
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-11 Lone Tree Plaza LLAD	Department:	Parks and Recreation
Fund/Division Number:	634-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 13	\$ 67	\$ 64	\$ 66	\$ 68
70110 Maintenance Personnel	92	90	90	107	110
70140 Special Services	26	121	21	107	111
70200 Interfund Services	35	35	35	31	32
70240 Contractual Services	178	92	80	96	99
82708 Park and LLAD Replacement	0	4,999	4,999	81	81
Total	\$ 344	\$ 5,404	\$ 5,289	\$ 488	\$ 501
Annual Percentage Change			1437.50%	-90.97%	2.66%

Commentary

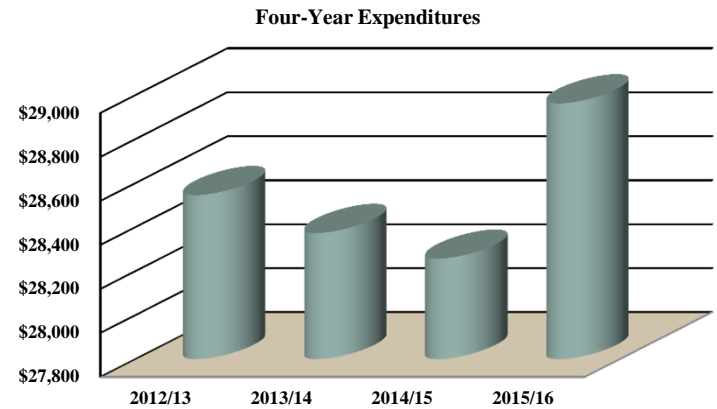
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-12 Sunset Industrial LLAD	Department:	Parks and Recreation
Fund/Division Number:	635-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,557	\$ 1,627	\$ 1,589	\$ 1,678	\$ 1,728
70110 Maintenance Personnel	1,896	1,854	1,853	2,197	2,263
70115 Building and Facilities Maintenance	416	100	0	100	103
70140 Special Services	422	547	447	684	705
70180 Purchased Water	6,905	9,982	7,611	7,992	8,231
70200 Interfund Services	2,714	3,180	3,179	2,354	2,424
70240 Contractual Services	8,909	10,584	9,813	8,543	8,800
82708 Park and LLAD Replacement	5,727	500	500	4,709	4,709
Total	\$ 28,546	\$ 28,374	\$ 24,992	\$ 28,257	\$ 28,963
Annual Percentage Change			-12.45%	-0.41%	2.50%

Commentary

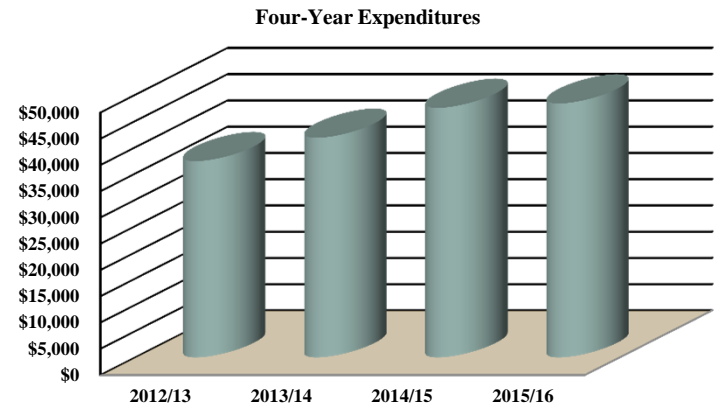
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	02-13 Stonehaven LLAD	Department:	Parks and Recreation
Fund/Division Number:	636-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,947	\$ 2,176	\$ 1,768	\$ 1,881	\$ 1,936
70110 Maintenance Personnel	1,510	1,476	1,476	1,750	1,802
70115 Building and Facilities Maintenance	0	650	100	650	670
70140 Special Services	1,081	642	542	818	843
70145 Communication	375	393	379	398	410
70180 Purchased Water	7,234	9,481	5,982	6,281	6,470
70200 Interfund Services	6,448	3,675	3,675	2,796	2,880
70240 Contractual Services	13,347	13,907	12,996	13,384	13,785
82708 Park and LLAD Replacement	5,441	9,432	9,432	19,571	19,571
Total	\$ 37,383	\$ 41,832	\$ 36,350	\$ 47,529	\$ 48,367
Annual Percentage Change			-2.76%	13.62%	1.76%

Commentary

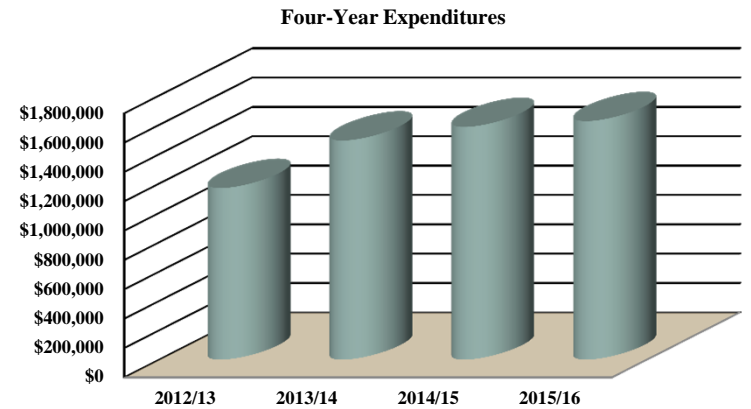
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	03-2 Meritage Lone Tree LLAD	Department:	Parks and Recreation
Fund/Division Number:	637-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 78,380	\$ 99,897	\$ 90,757	\$ 112,450	\$ 115,824
70110 Maintenance Personnel	74,361	83,966	77,805	102,990	106,080
70115 Building and Facilities Maintenance	32,080	24,585	10,596	26,150	26,935
70140 Special Services	24,243	21,578	20,728	34,295	35,324
70145 Communication	4,257	4,964	4,304	5,019	5,169
70180 Purchased Water	278,966	423,370	405,856	451,282	464,821
70200 Interfund Services	120,299	142,407	131,961	132,596	136,574
70240 Contractual Services	330,771	443,990	361,991	457,062	470,773
82708 Park and LLAD Replacement	226,264	248,781	248,781	264,369	264,369
Total	\$ 1,169,621	\$ 1,493,538	\$ 1,352,779	\$ 1,586,213	\$ 1,625,869
Annual Percentage Change			15.66%	6.21%	2.50%

Commentary

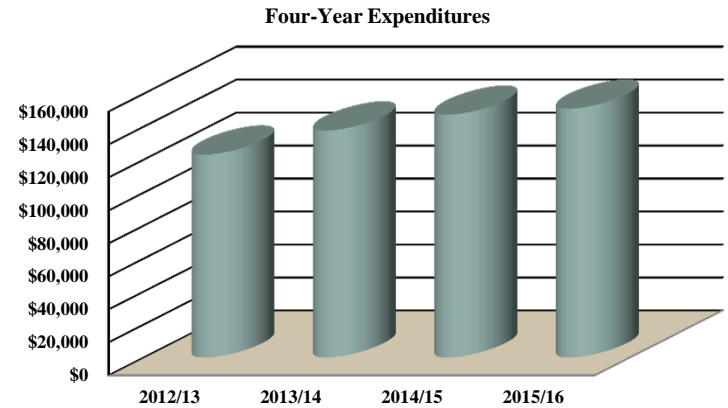
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	03-3 Brookdale Court LLAD	Department:	Parks and Recreation
Fund/Division Number:	638-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 2,070	\$ 2,261	\$ 2,193	\$ 3,180	\$ 3,275
70110 Maintenance Personnel	5,889	5,757	5,757	14,330	14,759
70115 Building and Facilities Maintenance	56	2,450	55	3,950	4,069
70140 Special Services	2,311	2,049	1,899	3,189	3,285
70145 Communication	381	400	385	405	417
70180 Purchased Water	17,676	24,874	21,863	22,956	23,645
70200 Interfund Services	12,799	13,124	13,124	12,314	12,683
70240 Contractual Services	60,353	63,871	67,360	62,447	64,321
82708 Park and LLAD Replacement	21,602	22,927	22,927	24,554	24,554
Total	\$ 123,137	\$ 137,713	\$ 135,563	\$ 147,325	\$ 151,008
Annual Percentage Change			10.09%	6.98%	2.50%

Commentary

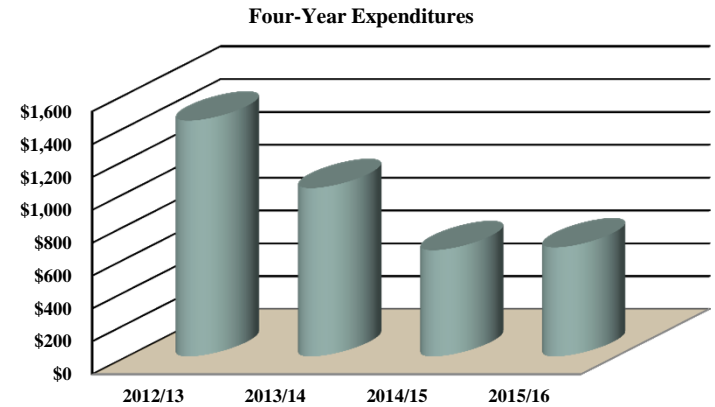
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	03-4 Tri City Plaza LLAD	Department:	Parks and Recreation
Fund/Division Number:	639-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 343	\$ 418	\$ 392	\$ 422	\$ 435
70140 Special Services	15	64	14	68	70
70200 Interfund Services	78	56	56	49	51
82708 Park and LLAD Replacement	1,000	487	487	108	108
Total	\$ 1,436	\$ 1,025	\$ 949	\$ 647	\$ 664
Annual Percentage Change			-33.91%	-36.88%	2.63%

Commentary

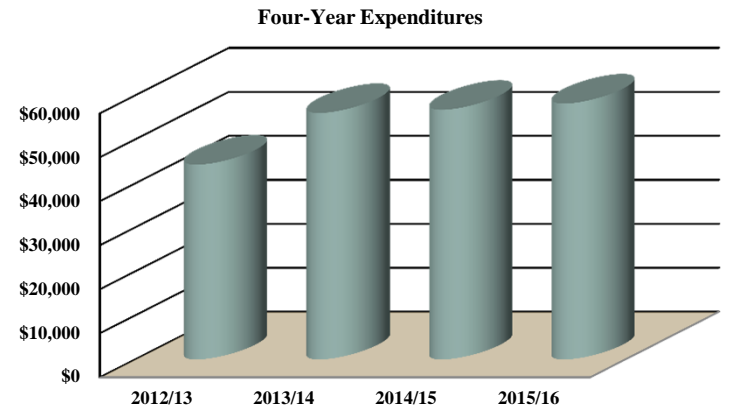
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	03-5 West Summerset LLAD	Department:	Parks and Recreation
Fund/Division Number:	640-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,429	\$ 3,036	\$ 2,302	\$ 2,389	\$ 2,460
70110 Maintenance Personnel	4,580	4,478	4,478	5,308	5,467
70115 Building and Facilities Maintenance	1,525	900	2,026	900	927
70140 Special Services	977	911	811	1,330	1,370
70180 Purchased Water	3,417	3,805	4,992	5,242	5,399
70200 Interfund Services	5,554	5,335	5,335	4,737	4,879
70240 Contractual Services	25,297	28,240	26,417	27,386	28,208
82708 Park and LLAD Replacement	500	9,321	9,321	9,458	9,458
Total	\$ 44,279	\$ 56,026	\$ 55,682	\$ 56,750	\$ 58,168
Annual Percentage Change			25.75%	1.29%	2.50%

Commentary

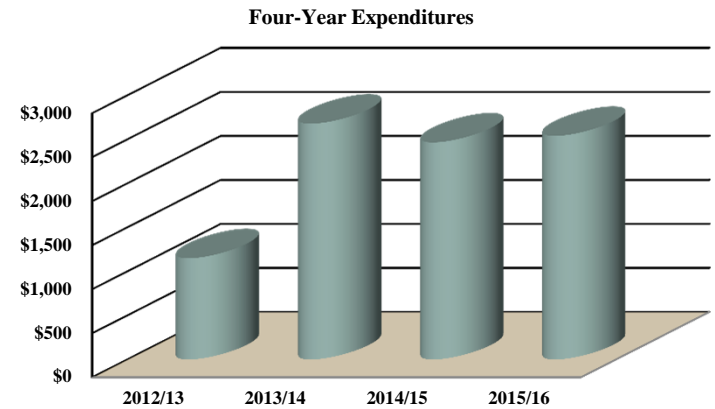
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	04-2 Balfour Griffith Commercial LLAD	Department:	Parks and Recreation
Fund/Division Number:	644-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 31	\$ 31	\$ 31	\$ 29	\$ 30
70110 Maintenance Personnel	201	197	197	233	240
70115 Building and facilities Maintenance	0	66	0	0	0
70140 Special Services	45	72	22	113	117
70180 Purchased Water	0	628	480	604	622
70200 Interfund Services	272	125	125	243	250
70240 Contractual Services	27	27	227	1,244	1,281
82708 Park and LLAD Replacement	574	1,533	1,533	0	0
Total	\$ 1,150	\$ 2,679	\$ 2,615	\$ 2,466	\$ 2,540
Annual Percentage Change			127.39%	-7.95%	3.00%

Commentary

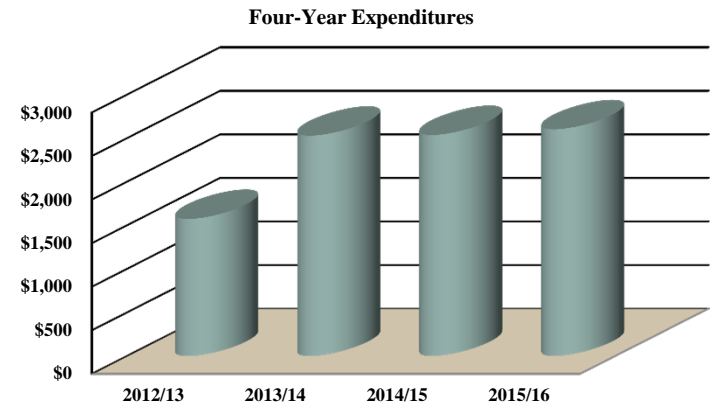
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	05-2 South Brentwood Blvd. Commercial LLAD	Department:	Parks and Recreation
Fund/Division Number:	645-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Expenditure Summary					
70100 Utilities	\$ 0	\$ 1,650	\$ 0	\$ 1,470	\$ 1,514
70110 Maintenance Personnel	0	0	0	250	258
70115 Building and Facilities Maintenance	0	50	0	50	52
70140 Special Services	48	114	64	138	142
70200 Interfund Services	292	196	196	207	214
82708 Park and LLAD Replacement	1,234	520	520	423	423
Total	\$ 1,574	\$ 2,530	\$ 780	\$ 2,538	\$ 2,603
Annual Percentage Change			-50.44%	0.32%	2.56%

Commentary

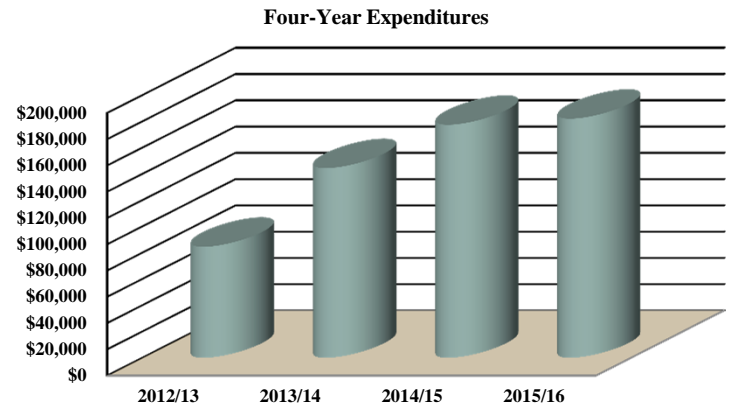
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	06-2 Palmilla LLAD	Department:	Parks and Recreation
Fund/Division Number:	646-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 2,539	\$ 4,266	\$ 3,305	\$ 4,274	\$ 4,402
70110 Maintenance Personnel	7,525	11,941	8,353	14,155	14,579
70115 Building and Facilities Maintenance	565	1,600	831	1,600	1,648
70140 Special Services	2,269	2,596	2,446	4,039	4,160
70145 Communication	0	550	100	550	567
70180 Purchased Water	23,056	41,365	36,021	47,334	48,754
70200 Interfund Services	9,400	16,518	11,555	15,479	15,943
70240 Contractual Services	28,946	65,600	53,386	66,871	68,877
82708 Park and LLAD Replacement	10,275	0	0	23,145	23,145
Total	\$ 84,575	\$ 144,436	\$ 115,997	\$ 177,447	\$ 182,075
Annual Percentage Change			37.15%	22.86%	2.61%

Commentary

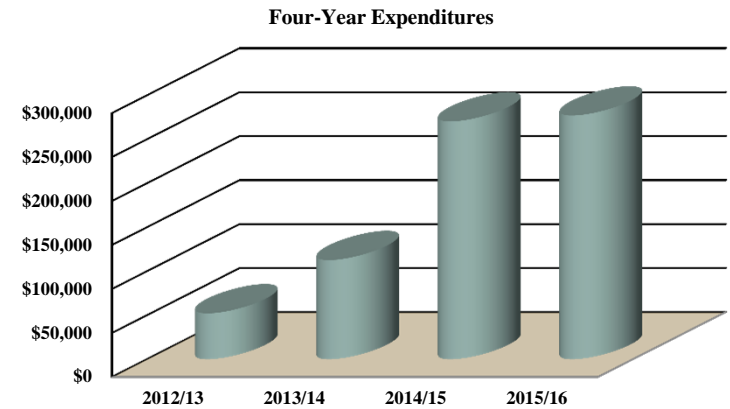
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	06-3 Vineyards LLAD	Department:	Parks and Recreation
Fund/Division Number:	647-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 1,534	\$ 11,061	\$ 5,661	\$ 13,437	\$ 13,840
70110 Maintenance Personnel	0	4,265	0	24,421	25,153
70115 Building and Facilities Maintenance	0	0	0	350	361
70140 Special Services	576	1,663	1,613	6,252	6,439
70145 Communication	0	500	0	500	515
70180 Purchased Water	0	10,400	0	51,496	53,041
70200 Interfund Services	85	7,372	658	22,599	23,277
70240 Contractual Services	0	29,179	579	106,277	109,466
82708 Park and LLAD Replacement	50,000	48,292	48,292	45,066	45,066
Total	\$ 52,195	\$ 112,732	\$ 56,803	\$ 270,398	\$ 277,158
Annual Percentage Change			8.83%	139.86%	2.50%

Commentary

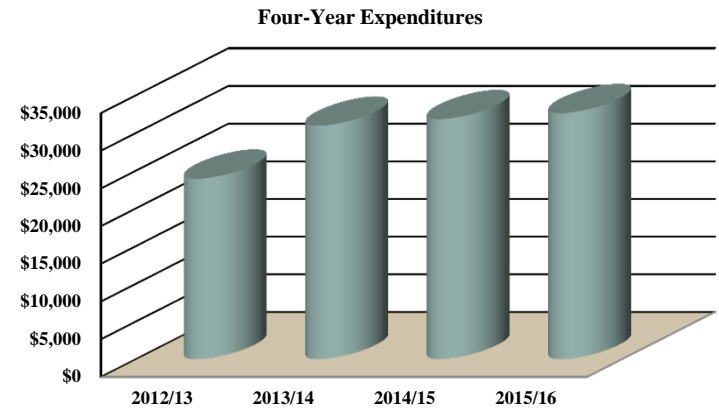
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	06-4 Villa Amador LLAD	Department:	Parks and Recreation
Fund/Division Number:	648-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
70100 Utilities	\$ 578	\$ 666	\$ 646	\$ 663	\$ 682
70110 Maintenance Personnel	1,762	1,722	1,722	2,042	2,103
70115 Building and Facilities Maintenance	0	100	0	100	103
70140 Special Services	545	521	471	739	761
70145 Communication	0	250	0	250	258
70180 Purchased Water	3,863	8,301	5,142	5,399	5,561
70200 Interfund Services	2,977	3,483	3,483	2,654	2,734
70240 Contractual Services	13,723	15,433	14,421	14,696	15,137
82708 Park and LLAD Replacement	500	500	500	5,308	5,308
Total	\$ 23,948	\$ 30,976	\$ 26,385	\$ 31,851	\$ 32,647
Annual Percentage Change			10.18%	2.82%	2.50%

Commentary

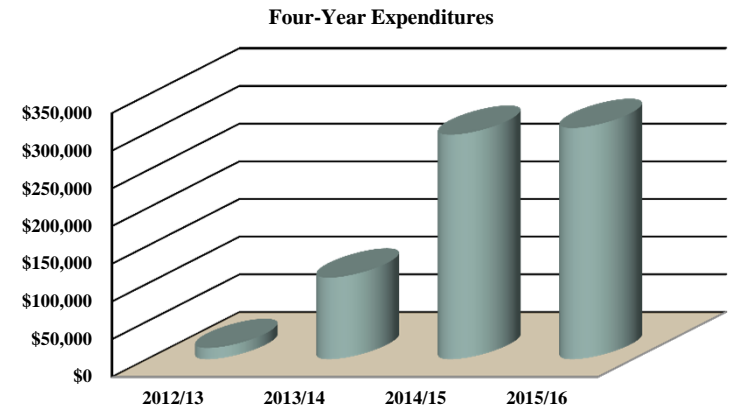
The budgets for the City's LLAD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	06-5 Barrington LLAD	Department:	Parks and Recreation
Fund/Division Number:	649-6101	Division:	Lighting and 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

70100	Utilities	\$ 307	\$ 5,114	\$ 1,274	\$ 7,910	\$ 8,147
70110	Maintenance Personnel	0	8,218	520	32,723	33,704
70115	Building and Facilities Maintenance	0	1,700	0	1,450	1,494
70140	Special Services	790	2,215	2,165	7,777	8,010
70145	Communication	0	250	0	750	773
70180	Purchased Water	0	21,690	1,408	70,481	72,596
70200	Interfund Services	3,097	12,386	2,018	29,881	30,778
70240	Contractual Services	267	56,667	19,095	146,809	151,213
82708	Park and LLAD Replacement	10,454	0	0	0	0
	Total	\$ 14,915	\$ 108,240	\$ 26,480	\$ 297,781	\$ 306,715
	Annual Percentage Change			77.54%	175.11%	3.00%

Commentary

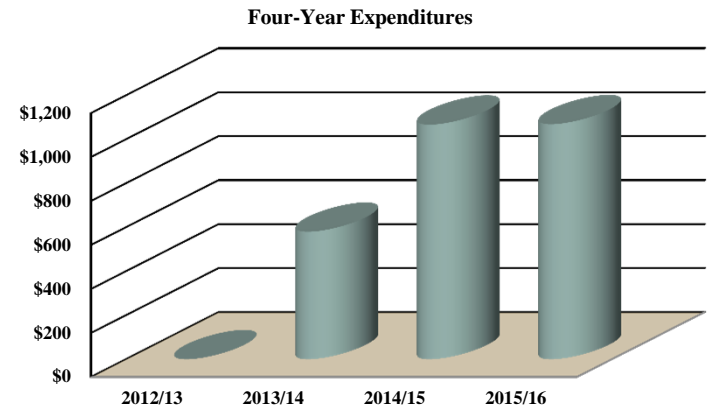
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Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	11-1 North Brentwood Blvd. LLAD	Department:	Parks and Recreation
Fund/Division Number:	650-6101	Division:	Lighting and 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 80	\$ 55	\$ 61	\$ 62
70200 Interfund Services	0	7	7	6	7
82708 Park and LLAD Replacement	0	493	493	1,000	1,000
Total	<u>\$ 0</u>	<u>\$ 580</u>	<u>\$ 555</u>	<u>\$ 1,067</u>	<u>\$ 1,069</u>
Annual Percentage Change			0.00%	83.97%	0.19%

Commentary

The budgets for the City's LLAD'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 LLAD's are funded through special benefit assessments levied on property owners in each LLAD.

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.

700-70xx	Emergency Preparedness
701-7101	Information Services
702-7201	Equipment Replacement
703-7301	Information Systems Replacement
704-74xx	Facilities Replacement
705-7501	Tuition
706-7601	Fleet Maintenance Services
707-77xx	Facilities Maintenance Services
708-78xx	Parks and LLAD Replacement
709-79xx	Insurance
710-7xxx	Pension/Other Post-Employment Benefits Obligation

Budget For Fiscal Years 2014/15 - 2015/16
INTERNAL SERVICE FUNDS - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
700 Emergency Preparedness	\$ 3,104,365	\$ 38,750	\$ 50,651	\$ 3,092,464	\$ 43,670	\$ 50,364	\$ 3,085,770	\$ 70,225	\$ 51,932	\$ 3,104,063
701 Information Services ⁽¹⁾	(271,000) ⁽¹⁾	2,024,885	1,862,155 ⁽¹⁾	(108,270)	2,028,658	1,990,122 ⁽¹⁾	(69,734)	2,094,978	2,055,750 ⁽¹⁾	(30,506)
702 Equipment Replacement	12,779,246	1,647,994	3,484,958	10,942,282	1,755,297	2,553,956	10,143,623	1,753,684	2,787,281	9,110,026
703 Information Systems Replacement	714,538	1,007,422	1,154,039	567,921	670,931	673,343	565,509	684,964	878,413	372,060
704 Facilities Replacement	2,038,233	759,105	121,161	2,676,177	766,479	176,568	3,266,088	792,622	209,087	3,849,623
705 Tuition	52,043	20,153	18,942	53,254	18,345	37,506	34,093	18,373	37,562	14,904
706 Fleet Maintenance Services ⁽¹⁾	(86,009) ⁽¹⁾	1,301,159	1,235,549 ⁽¹⁾	(20,399)	1,300,908	1,293,402 ⁽¹⁾	(12,893)	1,331,977	1,329,631 ⁽¹⁾	(10,547)
707 Facilities Maintenance Services ⁽¹⁾	12,401 ⁽¹⁾	1,707,902	1,598,574 ⁽¹⁾	121,729	1,789,419	1,724,589 ⁽¹⁾	186,559	1,822,716	1,761,173 ⁽¹⁾	248,102
708 Parks and LLAD Replacement	7,127,889	1,527,054	436,332	8,218,611	1,629,844	650,856	9,197,599	1,613,469	303,927	10,507,141
709 Insurance	250,000	920,920	1,051,953	118,967	959,355	1,003,169	75,153	1,007,367	1,072,377	10,143
710 Pension/OPEB Obligation	15,721,361	3,890,059	3,069,322	16,542,098	3,315,029	5,958,692	13,898,435	3,738,137	7,793,549	9,843,023
	<u>\$ 41,443,067</u>	<u>\$ 14,845,403</u>	<u>\$ 14,083,636</u>	<u>\$ 42,204,834</u>	<u>\$ 14,277,935</u>	<u>\$ 16,112,567</u>	<u>\$ 40,370,202</u>	<u>\$ 14,928,512</u>	<u>\$ 18,280,682</u>	<u>\$ 37,018,032</u>

⁽¹⁾ These Funds report OPEB obligation accruals, which in some cases result in a negative reported fund balance. The City has a five-year plan to eliminate the unfunded OPEB obligations which begins in FY 2013/14. Contributions towards this pay-off are eliminated from the expenditures in calculating ending fund balances. These Funds maintain positive cash balances.

Budget For Fiscal Years 2014/15 - 2015/16

INTERNAL SERVICE FUNDS - REVENUE AND EXPENDITURE SUMMARY

		2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Internal Service Revenues</u>						
700	Emergency Preparedness	\$ 42,447	\$ 70,000	\$ 38,750	\$ 43,670	\$ 70,225
701	Information Services	1,818,125	2,025,685	2,024,885	2,028,658	2,094,978
702	Equipment Replacement	1,681,058	1,792,994	1,647,994	1,755,297	1,753,684
703	Information Systems Replacement	750,956	663,357	1,007,422	670,931	684,964
704	Facilities Replacement	558,810	789,758	759,105	766,479	792,622
705	Tuition	20,130	20,403	20,153	18,345	18,373
706	Fleet Maintenance Services	1,194,277	1,302,334	1,301,159	1,300,908	1,331,977
707	Facilities Maintenance Services	1,416,755	1,710,894	1,707,902	1,789,419	1,822,716
708	Parks and LLAD Replacement	1,616,157	1,619,748	1,527,054	1,629,844	1,613,469
709	Insurance	1,093,129	923,620	920,920	959,355	1,007,367
710	Pension/OPEB Obligation	7,018,250	2,462,208	3,890,059	3,315,029	3,738,137
TOTAL INTERNAL SERVICE REVENUES		\$ 17,210,094	\$ 13,381,001	\$ 14,845,403	\$ 14,277,935	\$ 14,928,512
Annual Percentage Change				-13.74%	6.70%	4.56%
<u>Internal Service Expenditures</u>						
700	Emergency Preparedness	\$ 110,960	\$ 100,221	\$ 50,651	\$ 50,364	\$ 51,932
701	Information Services	1,820,754	1,992,247	1,945,530	2,073,497	2,139,125
702	Equipment Replacement	1,554,553	3,857,828	3,484,958	2,553,956	2,787,281
703	Information Systems Replacement	907,499	1,155,239	1,154,039	673,343	878,413
704	Facilities Replacement	151,300	121,161	121,161	176,568	209,087
705	Tuition	12,511	37,362	18,942	37,506	37,562
706	Fleet Maintenance Services	1,225,438	1,276,389	1,267,639	1,325,492	1,361,721
707	Facilities Maintenance Services	1,492,784	1,716,353	1,681,949	1,807,964	1,844,548
708	Parks and LLAD Replacement	109,703	632,473	436,332	650,856	303,927
709	Insurance	4,558,008	1,097,553	1,051,953	1,003,169	1,072,377
710	Pension/OPEB Obligation	1,789,427	5,099,214	3,069,322	5,958,692	7,793,549
TOTAL INTERNAL SERVICE EXPENDITURES		\$ 13,732,937	\$ 17,086,040	\$ 14,282,476	\$ 16,311,407	\$ 18,479,522
Annual Percentage Change				4.00%	-4.53%	13.29%

Budget For Fiscal Years 2014/15 - 2015/16

INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Personnel Services	\$ 2,942,401	\$ 2,922,324	\$ 2,847,849	\$ 3,015,372	\$ 3,114,055
Supplies and Services	5,521,663	6,803,961	6,497,951	7,176,372	7,372,059
Internal Services	321,827	716,715	716,715	806,785	827,416
Capital Outlay	4,947,046	6,643,040	4,219,961	5,312,878	7,165,992
Total	\$ 13,732,937	\$ 17,086,040	\$ 14,282,476	\$ 16,311,407	\$ 18,479,522
<u>Personnel Services</u>					
701 Information Services	\$ 1,462,614	\$ 1,465,874	\$ 1,423,757	\$ 1,509,165	\$ 1,562,094
706 Fleet Maintenance Services	605,933	589,560	580,950	602,014	623,642
707 Facilities Maintenance Services	873,854	866,890	843,142	904,193	928,319
Total Personnel Services	\$ 2,942,401	\$ 2,922,324	\$ 2,847,849	\$ 3,015,372	\$ 3,114,055
<u>Supplies and Services</u>					
700 Emergency Preparedness	\$ 3,513	\$ 50,221	\$ 36,901	\$ 24,694	\$ 24,707
701 Information Services	232,523	207,239	204,639	209,386	213,301
702 Equipment Replacement	1,200,553	1,387,663	1,380,446	1,062,267	892,721
703 Information Systems Replacement	289,554	305,739	304,539	403,343	408,413
704 Facilities Replacement	26,300	121,161	121,161	131,568	209,087
705 Tuition	12,511	37,362	18,942	37,506	37,562
706 Fleet Maintenance Services	543,808	534,879	534,739	552,744	562,883
707 Facilities Maintenance Services	453,417	601,832	591,176	622,666	627,739
708 Parks and LLAD Replacement	118,474	315,100	118,959	548,306	278,927
709 Insurance	909,157	1,097,553	1,051,953	1,003,169	1,072,377
710 Pension/OPEB Obligation	1,731,853	2,145,212	2,134,496	2,580,723	3,044,342
Total Supplies and Services	\$ 5,521,663	\$ 6,803,961	\$ 6,497,951	\$ 7,176,372	\$ 7,372,059

Budget For Fiscal Years 2014/15 - 2015/16

INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
Internal Services					
701 Information Services	\$ 125,617	\$ 317,134	\$ 317,134	\$ 354,946	\$ 363,730
706 Fleet Maintenance Service	75,697	151,950	151,950	170,734	175,196
707 Facilities Maintenance Services	120,513	247,631	247,631	281,105	288,490
Total Internal Services	\$ 321,827	\$ 716,715	\$ 716,715	\$ 806,785	\$ 827,416
Capital Outlay					
700 Emergency Preparedness	\$ 107,447	\$ 50,000	\$ 13,750	\$ 25,670	\$ 27,225
701 Information Services	0	2,000	0	0	0
702 Equipment Replacement	354,000	2,470,165	2,104,512	1,491,689	1,894,560
703 Information Systems Replacement	617,945	849,500	849,500	270,000	470,000
704 Facilities Replacement	125,000	0	0	45,000	0
707 Facilities Maintenance Services	45,000	0	0	0	0
708 Parks and LLAD Replacement	(8,771)	317,373	317,373	102,550	25,000
709 Insurance	3,648,851	0	0	0	0
710 Pension/OPEB Obligation	57,574	2,954,002	934,826	3,377,969	4,749,207
Total Capital Outlay	\$ 4,947,046	\$ 6,643,040	\$ 4,219,961	\$ 5,312,878	\$ 7,165,992

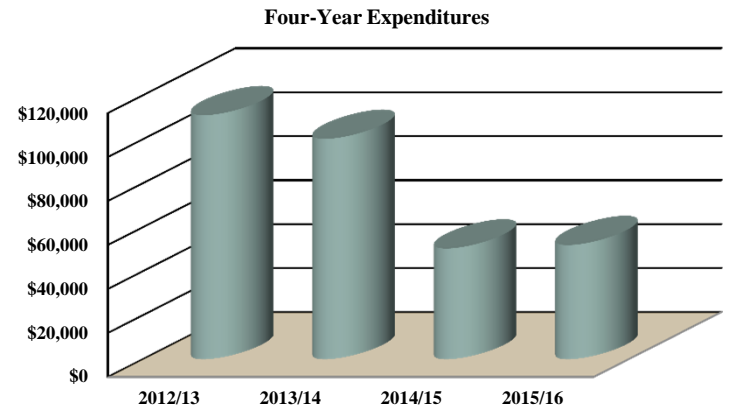
Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Emergency Preparedness	Department:	Finance and Information Systems
Fund/Division Number:	700-70xx		Financial Services

Description

The purpose of this fund is to enable the City to be financially prepared to respond to a critical incident, catastrophic event or for one-time purchases of equipment to enhance public safety as determined by the City Manager or his/her designee. 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.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
Supplies and Services	\$ 3,513	\$ 50,221	\$ 36,901	\$ 24,694	\$ 24,707
Capital Outlay	<u>107,447</u>	<u>50,000</u>	<u>13,750</u>	<u>25,670</u>	<u>27,225</u>
Total	<u>\$ 110,960</u>	<u>\$ 100,221</u>	<u>\$ 50,651</u>	<u>\$ 50,364</u>	<u>\$ 51,932</u>
Annual Percentage Change			-54.35%	-49.75%	3.11%

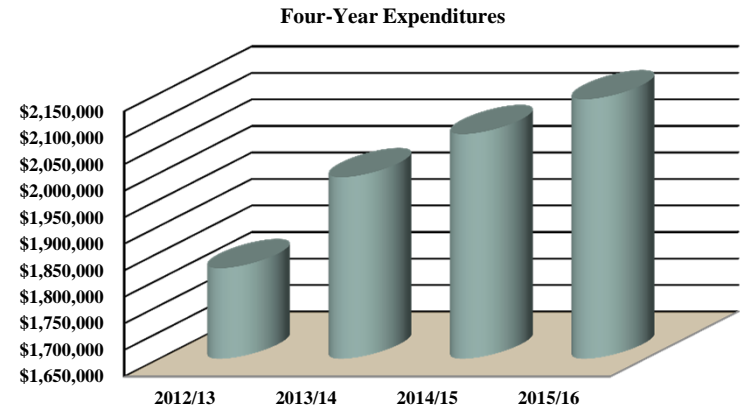
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Information Services	Department:	Finance and Information Systems
Fund/Division Number:	701-7101		Information Services

Performance Measures

- Processed 2,169 services requests.
- Maintained the following equipment:
 - 76 Servers
 - 338 PCs including laptops
 - 137 Printers/copiers/scanners
 - 84 pieces of network equipment (routers/switches/firewall)
 - 65 Wireless Access Points
 - 4 PBX/400+ phones and 160+ cell phones
 - 124 video surveillance cameras



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,462,614	\$ 1,465,874	\$ 1,423,757	\$ 1,509,165	\$ 1,562,094
Supplies and Services	232,523	207,239	204,639	209,386	213,301
Internal Services	125,617	317,134	317,134	354,946	363,730
Capital Outlay	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 1,820,754</u>	<u>\$ 1,992,247</u>	<u>\$ 1,945,530</u>	<u>\$ 2,073,497</u>	<u>\$ 2,139,125</u>
Annual Percentage Change			6.85%	4.08%	3.17%
Total Budgeted Full-Time Positions	11.40	10.65	10.65	10.65	10.65

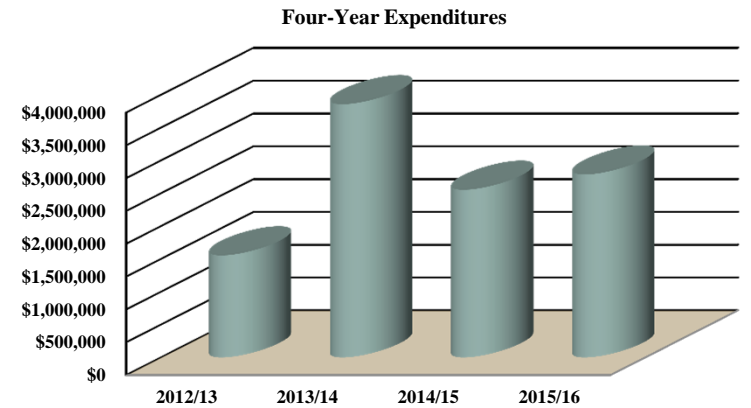
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Equipment Replacement	Department: Finance and Information Systems
Fund/Division Number: 702-7201	Financial Services

Description

The purpose of this fund is to account for the accumulation of funds and expenditures related to scheduled vehicle/equipment replacement.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,200,553	\$ 1,387,663	\$ 1,380,446	\$ 1,062,267	\$ 892,721
Capital Outlay	<u>354,000</u>	<u>2,470,165</u>	<u>2,104,512</u>	<u>1,491,689</u>	<u>1,894,560</u>
Total	<u>\$ 1,554,553</u>	<u>\$ 3,857,828</u>	<u>\$ 3,484,958</u>	<u>\$ 2,553,956</u>	<u>\$ 2,787,281</u>
Annual Percentage Change			124.18%	-33.80%	9.14%

Commentary

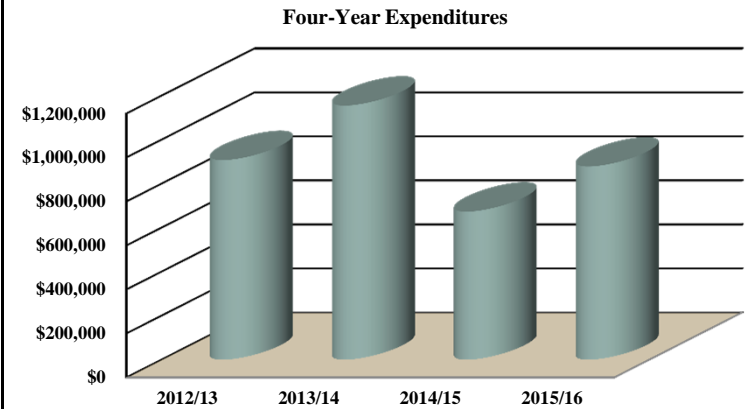
This fund is budgeted to purchase 18 pieces of equipment in FY 2014/15 and 35 pieces of equipment in FY 2015/16.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Information Systems Replacement	Department:	Finance and Information Systems
Fund/Division Number:	703-7301		Information 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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 289,554	\$ 305,739	\$ 304,539	\$ 403,343	\$ 408,413
Capital Outlay	<u>617,945</u>	<u>849,500</u>	<u>849,500</u>	<u>270,000</u>	<u>470,000</u>
Total	<u><u>\$ 907,499</u></u>	<u><u>\$ 1,155,239</u></u>	<u><u>\$ 1,154,039</u></u>	<u><u>\$ 673,343</u></u>	<u><u>\$ 878,413</u></u>
Annual Percentage Change			27.17%	-41.71%	30.46%

Commentary

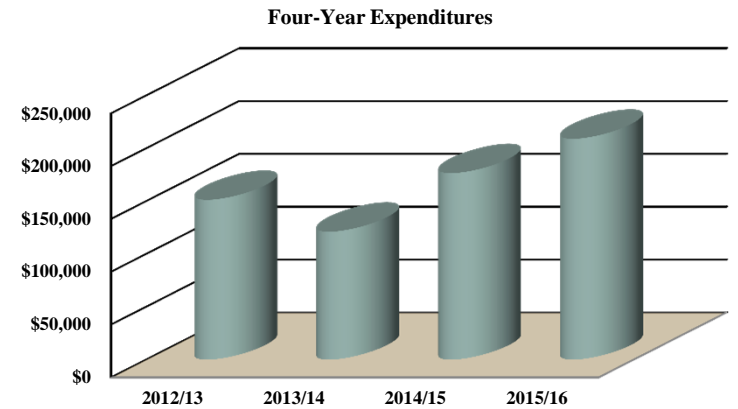
The increase in Supplies and Services in FY 2014/15 is for additional software maintenance and support services. The additional Capital Outlay in FY 2015/16 is for funding of the Information Systems CIP project.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title: Facilities Replacement	Department: Parks and Recreation
Fund/Division Number: 704-74xx	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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 26,300	\$ 121,161	\$ 121,161	\$ 131,568	\$ 209,087
Capital Outlay	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>
Total	<u>\$ 151,300</u>	<u>\$ 121,161</u>	<u>\$ 121,161</u>	<u>\$ 176,568</u>	<u>\$ 209,087</u>
Annual Percentage Change			-19.92%	45.73%	18.42%

Commentary

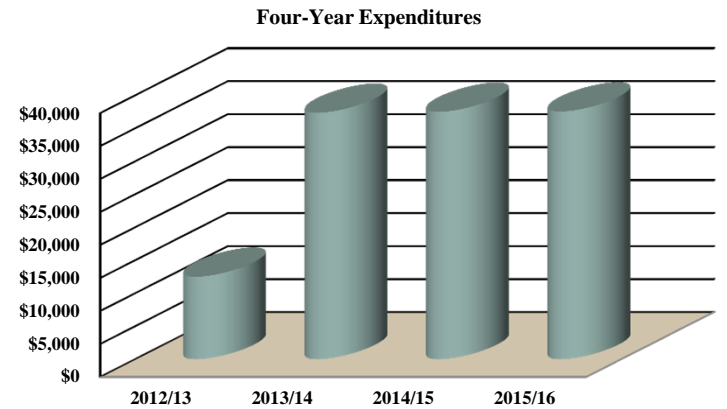
The increases in Supplies and Services in the next two budgeted years are for the Joint Use Agreement Contractual Services. These services cover the City's portion of the major maintenance costs for the various gyms the City rents from the Brentwood Union School District. The increase in Capital Outlay in FY 2014/15 is for the Police Building HVAC Control Upgrade CIP project.

Budget For Fiscal Years 2014/15 - 2015/16

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 12,511	\$ 37,362	\$ 18,942	\$ 37,506	\$ 37,562
Total	<u>\$ 12,511</u>	<u>\$ 37,362</u>	<u>\$ 18,942</u>	<u>\$ 37,506</u>	<u>\$ 37,562</u>
Annual Percentage Change			51.40%	0.39%	0.15%

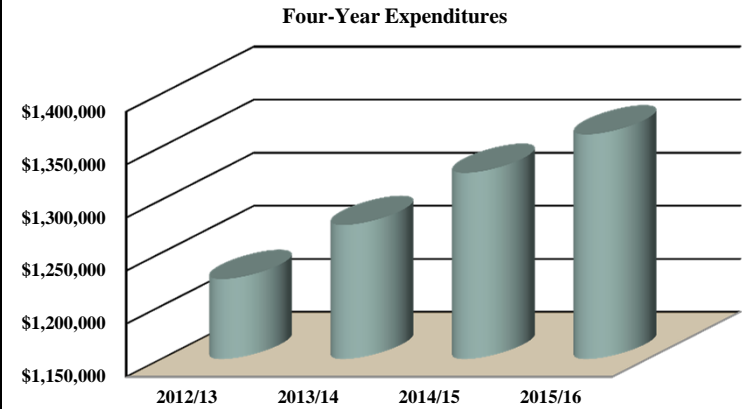
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Fleet Maintenance Services	Department:	Public Works
Fund/Division Number:	706-7601		Fleet Maintenance

Performance Measures

- Achieved 97% completion rate on preventative maintenance inspections.
- Maintained 96% fleet availability.
- Averaged less than 24-hour turn around time on maintenance tasks.
- Performed over 669 preventative maintenance inspections/services in FY 2012/13.
- Performed 988 repairs in FY 2012/13.
- Achieved a less than 1% return for work rate.
- Passed CHP Bi-annual Inspection of Terminal (BIT) for commercial truck program.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 605,933	\$ 589,560	\$ 580,950	\$ 602,014	\$ 623,642
Supplies and Services	543,808	534,879	534,739	552,744	562,883
Internal Services	75,697	151,950	151,950	170,734	175,196
Total	\$ 1,225,438	\$ 1,276,389	\$ 1,267,639	\$ 1,325,492	\$ 1,361,721
Annual Percentage Change			3.44%	3.85%	2.73%
Total Budgeted Full-Time Positions	4.68	4.68	4.68	4.68	4.68

Commentary

There is an overall increase in Supplies and Services in FY 2014/15 and FY 2015/16. Special Services has been increased for temporary personnel services, tire and fleet part price increases and minor vehicle repair cost increases due to extended vehicle life cycles. An increase was also made to Contractual Services for warranty repairs.

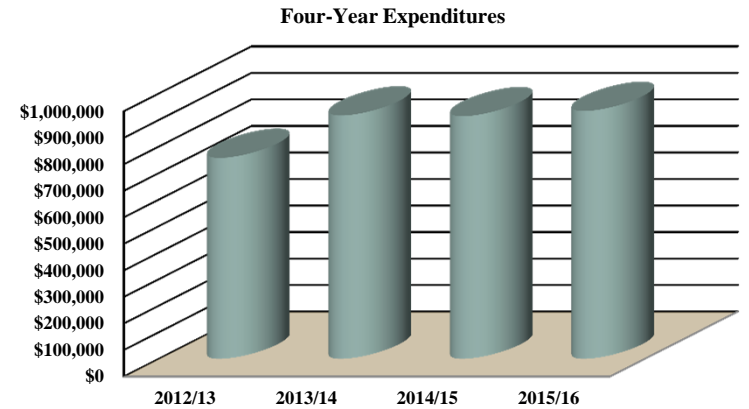
Budget For Fiscal Years 2014/15 - 2015/16

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 923 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 42 times to handle urgent issues in parks/facilities on weekends and after hours.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 430,213	\$ 423,243	\$ 403,774	\$ 422,354	\$ 431,828
Supplies and Services	270,835	378,137	367,856	358,538	365,328
Internal Services	56,441	116,066	116,066	133,747	137,250
Total	\$ 757,489	\$ 917,446	\$ 887,696	\$ 914,639	\$ 934,406
Annual Percentage Change			17.19%	-0.31%	2.16%
Total Budgeted Full-Time Positions	3.58	3.58	3.58	3.58	3.58

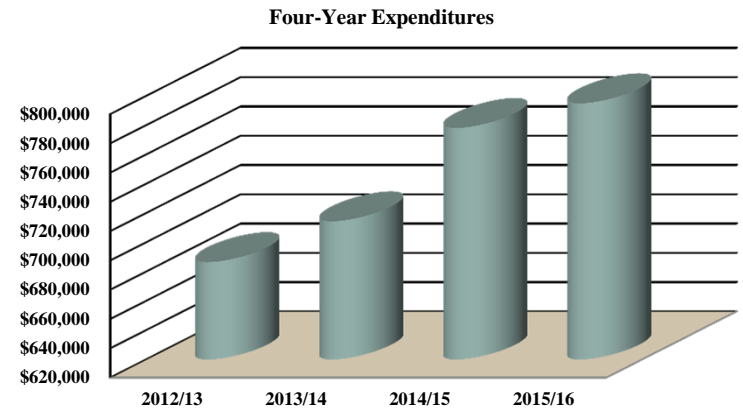
Commentary

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Facilities Maintenance Services	Department:	Public Works
Fund/Division Number:	707-7702	Division:	Public Works Facilities Maintenance Service

Performance Measures

- Achieved 100% compliance on preventative maintenance inspections.
- Performed over 165 preventative maintenance inspections/services in FY 2012/13.
- Completed 1,396 work orders in FY 2012/13.
- Repaired/replaced 783 street light fixtures.
- Passed OSHA and County Health Department yearly inspections of the Aquatic Center.
- Maintained quarterly fire sprinkler inspections for all facilities with contractor.
- Maintained quarterly HVAC preventative maintenance inspections with contractor.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 443,641	\$ 443,647	\$ 439,368	\$ 481,839	\$ 496,491
Supplies and Services	133,866	139,240	138,865	149,045	147,328
Internal Services	64,072	131,565	131,565	147,358	151,240
Capital Outlay	45,000	0	0	0	0
Total	\$ 686,579	\$ 714,452	\$ 709,798	\$ 778,242	\$ 795,059
Annual Percentage Change			3.38%	8.93%	2.16%
Total Budgeted Full-Time Positions	3.90	3.90	3.90	4.15	4.15

Commentary

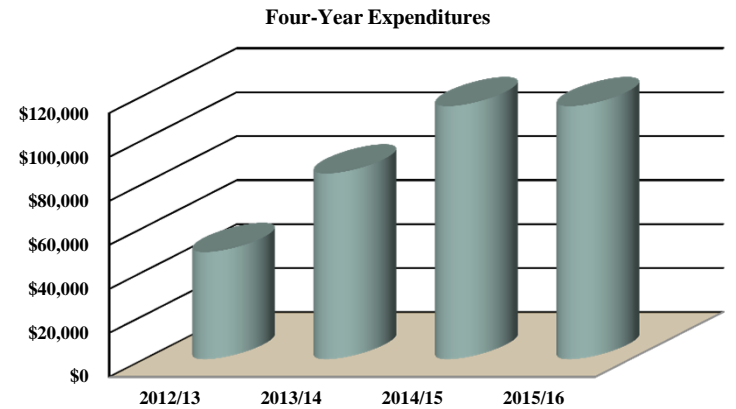
There is an overall increase in Supplies and Services in FY 2014/15 and a decrease in FY 2015/16. In FY 2014/15, Special Services increased for anticipated temporary personnel services.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Facilities Maintenance Services	Department:	Finance and Information Systems
Fund/Division Number:	707-7703	Division:	Information Services Maintenance Services

Description

Information Services Maintenance Services provides alarm and security/access management.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 48,716	\$ 84,455	\$ 84,455	\$ 115,083	\$ 115,083
Total	<u>\$ 48,716</u>	<u>\$ 84,455</u>	<u>\$ 84,455</u>	<u>\$ 115,083</u>	<u>\$ 115,083</u>
Annual Percentage Change			73.36%	36.27%	0.00%

Commentary

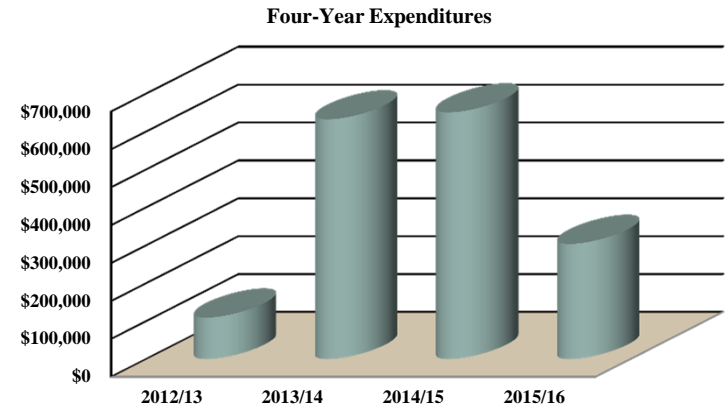
The increase in Supplies and Services in 2014/15 is due to the maintenance of the Civic Center access control system, fire and burglar alarms, electronic hardware for doors and Police and Data Center uninterrupted power supply (UPS) system.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Parks and LLAD Replacement	Department:	Finance and Information Systems
Fund/Division Number:	708-78xx		Business Services

Description

This fund provides for both scheduled and on-going replacement of fixed assets for the City's parks and Lighting and Landscape Assessment Districts (LLAD).



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 118,474	\$ 315,100	\$ 118,959	\$ 548,306	\$ 278,927
Capital Outlay	<u>(8,771)</u>	<u>317,373</u>	<u>317,373</u>	<u>102,550</u>	<u>25,000</u>
Total	<u>\$ 109,703</u>	<u>\$ 632,473</u>	<u>\$ 436,332</u>	<u>\$ 650,856</u>	<u>\$ 303,927</u>
Annual Percentage Change			297.74%	2.91%	-53.30%

Commentary

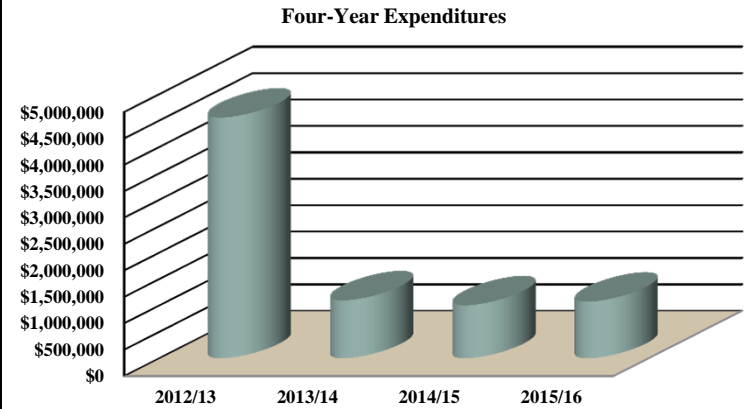
The increase in Supplies and Services in FY 2014/15 is due to the implementation of various replacement/repair programs such as lightpole painting, rubberized playground surfaces, fence repairs, arborist program and pump/irrigation repairs. FY 2015/16 includes these programs as well as non-potable water conversions.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Insurance	Department:	Finance and Information Systems
Fund/Division Number:	709-79xx		Financial Services

Description

The City will maintain an Insurance Fund to provide a funding source for future insurance costs. The Liability and Workers' Compensation Insurance savings associated with having unfilled positions or better rates are included in this fund. These savings may be used to pay unforeseen expenses due to legal matters or lawsuits. Departments are also charged for Property and Liability Insurance, which funds the payments made to our insurance authority.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 909,157	\$ 1,097,553	\$ 1,051,953	\$ 1,003,169	\$ 1,072,377
Capital Outlay	<u>3,648,851</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 4,558,008</u>	<u>\$ 1,097,553</u>	<u>\$ 1,051,953</u>	<u>\$ 1,003,169</u>	<u>\$ 1,072,377</u>
Annual Percentage Change			-76.92%	-8.60%	6.90%

Commentary

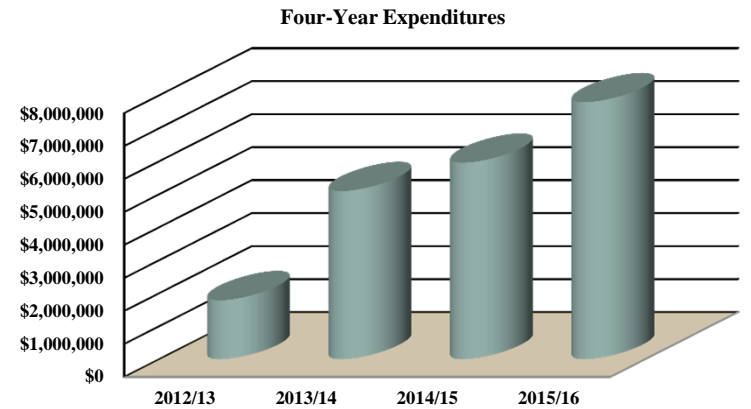
The increase in FY 2015/16 reflects the estimated increases given by the insurance provider.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Pension/Other Post-Employment Benefits Obligation	Department:	Finance and Information Systems
Fund/Division Number:	710-7xxx		Financial Services

Description

The Pension/Other Post-Employment Benefits Obligation Fund (OPEB) is an intermediate term funding source to be used to help offset the rising cost of other post-employment benefits as a part of a long-term pre-funding strategy of retiree medical benefits. In addition, this fund shall be used to help offset the rising costs of pension expenses and paying the unfunded liability on a cost reimbursement basis.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,731,853	\$ 2,145,212	\$ 2,134,496	\$ 2,580,723	\$ 3,044,342
Capital Outlay	<u>57,574</u>	<u>2,954,002</u>	<u>934,826</u>	<u>3,377,969</u>	<u>4,749,207</u>
Total	<u>\$ 1,789,427</u>	<u>\$ 5,099,214</u>	<u>\$ 3,069,322</u>	<u>\$ 5,958,692</u>	<u>\$ 7,793,549</u>
Annual Percentage Change			71.53%	16.86%	30.79%

Commentary

The Capital Outlay represents transfers to the General Fund for earned interest income and Pension/OPEB funding.



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 2014/15 - 2015/16
DEBT SERVICE FUNDS - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
City Debt Obligations										
445 CIP 2012 Revenue Bond (Refinance 2001)	\$ 1,573,899	\$ 2,153,830	\$ 2,132,390	\$ 1,595,339	\$ 2,119,413	\$ 2,230,825	\$ 1,483,927	\$ 2,162,425	\$ 2,183,559	\$ 1,462,793
448 General Obligation Bond	49,753	400,813	411,430	39,136	418,684	429,713	28,107	429,375	450,813	6,669
461 Civic Center Revenue Bond	3,412,259	5,044,883	5,040,613	3,416,529	5,050,395	5,057,254	3,409,670	5,391,308	5,388,154	3,412,824
Total City Debt Obligations	\$ 5,035,911	\$ 7,599,526	\$ 7,584,433	\$ 5,051,004	\$ 7,588,492	\$ 7,717,792	\$ 4,921,704	\$ 7,983,108	\$ 8,022,526	\$ 4,882,286
Assessment Districts										
437 2012 A Refinance Bonds	\$ 1,124,456	\$ 2,781,659	\$ 2,700,332	\$ 1,205,783	\$ 2,784,092	\$ 2,746,424	\$ 1,243,451	\$ 2,780,133	\$ 2,744,472	\$ 1,279,112
438 CIPF 2003-1 Assessment District	806,226	1,270,119	1,258,204	818,141	1,270,585	1,266,292	822,434	1,269,569	1,265,179	826,824
439 Series 2005 A & B (Refinance 2002-1)	1,119,434	1,213,496	1,214,740	1,118,190	1,212,218	1,216,504	1,113,904	1,214,830	1,214,475	1,114,259
440 Series 2002 A & B Refinance	0	0	0	0	0	0	0	0	0	0
441 Series 2004 A & B (Refinance 94-1)	2,352,740	2,844,599	2,855,678	2,341,661	2,841,285	2,835,166	2,347,780	2,834,655	2,831,786	2,350,649
442 CIPF 98-2 Assessment District	502,560	707,714	695,868	514,406	711,522	700,192	525,736	709,211	697,826	537,121
443 CIPF 99-1 Assessment District	464,486	647,411	646,103	465,794	648,027	645,018	468,803	647,657	644,594	471,866
444 Series 2004 C (Refinance 2000-1)	744,995	972,179	967,522	749,652	971,805	969,488	751,969	975,073	972,873	754,169
449 CIPF 2004-1 Assessment District	1,006,776	1,575,158	1,563,178	1,018,756	1,577,307	1,570,911	1,025,152	1,577,270	1,570,754	1,031,668
460 Randy Way Assessment District	122,604	56,817	56,738	122,683	56,292	56,776	122,199	60,541	60,985	121,755
462 CIPF 2006 A & B (Refinance 2003-1 and 2004-1)	737,620	2,762,709	2,765,431	734,898	2,769,264	2,773,344	730,818	2,767,928	2,773,182	725,564
463 CIPF 2006-1 Assessment District	1,846,206	1,165,846	1,160,047	1,852,005	1,165,064	1,161,513	1,855,556	1,167,621	1,163,973	1,859,204
464 CIPF 2005-1 Assessment District	4,380,252	2,751,618	2,752,078	4,379,792	2,748,532	2,736,722	4,391,602	2,748,191	2,741,137	4,398,656
465 CIPF 92-1, 96R Refinance Assessment District	1,394,748	1,532,881	1,553,204	1,374,425	1,531,844	1,551,256	1,355,013	1,530,919	1,550,202	1,335,730
Total Assessment Districts	\$ 16,603,103	\$ 20,282,206	\$ 20,189,123	\$ 16,696,186	\$ 20,287,837	\$ 20,229,606	\$ 16,754,417	\$ 20,283,598	\$ 20,231,438	\$ 16,806,577
DEBT SERVICE FUNDS TOTAL	\$ 21,639,014	\$ 27,881,732	\$ 27,773,556	\$ 21,747,190	\$ 27,876,329	\$ 27,947,398	\$ 21,676,121	\$ 28,266,706	\$ 28,253,964	\$ 21,688,863

Budget For Fiscal Years 2014/15 - 2015/16

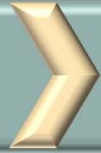
DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>City Debt Obligations</u>					
445 CIP 2012 Revenue Bond (Refinance 2001)	\$ 1,898,463	\$ 2,141,243	\$ 2,153,830	\$ 2,119,413	\$ 2,162,425
448 General Obligation Bond	394,827	411,475	400,813	418,684	429,375
461 Civic Center Revenue Bond	<u>5,165,957</u>	<u>5,097,386</u>	<u>5,044,883</u>	<u>5,050,395</u>	<u>5,391,308</u>
Total City Debt Obligations	<u>\$ 7,459,247</u>	<u>\$ 7,650,104</u>	<u>\$ 7,599,526</u>	<u>\$ 7,588,492</u>	<u>\$ 7,983,108</u>
<u>Assessment Districts</u>					
437 2012 A Refinance Bonds	\$ 2,791,843	\$ 2,780,560	\$ 2,781,659	\$ 2,784,092	\$ 2,780,133
438 CIPF 2003-1 Assessment District	1,263,364	1,269,957	1,270,119	1,270,585	1,269,569
439 Series 2005 A & B (Refinance 2002-1)	1,213,186	1,239,740	1,213,496	1,212,218	1,214,830
440 Series 2002 A & B Refinance	3,528	0	0	0	0
441 Series 2004 A & B (Refinance 94-1)	2,859,560	2,905,096	2,844,599	2,841,285	2,834,655
442 CIPF 98-2 Assessment District	696,540	701,248	707,714	711,522	709,211
443 CIPF 99-1 Assessment District	645,969	648,571	647,411	648,027	647,657
444 Series 2004 C (Refinance 2000-1)	968,613	978,117	972,179	971,805	975,073
449 CIPF 2004-1 Assessment District	1,565,366	1,580,773	1,575,158	1,577,307	1,577,270
460 Randy Way Assessment District	57,531	60,692	56,817	56,292	60,541
462 CIPF 2006 A & B (Refinance 2003-1 & 2004-1)	2,775,083	2,770,659	2,762,709	2,769,264	2,767,928
463 CIPF 2006-1 Assessment District	1,160,873	1,180,301	1,165,846	1,165,064	1,167,621
464 CIPF 2005-1 Assessment District	2,738,813	2,780,812	2,751,618	2,748,532	2,748,191
465 CIPF 92-1, 96R Refinance Assessment District	<u>1,534,229</u>	<u>1,641,730</u>	<u>1,532,881</u>	<u>1,531,844</u>	<u>1,530,919</u>
Total Assessment Districts	<u>\$ 20,274,498</u>	<u>\$ 20,538,256</u>	<u>\$ 20,282,206</u>	<u>\$ 20,287,837</u>	<u>\$ 20,283,598</u>
TOTAL DEBT SERVICE REVENUES	<u><u>\$ 27,733,745</u></u>	<u><u>\$ 28,188,360</u></u>	<u><u>\$ 27,881,732</u></u>	<u><u>\$ 27,876,329</u></u>	<u><u>\$ 28,266,706</u></u>

Budget For Fiscal Years 2014/15 - 2015/16

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>City Debt Obligations</u>					
445 CIP 2012 Revenue Bond (Refinance 2001)	\$ 2,213,603	\$ 2,133,090	\$ 2,132,390	\$ 2,230,825	\$ 2,183,559
448 General Obligation Bond	390,804	411,675	411,430	429,713	450,813
461 Civic Center Revenue Bond	<u>5,129,401</u>	<u>5,088,753</u>	<u>5,040,613</u>	<u>5,057,254</u>	<u>5,388,154</u>
Total City Debt Obligations	<u>\$ 7,733,808</u>	<u>\$ 7,633,518</u>	<u>\$ 7,584,433</u>	<u>\$ 7,717,792</u>	<u>\$ 8,022,526</u>
<u>Assessment Districts</u>					
437 2012 A Refinance Bonds	\$ 2,262,651	\$ 2,812,381	\$ 2,700,332	\$ 2,746,424	\$ 2,744,472
438 CIPF 2003-1 Assessment District	1,265,481	1,263,027	1,258,204	1,266,292	1,265,179
439 Series 2005 A & B (Refinance 2002-1)	1,208,306	1,217,266	1,214,740	1,216,504	1,214,475
440 Series 2002 A & B Refinance	3,775	0	0	0	0
441 Series 2004 A & B (Refinance 94-1)	2,854,040	2,860,695	2,855,678	2,835,166	2,831,786
442 CIPF 98-2 Assessment District	698,058	696,178	695,868	700,192	697,826
443 CIPF 99-1 Assessment District	643,414	646,451	646,103	645,018	644,594
444 Series 2004 C (Refinance 2000-1)	964,580	972,624	967,522	969,488	972,873
449 CIPF 2004-1 Assessment District	1,562,795	1,567,471	1,563,178	1,570,911	1,570,754
460 Randy Way Assessment District	61,293	56,741	56,738	56,776	60,985
462 CIPF 2006 A & B (Refinance 2003-1 & 2004-1)	2,771,256	2,779,622	2,765,431	2,773,344	2,773,182
463 CIPF 2006-1 Assessment District	1,155,502	1,162,230	1,160,047	1,161,513	1,163,973
464 CIPF 2005-1 Assessment District	2,732,563	2,754,751	2,752,078	2,736,722	2,741,137
465 CIPF 92-1, 96R Refinance Assessment District	<u>1,548,648</u>	<u>1,556,709</u>	<u>1,553,204</u>	<u>1,551,256</u>	<u>1,550,202</u>
Total Assessment Districts	<u>\$ 19,732,362</u>	<u>\$ 20,346,146</u>	<u>\$ 20,189,123</u>	<u>\$ 20,229,606</u>	<u>\$ 20,231,438</u>
TOTAL DEBT SERVICE EXPENDITURES	<u><u>\$ 27,466,170</u></u>	<u><u>\$ 27,979,664</u></u>	<u><u>\$ 27,773,556</u></u>	<u><u>\$ 27,947,398</u></u>	<u><u>\$ 28,253,964</u></u>



Successor Agency

List of Officers Fiscal Year 2014/15

Robert Taylor
Chairman

Joel Bryant
Vice Chairman

Steve Barr
Board Member

Gene Clare
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

Effective February 1, 2012, the Brentwood Redevelopment Agency was dissolved. Under the provisions of AB 1484, the City elected to become the Housing Successor and retain the housing assets. These housing assets were transferred to the City's Low Income Housing Special Revenue Fund.

The City also elected to become the Successor Agency to the Brentwood Redevelopment Agency and on February 1, 2012 the Redevelopment Agency's remaining assets were distributed to, and liabilities were assumed by, the Successor Agency. ABx1 26 required the establishment of an Oversight Board to oversee the activities of the Successor Agency and the Brentwood Oversight Board was established on April 11, 2012.

Budget For Fiscal Years 2014/15 - 2015/16
SUCCESSOR AGENCY - SUMMARY

	Fund Balance & Reserves at 06/30/13	2013/14		Fund Balance & Reserves at 06/30/14	2014/15		Fund Balance & Reserves at 06/30/15	2015/16		Fund Balance & Reserves at 06/30/16
		Projected Revenues	Projected Expenditures		Budgeted Revenues	Budgeted Expenditures		Budgeted Revenues	Budgeted Expenditures	
301 Successor Agency Administration	\$ 22,703	\$ 230,207	\$ 252,910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
303 Successor Agency Administration and Debt Service	42,373	2,388,201	2,430,574	0	3,862,907	3,862,907	0	3,871,884	3,871,884	0
304 Successor Agency RDA Obligation Retirement	<u>1,728,666</u>	<u>2,650,981</u>	<u>2,594,166</u>	<u>1,785,481</u>	<u>3,852,528</u>	<u>3,852,528</u>	<u>1,785,481</u>	<u>3,860,640</u>	<u>3,860,640</u>	<u>1,785,481</u>
	<u>\$ 1,793,742</u>	<u>\$ 5,269,389</u>	<u>\$ 5,277,650</u>	<u>\$ 1,785,481</u>	<u>\$ 7,715,435</u>	<u>\$ 7,715,435</u>	<u>\$ 1,785,481</u>	<u>\$ 7,732,524</u>	<u>\$ 7,732,524</u>	<u>\$ 1,785,481</u>

Budget For Fiscal Years 2014/15 - 2015/16

SUCCESSOR AGENCY - REVENUE DETAIL

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>301 - Successor Agency Administration</u>					
47304 Tsfr from RDA Obligation Retire	\$ 1,504,511	\$ 2,169,426	\$ 230,207	\$ 0	\$ 0
47337 Tsfr from Community Facility Projects	1,809	0	0	0	0
Total Successor Agency Administration	\$ 1,506,320	\$ 2,169,426	\$ 230,207	\$ 0	\$ 0
<u>303 - Successor Agency Administration and Debt Service</u>					
43300 Investment Income	\$ 625	\$ 0	\$ 24,242	\$ 10,379	\$ 11,244
47301 Tsfr from RDA Admin	1,177,752	0	0	0	0
47304 Tsfr from RDA Obligation Retire	2,029,589	2,430,574	2,363,959	3,852,528	3,860,640
49150 Extraordinary Gain	880,662	0	0	0	0
Total Successor Agency Debt Service	\$ 4,088,628	\$ 2,430,574	\$ 2,388,201	\$ 3,862,907	\$ 3,871,884
<u>304 - Successor Agency RDA Obligation Retirement</u>					
40070 Tax Increment	\$ 3,879,884	\$ 4,600,000	\$ 2,647,481	\$ 3,852,528	\$ 3,860,640
43300 Investment Income	(6,779)	0	3,500	0	0
47305 Tsfr from RDA Low / Mod Income Housing	11,513	0	0	0	0
Total Successor Agency RDA Obligation Retirement	\$ 3,884,618	\$ 4,600,000	\$ 2,650,981	\$ 3,852,528	\$ 3,860,640
TOTAL SUCCESSOR AGENCY REVENUE	\$ 9,479,566	\$ 9,200,000	\$ 5,269,389	\$ 7,715,435	\$ 7,732,524
Annual Percentage Change			-44.41%	-16.14%	0.22%

Budget For Fiscal Years 2014/15 - 2015/16

SUCCESSOR AGENCY - EXPENSE SUMMARY

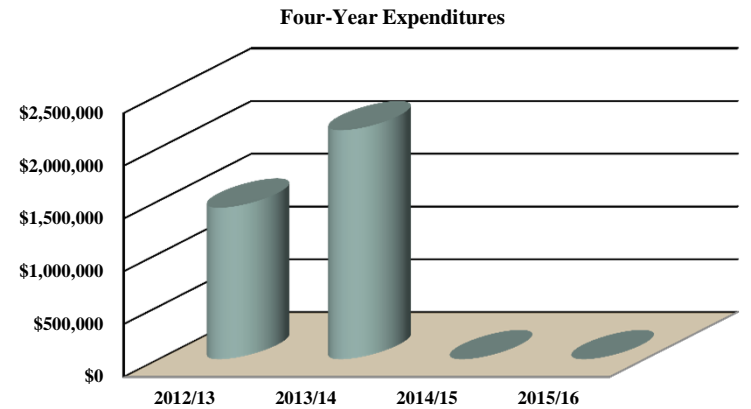
Division #	Division	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
301-0001	Successor Agency Administration	\$ 1,435,428	\$ 2,169,426	\$ 252,910	\$ 0	\$ 0
303-0001	Successor Agency Administration and Debt Service	1,682,321	2,430,574	2,430,574	3,862,907	3,871,884
304-0001	Successor Agency RDA Obligation Retirement	<u>3,534,100</u>	<u>4,600,000</u>	<u>2,594,166</u>	<u>3,852,528</u>	<u>3,860,640</u>
	Total	<u>\$ 6,651,849</u>	<u>\$ 9,200,000</u>	<u>\$ 5,277,650</u>	<u>\$ 7,715,435</u>	<u>\$ 7,732,524</u>
	Annual Percentage Change			-20.66%	-16.14%	0.22%

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Successor Agency Administration	Department:	Successor Agency
Fund/Division Number:	301-0001	Division:	Administration and Projects

Description

This fund accounts for the administrative costs associated with the former Brentwood Redevelopment Agency as approved by the Oversight Board to the Successor Agency.



	2012/13	2013/14	2013/14	2014/15	2015/16
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 257,676	\$ 2,166,141	\$ 252,910	\$ 0	\$ 0
Internal Services	0	3,285	0	0	0
Capital Outlay	<u>1,177,752</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 1,435,428</u>	<u>\$ 2,169,426</u>	<u>\$ 252,910</u>	<u>\$ 0</u>	<u>\$ 0</u>
Annual Percentage Change			-82.38%	-100.00%	0.00%

Commentary

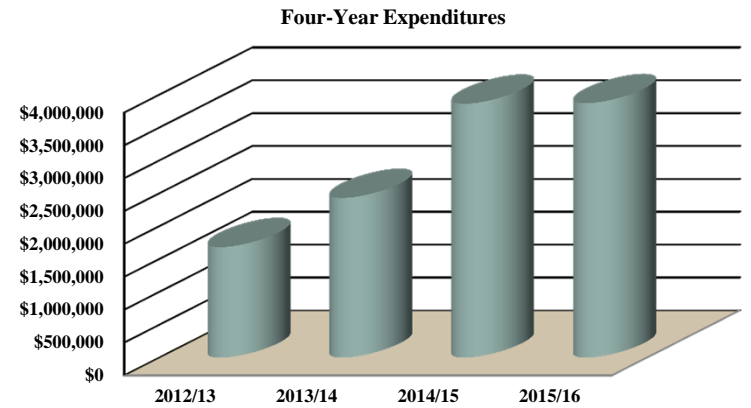
As of 6/30/2014 this fund will be merged into Fund 303.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Successor Agency Administration and Debt Service	Department:	Successor Agency
Fund/Division Number:	303-0001	Division:	Administration and Debt Service

Description

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,682,321	\$ 2,430,574	\$ 2,430,574	\$ 3,862,907	\$ 3,871,884
Total	<u>\$ 1,682,321</u>	<u>\$ 2,430,574</u>	<u>\$ 2,430,574</u>	<u>\$ 3,862,907</u>	<u>\$ 3,871,884</u>
Annual Percentage Change			44.48%	58.93%	0.23%

Commentary

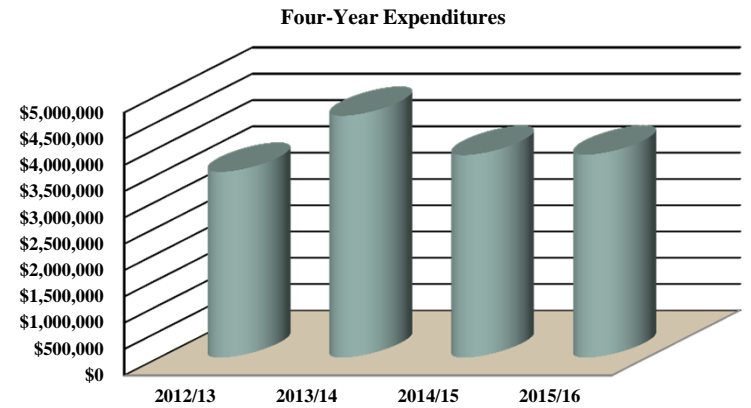
As of 6/30/2014 Fund 301 will be merged into this fund.

Budget For Fiscal Years 2014/15 - 2015/16

Fund Title:	Successor Agency RDA Obligation Retirement	Department:	Successor Agency
Fund/Division Number:	304-0001	Division:	RDA Obligation Retirement

Description

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.



	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Expenditure Summary</u>					
Capital Outlay	\$ 3,534,100	\$ 4,600,000	\$ 2,594,166	\$ 3,852,528	\$ 3,860,640
Total	\$ 3,534,100	\$ 4,600,000	\$ 2,594,166	\$ 3,852,528	\$ 3,860,640
Annual Percentage Change			-26.60%	-16.25%	0.21%

Commentary

SUCCESSOR AGENCY RESOLUTION 2014-03-SA

RESOLUTION ADOPTING THE 2014/15 – 2015/16 OPERATING BUDGET FOR FORMER BRENTWOOD REDEVELOPMENT AGENCY FUNDS NOW ADMINSTERED BY THE SUCCESSOR AGENCY

WHEREAS, on January 10, 2012, the City of Brentwood adopted Resolution No. 2012-07 determining that the City of Brentwood would serve as the successor agency to the Brentwood Redevelopment Agency and;

WHEREAS, the legislation governing the dissolution of redevelopment required the establishment of a Redevelopment Obligation Retirement Trust Fund; and

WHEREAS, On February 11, 2014, the City of Brentwood, as Successor Agency to the City of Brentwood Redevelopment Agency, adopted Resolution No. 2014-02-SA approving the Recognized Obligation Payment Schedule (“ROPS”) and administrative budget for July – December 2014 and authorizing the Finance Director, City Manager and/or their designees, in consultation with the City Attorney to make minor adjustments thereto as necessary to secure approval of the ROPS by the State Department of Finance and to submit the ROPS to the entities required pursuant to the Health and Safety Code; and

WHEREAS, the appropriations requested were approved on the Recognized Obligation Payment Schedule, with the exception of the City Park and Community Center Projects; and

WHEREAS, the appropriations requested will allow the Successor Agency to fulfill their legal duties and responsibilities.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood as the Successor Agency Board hereby adopts the 2014/15 – 2015/16 Operating Budget for former Brentwood Redevelopment Agency Funds now administered by the Successor Agency as further specified in the attached Exhibit “A” which is incorporated herein by reference

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood as Successor Agency to the City of Brentwood Redevelopment Agency at a regular meeting held on the 24th day of June 2014 by the following vote:

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

Robert Taylor
Robert Taylor
Mayor

ATTEST:

Margaret Wimberly
Margaret Wimberly, MMC
City Clerk



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Budget For Fiscal Years 2014/15 - 2015/16

VEHICLE REPLACEMENT SCHEDULE (FUND 702)

The Vehicle Replacement Schedule (Fund 702) includes equipment proposed for replacement in FY 2014/15 and 2015/16.

Department	Division	Item	2014/15	2015/16
Parks and Recreation	City Wide Park District	Escape	\$ 0	\$ 32,501
Parks and Recreation	City Wide Park District	Gem Flatbed	0	16,267
Parks and Recreation	Parks Facilities	F250 Utility	0	32,000
Police Department	Community Service Officer	Ford Interceptor	0	37,524
Police Department	Community Service Officer	Equipment	0	25,294
Police Department	Equipment and Critical Incident	E450 Command Center	0	109,198
Police Department	Equipment and Critical Incident	MDS, Modem Camera	54,609	0
Police Department	Investigations	Ford Fusion	0	29,503
Police Department	Patrol	Equipment	164,480	0
Police Department	Patrol	Equipment	0	135,781
Police Department	Patrol	Ford E350 Transport Unit	0	53,557
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	36,493	0
Police Department	Patrol	Ford Interceptor	0	36,493
Police Department	Patrol	Ford Interceptor	0	36,493
Police Department	Patrol	Ford Interceptor	0	36,493
Police Department	Patrol	Ford Interceptor	0	36,493
Police Department	Patrol - K-9	Ford Interceptor	0	36,493
Police Department	Patrol - K-9	Ford Interceptor	0	36,493
Police Department	Traffic	Motorcycle	0	20,575
Police Department	Traffic	Motorcycle	0	20,575
Police Department	Traffic	Equipment	0	23,628
Police Department	Traffic	Ford F350	0	60,412
Public Works	Solid Waste	Split Body Truck	313,000	0
Public Works	Solid Waste	LJ20C Loader ⁽¹⁾	313,000	0
Public Works	Solid Waste	Gem Coupe	12,314	0
Public Works	Solid Waste	IT38F Loader ⁽¹⁾	0	214,249
Public Works	Solid Waste/Water/Waste Water	Escape	0	24,000

Budget For Fiscal Years 2014/15 - 2015/16

VEHICLE REPLACEMENT SCHEDULE (FUND 702)

The Vehicle Replacement Schedule (Fund 702) includes equipment proposed for replacement in FY 2014/15 and 2015/16.

Department	Division	Item	2014/15	2015/16
Public Works	Solid Waste/Water/Waste Water	Forklift	\$ 0	\$ 45,261
Public Works	Streets	Sweeper	0	230,292
Public Works	Streets	Concrete Saw	0	14,711
Public Works	Streets	F150 Pick-Up	0	25,000
Public Works	Streets	Mower	0	7,236
Public Works	Streets	F350 Utility	45,912	0
Public Works	Streets/Water/Waste Water	F250 Utility	0	57,006
Public Works	Traffic	SUV	0	30,796
Public Works	Waste Water	Escape	0	25,201
Public Works	Waste Water	F150 Pick-Up	0	25,223
Public Works	Waste Water	Tractor	0	56,851
Public Works	Water	Escape	0	24,095
Public Works	Water	F150 Pick-Up	25,335	0
Public Works	Water	F150 Pick-Up	0	22,865
Public Works	Water	F250 Pick-up	25,999	0
Public Works	Water	F250 Utility	0	33,603
Public Works	Water	F250 Utility	33,603	0
Public Works	Water	Water Truck	0	67,398
		Equipment Replacement Contingency for Equipment Failure	150,000	150,000
		Equipment Replacement Bid Contingency	25,000	25,000
Total Vehicle Replacement			\$ 1,491,689	\$ 1,894,560

⁽¹⁾ Equipment is scheduled to go to Council in FY 2013/14 for approval of purchase, if not approved then expenditures will occur as shown.

Budget For Fiscal Years 2014/15 - 2015/16

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	2014/15	2015/16
Public Works	Solid Waste	Automated Side Loader	<u>\$ 0</u>	<u>\$ 312,000</u>
		Total Adopted Equipment	<u>\$ 0</u>	<u>\$ 312,000</u>

Budget For Fiscal Years 2014/15 - 2015/16

COMPENSATION PLAN - FISCAL YEAR 2014/15

<u>BARGAINING UNIT AND POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>Directors, Assistant Directors (at-will), Unrepresented Contract</u>					
Assistant City Attorney	\$ 11,017	\$ 11,568	\$ 12,147	\$ 12,754	\$ 13,392
Assistant City Manager	12,612	13,243	13,905	14,600	15,330
Assistant Community Development Director	11,017	11,568	12,147	12,754	13,392
Assistant Finance Director	9,583	10,062	10,565	11,094	11,648
Assistant Parks and Recreation Director	9,143	9,600	10,080	10,584	11,113
Assistant Director of PW/Engineering or Operations	11,320	11,886	12,481	13,105	13,760
City Attorney	15,706	16,492	17,317	18,183	19,093
City Manager	16,646	17,478	18,352	19,268	20,232
City Treasurer/Director of Finance and IS	12,612	13,243	13,905	14,600	15,330
Deputy City Attorney	8,415	8,836	9,277	9,741	10,228
Deputy Director of Public Works/Operations	10,299	10,814	11,355	11,923	12,519
Director of Community Development	12,260	12,873	13,517	14,192	14,902
Director of Parks and Recreation	12,260	12,873	13,517	14,192	14,902
Director of Public Works/City Engineer	13,020	13,671	14,355	15,073	15,826
Police Captain	11,256	11,819	12,410	13,030	13,682
Police Chief	13,248	13,911	14,606	15,336	16,103
<u>Lieutenants</u>					
Police Lieutenant	9,808	10,298	10,813	11,354	11,922
<u>Managers and Confidential Employees</u>					
Accounting Manager	8,171	8,580	9,009	9,459	9,932
Chief Building Official	10,057	10,560	11,088	11,643	12,225
Chief Financial Operations Officer	8,987	9,437	9,908	10,404	10,924
Chief Information Systems Officer	10,040	10,542	11,069	11,623	12,204
City Clerk	8,765	9,204	9,664	10,147	10,654
Economic Development Manager	10,057	10,560	11,088	11,643	12,225
Economic Development/Planning Manager	10,057	10,560	11,088	11,643	12,225
Engineering Manager	9,863	10,356	10,873	11,417	11,988
Fleet/Facilities Maintenance Manager	8,005	8,405	8,826	9,267	9,730
Human Resources Manager	8,765	9,204	9,664	10,147	10,654
Park/Maintenance Manager	8,371	8,789	9,229	9,690	10,175
Planning Manager	10,057	10,560	11,088	11,643	12,225
Purchasing Manager	6,459	6,782	7,121	7,477	7,851
Records Manager	5,912	6,208	6,518	6,844	7,187
Recreation Manager	7,340	7,707	8,092	8,497	8,922
Solid Waste Manager	8,115	8,521	8,947	9,394	9,864
Streets Manager	8,005	8,405	8,826	9,267	9,730
Wastewater Operations Manager	8,188	8,597	9,027	9,479	9,953
Water Operations Manager	8,188	8,597	9,027	9,479	9,953

Budget For Fiscal Years 2014/15 - 2015/16

COMPENSATION PLAN - FISCAL YEAR 2014/15

<u>BARGAINING UNIT AND 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	\$ 5,604	\$ 5,884	\$ 6,178	\$ 6,487	\$ 6,811
Accountant II	6,178	6,487	6,811	7,152	7,510
Assistant City Clerk	5,912	6,208	6,518	6,844	7,187
Assistant Engineer	7,047	7,399	7,769	8,157	8,565
Assistant Planner	6,507	6,833	7,174	7,533	7,910
Associate Engineer	7,769	8,157	8,565	8,994	9,443
Associate Planner	7,174	7,533	7,910	8,305	8,720
Facilities Maintenance Supervisor	6,134	6,441	6,763	7,101	7,456
Geographic Info Systems Coordinator	8,149	8,557	8,984	9,434	9,905
Grants Program Manager	7,106	7,461	7,834	8,226	8,638
Housing Analyst	7,174	7,533	7,909	8,305	8,720
Information Systems Specialist	7,313	7,678	8,062	8,465	8,889
Management Analyst	7,162	7,520	7,896	8,291	8,705
Park/Maintenance Supervisor	6,134	6,441	6,763	7,101	7,456
Parks Planner	7,174	7,533	7,909	8,305	8,720
Principal Planner	9,094	9,549	10,027	10,528	11,054
Project Manager - Economic Development	8,247	8,660	9,093	9,547	10,025
Recreation Supervisor	6,117	6,423	6,744	7,082	7,436
Regulatory Compliance Supervisor	7,174	7,533	7,909	8,305	8,720
Senior Accountant	7,152	7,510	7,885	8,279	8,693
Senior Associate Engineer	8,157	8,565	8,994	9,443	9,915
Senior Community Development Analyst	8,249	8,661	9,094	9,549	10,027
Senior Engineer	8,965	9,413	9,884	10,378	10,897
Senior Planner	8,249	8,661	9,094	9,549	10,027
Solid Waste Supervisor	6,764	7,102	7,457	7,830	8,222
Streets Supervisor	6,964	7,312	7,678	8,062	8,465
Wastewater Treatment Plant Supervisor	7,174	7,533	7,909	8,305	8,720
Water Distribution Supervisor	7,174	7,533	7,909	8,305	8,720
Water Production Supervisor	7,174	7,533	7,909	8,305	8,720
Webmaster	6,144	6,452	6,774	7,113	7,469
<u>Office Employees</u>					
Accounting Assistant I	3,853	4,045	4,248	4,460	4,683
Accounting Assistant II	4,248	4,460	4,683	4,917	5,163
Accounting Specialist	5,614	5,895	6,190	6,499	6,824
Accounting Technician	4,886	5,131	5,387	5,657	5,939
Administrative Assistant I	3,648	3,830	4,021	4,222	4,434
Administrative Assistant II	4,021	4,222	4,434	4,655	4,888
Administrative Secretary	4,655	4,888	5,132	5,389	5,658
Administrative Supervisor	5,122	5,378	5,647	5,929	6,226
Building Inspector I	5,936	6,233	6,544	6,872	7,215
Building Inspector II	6,544	6,872	7,215	7,576	7,955
Code Enforcement Officer I	5,565	5,843	6,135	6,442	6,764

Budget For Fiscal Years 2014/15 - 2015/16

COMPENSATION PLAN - FISCAL YEAR 2014/15

<u>BARGAINING UNIT AND POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>Office Employees (continued)</u>					
Code Enforcement Officer II	\$ 6,135	\$ 6,442	\$ 6,764	\$ 7,102	\$ 7,457
Community Development Specialist	6,480	6,804	7,144	7,501	7,876
Community Development Technician	5,355	5,623	5,904	6,200	6,510
Community Service Officer I	4,221	4,432	4,653	4,886	5,130
Community Service Officer II	4,653	4,886	5,130	5,387	5,656
Construction Inspector I	5,936	6,233	6,544	6,872	7,215
Construction Inspector II	6,544	6,872	7,215	7,576	7,955
Engineering Services Specialist	6,876	7,220	7,581	7,960	8,358
Engineering Technician	5,978	6,277	6,591	6,921	7,267
Executive Assistant	5,631	5,913	6,209	6,519	6,845
Finance/Special Projects Coordinator	5,972	6,270	6,584	6,913	7,259
Human Resources Assistant I	4,198	4,408	4,628	4,860	5,103
Human Resources Assistant II	4,628	4,860	5,103	5,358	5,626
Human Resources Specialist	5,972	6,270	6,584	6,913	7,259
Information Systems Technician	5,853	6,146	6,453	6,776	7,115
Parks Planning Technician	5,355	5,623	5,904	6,200	6,510
Permit Services Specialist	6,544	6,871	7,215	7,575	7,954
Plan Check Engineer	7,198	7,557	7,935	8,332	8,749
Police Records Clerk I	4,019	4,220	4,431	4,652	4,885
Police Records Clerk II	4,431	4,652	4,885	5,129	5,386
Project Services Specialist	6,249	6,562	6,890	7,234	7,596
Records Supervisor	5,604	5,884	6,179	6,488	6,812
Recreation Coordinator	5,322	5,588	5,867	6,160	6,468
Right-of-Way Specialist	6,480	6,804	7,144	7,501	7,876
Safety/Special Projects Coordinator	5,972	6,270	6,584	6,913	7,259
Senior Building Inspector	7,198	7,557	7,935	8,332	8,749
Senior Code Enforcement Officer	6,745	7,083	7,437	7,809	8,199
Senior Community Development Technician	5,889	6,183	6,492	6,817	7,158
Senior Community Service Officer	5,349	5,616	5,897	6,192	6,501
Senior Construction Inspector	7,198	7,557	7,935	8,332	8,749
Senior Police Records Clerk	5,129	5,386	5,656	5,939	6,236
Technical Assistant I	4,407	4,628	4,859	5,102	5,357
Technical Assistant II	4,859	5,102	5,357	5,625	5,906
<u>Public Works - Maintenance</u>					
Collection System Worker I	4,751	4,988	5,238	5,500	5,775
Collection System Worker II	5,238	5,500	5,775	6,063	6,366
Cross-Connection Control Specialist	5,501	5,776	6,065	6,368	6,687
Electrician	5,716	6,002	6,302	6,617	6,948
Equipment Mechanic	5,379	5,648	5,930	6,227	6,538
Facilities Maintenance Worker I	4,219	4,430	4,651	4,884	5,128
Facilities Maintenance Worker II	4,651	4,884	5,128	5,384	5,653
Park/Maintenance Worker I	4,219	4,430	4,651	4,884	5,128

Budget For Fiscal Years 2014/15 - 2015/16

COMPENSATION PLAN - FISCAL YEAR 2014/15

<u>BARGAINING UNIT AND 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 (continued)</u>					
Park/Maintenance Worker II	\$ 4,651	\$ 4,884	\$ 5,128	\$ 5,384	\$ 5,653
Purchasing Assistant	5,372	5,641	5,923	6,219	6,530
Senior Collection System Worker	5,775	6,063	6,366	6,685	7,019
Senior Equipment Mechanic	5,930	6,227	6,538	6,865	7,209
Senior Park/Maintenance Worker	5,128	5,384	5,653	5,936	6,233
Senior Solid Waste Equipment Operator	5,650	5,932	6,229	6,540	6,867
Senior Street Maintenance Worker	5,345	5,612	5,893	6,188	6,497
Senior Water Distribution Worker	6,069	6,373	6,692	7,026	7,377
Senior Water Service Worker	5,500	5,775	6,064	6,367	6,685
Solid Waste Equipment Operator I	4,648	4,880	5,124	5,381	5,650
Solid Waste Equipment Operator II	5,124	5,381	5,650	5,932	6,229
Street Maintenance Worker I	4,219	4,430	4,651	4,884	5,128
Street Maintenance Worker II	4,651	4,884	5,128	5,384	5,653
Street Sweeper Operator	4,881	5,125	5,382	5,651	5,933
Utilities Maintenance Mechanic	6,099	6,404	6,724	7,060	7,413
Wastewater Laboratory Technician I	5,182	5,441	5,713	5,999	6,299
Wastewater Laboratory Technician II	5,713	5,999	6,299	6,614	6,944
Wastewater Treatment Plant Operator Assistant	4,060	4,263	4,476	4,700	4,935
Wastewater Treatment Plant Operator I	4,935	5,182	5,441	5,713	5,999
Wastewater Treatment Plant Operator II	5,441	5,713	5,999	6,299	6,614
Wastewater Treatment Plant Operator III	5,999	6,299	6,614	6,944	7,291
Water Conservation Specialist	4,988	5,237	5,499	5,774	6,063
Water Distribution Worker I	4,993	5,243	5,505	5,780	6,069
Water Distribution Worker II	5,505	5,780	6,069	6,373	6,692
Water Production Worker I	4,754	4,992	5,242	5,504	5,779
Water Production Worker II	5,242	5,504	5,779	6,068	6,371
Water Service Worker I	4,525	4,751	4,989	5,238	5,500
Water Service Worker II	4,989	5,238	5,500	5,775	6,064
<u>Police</u>					
Police Officer	6,473	6,797	7,136	7,493	7,868
Police Officer - Special Assignment	6,797	7,136	7,493	7,868	8,261
Police Sergeant	7,681	8,066	8,469	8,892	9,338
Police Sergeant - Special Assignment	7,832	8,223	8,634	9,066	9,520

Budget For Fiscal Years 2014/15 - 2015/16

NEW PERSONNEL REQUESTS

Department	Division	Requested Title	2014/15	2015/16
Public Works	Engineering	Senior Engineer	1	
Public Works	Solid Waste Operations	Solid Waste Equipment Operator I	1	
Public Works	Water Operations	Water Distribution Worker I		1
Total New Positions			2	1

Budget For Fiscal Years 2014/15 - 2015/16

TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY DIVISION

	<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>2014/15</u>	<u>2015/16</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 FULL-TIME POSITIONS</u>										
<u>Administration</u>										
Legislative	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	3.00	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.00	3.00
City Clerk	4.50	3.50	3.50	2.50	2.50	2.00	2.00	2.00	1.50	1.50
Human Resources	4.50	4.50	4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50
Administration Total	13.00	12.50	12.50	11.50	11.50	11.00	10.00	10.00	9.00	9.00
Attorney	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<u>Finance and Information Systems</u>										
Administrative Services	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchasing	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business Services	4.97	7.60	7.20	5.85	5.00	4.70	5.15	4.85	5.60	5.60
Financial Services	4.43	7.05	7.15	6.65	6.40	6.45	6.25	5.85	5.10	5.10
Information Services	8.70	8.00	9.55	10.25	10.85	11.50	11.40	10.65	10.65	10.65
Non-Departmental	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Utility Billing	2.44	2.38	2.62	2.73	2.88	2.93	3.20	3.35	3.35	3.35
Wastewater Utility Billing	2.31	2.18	2.41	2.38	2.58	2.58	2.89	3.04	3.04	3.04
Solid Waste Utility Billing	2.30	2.29	2.57	2.64	2.79	2.84	3.11	3.26	3.26	3.26
Finance and Information Systems Total	28.65	29.50	31.50	30.50	30.50	31.00	32.00	31.00	31.00	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
Overstaffing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00
Non-Sworn	15.00	16.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Police Total	77.00	78.00	78.00	79.00	79.00	79.00	79.00	83.00	83.00	83.00
<u>Community Development</u>										
Economic Development	1.80	1.90	1.28	0.00	0.00	0.00	2.60	3.40	3.60	3.60
Building	23.60	15.40	12.39	11.89	10.89	11.65	10.40	11.20	8.45	8.45
Planning	9.50	8.40	7.39	7.17	7.17	8.45	7.40	6.35	7.20	7.20
Housing	3.40	2.40	0.70	0.70	0.70	1.85	1.30	2.05	1.75	1.75
Community Development Total	38.30	28.10	21.76	19.76	18.76	21.95	21.70	23.00	21.00	21.00
<u>Public Works</u>										
Development Engineering	8.15	6.70	4.40	4.20	4.20	4.22	4.28	4.28	6.75	6.75
Construction Inspection	4.95	3.67	2.87	2.87	2.87	2.67	2.77	2.77	0.00	0.00
Traffic & Transportation	5.16	3.28	2.28	2.02	2.02	2.02	2.02	2.02	2.32	2.32
Capital Improvement Program Administration	13.73	7.17	2.25	2.71	3.71	3.51	3.60	3.60	4.60	4.60
Fleet Maintenance Service	4.63	4.88	4.73	4.73	4.48	5.23	4.68	4.68	4.68	4.68
Public Works Facilities Maintenance Services	0.00	0.00	0.00	0.00	4.10	4.35	3.90	3.90	4.15	4.15
Streets	14.82	15.02	15.02	15.02	15.02	14.02	15.02	15.02	14.52	14.52
Water Operations	18.68	20.51	21.50	21.50	21.50	22.01	21.52	21.52	21.52	22.52
Non-Potable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.70	0.70
Wastewater Operations	13.21	13.68	13.67	13.67	13.67	13.74	14.07	14.57	14.37	14.37
Wastewater Lateral Maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Solid Waste Operations	16.02	18.23	18.61	18.41	19.41	19.21	19.12	19.82	20.97	20.97
Solid Waste Transfer Station	3.00	2.36	2.17	2.37	2.37	2.37	2.37	2.17	2.27	2.27
Public Works Total	103.85	97.00	89.00	89.00	94.85	94.85	94.85	95.85	97.85	98.85

In the mid 2000's, in preparation for a slowdown in development, employee allocations in the Capital Improvement Program Administration Division were 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 2014/15 - 2015/16

TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY DIVISION

	<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>2014/15</u>	<u>2015/16</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	10.12	10.00	11.75	11.75	11.00	11.00	11.00	11.00	11.00	11.00
City Wide Park Assessment District	5.75	5.19	5.44	5.04	5.04	5.04	5.04	5.04	5.04	5.04
City Pool	2.25	2.25	1.25	0.65	0.65	0.65	0.65	0.65	0.65	0.65
City Rentals	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Programs	1.25	1.25	1.25	1.25	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Operations	2.70	2.78	2.98	2.98	2.88	2.88	2.88	2.88	2.88	2.88
Park Planning	5.23	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cultural Arts	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks Facilities Maintenance Services	4.00	4.33	4.33	5.33	3.58	3.58	3.58	3.58	3.58	3.58
Police Activity League	1.10	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks and Recreation Total	35.00	29.00	27.00	27.00	24.15	24.15	24.15	24.15	24.15	24.15
<u>City Low Income Housing</u> ⁽¹⁾	2.95	3.15	5.49	6.49	6.49	3.80	1.30	0.00	0.00	0.00
TOTAL AUTHORIZED FULL-TIME POSITIONS	302.75	281.25	269.25	267.25	269.25	269.75	267.00	271.00	270.00	271.00
<u>ELECTED AND APPOINTED POSITIONS</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	16.00	16.00	5.00	5.00	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 AND APPOINTED POSITIONS	41.00	41.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
<u>PART-TIME POSITIONS</u>										
Liaison	1.38	1.38	1.38	1.38	1.38	1.38	0.46	0.46	0.46	0.46
Police Officer Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.46	0.92	1.38	1.38
Police Reserves	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.23	2.30	2.30
TOTAL PART-TIME POSITIONS	2.38	2.38	2.38	1.38	1.38	1.38	0.92	1.61	4.14	4.14
GRAND TOTALS	346.13	324.63	301.63	298.63	300.63	301.13	297.92	302.61	304.14	305.14

In the mid 2000's, in preparation for a slowdown in development, employee allocations in the Capital Improvement Program Administration Division were 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.

⁽¹⁾ Prior to 2/1/2012, this fund was a part of the former Brentwood Redevelopment Agency. Following the dissolution of redevelopment agencies in California the City elected to become the Housing Successor, resulting in this fund being transferred to the City.

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
AUTHORIZED FULL-TIME 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	0.50	0.50
Management Analyst	1.00	1.00	1.00	1.00	1.00
City Manager FTE Total	3.50	3.50	3.50	3.00	3.00
<u>City Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I/II	1.00	1.00	1.00	0.50	0.50
City Clerk FTE Total	2.00	2.00	2.00	1.50	1.50
<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	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	1.00	1.00	1.00
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	3.50	3.50	3.50	3.50	3.50
Administration FTE Total	10.00	10.00	10.00	9.00	9.00

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 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 and Information Systems</u>					
<u>Business Services</u>					
Director of Finance and Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.25	0.25	0.25	0.25	0.25
Accountant I	1.00	1.70	1.70	1.70	1.70
Accountant II	1.00	0.00	0.00	0.00	0.00
Accounting Manager	0.85	0.85	0.85	0.85	0.85
Accounting Technician	1.05	1.00	1.00	1.00	1.00
Accounting Assistant I/II	0.50	0.50	0.50	1.25	1.25
Administrative Supervisor	0.25	0.25	0.25	0.25	0.25
Information Systems Technician	0.00	0.05	0.05	0.05	0.05
Business Services FTE Total	5.15	4.85	4.85	5.60	5.60
<u>Financial Services</u>					
Director of Finance and Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.25	0.25	0.25	0.25	0.25
Accounting Assistant I/II	1.25	1.65	1.65	1.15	1.15
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Technician	2.40	1.65	1.65	1.40	1.40
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	0.75	0.70	0.70	0.70	0.70
Financial Services FTE Total	6.25	5.85	5.85	5.10	5.10

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Information Services</u>					
Director of Finance and Information Systems	0.25	0.25	0.25	0.25	0.25
Assistant Finance Director	0.25	0.25	0.25	0.25	0.25
Accounting Technician	0.80	0.35	0.35	0.00	0.00
Accounting Assistant I/II	0.35	0.35	0.35	0.70	0.70
Administrative Supervisor	0.35	0.20	0.20	0.20	0.20
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	3.80	3.80	3.80	3.80
Management Analyst	0.25	0.30	0.30	0.30	0.30
Technical Assistant I/II	2.00	1.00	1.00	1.00	1.00
Information Services FTE Total	11.40	10.65	10.65	10.65	10.65
<u>Water Utility Billing</u>					
Director of Finance and Information Systems	0.10	0.10	0.10	0.10	0.10
Assistant Finance Director	0.08	0.08	0.08	0.08	0.08
Accountant I/II	0.00	0.10	0.10	0.10	0.10
Accounting Assistant I/II	1.68	1.54	1.54	1.34	1.34
Accounting Manager	0.05	0.05	0.05	0.05	0.05
Accounting Specialist	0.40	0.40	0.40	0.40	0.40
Accounting Technician	0.59	0.68	0.68	0.88	0.88
Administrative Supervisor	0.05	0.10	0.10	0.10	0.10
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Information Systems Technician	0.00	0.05	0.05	0.05	0.05
Water Utility Billing FTE Total	3.20	3.35	3.35	3.35	3.35
<u>Wastewater Utility Billing</u>					
Director of Finance and Information Systems	0.05	0.05	0.05	0.05	0.05
Assistant Finance Director	0.08	0.08	0.08	0.08	0.08
Accountant I/II	0.00	0.10	0.10	0.10	0.10
Accounting Assistant I/II	1.58	1.45	1.45	1.25	1.25
Accounting Manager	0.05	0.05	0.05	0.05	0.05
Accounting Specialist	0.25	0.25	0.25	0.25	0.25
Accounting Technician	0.58	0.66	0.66	0.86	0.86
Administrative Supervisor	0.05	0.10	0.10	0.10	0.10
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Information Systems Technician	0.00	0.05	0.05	0.05	0.05
Wastewater Utility Billing FTE Total	2.89	3.04	3.04	3.04	3.04

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Solid Waste Utility Billing</u>					
Director of Finance and Information Systems	0.10	0.10	0.10	0.10	0.10
Assistant Finance Director	0.09	0.09	0.09	0.09	0.09
Accountant I/II	0.00	0.10	0.10	0.10	0.10
Accounting Assistant I/II	1.64	1.51	1.51	1.31	1.31
Accounting Manager	0.05	0.05	0.05	0.05	0.05
Accounting Specialist	0.35	0.35	0.35	0.35	0.35
Accounting Technician	0.58	0.66	0.66	0.86	0.86
Administrative Supervisor	0.05	0.10	0.10	0.10	0.10
Chief Financial Operations Officer	0.25	0.25	0.25	0.25	0.25
Information Systems Technician	0.00	0.05	0.05	0.05	0.05
Solid Waste Utility Billing FTE Total	3.11	3.26	3.26	3.26	3.26
Finance and Information Systems FTE Total	32.00	31.00	31.00	31.00	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	2.00	2.00	2.00	2.00
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Officer	33.00	40.00	40.00	40.00	40.00
Police Officer-Overstaffing	0.00	4.00	4.00	4.00	4.00
Police Officer-Special Assignment	8.00	4.00	4.00	4.00	4.00
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	83.00	83.00	83.00	83.00

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Community Development</u>					
<u>Economic Development</u>					
Director of Community Development	0.20	0.25	0.25	0.25	0.25
Administrative Assistant I/II	0.20	0.20	0.20	0.20	0.20
Administrative Supervisor	0.30	0.25	0.25	0.25	0.25
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Senior Community Development Analyst	0.00	0.80	0.80	0.90	0.90
Senior Community Development Technician	0.90	0.90	0.90	1.00	1.00
Economic Development FTE Total	2.60	3.40	3.40	3.60	3.60
<u>Building</u>					
Director of Community Development	0.20	0.25	0.25	0.25	0.25
Administrative Assistant I/II	0.90	0.90	0.90	0.90	0.90
Administrative Supervisor	0.30	0.25	0.25	0.25	0.25
Building Inspector I/II	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	0.80	0.80	0.80	0.80
Code Enforcement Officer I/II	3.00	3.00	3.00	2.00	2.00
Community Development Specialist	1.00	1.00	1.00	1.00	1.00
Community Development Technician	0.00	1.00	1.00	0.15	0.15
Senior Building Inspector	1.00	1.00	1.00	0.00	0.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Senior Community Development Technician	1.00	1.00	1.00	1.10	1.10
Building FTE Total	10.40	11.20	11.20	8.45	8.45
<u>Planning</u>					
Director of Community Development	0.20	0.25	0.25	0.25	0.25
Administrative Assistant I/II	0.90	0.90	0.90	0.90	0.90
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.30	0.25	0.25	0.25	0.25
Assistant/Associate Planner	2.00	2.00	2.00	2.00	2.00
Community Development Technician	1.00	0.00	0.00	0.85	0.85
Planning Manager	0.80	0.85	0.85	0.85	0.85
Senior Community Development Analyst	0.20	0.10	0.10	0.10	0.10
Senior Planner	1.00	1.00	1.00	1.00	1.00
Planning FTE Total	7.40	6.35	6.35	7.20	7.20

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Housing</u>					
Director of Community Development	0.20	0.25	0.25	0.25	0.25
Administrative Supervisor	0.05	0.25	0.25	0.25	0.25
Chief Building Official	0.00	0.20	0.20	0.20	0.20
Planning Manager	0.10	0.15	0.15	0.15	0.15
Senior Community Development Analyst	0.40	0.10	0.10	0.00	0.00
Senior Community Development Technician	0.55	1.10	1.10	0.90	0.90
Housing FTE Total	1.30	2.05	2.05	1.75	1.75
Community Development FTE Total	21.70	23.00	23.00	21.00	21.00
<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	0.75	0.75
Administrative Secretary	0.30	0.30	0.30	0.30	0.30
Administrative Supervisor	0.60	0.00	0.00	0.00	0.00
Associate Engineer	0.50	0.50	0.50	0.50	0.50
Asst. Dir. of Public Works/Engineering	0.18	0.18	0.18	0.18	0.18
Construction Inspector II	0.00	0.00	0.00	1.30	1.30
Engineering Manager	0.80	0.80	0.80	0.80	0.80
Engineering Technician	0.35	0.35	0.35	0.35	0.35
Management Analyst	0.22	0.22	0.22	0.22	0.22
Project Services Specialist	0.27	1.37	1.37	1.49	1.49
Senior Construction Inspector	0.00	0.00	0.00	0.80	0.80
Technical Assistant II	0.50	0.00	0.00	0.00	0.00
Development Engineering FTE Total	4.28	4.28	4.28	6.75	6.75
<u>Construction Inspection</u>					
Administrative Assistant I/II	0.25	0.25	0.25	0.00	0.00
Administrative Secretary	0.30	0.30	0.30	0.00	0.00
Administrative Supervisor	0.02	0.00	0.00	0.00	0.00
Construction Inspector I/II	1.30	1.30	1.30	0.00	0.00
Project Services Specialist	0.00	0.12	0.12	0.00	0.00
Technical Assistant II	0.10	0.00	0.00	0.00	0.00
Senior Construction Inspector	0.80	0.80	0.80	0.00	0.00
Construction Inspection FTE Total	2.77	2.77	2.77	0.00	0.00

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 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 Secretary	0.00	0.00	0.00	0.30	0.30
Administrative Supervisor	0.02	0.00	0.00	0.00	0.00
Assistant Director 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
Project Services Specialist	0.00	0.27	0.27	0.27	0.27
Technical Assistant II	0.25	0.00	0.00	0.00	0.00
Traffic & Transportation FTE Total	2.02	2.02	2.02	2.32	2.32
<u>Capital Improvement Program Administration</u>					
Director of Public Works/City Engineer	0.10	0.10	0.10	0.10	0.10
Administrative Secretary	0.40	0.40	0.40	0.40	0.40
Administrative Supervisor	0.30	0.00	0.00	0.00	0.00
Associate Engineer	0.50	0.50	0.50	0.50	0.50
Assistant Director of Public Works/Engineering	0.40	0.40	0.40	0.40	0.40
Construction Inspector I/II	0.50	0.50	0.50	0.50	0.50
Engineering Manager	0.40	0.40	0.40	0.40	0.40
Engineering Technician	0.30	0.30	0.30	0.30	0.30
Project Services Specialist	0.35	0.80	0.80	0.80	0.80
Senior Construction Inspector	0.20	0.20	0.20	0.20	0.20
Senior Engineer	0.00	0.00	0.00	1.00	1.00
Technical Assistant II	0.15	0.00	0.00	0.00	0.00
Capital Improvement Program Administration FTE Total	3.60	3.60	3.60	4.60	4.60
<u>Fleet Maintenance</u>					
Director of Public Works/City Engineer	0.02	0.02	0.02	0.02	0.02
Administrative Assistant I/II	0.50	0.50	0.50	0.50	0.50
Administrative Supervisor	0.10	0.10	0.10	0.10	0.10
Assistant Director of Public Works/Engineering	0.02	0.02	0.02	0.02	0.02
Assistant Director 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	0.10	0.10	0.10	0.10	0.10
Safety/Special Projects Coordinator	0.10	0.10	0.10	0.10	0.10
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance FTE Total	4.68	4.68	4.68	4.68	4.68

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Public Works Facilities Maintenance Services</u>					
Administrative Assistant I/II	0.50	0.50	0.50	0.75	0.75
Administrative Supervisor	0.10	0.10	0.10	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	0.10	0.10	0.10	0.10	0.10
Safety/Special Projects Coordinator	0.10	0.10	0.10	0.10	0.10
Public Works Facilities Maintenance Services FTE Total	3.90	3.90	3.90	4.15	4.15
<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	1.00	1.00	0.50	0.50
Administrative Supervisor	0.20	0.20	0.20	0.20	0.20
Assistant Director of Public Works/Engineering	0.05	0.05	0.05	0.05	0.05
Assistant Director 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	15.02	15.02	14.52	14.52

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Water Operations</u>					
Director of Public Works/City Engineer	0.30	0.30	0.30	0.30	0.30
Administrative Assistant I/II	1.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.22	0.20	0.20	0.20	0.20
Assistant Director of Public Works/Engineering	0.10	0.10	0.10	0.10	0.10
Assistant Director 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	0.40	0.40	0.40	0.40	0.40
Management Analyst	0.25	0.25	0.25	0.25	0.25
Project Services Specialist	0.10	0.12	0.12	0.12	0.12
Purchasing Assistant	0.20	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	1.00	1.00	1.00	0.50	0.50
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
Wastewater Laboratory Technician II	0.00	0.00	0.00	0.50	0.50
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
Water Distribution Worker I/II	6.00	6.00	6.00	6.00	7.00
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	3.00	3.00	3.00	3.00	3.00
Water Operations FTE Total	21.52	21.52	21.52	21.52	22.52
<u>Non-Potable</u>					
Water Conservation Specialist	1.00	1.00	1.00	0.70	0.70
Non-Potable FTE Total	1.00	1.00	1.00	0.70	0.70

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 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	0.50	0.50	0.50	0.50
Administrative Supervisor	0.22	0.20	0.20	0.20	0.20
Assistant Director of Public Works/Engineering	0.10	0.10	0.10	0.10	0.10
Assistant Director of Public Works/Operations	0.25	0.25	0.25	0.25	0.25
Collection Systems Worker I/II	2.00	3.50	3.50	3.50	3.50
Construction Inspector I/II	0.20	0.20	0.20	0.20	0.20
Electrician	0.50	0.50	0.50	0.50	0.50
Engineering Manager	0.40	0.40	0.40	0.40	0.40
Management Analyst	0.20	0.20	0.20	0.20	0.20
Project Services Specialist	0.10	0.12	0.12	0.12	0.12
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	0.50	0.00	0.00	0.00	0.00
Utilities Maintenance Mechanic	1.00	1.00	1.00	1.00	1.00
Water Conservation Specialist	0.00	0.00	0.00	0.30	0.30
Wastewater Laboratory Technician II	1.00	1.00	1.00	0.50	0.50
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	1.00	1.00	1.00	1.00
Wastewater Operations FTE Total	14.07	14.57	14.57	14.37	14.37
<u>Wastewater Lateral Maintenance</u>					
Collection System Worker I	0.00	0.50	0.50	0.50	0.50
Regulatory Compliance Supervisor	0.00	0.00	0.00	0.50	0.50
Senior Collection System Worker	0.50	0.00	0.00	0.00	0.00
Wastewater Lateral Maintenance FTE Total	0.50	0.50	0.50	1.00	1.00

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>Solid Waste Operations</u>					
Director of Public Works/City Engineer	0.22	0.22	0.22	0.22	0.22
Administrative Assistant I/II	2.40	3.10	3.10	3.25	3.25
Administrative Supervisor	0.18	0.16	0.16	0.16	0.16
Assistant Director of Public Works/Engineering	0.10	0.10	0.10	0.10	0.10
Assistant Director of Public Works/Operations	0.20	0.20	0.20	0.20	0.20
Management Analyst	0.20	0.20	0.20	0.20	0.20
Project Services Specialist	0.10	0.12	0.12	0.12	0.12
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	14.00	14.00
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	19.12	19.82	19.82	20.97	20.97
<u>Solid Waste Transfer Station</u>					
Administrative Assistant I/II	0.60	0.40	0.40	0.50	0.50
Administrative Supervisor	0.04	0.04	0.04	0.04	0.04
Assistant Director 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	2.17	2.17	2.27	2.27
Public Works FTE Total	94.85	95.85	95.85	97.85	98.85

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 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>City Wide Park 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
City Wide Park 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 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 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	0.30	0.30	0.30	0.30	0.30
Management Analyst	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 and Recreation FTE Total	24.15	24.15	24.15	24.15	24.15
<u>City Low Income Housing</u> ⁽¹⁾					
Director of Community Development	0.20	0.00	0.00	0.00	0.00
Administrative Supervisor	0.05	0.00	0.00	0.00	0.00
Planning Manager	0.10	0.00	0.00	0.00	0.00
Senior Community Development Analyst	0.40	0.00	0.00	0.00	0.00
Senior Community Development Technician	0.55	0.00	0.00	0.00	0.00
City Low Income Housing FTE Total	1.30	0.00	0.00	0.00	0.00
TOTAL AUTHORIZED FULL-TIME POSITIONS	267.00	271.00	271.00	270.00	271.00

⁽¹⁾ Prior to 2/1/2012, this fund was a part of the former Brentwood Redevelopment Agency. Following the dissolution of redevelopment agencies in California the City elected to become the Housing Successor, resulting in this fund being transferred to the City.

Budget For Fiscal Years 2014/15 - 2015/16

FOUR-YEAR DETAIL OF AUTHORIZED BUDGETED FULL-TIME EQUIVALENT POSITIONS BY CLASSIFICATION

	2012/13 Actual	2013/14 Budget	2013/14 Projected	2014/15 Budget	2015/16 Budget
<u>ELECTED AND APPOINTED POSITIONS</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	5.00	5.00	5.00	5.00	5.00
<u>Planning Commission</u>					
Planning Commissioner	5.00	5.00	5.00	5.00	5.00
Planning Commission Total	5.00	5.00	5.00	5.00	5.00
<u>Art Commission</u>					
Art Commissioner	5.00	5.00	5.00	5.00	5.00
Art Commission Total	5.00	5.00	5.00	5.00	5.00
<u>Park and Recreation Commission</u>					
Park Commissioner	5.00	5.00	5.00	5.00	5.00
Park and Recreation Commission Total	5.00	5.00	5.00	5.00	5.00
<u>Youth Commission</u>					
Youth Commissioner	10.00	10.00	10.00	10.00	10.00
Youth Commission Total	10.00	10.00	10.00	10.00	10.00
TOTAL ELECTED AND APPOINTED POSITIONS	30.00	30.00	30.00	30.00	30.00
<u>PART-TIME POSITIONS</u>					
Liaison	0.46	0.46	0.46	0.46	0.46
Police Officer Assistant	0.46	0.92	0.92	1.38	1.38
Police Reserves	0.00	0.23	0.23	2.30	2.30
TOTAL PART-TIME POSITIONS	0.92	1.61	1.61	4.14	4.14
GRAND TOTALS	297.92	302.61	302.61	304.14	305.14

Budget For Fiscal Years 2014/15 - 2015/16

CITY BASIC DATA

As of June 30, 2013

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 2013:	53,356

Number of Full-time Equivalent Positions	Year End
267.00	2013
269.75	2012
269.25	2011
267.25	2010
269.25	2009
281.25	2008
302.75	2007
294.75	2006
294.75	2005
263.45	2004

Public Schools	
Elementary	7
Intermediate	3
High School	2
Alternative High Schools	2

Miles of Streets	
Miles of Streets	192
Miles of Sanitary Sewers	202
Miles of Water Mains	191
Number of Street Lights	5,948

Municipal Wastewater System	
Number of Lift Stations	2
Sanitary	3
Storm	1
Number of Connections	16,800
Average Daily Flow	3.4 MGD

Municipal Water System	
Number of Wells	7
Number of Reservoirs	6
Storage Capacity (gallons)	19 MG
Average Daily Consumption	10.5 MGD
Peak Daily Consumption	16.5 MGD
Number of Fire Hydrants	2,535
Number of Connections	17,120

Municipal Solid Waste	
Number of Residential Services	16,322
Number of Commercial Services	495

Parks and Recreation	
Neighborhood Parks	221
Aquatic Complex	7.5 Acres
Skate Park	.50 acres
Play Areas	48
Sunset Park Athletic Complex	38 acres
Veterans Park	10.5 acres

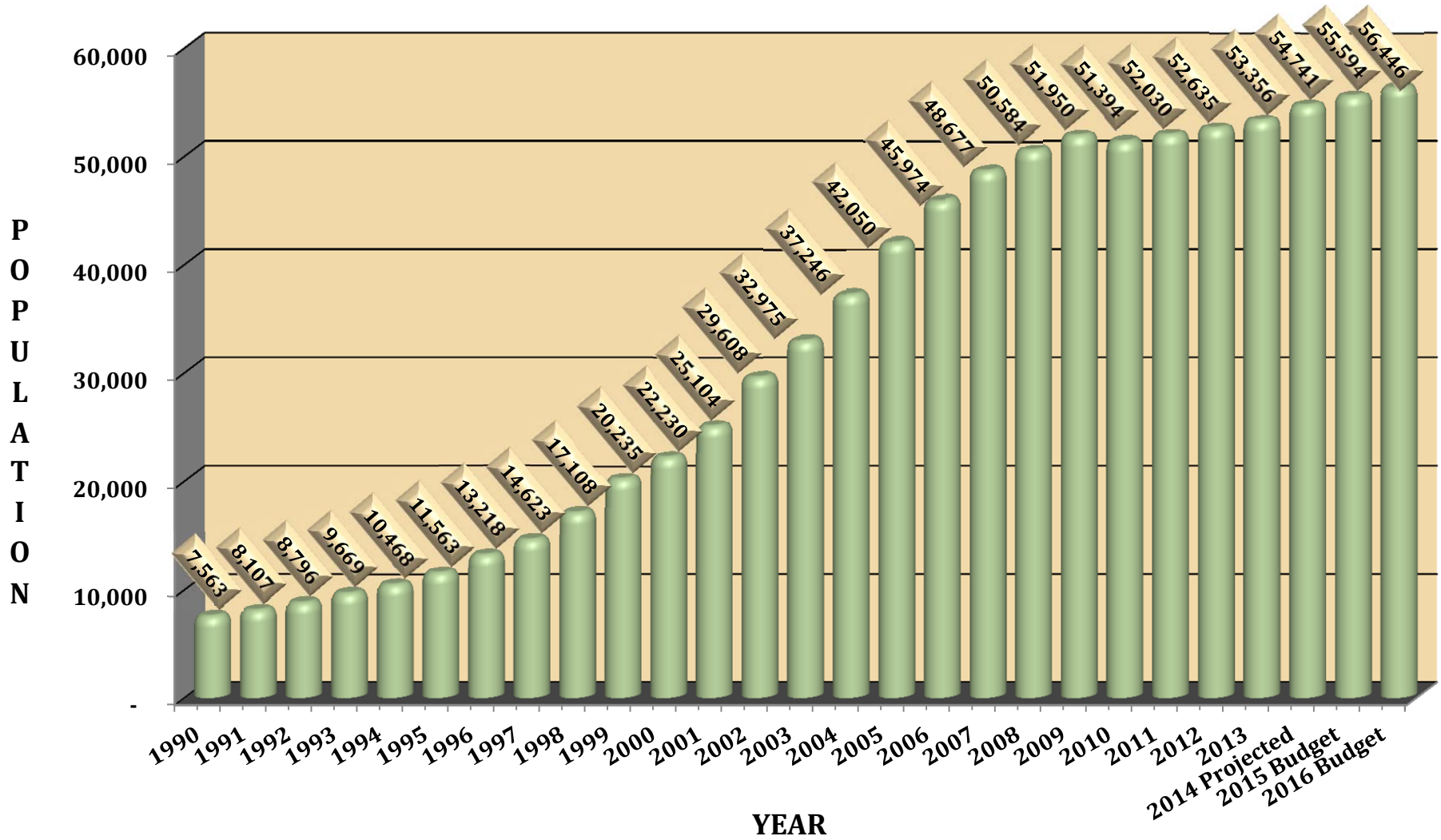
Parks Facilities	
Multi-Use Trails	16 miles
Multi-Use Ball and Soccer Fields	23
Tennis Courts	2
Basketball Courts	13
Bocce Ball Courts	6
Volleyball Courts	3
Horseshoe Courts	2
Gazebos	2
Picnic Areas/Tables	290
BBQ Areas	26
Restrooms (Permanent)	8

Police Protection	
Sworn Officers	62
Non-Sworn	17
Overstaffing	4
Reserves	1
Vehicles	51
Motorcycles	4

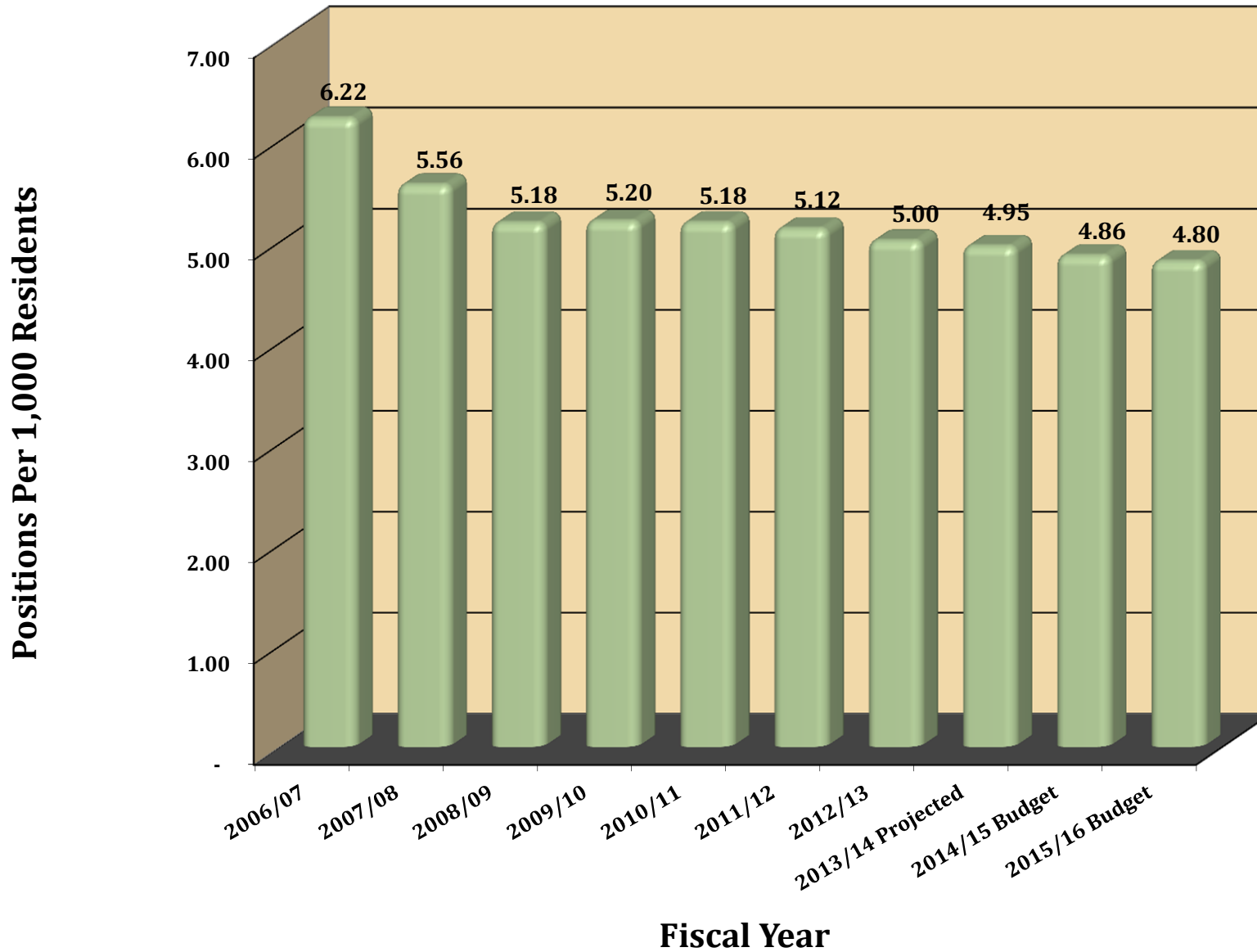
East Diablo Fire District	
Stations Located in Brentwood	2
Firefighters in Brentwood	18

Source: Various City Departments

HISTORY OF POPULATION GROWTH



Budget For Fiscal Years 2014/15 - 2015/16
TEN-YEAR PERSONNEL HISTORY



Budget For Fiscal Years 2014/15 - 2015/16

SERVICE INDICATORS

	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Projected 2013/14
Population (January 1)	42,050	45,974	48,677	50,584	51,950	51,394	52,030	52,635	53,356	54,741
Miles of Streets	161	168	168	168	190	190	190	190	192	192
Acres of Parkland ⁽¹⁾	171	194	228	228	256	256	256	261	221	222
Employees	295	295	303	281	269	267	269	270	267	271
Employees per 1,000 Residents	7.01	6.41	6.22	5.56	5.18	5.20	5.18	5.12	5.00	4.95
Building Permits	1,452	978	404	129	31	136	109	122	355	317
Utility Accounts	14,384	15,776	16,474	16,802	17,388	17,468	17,844	17,898	18,146	18,882
Police Citations	6,756	6,119	10,008	10,217	7,059	5,334	3,564	4,387	4,520	3,919

⁽¹⁾ Beginning with FY 2012/13, a new map system was implemented with rescaled acreage.

Budget For Fiscal Years 2014/15 - 2015/16

PER CAPITA - GENERAL FUND

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Projected 2013/14	Budget 2014/15	Budget 2015/16
Population	48,677	50,584	51,950	51,394	52,030	52,635	53,356	54,741	55,594	56,446
REVENUE										
Property Tax	\$ 178.75	\$ 182.48	\$ 159.52	\$ 129.76	\$ 124.18	\$ 117.92	\$ 122.60	\$ 118.04	\$ 121.64	\$ 125.21
Property Tax - Parks	35.82	37.21	32.34	26.39	24.16	23.97	25.23	23.28	24.00	24.72
Sales Tax	93.52	95.44	92.47	98.04	101.06	108.13	113.58	116.24	120.18	124.28
Motor Vehicle In-Lieu	67.60	73.63	65.39	54.53	51.66	48.79	47.11	50.21	51.75	53.29
TOTAL REVENUE	886.05	795.35	662.00	653.39	654.04	703.71	754.26	730.65	804.82	809.31
COST OF SERVICES										
GENERAL GOVERNMENT										
Legislative	\$ 5.66	\$ 5.33	\$ 5.36	\$ 5.33	\$ 6.05	\$ 6.79	\$ 6.59	\$ 6.86	\$ 7.37	\$ 7.63
City Manager	14.25	14.16	14.07	14.11	14.31	16.07	15.01	14.36	14.52	14.90
City Attorney	12.54	14.33	14.06	14.77	14.78	14.70	16.43	16.71	17.71	18.29
City Clerk	10.14	8.95	9.89	8.76	7.90	6.31	6.91	6.19	7.18	6.52
Human Resources	12.88	12.74	12.47	11.79	11.22	10.97	11.93	11.35	13.33	13.59
Finance	33.31	42.02	37.77	33.19	31.53	32.19	33.88	31.95	34.70	35.80
Successor Agency	0	0	0	0	0	0	0	0.42	1.17	1.24
Non-Departmental	24.40	17.24	15.97	10.31	10.68	7.85	8.02	22.73	14.69	14.04
Total General Government	113.19	114.77	109.59	98.26	96.47	94.87	98.78	110.57	110.67	112.01
COMMUNITY FACILITIES										
Library	2.48	2.51	3.51	3.77	3.93	3.58	4.23	4.25	4.44	4.70
Dimes-A-Ride Bus	0.51	0.63	0.46	0.37	0.32	0.28	0	0	0	0
Women's Club	0.27	0.28	0.20	0.06	0.12	0.12	0.16	0.17	0.16	0.17
Delta Community Service	0.49	0.47	0.46	0.47	0.46	0.46	0.45	0.44	0.43	0.43
Brentwood Area Neighborhood	0.04	0.02	0.02	0.02	0.02	0.03	0.02	0.02	0.02	0.02
Senior Nutrition Program	0.38	0.37	0.37	0.38	0.37	0.37	0.36	0.36	0.36	0.35
Animal Services	0	0	0	5.02	5.30	5.30	5.18	5.10	5.09	5.26
Total Community Facilities	4.17	4.30	5.02	10.10	10.52	10.14	10.40	10.33	10.50	10.93
PUBLIC SAFETY										
Police	286.52	278.36	274.07	288.96	300.04	313.88	307.25	305.68	349.05	359.62
COMMUNITY DEVELOPMENT										
Economic Development	8.84	10.79	5.45	0	0	0	10.73	14.84	14.92	15.10
Building	64.44	52.77	37.78	31.28	33.84	35.57	32.13	38.89	37.84	38.80
Planning	26.22	27.54	23.10	20.36	22.20	24.76	22.66	23.24	23.58	24.02
Planning Commission	0.69	0.66	0.50	0.50	0.50	0.49	0.47	0.56	0.51	0.51
Total Community Development	100.19	91.76	66.84	52.14	56.53	60.82	66.00	77.53	76.85	78.43
PUBLIC WORKS										
Streets Maintenance	51.48	52.91	45.93	45.57	51.65	51.74	48.75	49.99	53.00	54.08
Development Engineering	24.19	24.42	19.58	14.53	15.46	15.32	15.58	16.75	26.25	26.89
Construction Inspection	15.06	14.25	9.56	8.44	8.66	8.43	8.49	8.91	0	0
Traffic and Transportation	12.77	12.61	7.65	8.40	9.10	9.66	9.45	9.97	11.13	11.39
Total Public Works	103.50	104.19	82.71	76.94	84.86	85.15	82.28	85.62	90.38	92.36
PARKS AND RECREATION										
Recreation Administration	26.32	28.38	30.42	29.24	30.72	31.35	31.80	32.65	32.76	33.18
City Pool	17.58	17.95	15.38	13.04	13.46	13.92	12.88	13.39	13.71	13.82
Park and Recreation Commission	0.34	0.27	0.13	0.15	0.15	0.15	0.15	0.14	0.14	0.14
Youth Commission	0.24	0.10	0.03	0.04	0.05	0.05	0.04	0.08	0.08	0.08
Park Planning	22.70	14.21	0	0	0	0	0	0	0	0
Cultural Arts	2.85	0	0	0	0	0	0	0	0	0
Community Center	1.87	3.10	2.37	1.75	0	1.02	7.75	9.52	9.51	9.55
Senior Programs	3.74	3.67	3.73	3.76	3.72	3.76	3.92	3.83	3.73	3.78
Brentwood Senior Activity Center	0	0	0.73	1.96	3.08	3.29	3.44	3.83	3.80	3.80
Sports	5.73	5.99	6.48	4.28	4.71	4.47	4.49	4.97	5.70	5.78
Programs	7.62	7.74	5.43	4.47	4.47	4.88	5.65	5.92	6.41	6.41
Landscape Operations	23.95	23.95	21.33	20.97	19.30	18.61	19.27	19.07	19.75	19.76
Total Parks and Recreation	112.95	105.35	86.05	79.67	79.60	81.50	89.39	93.40	95.59	96.29
PARK MAINTENANCE	10.91	11.19	10.85	12.42	11.27	13.18	14.09	13.65	14.39	14.31
TOTAL EXPENDITURES	998.65	788.23	824.20	658.28	597.58	698.61	763.73	756.32	784.21	797.70

PER DWELLING UNIT - GENERAL FUND

	<u>Actual 2006/07</u>	<u>Actual 2007/08</u>	<u>Actual 2008/09</u>	<u>Actual 2009/10</u>	<u>Actual 2010/11</u>	<u>Actual 2011/12</u>	<u>Actual 2012/13</u>	<u>Projected 2013/14</u>	<u>Budget 2014/15</u>	<u>Budget 2015/16</u>
Dwelling Units (Single Family)	15,038	15,632	16,013	16,081	16,181	16,354	16,709	17,026	17,301	17,576
REVENUE										
Property Tax	\$ 578.61	\$ 590.48	\$ 517.51	\$ 414.70	\$ 399.32	\$ 379.52	\$ 391.48	\$ 379.51	\$ 390.88	\$ 402.11
Property Tax - Parks	88.62	111.53	104.92	84.33	77.68	77.15	80.58	74.86	77.12	79.40
Sales Tax	302.71	308.83	299.99	313.34	324.97	348.01	362.70	373.72	386.17	399.14
Motor Vehicle In-Lieu	218.81	238.27	212.15	174.28	166.13	157.02	150.43	161.44	166.28	171.16
TOTAL REVENUE	2,868.08	2,573.68	2,147.70	2,088.21	2,103.08	2,264.89	2,408.53	2,349.15	2,586.12	2,599.14
COST OF SERVICES										
GENERAL GOVERNMENT										
Legislative	\$ 18.33	\$ 17.24	\$ 17.39	\$ 17.03	\$ 19.45	\$ 21.84	\$ 21.06	\$ 22.06	\$ 23.69	\$ 24.50
City Manager	46.13	45.83	45.65	45.09	46.01	51.71	47.93	46.18	46.67	47.85
City Attorney	40.58	46.36	45.61	47.21	47.52	47.31	52.46	53.72	56.90	58.74
City Clerk	32.83	28.97	32.08	27.99	25.39	20.31	22.07	19.90	23.06	20.95
Human Resources	41.70	41.22	40.45	37.68	36.08	35.31	38.10	36.49	42.84	43.63
Finance	107.83	135.96	122.54	106.08	101.39	103.61	108.19	102.73	111.49	114.97
Successor Agency Administration	0	0	0	0	0	0	0	1.35	3.76	3.98
Non-Departmental	78.99	55.80	51.82	32.96	34.35	25.26	25.62	73.07	47.21	45.09
Total General Government	366.39	371.39	355.53	314.04	310.19	305.34	315.43	355.49	355.62	359.72
COMMUNITY FACILITIES										
Library	8.02	8.14	11.37	12.06	12.63	11.53	13.51	13.66	14.26	15.09
Dimes-A-Ride Bus	1.65	2.05	1.50	1.18	1.04	0.91	0	0	0	0
Women's Club	0.88	0.91	0.65	0.20	0.38	0.40	0.52	0.54	0.53	0.54
Delta Community Service	1.60	1.54	1.50	1.49	1.48	1.47	1.44	1.41	1.39	1.37
Brentwood Area Neighborhood	0.14	0.07	0.07	0.07	0.06	0.11	0.06	0.06	0.06	0.06
Senior Nutrition Program	1.22	1.21	1.21	1.21	1.20	1.19	1.16	1.14	1.16	1.14
Animal Services	0	0	0	16.05	17.03	17.04	16.53	16.40	16.35	16.90
Total Community Facilities	13.51	13.91	16.30	32.27	33.84	32.64	33.22	33.21	33.74	35.09
PUBLIC SAFETY										
Police	927.46	900.77	889.14	923.51	964.79	1,010.22	981.11	982.80	1,121.60	1,154.93
COMMUNITY DEVELOPMENT										
Economic Development	28.61	34.92	17.70	0	0	0	34.28	47.73	47.95	48.49
Building	208.59	170.76	122.58	99.98	108.80	114.48	102.60	125.02	121.59	124.61
Planning	84.89	89.12	74.95	65.06	71.38	79.68	72.37	74.71	75.76	77.14
Planning Commission	2.22	2.14	1.62	1.60	1.59	1.59	1.52	1.81	1.65	1.63
Total Community Development	324.31	296.94	216.84	166.64	181.78	195.75	210.76	249.27	246.95	251.87
PUBLIC WORKS										
Streets Maintenance	166.63	171.22	149.00	145.65	166.07	166.51	155.68	160.71	170.30	173.69
Development Engineering	78.31	79.01	63.51	46.43	49.71	49.31	49.74	53.86	84.36	86.34
Construction Inspection	48.74	46.12	31.03	26.97	27.84	27.14	27.12	28.64	0	0
Traffic and Transportation	41.34	40.82	24.80	26.86	29.26	31.09	30.19	32.06	35.76	36.57
Total Public Works	335.01	337.16	268.34	245.90	272.88	274.05	262.73	275.27	290.41	296.61
PARKS AND RECREATION										
Recreation Administration	85.21	91.82	98.70	93.45	98.77	100.91	101.56	104.98	105.27	106.55
City Pool	56.91	58.09	49.91	41.69	43.28	44.79	41.13	43.04	44.05	44.38
Park and Recreation Commission	1.11	0.88	0.44	0.49	0.47	0.48	0.46	0.46	0.46	0.45
Youth Commission	0.78	0.31	0.11	0.14	0.15	0.16	0.14	0.26	0.25	0.25
Park Planning	73.49	45.97	0	0	0	0	0	0	0	0
Cultural Arts	9.23	0	0	0	0	0	0	0	0	0
Community Center	6.04	10.04	7.70	5.58	0	3.28	24.74	30.60	30.57	30.66
Senior Programs	12.10	11.87	12.09	12.02	11.97	12.10	12.51	11.99	12.30	12.15
Brentwood Senior Activity Centre	0	0	2.38	6.28	9.92	10.57	10.99	12.30	12.20	12.21
Sports	18.54	19.38	21.03	13.69	15.14	14.40	14.34	15.99	18.30	18.56
Programs	24.67	25.06	17.61	14.29	14.20	15.71	18.03	19.03	20.59	20.59
Landscape Operations	77.53	77.50	69.21	67.01	62.05	59.91	61.55	61.31	63.46	63.45
Total Parks and Recreation	365.60	340.92	279.18	254.63	255.95	262.30	285.46	300.28	307.15	309.25
PARK MAINTENANCE										
	35.32	36.22	35.19	39.71	36.23	42.43	45.01	43.87	46.24	45.97
TOTAL EXPENDITURES	3,232.55	2,550.66	2,673.91	2,103.81	1,921.53	2,248.47	2,438.77	2,431.68	2,519.92	2,561.83

Budget For Fiscal Years 2014/15 - 2015/16

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						
13/14	41,295,010	5.37%	45,439,368 ⁽²⁾	0.47%	54,741	2.60%	5,876,046,379	7.24%	317	0
12/13	39,189,164 ⁽¹⁾	1.19%	45,226,843 ⁽²⁾	12.53%	53,356	1.37%	5,479,155,489	-2.13%	355	0
11/12	38,727,090 ⁽¹⁾	15.61%	40,190,020 ⁽²⁾	1.08%	52,635	1.16%	5,598,393,433	-4.46%	173	54
10/11	35,915,798	1.76%	39,761,652 ⁽²⁾	23.86%	52,030	1.24%	5,859,886,234	-4.09%	109	0
09/10	31,793,613 ⁽¹⁾	-22.63%	32,102,815 ⁽²⁾	2.62%	51,394	-1.07%	6,109,983,327	-17.49%	135	62
08/09	38,014,218 ⁽¹⁾	9.07%	31,283,515 ⁽²⁾	-15.96%	51,950	2.70%	7,404,712,835	-8.79%	31	44
07/08	41,821,679	-4.83%	37,225,385 ⁽²⁾	-0.77%	50,584	3.92%	8,118,207,543	13.19%	129	88
06/07	43,944,834	5.69%	37,513,750 ⁽²⁾	12.31%	48,677	5.88%	7,172,014,698	28.09%	404	212
05/06	41,577,188	2.89%	33,402,034 ⁽²⁾	12.64%	45,974	9.33%	5,599,329,002	24.52%	978	0
04/05	40,409,865	58.35%	29,653,223 ⁽²⁾	-7.78%	42,050	12.90%	4,496,859,527	25.90%	1452	0
03/04	25,518,881	-16.28%	32,155,893 ⁽²⁾	17.55%	37,246	12.95%	3,571,739,516	27.46%	1421	0
02/03	30,481,039	128.72%	27,355,515 ⁽²⁾	117.08%	32,975	11.37%	2,802,219,413	29.92%	1400	0
01/02	13,326,827	18.69%	12,601,766 ⁽²⁾	151.34%	29,608	17.94%	2,156,945,947	29.85%	1157	0
00/01	11,227,853	-1.70%	5,013,802 ⁽²⁾	7.81%	25,104	12.93%	1,661,160,100	24.09%	1483	1
99/00	11,421,685	37.40%	4,650,455 ⁽²⁾	29.98%	22,230	9.86%	1,338,634,283	26.58%	882	2
98/99	8,312,958	4.69%	3,577,700 ⁽²⁾	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	14.31%	709,248,570	15.01%	497	0
94/95	5,016,166	-0.23%	907,584	35.04%	11,563	10.46%	616,691,679	11.97%	557	0

⁽¹⁾ The following have been eliminated from the budget amounts: transfers out to the Pension/OPEB Obligation Fund (formerly the Budget Stabilization Fund), a one-time payment to the State in FY 2011/12 under ABIX 27 and a one-time transfer out in FY 2008/09 for a large capital project.

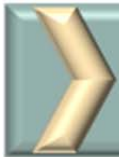
⁽²⁾ This includes the General Fund portion of Emergency Preparedness, Equipment Replacement, Information Systems Replacement, Facilities Replacement and Pension/OPEB Obligation Funds.

Budget For Fiscal Years 2014/15 - 2015/16

ESTIMATE OF AVERAGE CITY REPRESENTATIVE GENERAL LEVY SHARE IN CONTRA COSTA COUNTY

<u>City</u>	<u>Rate</u>
Richmond	0.2878
El Cerrito	0.2223
Pinole	0.1884
<i>Brentwood</i>	<i>0.1649*</i>
Pittsburg	0.1637
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	0.0739
Lafayette	0.0666
Clayton	0.0663
Hercules	0.0542
Moraga	0.0532
County Average	0.1182

* For every dollar of Property Tax paid, 16.49 cents goes to the City.



Fund Accounting System

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 governmental activity. The City maintains the following fund types:

Types of Funds

Governmental Fund Types

General Fund is the general operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund.

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 account for the accumulation of resources for and payment of, interest and principal on general long-term debt and related costs.

Capital Project Funds account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types).

Fiduciary Fund Types

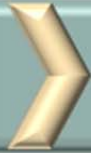
Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units and/or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Private-Purpose Trust Funds account for the activities and financial position of the Successor Agency to the Brentwood Redevelopment Agency. These funds are held in a trust arrangement for the benefit of local taxing entities, including the City of Brentwood.

Proprietary Fund Types

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

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.



- 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.
- 214 SB1186 Disability Access** – This fund accounts for the State mandated \$1 business license surcharge enacted by the Legislature approving and the Governor signing SB1186. The purpose of the surcharge is to increase compliance with state disability laws.
- 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 and County grants requiring segregated fund accounting.
- 219 Economic Development Grant** – This fund accounts for the revenues collected for the Economic Development Grant program, which allows for organizations to receive grants for economic development activities as outlined in the program.
- 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 City Wide Park 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 Facility Fee** – This fund accounts for development fees collected for the design and construction of water facilities within the City of Brentwood.
- 251 Roadway Facility Fee** – This fund accounts for development fees collected for the design and construction of roadways within the City of Brentwood.
- 252 Parks and Trails Facility Fee** – This fund accounts for development fees collected for the design and construction of parks within the City of Brentwood.
- 255 Wastewater Facility Fee** – This fund accounts for development fees collected for the design and construction of wastewater facilities within the City of Brentwood.
- 256 Community Facility Fee** – This fund accounts for development fees collected for the design and construction of public facilities within the City of Brentwood.
- 257 Fire Fee** – 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 funds 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 Administration** – 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 Buyer** – This fund accounts for affordable housing funds 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 Programs** – 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 Abandoned 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 Advertising** – 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 and Improvements 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.



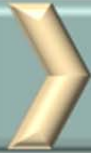
- 301 Successor Agency Administration** – This fund accounts for the administrative cost associated with the former Brentwood Redevelopment Agency as approved by the Oversight Board to the Successor Agency. As of 6/30/2014 this fund will be merged into Fund 303.
- 302 City Low Income Housing** – This fund accounts for the activities related to the assets assumed by the City of Brentwood as Housing Successor to the housing activities of the former Redevelopment Agency.
- 303 Successor Agency Administration and Debt Service** – This fund accounts for the expenses associated with the former Brentwood Redevelopment Agency as approved by the Oversight Board to the Successor Agency. As of 6/30/2014 Fund 301 will be merged into this fund.
- 304 Successor Agency RDA Obligation Retirement** – 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 Projects** – This fund accounts for the acquisition and construction of City facility, such as a library, a community center or a City Hall.
- 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 Project Lease Revenue Bond Acquisition** – 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 Civic Center Capital Improvement Financing Program (CIFP) Discount** - This fund accounts for savings from refinanced City Capital Improvement Financing Program bonds and their use to finance a portion of the Civic Center projects.
- 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.
- 437 2012 A Refinance Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 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 Revenue Refunding Bonds Series 2012 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.



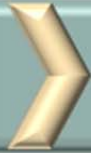
- 460 Randy Way Assessment District Debt Service** – This fund accounts for Randy Way tax assessment receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 461 Civic Center Projects Revenue Bond Series A & B** – This fund accounts for tax assessment receipts and debt service payments 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 BHCC LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 601 95-3 Pheasant Run LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 602 95-4 Diablo Estates LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 603 95-5 CA Spirit LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 604 95-6 Gerry Ranch LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 605 95-2 Hawthorn Landing LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 606 95-7 Greystone LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 607 95-8 Garin Ranch LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 608 97-2 Marsh Creek LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 609 97-1 Hancock LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 611 98-5 Arroyo Seco LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 612 98-3 Solana LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 613 98-4 Birchwood Estates LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 614 99-3 SPA L LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 615 99-4 California Grove LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.



- 616 99-5 Deer Creek LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 617 99-6 Trailside LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 618 99-7 Termo LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 619 99-8 Gerry Ryder LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 620 99-9 Richmond America LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 621 00-2 Lyon Woodfield LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 622 00-3 California Orchard LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 623 00-4 Brentwood Park LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 624 01-1 Laird Property LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 625 02-2 Oak Street LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 626 02-3 Apricot Way (Pringle) LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 627 02-4 Braddock and Logan LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 628 02-5 Sand Creek and Brentwood LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 629 02-6 Balfour and John Muir LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 630 02-7 San Jose and Sand Creek LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 631 02-8 Lone Tree (ARCO) LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.



- 632 02-9 Balfour Plaza LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 633 02-10 Lone Tree Center LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 634 02-11 Lone Tree Plaza LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 635 02-12 Sunset Industrial LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 636 02-13 Stonehaven LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 637 03-2 Meritage Lone Tree LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 638 03-3 Brookdale Court LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 639 03-4 Tri City Plaza LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 640 03-5 West Summerset LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 641 03-6 Arbor Village LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 642 03-7 Garin Ranch Commercial LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 644 04-2 Balfour Griffith Commercial LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 645 05-2 South Brentwood Blvd. Commercial LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 646 06-2 Palmilla LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 647 06-3 Vineyards LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 648 06-4 Villa Amador LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.



- 649 06-5 Barrington LLAD** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 650 11-1 North Brentwood Blvd. LLAD** – 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 or for one time purchases of equipment to enhance public safety.
- 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** – 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 LLAD Replacement** – This fund accounts for the accumulation of funds and associated expenditures related to park and LLAD assessment reserves.
- 709 Insurance** – This fund provides a source of funding for the City’s property insurance costs.
- 710 Pension/Other Post-Employment Benefits Obligation** – This fund is used to provide an intermediate term funding source for other post-employment benefits and pension expenses.
- 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 either 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	Federal legislation which 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).



B

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 by 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	Is 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.

C

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.

Capital Project Fund

A governmental fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

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

Is 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 “J” funding of transportation improvements.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year such as flood emergencies, Federal mandate 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.

D

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.
Debt Service Fund	A governmental fund used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.
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.

E

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> .
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.
Enterprise Fund	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the legislative body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedule for these services is established to insure revenues are adequate to meet all necessary expenditures.
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. The term expenditure applies to Governmental Funds. The term expense is used for Enterprise and Internal Service Funds. (An encumbrance is not an expenditure).

F

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 per year (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.



G

Gas Tax Fund	A fund to account for receipts and expenditures of money apportioned under Street and Highway Code section 2105, 2106, 2107, 2107.5 and 7360 of the State of California.
General Fund	A governmental fund 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.
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 is being 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 17,400 government finance professionals throughout North America. Over 11,000 governments participate actively in the association’s activities.
- Governmental Fund** This category of funds account 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.



H

- 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 positions 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.



I

Indirect Cost	Costs not directly accountable to a cost object, but included in total cost overhead.
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.
Internal Service Fund	A proprietary fund used to account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis.
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 Assessment District (LLAD) 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 three 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 equals \$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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O

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 in habitants, the per capita 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 change 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	The elimination of redevelopment agencies has precluded the future financing of projects; therefore, prior funding reported will represent contractual agreements funded prior to the redevelopment dissolution. Funds previously contributed by the Brentwood Redevelopment Agency were for projects within, or of benefit to, a redevelopment project area.
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	Is 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.

S

Salary and 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).



Special Revenue Fund	A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.
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.

T

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

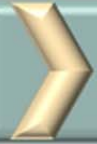
Variable Data item that can change its value; also called a *factor* or an *element*.

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.

W

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

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 – Actuarial 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

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

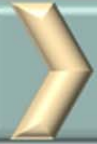
CCWD – Contra Costa Water District

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 – Community Oriented Problem Solving

CPI – Consumer Price Index

CMOMS – Capacity, Management, Operations and Maintenance

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

DOF – California State Department of Finance

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

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

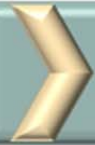
GFOA – Government Finance Officers Association

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 Interbank Offered Rate

LIS – Land Information System

LLA – Lot Line Adjustment

LLAD – Landscape and Lighting Assessment District

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

NEPA – National Environmental Policy Act

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

PEPRA – California Public Employees’ Pension Reform 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

ROW – Right-of-Way

RTIP – Regional Transportation Improvement Program

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

U

ULL – Urban Limit Line

UP – Union Pacific

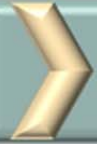
UPRR – Union Pacific Railroad

UPS – Uninterrupted Power System

UV – Ultra Violet

V

VCP – Vitrified Clay Pipe



VIPS – Volunteers in Police Service

VLf – Vehicle License Fees

VRDB – Variable Rate Demand Bond

W

WET – Water Emergency Team

WCD – Water Conservation District

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plan

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