



*2022/23 - 2023/24*

# **OPERATING BUDGET**

150 City Park Way  
Brentwood, CA 94513



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### City Council

Joel Bryant..... Mayor  
 Johnny Rodriguez ..... Vice Mayor  
 Jovita Mendoza ..... Council Member  
 Susannah Meyer ..... Council Member  
 Karen Rarey ..... Council Member

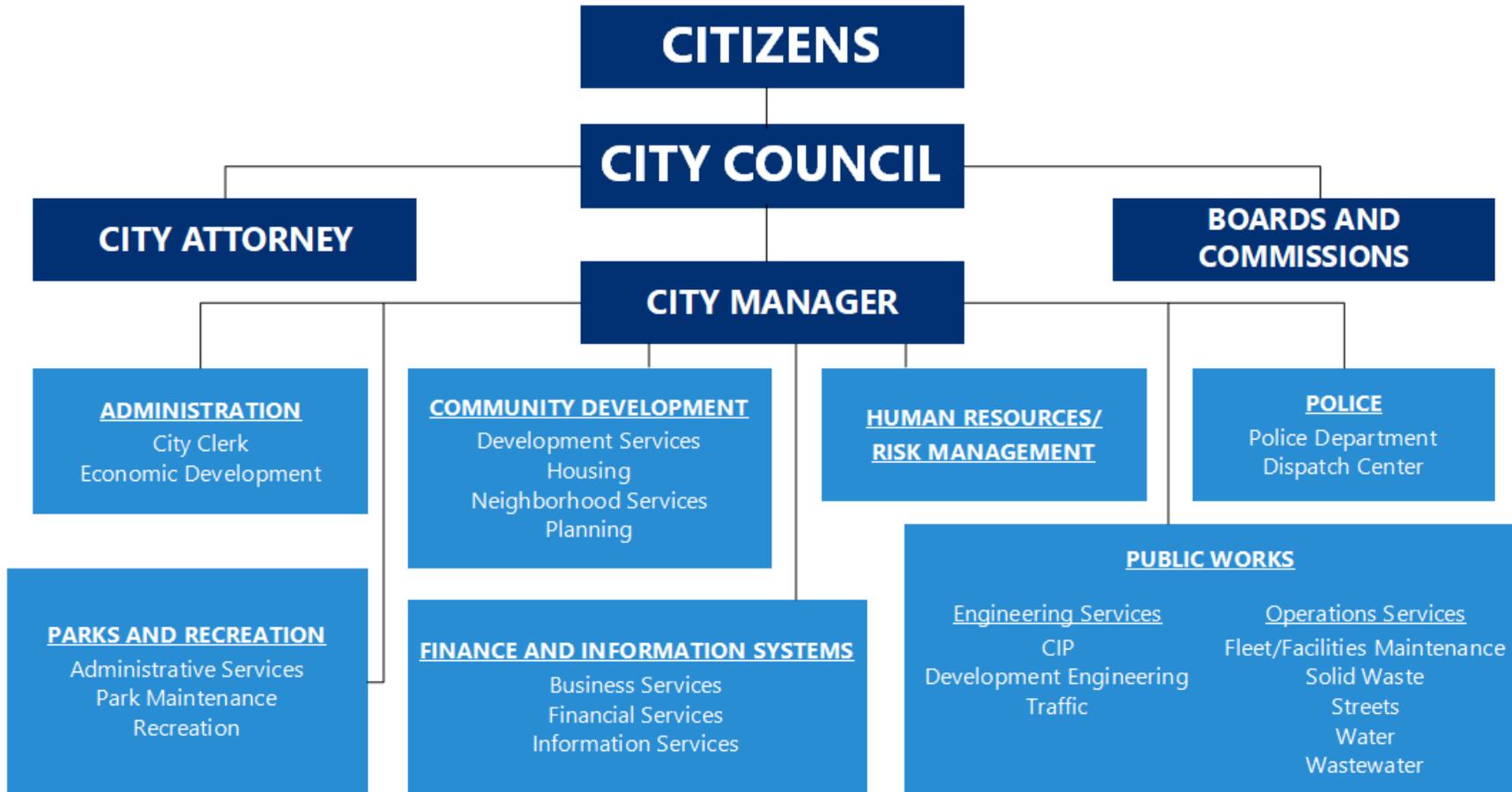
### Executive Team

Tim Ogden..... City Manager  
 Damien Brower ..... City Attorney  
 Sukari Beshears ..... Director of Human Resources/Risk Manager  
 Kerry Breen ..... City Treasurer/Director of Finance and Information Systems  
 Darin Gale ..... Assistant City Manager  
 Tom Hansen ..... Chief of Police  
 Alexis Morris..... Director of Community Development  
 Bruce Mulder ..... Director of Parks and Recreation  
 Miki Tsubota ..... Director of Public Works/City Engineer

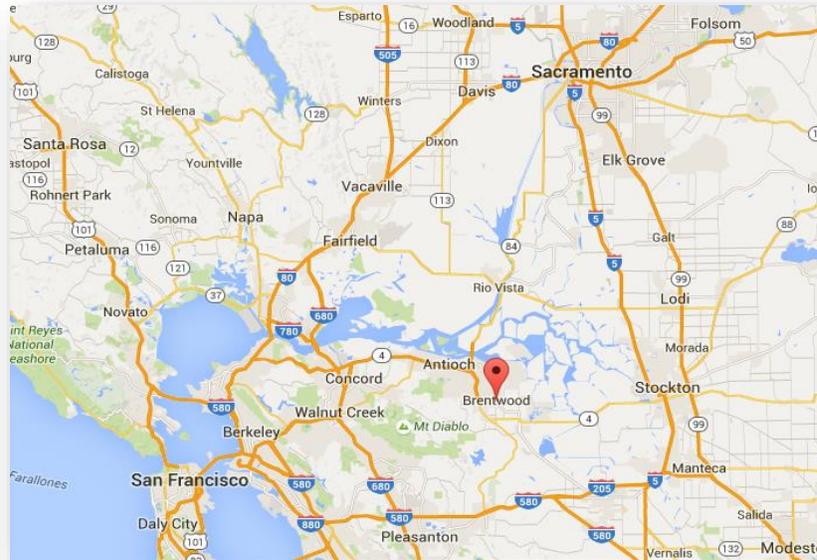
### Boards and Commissions

- Arts Commission
- Brentwood Neighborhood Committee
- Parks and Recreation Commission
- Planning Commission
- Triad
- Youth Commission

## CITY ORGANIZATIONAL CHART



## BRENTWOOD AT A GLANCE



**School Districts**

- Brentwood Union School District (BUSD)
- Liberty Union High School District (LUHSD)

**Mediterranean Climate**

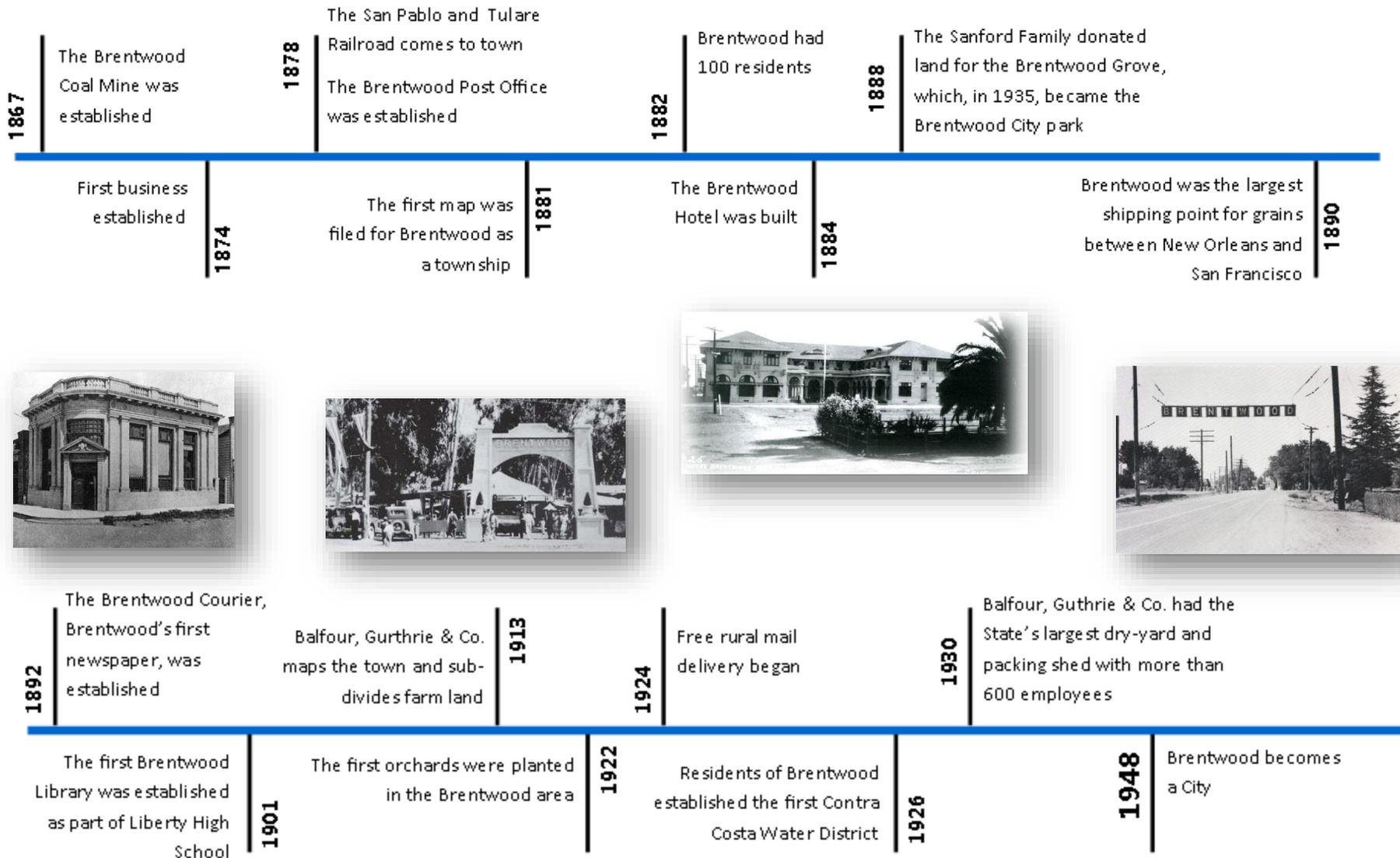
**Credit Rating**

**AA+**

**Population**  
(as of January 1, 2021)  
**64,224**

**Total Area**  
14.83 square miles  
Elevation - 79 feet above sea level

- Located in eastern Contra Costa County, 55 miles east of San Francisco and 62 miles south of Sacramento
- Founded in 1878
- Incorporated in 1948 as a general law City
- Governed by a five member City Council under the Council-Manager form of government



### **History**

The modern history of Brentwood can be traced back to 1837, when Dr. John Marsh purchased the 13,316 acre Rancho Los Meganos land grant from Jose Noriega. Dr. Marsh was one of the wealthiest men in California and among the first non-Native Americans to inhabit the region. Brentwood was named after Marsh's ancestral home, the town of Brentwood in the County of Essex, England. Dr. Marsh built a stone mansion in the hills on the southern border of Brentwood, now the cornerstone of the Marsh Creek State Historic Park.

Following the murder of Dr. Marsh, Rancho Los Meganos was sold to the Brentwood Coal Mining Corporation. The opening of the Brentwood Coal Mines and plans for a future railroad in the area led to the initial layout of Brentwood.

Balfour, Guthrie & Co., a British investment company, purchased Rancho Los Meganos in 1910. This led to farming development in Brentwood, as land was subdivided and the first irrigation system built. Balfour Guthrie also built the Brentwood Hotel at Oak Street and Brentwood Boulevard, across from the railroad station. This replaced an earlier hotel on the same site that had burned down in 1903. The hotel, which was demolished in 1967, served as the inspiration for the Civic Center buildings built in 2011.

Today Brentwood is bordered by the Contra Costa County Agricultural Core which consists of 11,000 acres of preserved and still actively productive farm land. The landscape to the west is marked by rolling hills, oak trees, fruit orchards and vineyards.



Brentwood experienced a significant development phase from the mid 1990's to the mid 2000's, but is still known throughout the Bay Area for its agricultural products and U-pick farms, primarily cherries, corn and peaches. Typically, the U-pick farm experience generates over 180,000 visitors to Brentwood each year.

### **Recreation**

Brentwood is part of the East Bay Regional Park District, a San Francisco Bay Area special district operating in the East Bay counties of Alameda and Contra Costa. In addition, Brentwood has its own Parks and Recreation Department. The City currently has 243 developed acres of parkland, 95 award winning parks and facilities, 19 miles of trails and 63 miles of bike lanes. Over 150 recreational activities and events are offered each year for people of all ages and interests.

### **Development**

The housing market has been one of the stronger sectors of economic growth since the end of the Great Recession. Although, the COVID-19 pandemic initially resulted in uncertainty about future development, new construction activity in Brentwood has continued. Government stimulus dollars in support of the economy, historic low interest rates and the onset of workplace flexibility helped spur demand for housing. The City's affordable prices by Bay Area standards, along with Brentwood's

reputation as a family community, have resulted in new single-family building permits exceeding projections. The City has issued an average of almost 300 single-family building permits per year over the past three fiscal years and over 450 multi-family unit permits during FY 2020/21 and FY 2021/22. As the City moves closer to build-out, residential development is expected to slow with increased multi-family activity anticipated in the long-term in accordance with the City’s General Plan. Below are the two-year budget building permit projections.

	<b>FY 2022/23</b>	<b>FY 2023/24</b>
Single-Family Units Per Year	175	175
Multi-Family Units Per Year	0	0
Commercial, Office Industrial Sq. Ft. Per Year	180,000	135,000
Cumulative Citywide Housing Unit Total	21,559	21,734

Local businesses, including those in Downtown Brentwood, suffered negative economic impacts during the height of the COVID-19 pandemic. The City Council authorized outdoor dining improvement grants and beautification grants to provide direct assistance to small businesses throughout the City to address some of the challenges brought about by the pandemic. Local businesses are still facing challenges brought about by inflation and labor force shortages, but have rebounded along with the overall economy.

Brentwood is home to a diverse retail sector and a variety of office, flex-office, and light-industrial businesses. A key objective in the upcoming two-year period is job creation and business development. The Innovation Center @ Brentwood (“Innovation Center”) is a 373-acre project site located in the northwest corner of Brentwood and a projected focal point for jobs and mixed-use development. The City Council has authorized the construction of both roadway and utility infrastructure at the Innovation Center and the extension of Sand Creek Road through the area to spur business development.

**Employment**

Brentwood is part of Contra Costa County, one of nine counties which comprise the San Francisco Bay area. As reported for the February 2022 period, Brentwood had a labor force of 29,700 and a 4.7% unemployment rate and Contra Costa County had a labor force of 553,700 with an unemployment rate of 4.1%.

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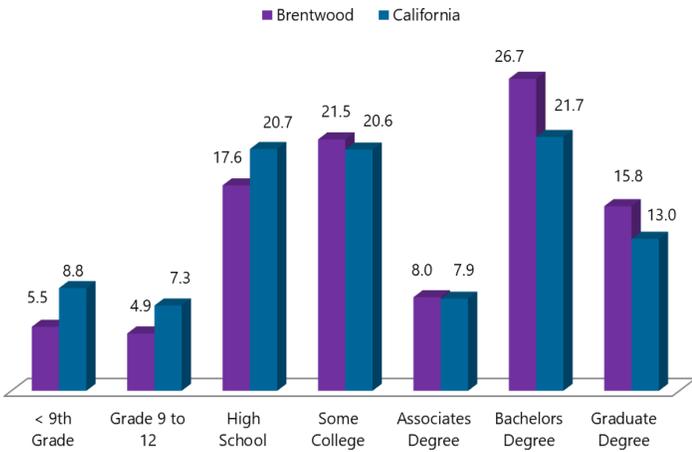


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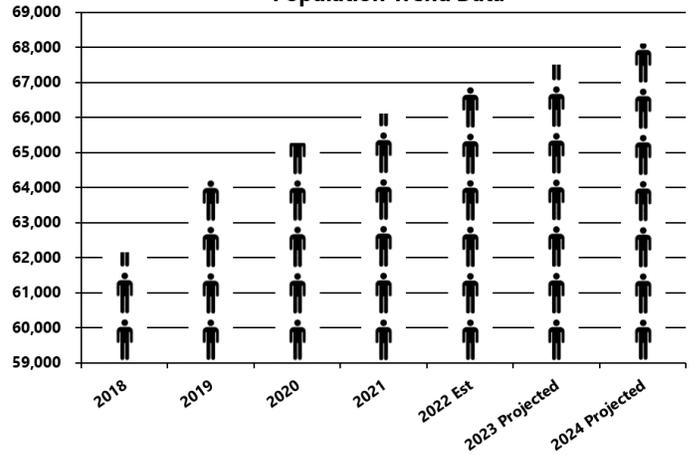
**Information Sources for Brentwood at a Glance**

- History: Footprints in the Sand by Kathy Leighton
  - Population Data: U.S. Census Bureau
  - Employment: California Employment Development Department
  - Sales Tax/Principal Employers: HdL
  - All Other Information: City of Brentwood/Applied Geographical Solutions, 2022
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**Educational Attainment**  
% of Total Population



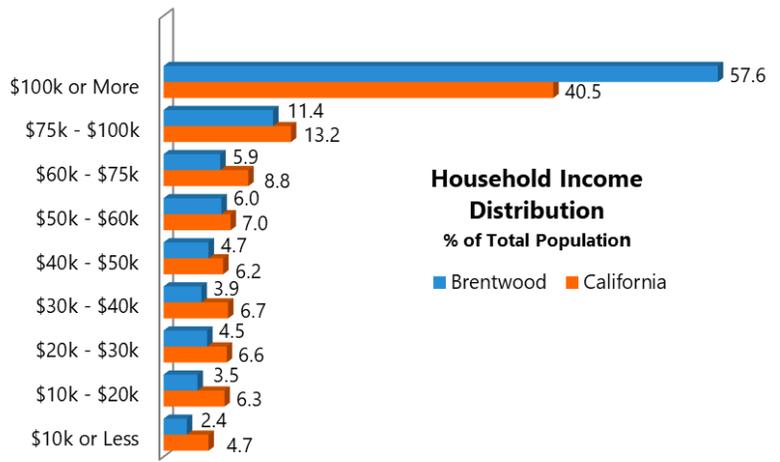
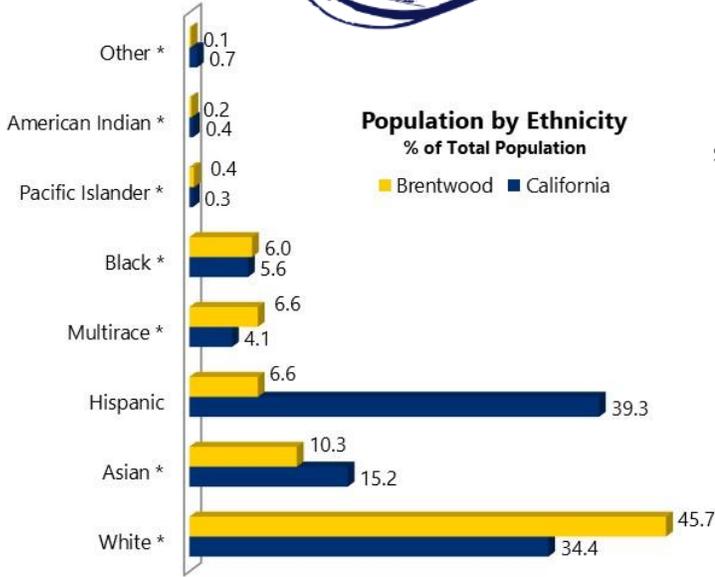
**Population Trend Data**



The Bay Area has grown significantly as an employment center over the past 25 years and, as a result of this expansion in the Bay Area, Brentwood also experienced significant growth. From the mid 1990's to the mid 2000's the City's population more than tripled, transforming Brentwood from a historically agricultural community to a suburban community.

Since the pandemic, an increase in workplace flexibility, historically low interest rates and an increase in the desirability of suburban housing have resulted in continuing development activity and associated population growth. Per the May 2021 estimates from the California Department of Finance, the January 1, 2021 population is 64,224. Based on new development activity, Brentwood's January 1, 2022 population is projected to increase 1.01% to 65,026.

**Median Age**  
37 Years Old



**Median Household Income**  
\$115,167

\* Non-Hispanic

**2021 Top 25 Sales/Use Tax Producers – 4th Quarter**

(In Alphabetical Order)

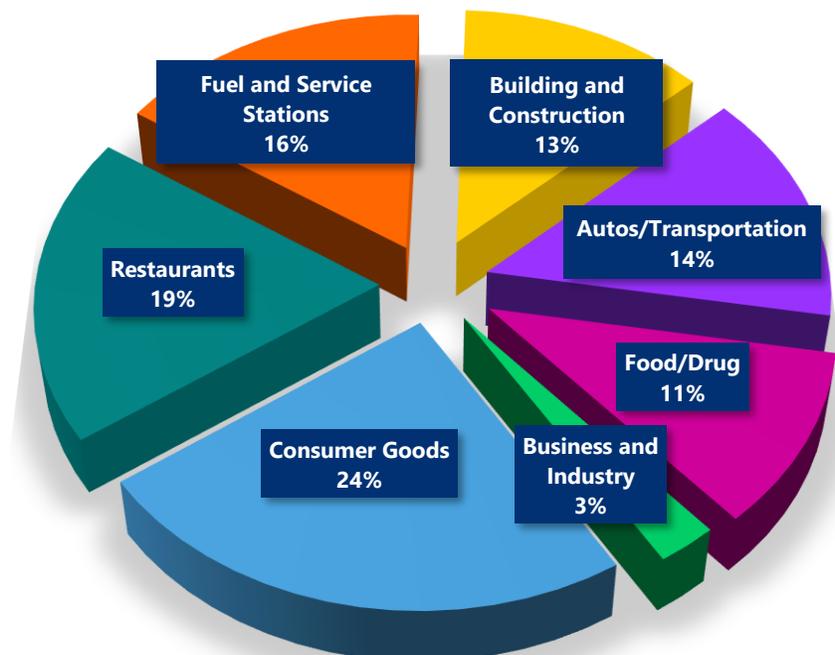
Ace Hardware	Arco AM PM (Lone Tree)	Big B Lumber	Bill Brandt Ford	Brentwood Ready Mix
Chevron	Circle K Gas	Dallas Shanks Services	Food Maxx	Home Depot
Home Goods	In N Out Burger	Kohl's	Los Primos Auto Plaza	Michael's Arts & Crafts
Power Market	Quik Stop	Ross	Safeway	Sportsman's Warehouse Southwest
TJ Maxx	Tractor Supply Garden	Ulta Beauty	Walgreens Co.	WinCo Foods, Inc.

**Principal Employers for 2021**

(In Alphabetical Order)

Ace Hardware	BJ's Brewhouse	Black Angus	Brentwood Union School District	Capital Builders
City of Brentwood	Home Depot	John Muir	Kohl's	Liberty Union High School District
Precision Cabinets	Raley's	Red Robin Gourmet Burgers	Rodda Electric, Inc.	Safeway Stores, Inc.
Save Mart Supermarkets (FoodMaxx)	Thorpe Design, Inc.	Town & Country Roofing	Town & Country Roofing – Solar	WinCo Foods, Inc.

**2021 Sales Tax Revenue by Business Group - 4th Quarter**





<b>Public Safety (FY 2021)</b>	
<b>Police</b>	
Sworn Officers	71
Vehicles	42
Motorcycles	5
<b>East Contra Costa Fire Protection District <sup>(1)</sup></b>	
Stations Located in Brentwood	1
Firefighters in Brentwood	9



<b>Public Schools (FY 2021)</b>	
Elementary Schools	8
Intermediate Schools	3
High Schools	2
Alternative High Schools	2

<b>Infrastructure and Utilities (FY 2021)</b>	
Streets	192 miles
Sanitary Sewers	244 miles
Water Mains	348 miles
Street Lights	7,740
Wastewater Lift Stations	3
Wastewater Connections	20,533
Average Daily Wastewater Flow	3.98 MGD
Water Wells	6
Water Reservoirs	6
Water Connections	20,964
Water Storage Capacity	19 MG
Average Daily Water Production	11 MGD
Peak Daily Water Production	18 MGD
Residential Solid Waste Services	20,285
Commercial Solid Waste Services	516



(1) As of July 1, 2022, the City will receive fire protection services from the Contra Costa County Fire Protection District (CCCFPD). These services were previously provided by the East Contra Costa Fire Protection District (ECCFPD) which was approved for annexation into CCCFPD in March, 2022. CCCFPD has plans to open an additional fire station in Brentwood.

## ***Mission Statement***

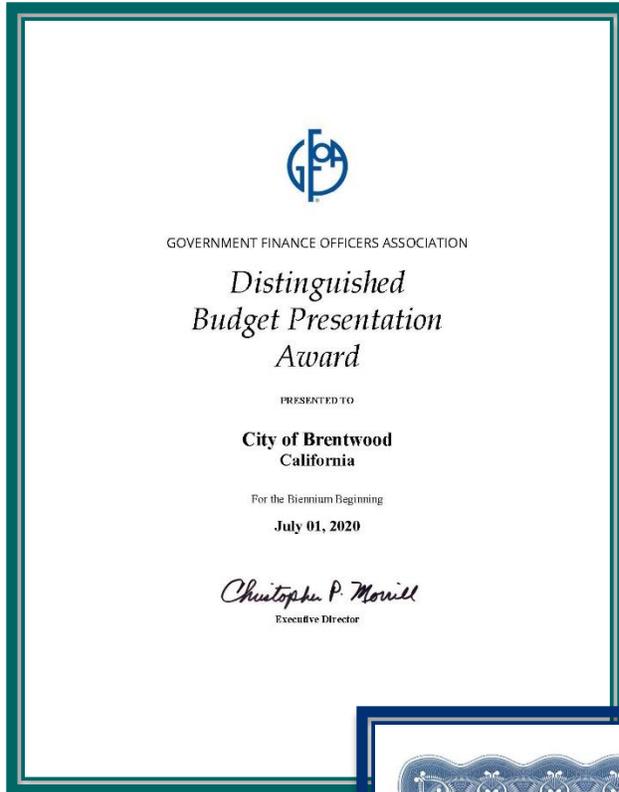
*Bringing Brentwood's Vision to Reality*



## ***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.*

## BUDGET AWARDS



**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 2020/21 budget. Its attainment represents a significant accomplishment by a government and its management.**



## ACCOMPLISHMENTS

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

The City was awarded the **“2021 California Water Environment Association – San Francisco Bay Section Tertiary Recycled Water Plan of the Year”**.

The City maintained designation as a **Tree City USA Community** in 2020 as recognized by the Arbor Day Foundation.

The City met guidelines to be designated in 2020 as a **“Rescape California (formerly known as Bay-Friendly Landscape)”** city.

The City received the California Park and Recreation Society (CPRS) District 3 **Outstanding Recreation Special Event 2020: Drive Through Hometown Halloween**.

The City received the CPRS **Parks Make Life Better Campaign Champion 2021: Agents of Discovery Scavenger Hunt at Creekside Park**.

The City received the **“2021 Contra Costa County Certificate of Appreciation”** from the American Red Cross of the Bay Area for collaboration in support of lifesaving blood drives.

The City Manager received recognition in 2021 from the American Red Cross of the Bay Area for compassionate response and efforts to bring the community together to support residents that were affected by the Brentwood Apartment fire.

One of the City’s Detectives received a **“Case of the Year Award”** from the California Narcotics Officers Association for a case investigation.

The City received the following Best of Brentwood awards from ThePress.net:

- **Family Recreation – Brentwood Family Aquatic Complex** (2020 Bronze and 2021 Silver)
- **Event Center – Brentwood Community Center** (2020 Bronze and 2021 Gold)
- **Place for Live Music – Concerts in the Park** (2020 and 2021 Bronze)
- **Swim Lessons – Brentwood Family Aquatic Complex** (2020 Bronze)

The City received the following GFOA awards:

- ***“Certificate of Achievement for Excellence in Financial Reporting Fiscal Year 2019/20”***
- ***“Distinguished Budget Presentation Award”*** for the two-year Operating Budget beginning July 1, 2020

The City received the CSMFO awards for the following:

- ***“Excellence in Operating Budgeting Award Fiscal Year 2020/21”***
- ***“Capital Budget Excellence Award Fiscal Year 2020/21 and Fiscal Year 2021/22”***



June 2022

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

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

I am pleased to submit to you a balanced two-year budget for the City of Brentwood covering fiscal years 2022/23 and 2023/24. This budget prioritizes quality of life for our citizens and continues to support the delivery of high quality and essential services to our residents while maintaining appropriate levels of reserves and fiscal responsibility. As the City emerges from the pandemic we are looking forward to the exciting opportunities and vibrant future that awaits this great community.

The City's fiscal condition recovered quickly following the initial economic shock brought on the pandemic in March 2020. Initial declines in sales tax revenue rebounded quickly as record amounts of Federal and State stimulus provided consumers with available funds. Property tax revenues were positively impacted throughout the pandemic, as work from home possibilities allowed many telecommuters to choose to relocate to Brentwood for its amenities and high quality of life. The combination of Federal stimulus funds and continued revenue growth led to the City being in the enviable position of having a projected surplus of resources available to increase services and amenities.

Through the Strategic Planning process, the City Council developed a two-year blueprint with a heavy focus on economic development, infrastructure and quality of life. Highlights of the City of Brentwood Strategic Plan FY 2022/23 – FY 2023/24 ("Strategic Plan") include the development of both phases of the Sand Creek Sports Complex which will include up to six full size sports fields and related amenities, various land use policy plans affecting housing and open space, continued development of the Vineyards at Marsh Creek - Event Center/Amphitheater, and the Innovation Center @ Brentwood Infrastructure project which will ultimately bring a significant number of jobs to the region. The Strategic Plan was approved in February 2022 and anticipated costs of the Strategic Plan have been incorporated into this budget.

Through this budget the City is also able to expand everyday services offered to our community. Additional funding has been added for pavement management which will allow the City to maintain the high quality of its roads. Funding for the implementation of the Police 5<sup>th</sup> Geographical Beat ("5<sup>th</sup> Beat"), which was paused during the pandemic, remains fully funded and will allow the Police Department to have more officers on patrol upon implementation.

Despite the strong economic recovery currently in place, there are signs that the recovery may be fleeting. Inflation has become a significant concern, as the cost to build infrastructure has been rising at an unprecedented pace. The cost to provide services to the public is also impacted by inflation, and with limitations on property tax increases, the City's revenue growth may not keep pace

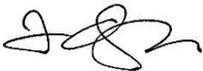
if inflation becomes persistently high. Adding to the uncertainty are the geopolitical events in Europe, which have further exacerbated inflation and supply chain issues.

In recognition of these potential economic challenges this budget ensures the City is positioned for a strong fiscal future. The City's General Fund 30% reserve is maintained not only through this two-year budget, but also for the entirety of the Ten-Year General Fund Fiscal Model projections. The City Council policy of continually paying down pension and retiree medical obligations has led to the City's funded pension percentage being near multi-decade highs. The funded retiree medical percentage is at an all-time high. This budget continues the strategy of paying down City liabilities with an additional \$3.0 million payment to further reduce the City's pension and retiree medical liabilities.

I would like to thank the City Council for their leadership, financial management policies and support of City staff. I would also like to express my appreciation to all of our City employees whose hard work during the unprecedented time of pandemic and recovery have prepared us for this moment. Their dedication is reflected every day in their service to this community. Finally, I'd like to thank the Finance and Information Systems Department for their work in preparing this budget which will serve as the City's fiscal blueprint for the next two years.

It is my pleasure and honor to serve the City Council, staff and this community.

Sincerely,



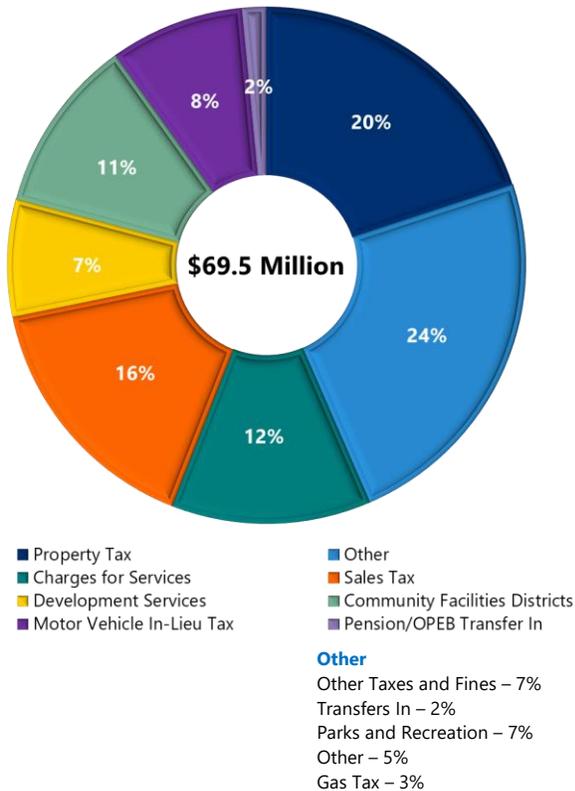
Tim Ogden  
City Manager

## EXECUTIVE SUMMARY

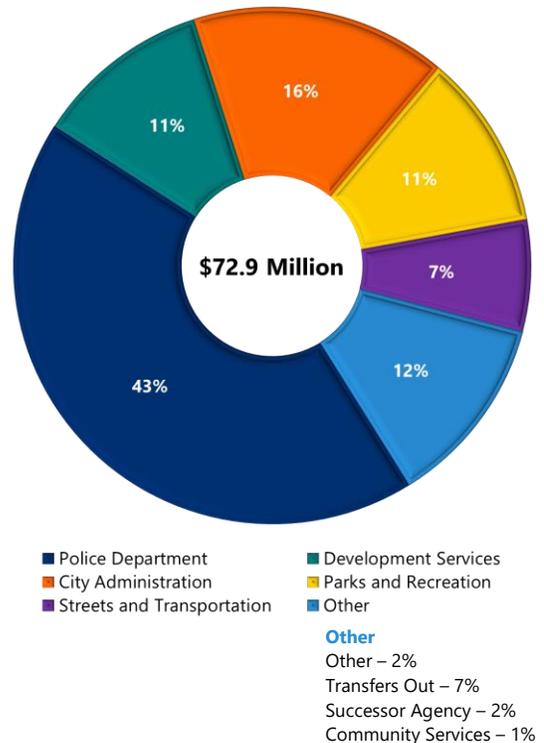
The Operating Budget is a flexible spending plan, which serves as the legal authority granted by the City Council to commit financial resources. The total Operating Budget expenditures for fiscal year (FY) 2022/23 is \$353.8 million. The City of Brentwood provides a full range of services, including police; parks and recreation; public works; economic development; planning; building; community enrichment; engineering and inspection; housing and general administrative services. Brentwood operates public water and wastewater utilities and provides refuse collection and disposal. As of July 1, 2022, the City will receive fire protection services from the Contra Costa County Fire Protection District (CCCFPD). These services were previously provided by the East Contra Costa Fire Protection District (ECCFPD) which was approved for annexation into CCCFPD in March, 2022.

The General Fund is the primary operating fund for the City. The General Fund pays for many of the critical services offered to the City's residents including police, streets and transportation, and parks and recreation. Development services are funded through permit fees, while parks and recreation user fees help offset the operational costs of the Parks and Recreation Department. The majority of the remainder of services included in the General Fund are funded through tax revenues. General Fund revenues are generally considered unrestricted and are allocated by the City Council through this budget.

**FY 2022/23 General Fund Revenue Budget**



**FY 2022/23 General Fund Expenditure Budget**



The variance between revenue and expenditures is a result of the use of FY 2021/22 General Fund balances committed for Future Strategic Initiative costs, Police Department 5<sup>th</sup> Beat and Successor Agency Payment Plan in FY 2022/23.

### **Enterprise Overview**

The City provides residents with Solid Waste, Water and Wastewater services. The charges for these services (user fees), along with the costs for providing the services, are accounted for in the individual Enterprise Funds. These funds do not receive any General Fund support and must be self-supporting.

The City's user fees are set in accordance with Proposition 218 which requires customers be given the opportunity to challenge proposed rates. Rate studies are conducted periodically to ensure the enterprise rates are sufficient to cover: operating expenses; capital improvements; upgrades and costs associated with meeting both State and Federal guidelines and regulations.

### **Key Budget Factors**

In addition to the Budget Policies and Guidelines, found on page 32, the following budget items were key factors in the development of this budget.

- **Personnel Costs**

With personnel costs comprising approximately two-thirds of the General Fund budget, the status of the City's labor contracts and the costs of providing negotiated benefits such as health care, retiree medical and pension benefits, will always play a significant role in the development of the budget.

#### **New Positions**

In the FY 2020/21 - FY 2021/22 Operating Budget, uncertainty about potential negative economic impacts from the pandemic resulted in new position requests being postponed and funding for certain vacant positions being delayed. When revenues were not impacted as severely as anticipated, funding was reinstated for vacant positions in the FY 2021/22 budget, including the salaries and benefits for five police officer positions for a new 5<sup>th</sup> geographic patrol beat. In FY 2021/22, five additional positions were authorized and an additional seven positions were authorized for FY 2022/23. Six of the positions were added to address increases in workload from growth in the City. One of the positions was authorized to address Strategic Plan Initiatives and other high priority projects in the Parks and Recreation Department, including the construction of the Sand Creek Sports Complex. Despite the additional positions authorized in the last two years, the number of General Fund employees has been consistent at about three employees per 1,000 population for the past several years.

#### **Labor Contracts**

Labor contracts with the City's bargaining groups are for a three-year term that will expire at the end of FY 2023/24. This budget includes negotiated salary increases for the City's non-sworn and sworn labor groups, ranging between 3.25% and 3.5%. In addition, the cost of health care benefits and other negotiated benefits were included in the budget.

### **Other Post-Employment Benefits (OPEB)**

To address the City's unfunded OPEB obligation, the City switched from a pay-as-you-go plan to a prefunding plan for retiree medical benefits over the ten-year period ending in FY 2018/19. The City incrementally increased the payments toward the unfunded obligation each fiscal year, culminating in an annual payment equal to 85% of the annual Actuarial Determined Contribution (ADC). Once the City has achieved a status where 85% of the unfunded obligation has been paid, the City will continue contributions at a level percentage of payroll until the unfunded obligation is eliminated.

The City contributed less than a half million dollars a year when the prefunding plan started in 2008. This budget includes contributions of \$3.1 million in FY 2022/23. While this prefunding plan is a fiscally responsible strategy, the annual funding commitment reduces the availability of funds for other purposes. As of June 30, 2021, the latest valuation available, the OPEB unfunded actuarial accrued liability for the City was \$26.6 million down from \$33.1 million as of June 30, 2019. As a result of the prefunding strategy, future OPEB costs are expected to remain relatively level for the next decade, followed by substantially declining costs in the long term.

### **Pensions**

The City contracts with the California Public Employees' Retirement System (CalPERS) for pension benefits. Pensions are funded through a combination of employee contributions, employer contributions and investment returns. When shortfalls in the investment returns occur, the liability is typically borne by the employer. Most pension plans, including Brentwood's, are underfunded as a result of CalPERS lower investment return assumptions. CalPERS FY 2020/21 investment returns exceeded expectations and in accordance with their policy, CalPERS further reduced investment return assumptions in the current year. The impact on the City's contributions from the reduction in the discount rate should be offset by the favorable returns; however if investment returns do not meet expectations in upcoming fiscal years there will be a negative impact on contribution requirements. To mitigate the impacts of increasing contribution requirements in the intermediate to long-term, the City has made pension prepayments of \$4.4 million in the last two fiscal years that were applied to the City's unfunded pension obligations. This budget includes \$3.0 million in additional unfunded obligation prepayments.

- **Pension/OPEB Obligation Fund**

The Pension/OPEB Obligation Fund is a funding source to be used to help offset the rising cost of pensions and OPEB in the General Fund. A total of approximately \$15.4 million has been set aside in the fund to help mitigate budgetary challenges in the General Fund. Approximately \$1.1 million is budgeted to be transferred to the General Fund in FY 2022/23 and \$1.0 million in FY 2023/24; however, budgetary expenditure savings have significantly reduced or eliminated the need for such a transfer in past fiscal years.

- **American Rescue Plan Act/Sand Creek Sports Complex**

The American Rescue Plan Act (ARPA) of 2021 provided a source of one-time funds of \$6.9 million to the City. At the City Council's direction, these funds were allocated to the Sand Creek Sports Complex project, a Strategic Plan Initiative. The project consists of the design and construction of a sports complex located on 14.5 acres of City-owned property and about 20.0 acres on the adjacent Contra Costa County Flood Control detention basin at Sand Creek Road and Fairview Avenue. The complex will include up to six full size multi-use sports fields, parking lot, restrooms, picnic area and other park amenities. The project total cost is an estimated \$15.0 million and the remainder of the project costs are funded by the Parks and Trails Development Impact Fee Fund and bond refinance savings. The funding and cost for this project is included in the Capital Project Funds sections of the budget.

- **Strategic Plan Initiative Projects**

The budget includes General Fund funding for several initiatives in the Strategic Plan. Capital projects for a sound wall to address noise concerns along State Route 4 and a project to address the City Hall parking garage security and safety have a cost of just over \$1.0 million dollars to the General Fund. The funding and costs for these projects are included in the Capital Project Funds sections of the budget. Additional amounts have been budgeted from the General Fund for developing a General Plan conservation and open space policy and General Plan implementation status updates.

- **Enterprise Rate Studies**

Charges for the Water, Wastewater and Solid Waste Enterprise services are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Five-year rate studies are developed that include future enterprise operating expenditures and capital budgets. City Council's approval of the enterprise rates for the five-year period ending in FY 2022/23 provides the basis for the Enterprise budgets.

- **Innovation Center @ Brentwood Infrastructure**

This \$11.8 million Strategic Plan project will construct infrastructure improvements within the Innovation Center @ Brentwood, a 373-acre project site located in the northwest corner of Brentwood and a projected focal point for jobs and mixed-use development. The City Council has authorized the construction of both roadway and utility infrastructure and the extension of Sand Creek Road through the area to spur business development. The funding and cost for this project is included in the Capital Project Funds sections of the budget.

- **Wastewater Treatment Plant Expansion**

A capital project for the expansion of the wastewater treatment plant with a total cost of \$83.3 million is included in the budget to ensure capacity for service to the City's final buildout population. The project is also required to keep the system in compliance with increasingly stringent water discharge requirements. The City has secured a low interest rate State Water Resources Control Board Revolving Fund ("SRF") loan to fund the majority of this project with a 30-year term. In addition, this project includes a biosolids dryer component funded by wastewater operations revenue, wastewater replacement funds and wastewater development impact fees. The cost of this expansion is included in the Capital Project Funds

sections of the budget. Loan repayments will be funded from a combination of wastewater development impact fees and wastewater operations revenue and will be included in future budgets.

- **Roadway Projects**

There are two significant roadway improvement capital projects included in the budget. First, the Lone Tree Way Roadway Improvements project will construct infrastructure improvements along a portion of Lone Tree Way from O'Hara Avenue to Tilton Lane, including a new traffic signal at Smith Road and Lone Tree Way. This project will help facilitate the development of a proposed school on Smith Road and is needed to address the anticipated traffic increases. Second, the Sand Creek Road Extension project is a Strategic Plan Initiative and will construct an extension of Sand Creek Road from the existing State Route 4 on/off ramp to Heidorn Ranch Road. The funding and costs of these projects are included in the Capital Project Funds sections of the budget.

- **Vineyards at Marsh Creek - Event Center/Amphitheater**

Included in the Strategic Plan is a capital project with a total cost of \$9.4 million that will construct an outdoor amphitheater and event center at the Vineyards at Marsh Creek development. This project is funded by an agreement between the City and the developer of the Vineyards at Marsh Creek. The cost of this project is included in the Capital Project Funds sections of the budget.

- **Inflation Rates**

Currently, the annual inflation rate has hit a 40-year high due to a combination of lingering supply chain impacts from the pandemic and significant levels of government stimulus in recent years. The budget has been prepared to accommodate a higher rate of inflation in the first budget year, with the assumption that historic inflation rate levels will not persist. If higher inflation is experienced in the second year of the two year budget, the budget may need to be adjusted during the mid-term budget review process with the City Council in accordance with Budget and Fiscal Policies.

- **Legislative Issues**

In 2016 the State Legislature Passed Senate Bill (SB) 1383 which requires the separation of food waste and organics from garbage collection. The regulations associated with SB 1383 began on January 1, 2022, with compliance requirements being phased in over the next several years. The City has been preparing for the implementation of SB 1383 and the City Council approved a Strategic Initiative (Organics Management) with an estimated funding requirement of up to \$40.0 million. These costs will increase the City's cost to provide Solid Waste service. The State is currently considering several bills to provide funding and implementation assistance.

### ***Long-Range Planning***

The General Fund Fiscal Model (“Fiscal Model”), which provides detailed analysis and projections of the next ten years of revenues, expenses and fund balance of the General Fund, offers the 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 the City’s residents. Balancing the needs of the community and the vision of the City Council against the City’s capacity to fund and maintain specific programs must be carefully weighed.

The Fiscal Model is continually updated to reflect the most current economic conditions. Over the past two years these conditions have changed at an unprecedented pace. In early 2020, the onset of the COVID-19 pandemic was widely expected to result in a severe recession. Following the initial economic shock, widespread government fiscal intervention led to record levels of personal savings. Housing prices saw significant gains and the dip in consumer spending was quickly replaced with record spending activity. By early 2022 the economy began dealing with significant inflation issues, exacerbated by the war in Ukraine.

With such rapidly changing economic conditions the goal of a long-term forecast is not to “predict the future”, but rather illustrate long-term trends and determine the long-term sustainability of current spending plans. With this type of planning year-to-year economic cycles do not necessarily require immediate operational reactions. Rather, the Fiscal Model ensures the City has sufficient resources and flexibility to navigate economic cycles, while highlighting structural changes that would be necessary if economic conditions remain challenging over a longer time frame. In this way the Fiscal Model, the General Fund 30% reserve and the City’s Pension/OPEB Obligation Fund work in conjunction to ensure fiscal continuity of operations during varying economic cycles.

The current draft of the Fiscal Model has been built using the following assumptions and impacts:

- A gradual slowdown of single-family housing development over the next five years, partially offset by an increase in multi-family housing development.
- Minor pension and retiree medical costs increases in the short term, followed by longer term decreases which accelerate at the end of the 10-year projection. These projections are based on the most current actuarial estimates and are updated annually. The projected cost declines illustrate the benefits of prefunding.
- Health care cost increases are projected to remain elevated and exceed inflation projections over the long-term
- Short-term inflation remains at elevated levels, with a decline to an average rate of 3% for the longer term.
- Projected investment income returns are significantly higher than recent results due to the rise in bond and treasury yields. Average annual returns are projected to rise from 0.5% to 2.5% over the coming half decade.
- Full and immediate recovery from revenues impacted by the pandemic, including hotel taxes, parks and recreation revenues, business license and sales taxes.

The Fiscal Model also incorporates State, national and global economic factors which may impact the City's financial outlook. The State has a history of mitigating budget shortfalls with solutions that impact local governments. Any changes in the State's economic outlook, or proposed solutions to potential budget shortfalls, will be included in the Fiscal Model to assess impacts to the City and afford time to develop strategies to minimize impacts. Impacts from favorable legislation, such as funding allocations for projects or services are also included.

In addition to the General Fund Fiscal Model, the City utilizes ten-year Enterprise fiscal models to provide detailed analysis of revenues, expenditures and fund balance for the Water, Wastewater and Solid Waste Enterprise Funds. The charges for these services are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Rate studies are developed to include future enterprise operating expenditures and capital budgets used as a basis to project revenues and expenditures during the ten-year period. These models are used to assess the impacts of higher or lower population growth trends, impacts of drought water conservation and other factors, which may affect the financial future of the Enterprise operations. Long-term employee cost projections are imported from the General Fund Fiscal Model to further aid these projections

### ***Long-Term Concerns and Issues***

The City is continually identifying and assessing long-term challenges and developing strategies to ensure that the high quality of life our residents expect is sustained. Following are some of the more significant of these challenges.

- **Unfunded Obligations**

While the City has taken aggressive steps to reduce its unfunded pension and retiree medical obligations, future contributions are heavily influenced by the annual investment returns generated by CalPERS. With the City offering defined benefit plans, any shortfall in investment earnings must be made up by the City. As such, the City cannot truly control or plan for future benefit costs. Despite these challenges, the City's funding percentage in its pension plan is currently near a multi-decade high, and the funding percentage in the retiree medical plan now sits at an all-time high. These results have been achieved through dedicated and consistent prefunding contributions and continued vigilance will be necessary. The risk of higher contribution requirements has increased with the poor investment returns generated by CalPERS thus far in 2022.

- **Jobs/Housing Ratio**

Job creation within the City has not kept pace with the growth of the population. To assist in achieving the goal of a jobs/housing balance, the City completed a specific plan for development in an area identified as the Innovation Center @ Brentwood. The Innovation Center @ Brentwood, a 373-acre project site located in the northwest corner of Brentwood, is a projected focal point for jobs and mixed-use development. The specific plan provides precise criteria for the growth and development at the Innovation Center @ Brentwood, with a focus on development to support job growth. The City is currently updating the specific Plan to incorporate a Master Plan focused on business attraction and job growth. This is one

of the strategies designed to generate economic development and achieve the balanced jobs/housing ratio of 1.5 as dictated in the City's General Plan.

- **State Laws**

An increasing number of State laws related to housing and land use are anticipated every legislative session. It is anticipated that these laws will trend towards increasing State oversight over housing and land use issues and reducing local control. The City will explore options to manage the workload related to updating policies and practices in accordance with new State requirements.

- **Regional Transportation Improvements**

Growth associated with development continues to strain local and regional transportation infrastructure. Existing roadways need increased funding to maintain their overall health and to accommodate increasingly diverse transportation means utilizing new technologies. Long-term regional projects include the TriLink 239 project, extension of Sand Creek Road into Antioch, and possible Bay Area Rapid transit eBART extension into Brentwood. Consistent with the City's General Plan, the City will continue to engage with regional transportation agencies to tackle these challenges.

- **Water Supply**

Increasing water demand due to growth, periods of drought, challenges to delta water quality, and regulatory requirements necessitate that the City to explore options for expansion of water supply for the buildout of the City. Consistent with the City's General Plan, several programs and projects will be explored to protect and expand the supply and quality of water in the City.

- **Climate Change**

Climate change is a global issue that has direct impact to the City's long-term quality of life. Consistent with the City's General Plan and in accordance with Federal and State requirements, the City will explore options to manage organic waste to help control a significant source of greenhouse gasses.

- **Securing Alternative Infrastructure Funding**

The dissolution of redevelopment left the City without the estimated \$156.0 million future redevelopment tax increment and bond issuances, which would have provided funding for several capital improvements in the former redevelopment area. Most significant of these are improvements along the Brentwood Boulevard corridor. Although funding for smaller projects in this area has been identified, at this time a viable alternative funding source for completing the desired infrastructure has yet to be developed.

## STRATEGIC PLAN

### Overview

Throughout the history of Brentwood, investments in infrastructure and strong fiscal management have helped to establish a quality of life which sets Brentwood apart from other cities in the region. Maintaining this quality of life is a high priority for the City Council and requires significant planning and strategic allocation of resources. In addition to the two-year Operating Budget, five-year Capital Improvement Program (CIP), the Fiscal Model and numerous master plans, the City's Strategic Plan strengthens both the City's planning efforts and the identification of high priorities for the City Council. These priorities are reflected in the Strategic Plan's six focus areas shown below.



### Strategic Plan Process

On December 1, 2021, the City Council held a public planning workshop to discuss the draft of the FY 2022/23 – FY 2023/24 Strategic Plan developed by staff that included high-priority items previously identified by the City Council. City Council direction was given on various initiatives and the City's financial capacity to fund the Strategic Plan was considered.

After the Strategic Plan workshop and through the month of January 2022, departments evaluated the draft Strategic Plan Initiatives using a People, Time and Money (PTM) process to ensure the initiatives had the funding, staff and schedule for successful completion in the upcoming two fiscal years.

On February 22, 2022, an updated Strategic Plan was presented to the City Council including: 1) the Strategic Plan document, 2) a detailed work plan for each initiative and 3) an updated financial summary from the completion of the PTM process. City Council adopted the Strategic Plan and directed staff to include the costs in the Operating and CIP budgets, as well as the Fiscal Model. For initiatives requiring funding, costs have been included either in the FY 2022/23 or FY 2023/24 departmental operating budget or in a CIP project budget.

Every six months, City staff will prepare a report for the City Council of actual work progress on each initiative, including financial and budget reporting, as part of the City's performance-based budget process. Please refer to the Department and Performance Budgets section, beginning on page 104, for information on the specific initiatives defined for each goal.

The approved [City of Brentwood Strategic Plan FY 2022/23 – FY 2023/24](#) can be found on the City's website.



**Strategic Plan Focus Areas and Goals**

<b>Focus Area 1: Infrastructure</b>	
<i>Mission Statement: Provide a safe, efficient, sustainable and environmentally sound infrastructure system that delivers economic opportunity and enhances the quality of life in Brentwood.</i>	
Goal 1 – Transportation: Proactively engage and collaborate with regional transportation agencies and stakeholders to facilitate the safe and efficient movement of people and goods	The City will support efforts to construct the Innovation Center infrastructure, pursue additional funding to preserve our streets, pursue grant funding to improve the Brentwood Boulevard corridor, explore State Route 4 sound study mitigation measures, including raising the lower portion of the existing sound wall adjacent to Livorno Street south of Carrara Street and improve safety in the parking garage.
Goal 2 – Water, Wastewater and Solid Waste Services: Provide safe and sustainable water, wastewater and solid waste services for the build-out of the City per the City’s General Plan	The City will work to combat climate change through organics management, ensure adequate water supply by expanding water treatment, storage, and distribution infrastructure, and ensure fiscal sustainability by conducting rate studies.
<b>Focus Area 2: Public Safety</b>	
<i>Mission Statement: To protect and enhance the quality of life in our community through uncompromised dedication, professionalism, integrity, and innovative police services.</i>	
Goal 1 – Enhance Community Engagement by strengthening connections with underrepresented community groups, youth, seniors, mentally ill, and the unsheltered	With continued engagement and reinforcing our connection to the community, we will be able to identify areas of need and create stronger relationships with our citizens, community groups and businesses.
<b>Focus Area 3: Economic Development</b>	
<i>Mission Statement: Maintain and enhance Brentwood’s quality of life by developing an economy that is vibrant and diverse.</i>	
Goal 1 – Implement strategic actions identified in the Downtown and Brentwood Boulevard Specific Plan Updates	Following robust public input and policy direction from City Council, an update of the Downtown and Brentwood Boulevard Specific Plans may yield an infrastructure and development strategy with focused actions reflective of the community’s vision for these areas. Components may include the design and delivery of new public infrastructure, sale of City and Successor Agency surplus lands to create new commercial economic development opportunities and incentives to attract and reinvest in commercial development along the Brentwood Boulevard corridor and in Downtown Brentwood.
Goal 2 – Enhance the City’s marketing and economic development programs capturing retail leakage, promoting local businesses and key investments	To drive economic development growth in the retail, commercial and office sectors, the City will increase its marketing platform for attraction of new users and commercial based investment into the community.

**Focus Area 4: Land Use Planning**

*Mission Statement: Develop Brentwood as a high quality, diverse and balanced community while protecting natural and agricultural resources.*

Goal 1 – Implement Zoning Ordinance update to maintain compliance with State law, including developing objective design standards (SB 330 compliance)	Process an update to the Zoning Ordinance focused on changes in State law and Council priorities.
Goal 2 – Protect natural and agricultural resources	Develop an implementation plan for General Plan Conservation and Open Space policies to minimize impacts on the environment.
Goal 3 – More effectively engage and educate the community	Execute comprehensive updates on the status of the City’s implementation of its General Plan every two years.
Goal 4 – Provide a diversity of housing opportunities, including equitable distribution of affordable housing for all socio-economic segments of the Brentwood community	Update the City’s Housing Element including: an evaluation of the 2015 Housing Element; assessment of housing needs, resources, constraints; approval of an updated Regional Housing Needs Allocation; and adoption of housing goals, policies and actions.

**Focus Area 5: Community and Neighborhood Services**

*Mission Statement: Provide community and neighborhood services to enrich lives and to maintain facilities, infrastructure and resources, to maximize Brentwood’s high quality of life.*

Goal 1 – Implement short-term high priority Parks and Recreation Master Plan projects	Proceed with the short-term high priority projects that were previously removed from the Operating Budget due to the economic impacts of the COVID-19 pandemic and have since been reinstated.
Goal 2 – Develop a plan to implement long-term high priority Parks and Recreation Master Plan projects	Expansion of Parks and Recreation facilities is essential to providing residents with a variety of recreational opportunities. In response to the long-term, high priority projects in the Parks and Recreation Master Plan, a strategy will be developed to implement the long-term projects, including an assessment of funding sources.
Goal 3 – Enhance cultural and performing arts opportunities for Brentwood	The quality of life in a community is enhanced by the availability of cultural and performing arts events. Construction is planned of an outdoor amphitheater and event center at the Vineyards at Marsh Creek development. This project is the result of a development agreement between the City of Brentwood and the developer of the Vineyards at Marsh Creek which provided funding for the project. Design and development of the Vineyards at Marsh Creek – Event Center/Amphitheater is in progress and will continue pending the completion of the environmental impact review.
Goal 4 – Expand and enhance recreation opportunities by increasing programming for seniors, youth, and teens; implementing adaptive recreation	Parks and Recreation programs are integral to the quality of life in Brentwood. In response to the programs and amenities identified as desirable in the Parks and Recreation Master Plan, staff will continue to evaluate and implement additional programming as resources allow.

**Focus Area 6: Fiscal Stability and Operational Management**

*Mission Statement: Provide high quality services that are cost efficient in a fiscally responsible and transparent manner.*

<p>Goal 1 – Classification &amp; Compensation Study</p>	<p>The goal is to update the City's job classifications to reflect current duties and responsibilities so that salary data can be collected from comparable agencies to ensure classifications are fairly compensated based on market data and internal equity of similar classifications.</p>
<p>Goal 2 – IT Master Plan implementation</p>	<p>A comprehensive Information Technology Master Plan (ITMP) was completed in FY 2021/22, completing a goal set by the FY 2020/21 – FY 2021/22 Strategic Plan. Two high-priority projects identified in the ITMP related to Cybersecurity and Business Continuity will be completed.</p>



## BUDGET PROCESS

The City of Brentwood has adopted a number of fiscal management policies which help guide it through budget preparation and fiscal decision-making. In addition to these policies, the Finance and Information Systems Department utilized the Strategic Plan, the Fiscal Model, internal Enterprise and Replacement fiscal models and the CIP during the preparation of the two-year Operating Budget.

This method of budgeting has served the City well by delivering both relatively balanced budgets and capital improvements that have provided well-planned infrastructure throughout the City's history. In addition, it allows for long-term planning, quick analysis of impacts of proposed changes and memorializes year-to-year fiscal decision making of City Council priorities.

In addition to the documents discussed above, the Finance and Information Systems Department also prepares a "snapshot" Budget-in-Brief document which provides a condensed version of key information from both the Operating Budget and the CIP. 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. Additionally, quarterly financial reports are available on the City's web page to ensure the community has ongoing access to financial information in a graphical, interactive way. All of these documents are readily available on the City's website at the following location: [www.brentwoodca.gov](http://www.brentwoodca.gov).

### ***Budget Policies and Guidelines***

The City has adopted several financial policies that serve as a guide in the development, administration and management of the Operating Budget. These include: setting the City's user fee cost recovery goals; directing the use of capital financing; and guiding debt management. They can be found on the City website at [Council/Administrative Policies \(Finance\)](#).

- **Budget and Fiscal Policies**

The purpose of this policy ([Council/Administrative Policy 10-5](#)) is to establish guidelines for budget development, financial reporting and budget administration and management, as well as outline the City's fiscal policies in regard to user fee cost recovery goals, fund balance, reserves, internal service funds, OPEB funding, appropriations limitation, capital improvement and human resource management.

- **Capital Financing and Debt Management Policy**

The purpose of this policy ([Council/Administrative Policy 10-23](#)) is to establish guidelines for the use of capital financing and set practices for prudent debt management.

- **Investment Policy**

The purpose of this policy ([Council/Administrative Policy 10-4](#)) is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. This policy is based on State law and prudent money management and all City funds will be invested in accordance with the policy and all applicable California Government Codes. Bond proceeds will be invested pursuant to the relevant bond documents.

Following are some key budgetary principles that guided the City in preparation of this budget:

- The City will strive to maintain a balanced budget, with revenues (including transfers from the Pension/OPEB Obligation Fund, used for budget stabilization purposes) covering ongoing expenditures, for the duration of the two-year budget
- Revenues are conservatively estimated
- The General Fund maintains a 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)
- The City will incorporate all budgetary decisions into its fiscal models in order to ensure responsible, long-range financial planning

The two-year Operating Budget is adopted no later than June 30th for the ensuing fiscal year. Every six months after the adoption of the budget, the City Council formally reviews the City's fiscal condition and amends appropriations as needed. 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 Policies. All budget transfers require the approval of the Director of Finance and Information Systems, except those affecting personnel which must be approved by the City Manager.

### ***Budget Development***

The Finance and Information Systems Department is responsible for both preparing and monitoring the City's Operating Budget. The Finance and Information Systems Department begins the budget process with the development of the Operating Budget project schedule approximately nine months prior to the start of the fiscal year. The project schedule ensures the City meets the mandatory June budget adoption deadline.

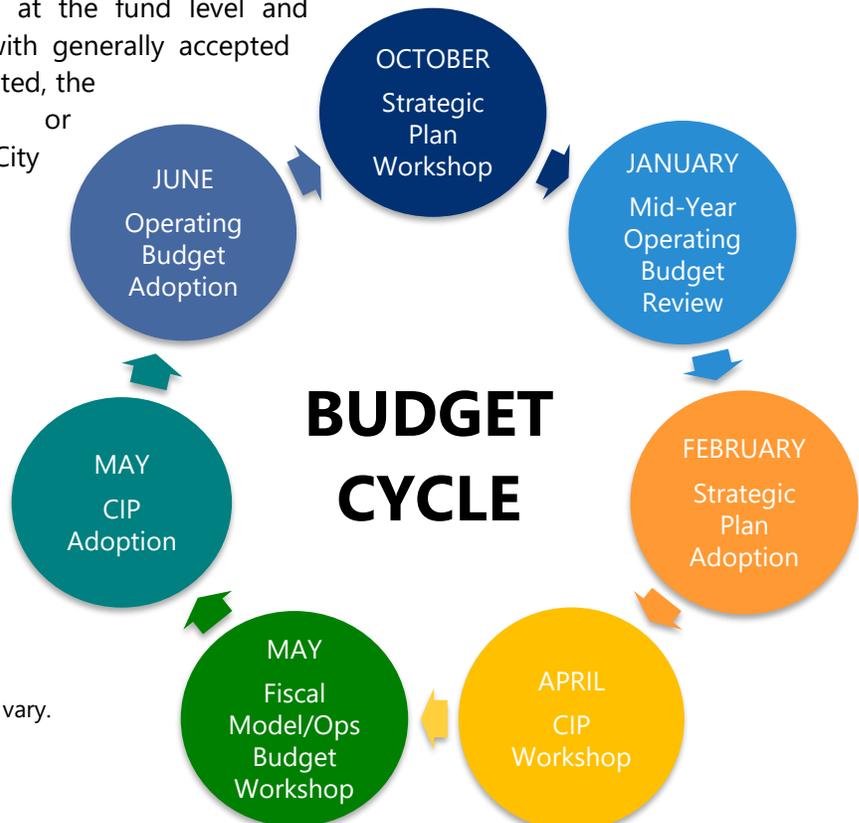
Development of the budget is dependent upon the Strategic Plan. Departments begin the strategic planning process by developing strategic initiatives which support goals consistent with elements in the General Plan. A City Council Strategic Plan Workshop is generally held in October, every two years, to gather input from both the public and the City Council on the proposed department initiatives. The departments use the results of the workshop to develop the final draft of the Strategic Plan, which includes analysis of PTM to ensure all the initiatives meet funding, staff and schedule requirements for successful completion of the Strategic Plan in two fiscal years. The final draft of the Strategic Plan is presented to the City Council in February for approval and adoption.

Budgeting begins in December when an Operating Budget kick-off meeting is held for the departments. The Finance and Information Systems Department prepares a budget packet with

instructions for the current budget process to ensure the Operating Budget is prepared in a manner consistent with current policies and guidelines. The budget packet includes all instructions, forms and information specific to the current budget cycle.

Between December and March, all departments enter, review and adjust budgets as needed to ensure the proposed two-year budget meets all of the defined guidelines. Departments are responsible for entering budgets for supplies and services and preparing personnel requests and reallocations, required to both achieve the assigned strategic initiatives and maintain quality service levels for the community. The Finance and Information Systems Department is responsible for preparing revenue, internal service, debt service, transfer and personnel related budgets.

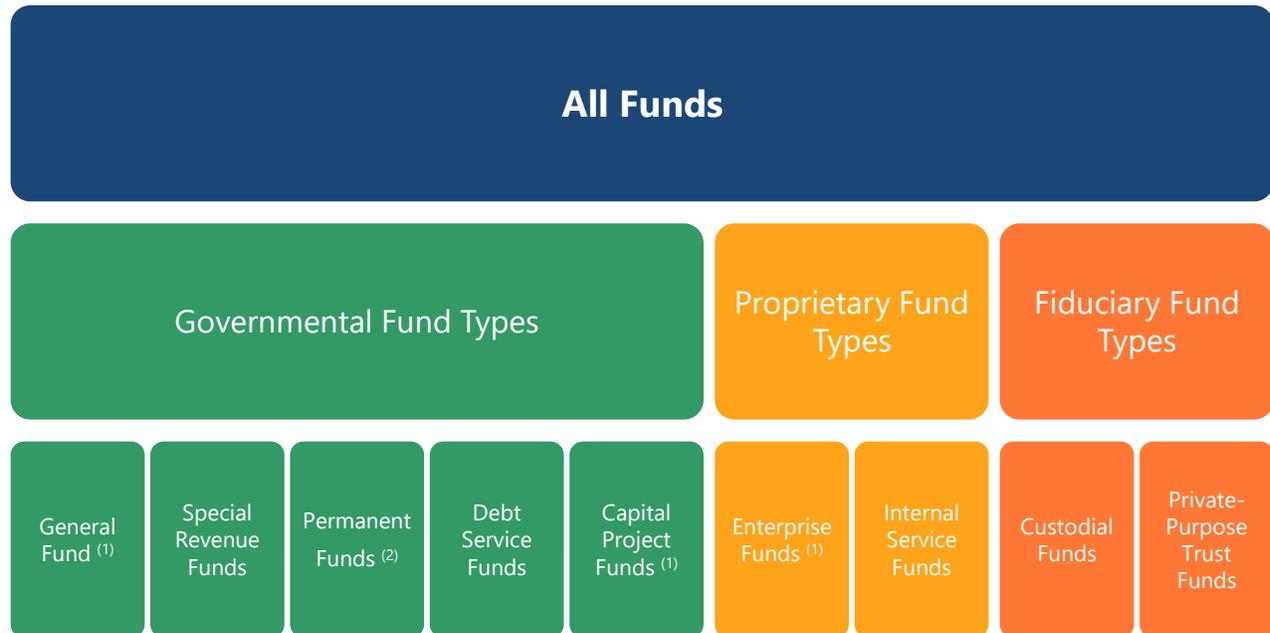
Budget reports are prepared for review by the Director of Finance and Information Systems, the City Manager and department directors. Once all of the reviews are completed, and all revisions have been incorporated, the Finance and Information Systems Department prepares the Operating Budget document for presentation and review at an Operating Budget/Fiscal Model Workshop, usually held in May. This workshop not only gives the City Council the opportunity to give their direction on the proposed budget, but provides a way for the community to be involved in the budgeting process. Notification of the workshop is provided to the public in advance of the workshop on the City website and on social media. At the workshop, public input is welcomed through in-person or call-in public comment options. The proposed budget is incorporated into the City's ten-year Fiscal Model projection, which is also presented at the workshop for City Council consideration of the long-term impacts of the proposed budget on the General Fund. The Finance and Information Systems Department incorporates changes from the Workshop into the draft budget and the final Operating Budget document is presented to City Council in June for formal adoption. The legal level of budgetary control is established at the fund level and adopted on a basis consistent with generally accepted accounting principles. Once adopted, the budget can be amended or supplemented at any time by a City Council majority vote.



Monthly timing is approximate and may vary.

## FUND STRUCTURE

Below is a graphic illustrating the City's fund structure. See the Guide to Funds – Description of Funds, beginning on page 217, for a complete description of individual funds.



(1) The General Fund and Wastewater Improvements Fund are major budgetary funds in FY 2022/23 and the General Fund and Water Enterprise Fund are major budgetary funds in FY 2023/24.

(2) Due to immateriality, the City's Permanent fund is included with Special Revenue Funds for budget presentation.

### **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 which are all subject to appropriation.

### **Governmental Fund Types**

- **General Fund** is the primary operating fund of the City and accounts for all financial resources, except those required to be accounted for in another fund.
- **Special Revenue Funds** account for specific revenues that are restricted by law or administrative action to expenditures for specified purposes.
- **Permanent Funds** account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support City programs for the benefit of the City and its citizens.

- **Debt Service Funds** account for the accumulation of resources for and payment of, interest, principal and related costs on long-term debt.
- **Capital Project Funds** account for financial resources segregated for the acquisition and construction of major capital facilities or infrastructure.

### ***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.

### ***Fiduciary Fund Types***

- **Custodial 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. Two of the City's Agency funds that are used as pass-through funds are included in the City's Annual Comprehensive Financial Report (ACFR), but not appropriated in this Operating Budget.
- **Private-Purpose Trust Funds** account for the activities and financial position of the Successor Agency to the former Brentwood Redevelopment Agency (RDA). These funds are held in a trust arrangement for the benefit of local taxing entities, including the City of Brentwood. These funds are included in the City's ACFR, but not appropriated in this Operating Budget. The budget for the Successor Agency to the RDA is adopted separately by the Successor Agency.

### ***Major Budgetary Fund***

A fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget are considered major budgetary funds. The General Fund meets the criteria for classification as a major budgetary fund each fiscal year. Two additional funds that meet this criteria are the Wastewater Improvements Fund in FY 2022/23 and the Water Enterprise Fund in FY 2023/24.

### ***Basis of Accounting***

The financial statements for the City of Brentwood are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Governmental fund and fiduciary fund types use the modified accrual basis of accounting which recognizes expenditures when the related fund liability is incurred. Revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "Available" means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

### ***Basis of Budgeting***

The budget for governmental and fiduciary fund types has been prepared using a modified accrual basis. The accrual basis of accounting has been used to prepare the budgets for the propriety funds. The budget is prepared on the basis of GAAP and is in conformity with the City's audited ACFR.

During development of the budget, cost allocations are utilized. Personnel costs are allocated to one or more department or division depending on the assigned scope of work. Supplies, services and capital outlay costs are budgeted on a line-item basis with shared costs allocated across the benefitting departments or divisions. In addition, internal service funds, such as those that provide vehicle maintenance, recover costs of operation from departments based on the proportionate share of service received. For internal service funds that provide replacement funding for assets, funding is recovered in a proportionate share from the departments based on replacement value and useful lives of the assets within the department.

### ***Investments***

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 average quarterly cash balance in accordance with GASB Statement No. 31. Information regarding the City's Investment Policy can be found on page 32.

## **LONG-TERM DEBT**

### ***Debt Policy and Limits***

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 debt portfolio management. 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, a government is well managed and should meet its obligations in a timely manner. Information regarding the City's Capital Financing and Debt Management Policy can be found on page 32.

Pursuant to State of California Government Code Section 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. In accordance with this, only the City's 2002 General Obligation bonds are subject to the legal limit. The 2002 General Obligation bonds were used to finance a portion of a new police facility and the debt is serviced from tax assessments. As of June 30, 2021, the outstanding indebtedness was \$5,387,629 with a debt limit of \$422,045,834, leaving a legal debt margin of \$416,658,205.

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 City's general purpose debt level is minimal and does not have a significant impact on the ability of the government to provide general services. The City's Enterprise Fund rates are set at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs.

### City Debt Obligations

- **General Obligation Bonds Series 2002**

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. The interest rates on these bonds range from 3.625% to 5.68%. The General Obligation Bonds Series 2002 shall accrete in value by the accumulation of earned interest from its initial denominational (principal) amount with such interest compounded semiannually on January 1 and July 1. The principal balance, including future accreted interest, was \$7,495,000 as of June 30, 2021.

General Obligation Bonds Series 2002		
Year Ending	Principal	Total
June 30		
2022	\$ 595,000	\$ 595,000
2023	625,000	625,000
2024	655,000	655,000
2025	690,000	690,000
2026	725,000	725,000
2027-2031	4,205,000	4,205,000
Subtotal	7,495,000	\$ 7,495,000
Future Accretion	(2,036,328)	
<b>Total</b>	<b>\$ 5,458,672</b>	

- **2015 Lease Financing**

On December 17, 2015 the Authority issued \$11,515,000 in a direct placement with Capital One Public Funding, LLC to finance the acquisition and construction of a new Library and a Municipal Service Center, along with other public capital improvements. The City's Police Department building is pledged as collateral for this debt issuance. Debt service payments will be made over 20 years at an interest rate of 3.25%. Debt service will primarily be funded by utilizing prior bond refinancing savings with the balance funded by various

2015 Lease Financing			
Year Ending	Principal	Interest	Total
June 30			
2022	\$ 495,000	\$ 295,831	\$ 790,831
2023	510,000	279,500	789,500
2024	525,000	262,681	787,681
2025	545,000	245,294	790,294
2026	560,000	227,338	787,338
2027-2031	3,090,000	846,463	3,936,463
2032-2036	3,625,000	302,006	3,927,007
<b>Total</b>	<b>\$ 9,350,000</b>	<b>\$ 2,459,113</b>	<b>\$ 11,809,114</b>

sources, including the Solid Waste, Water and Wastewater Enterprises and Community Facilities Development Impact Fees.

- **2019 Civic Center Project Lease Revenue Refunding Bonds**

On April 2, 2019, the Authority issued \$32,210,000 in Civic Center Project Lease Revenue Refunding Bonds, Series 2019, to refinance the 2009 Civic Center Project Lease Revenue Bonds. The City’s Civic Center is pledged as collateral for this debt issuance. Annual debt service payments, including interest at 4.00% to 5.00%, range from \$852,800 to \$2,715,650. The refunding resulted in overall debt service savings of \$17,856,031. The net present value of the debt service savings is called an economic gain and amounted to \$8,988,082. If an event of default occurs, as defined in the indenture of trust, the bond trustee, or not less than a majority of owners of the bonds outstanding at that time, are entitled to declare the principal and accrued interest for all bonds outstanding to be due and payable immediately.

The 2009 Civic Center Project Lease Revenue Bonds were issued to finance the construction of a new city hall, community center and senior center, plus library improvements and other public capital improvements.

The Civic Center Project Lease Revenue Refunding Bonds, Series 2019, are secured by a lien on, and pledge of, revenues under a Trust Agreement. “Revenues” means all amounts received by the Trustee, U.S. Bank, as payment on principal and interest. The City’s revenue sources, as described in the Official Statement, are pledged payments from the Brentwood Redevelopment Agency (now Successor Agency) pursuant to the reimbursement agreement, pledged payments from the Community Facilities Districts (CFD) local obligations and pledged payments from the Capital Improvement Financing Program (CIFP) revenues.

As mentioned previously, 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 Brentwood Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency’s Recognized Obligation Payment Schedule (ROPS) and approved by the California State Department of Finance (“DOF”). As of June 30, 2021, the Successor Agency listed this debt obligation on its ROPS and the DOF has approved its inclusion for each applicable ROPS period through June 30, 2022.

<b>2019 Civic Center Project Lease Revenue Refunding Bonds</b>			
<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30</b>			
2022	\$ 1,290,000	\$ 1,378,800	\$ 2,668,800
2023	1,340,000	1,326,200	2,666,200
2024	1,405,000	1,264,275	2,669,275
2025	1,475,000	1,192,275	2,667,275
2026	1,550,000	1,116,650	2,666,650
2027-2031	8,750,000	4,312,500	13,062,500
2032-2036	8,140,000	2,155,750	10,295,750
2037-2040	5,835,000	421,100	6,256,100
<b>Total</b>	<b>\$ 29,785,000</b>	<b>\$ 13,167,550</b>	<b>\$ 42,952,550</b>

- **Capital Improvement Revenue Refunding Bonds Series 2021 A & B**

On November 2, 2021, the Authority issued \$14,450,491 in Capital Improvement Revenue Refunding Bonds Series 2021A and 2021B in a direct purchase with City National Bank to finance the refunding of the 2012 Capital Improvement Revenue Refunding Bonds. The Brentwood Family Aquatic Complex is pledged as collateral for this debt issuance and the interest rates on these bonds range from 0.63% to 1.35%. The refunding resulted in overall debt service savings of \$2,943,607.

The refunded 2012 bonds were issued 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.

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 Brentwood Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency's ROPS and approved by the DOF. This pledge ends upon repayment of the Successor Agency's \$14,870,125 remaining share of debt service on the bonds, as of June 30, 2021, which is scheduled to occur in 2032. For fiscal year 2020/21, gross tax revenue available to be distributed to the Successor Agency totaled \$10,513,510, which represented coverage of 7.74 times \$1,357,809 of the Successor Agency's debt service. The remaining portion of the bonds is repayable from any source of the City's available funds and will primarily be funded from the Roadway Development Impact Fee Fund and prior bond refinance savings.

**Capital Improvement Revenue Refunding Bonds Series 2021 A & B**

<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30</b>			
2022	\$ 0	\$ 89,388	\$ 89,388
2023	1,534,665	174,834	1,709,499
2024	1,548,899	161,673	1,710,572
2025	1,557,891	142,938	1,700,829
2026	1,581,671	121,746	1,703,417
2027-2031	6,870,187	316,715	7,186,902
2032	1,357,178	9,161	1,366,339
<b>Total</b>	<b>\$ 14,450,491</b>	<b>\$ 1,016,455</b>	<b>\$ 15,466,946</b>

- **Successor Agency Payment Plan**

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, amended by Assembly Bill 1484 (AB 1484) on June 27, 2012. This legislation suspended all new redevelopment activities and dissolved redevelopment agencies as of February 1, 2012. The City of Brentwood elected to become the Successor Agency to the former Brentwood Redevelopment Agency on January 10, 2012.

<b>Successor Agency Payment Plan</b>			
<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30</b>			
2022	\$ 1,638,690	\$ 0	\$ 1,638,690
2023	1,731,800	0	1,731,800
2024	1,826,938	0	1,826,938
2025	1,679,948	0	1,679,948
2026	824,328	0	824,328
<b>Total</b>	<b>\$ 7,701,704</b>	<b>\$ 0</b>	<b>\$ 7,701,704</b>

Section 34179.5 of AB 1484 required all successor agencies to hire a licensed accountant, approved by the county Auditor-Controller, to conduct two Due Diligence Reviews (DDRs) to determine the balances available to be redistributed to other taxing entities. The two DDRs were focused on 1) the Low and Moderate Income Housing Fund, and 2) Other Funds and Accounts.

The Low and Moderate Income Housing Fund DDR determined that an unobligated balance of \$4,072,553 was available for redistribution and the Successor Agency remitted this amount to the Contra Costa County Auditor Controller in February 2013. The Other Funds and Accounts DDR determined that the unobligated balance was \$0, and the Successor Agency filed the DDR report with the DOF. The DOF, during their review of the DDR, determined that transfers made pursuant to pre-existing contracts and construction commitments were invalid and adjusted the DDR accordingly, issuing a DDR demand of \$14,955,931.

In response to the \$14,955,931 DDR demand, the City and Successor Agency filed suit against the DOF claiming, among other things, that 1) the DOF's DDR determination violated Proposition 22, which added Article XIII, Sections 24(b) and 25(a)(7) to the California Constitution and prohibits the Legislature from reallocating tax increment; 2) at the time the transfers were made by the former Redevelopment Agency the transfers were legally valid and made pursuant to enforceable obligations and third party contracts; 3) the transfers were for the payment of goods and services which were broadly exempted from reversal as defined in California Health and Safety Code Section 34179.5(b)(3); and 4) the DOF's enforcement of its final determination was unconstitutional. The City and Successor Agency's legal challenge was ultimately unsuccessful and legal remedies were exhausted when the California Supreme Court declined to hear the case on September 16, 2015.

On December 9, 2015, the City, as Successor Agency, entered into a ten-year interest free payment plan with the DOF to pay the DDR demand of \$14,955,931. The annual payments range from \$357,796 to \$1,826,938.

**Enterprise Debt Obligations**

- **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 (SWRCB) for the purpose of financing the Wastewater Treatment Plant 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.

<b>State Water Resources Loan (Wastewater)</b>			
<b>Year Ending</b>			
<b>June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 2,201,113	\$ 80,182	\$ 2,281,295
2023	2,240,846	40,449	2,281,295
<b>Total</b>	<b>\$ 4,441,959</b>	<b>\$ 120,631</b>	<b>\$ 4,562,590</b>

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, 2021, the City’s gross repayment obligation totaled \$4,562,590, which is net of the unamortized discount of \$120,631.

- **State Water Resources Loan (Recycled Water Projects)**

In July 2017, the City entered into a loan and grant agreement with the State of California’s State Water Resources Control Board for a not-to-exceed amount of \$20,802,000 to fund the City’s Water Recycling Projects, which consists of two City projects: the Non-Potable Storage Facility and Citywide Non-Potable Water Distribution System. Project financing will consist of a State Revolving Fund loan and grant funding in estimated amounts of \$14,596,500 and \$6,205,500, respectively. Certain terms of the loan were amended in September 2018, under which the City was to start construction no later than June 25, 2018 with construction to be completed by June 30, 2021. The loan bears annual interest of 1.0%, which begins accruing with each financing disbursement. Beginning one year after completion of construction, repayment of the loan principal plus interest will be made annually according to the final payment schedule provided by the State.

As of June 30, 2021, the City has incurred \$10,757,225 of eligible project costs and financing disbursement requests have been submitted to the State. Projected debt service for this loan in the amount of \$280,982, consisting of \$208,467 principal and \$72,515 interest, has been included in the FY 2023/24 budget.

- **State Water Resources Loan (Wastewater Treatment Plant Expansion – Phase II Project)**

In December 2019, the City entered into a loan and grant agreement with the State of California’s State Water Resources Control Board for a not-to-exceed amount of \$65,102,000,

with a principal forgiveness component of \$3,856,000, to fund the City's Wastewater Treatment Plant Expansion – Phase II project. Project financing will consist of a State Revolving Fund loan in an amount up to \$61,246,000, after principal forgiveness. Terms of the loan require the City to complete construction no later than January 31, 2023. The loan bears annual interest of 1.3%, which begins accruing with each financing disbursement. Beginning one year after completion of construction, repayment of the loan principal plus interest will be made annually according to the final payment schedule provided by the State.

- **Water Revenue Refunding Bonds Series 2014**

On December 4, 2014, the Authority issued \$42,810,000 in Water Revenue Refunding Bonds Series 2014 ("2014 Water Bonds"), with interest rates ranging from 3.0% to 5.0%, to refund a portion, \$43,335,000, of the Water Revenue Bonds, Series 2008. At June 30, 2021 the principal balance of the 2014 Water Bonds was \$36,185,000.

**Water Revenue Refunding Bonds Series 2014**

Year Ending	Principal	Interest	Total
June 30			
2022	\$ 1,860,000	\$ 1,650,350	\$ 3,510,350
2023	1,950,000	1,557,350	3,507,350
2024	2,050,000	1,459,850	3,509,850
2025	2,160,000	1,357,350	3,517,350
2026	2,260,000	1,249,350	3,509,350
2027-2031	9,305,000	4,951,150	14,256,150
2032-2036	11,305,000	2,934,350	14,239,350
2037-2038	5,295,000	400,250	5,695,250
<b>Total</b>	<b>\$ 36,185,000</b>	<b>\$ 15,560,000</b>	<b>\$ 51,745,000</b>

The Authority has pledged future water customer revenues, net of specified operating expenses, through 2038 to repay the 2014 Water Bonds.

Below is a schedule of payments by fund for the fiscal years 2022/23 and 2023/24 for all long-term debt obligations discussed in this section.

**Long-Term Debt Schedule of Payments by Fund  
Fiscal Years 2022/23 and 2023/24**

Description	Fund	FY 2022/23			FY 2023/24		
		Principal	Interest	Total	Principal	Interest	Total
<b>City Debt Obligations</b>							
General Obligation Bonds Series 2002	448	\$ 625,000	\$ 0	\$ 625,000	\$ 655,000	\$ 0	\$ 655,000
2019 Civic Center Project Lease Revenue Refunding Bonds	461	1,340,000	1,326,200	2,666,200	1,405,000	1,264,275	2,669,275
Capital Improvement Revenue Refunding Bonds Series 2021 A & B	445	1,534,665	174,834	1,709,499	1,548,899	161,673	1,710,572
2015 Lease Financing	466	510,000	279,500	789,500	525,000	262,681	787,681
Successor Agency Payment Plan	100	1,731,800	0	1,731,800	1,826,938	0	1,826,938
<b>Enterprise Debt Obligations</b>							
State Water Resources Loan (Wastewater)	590	944,399	119,210	1,063,609	961,446	80,182	1,041,628
State Water Resources Loan (Wastewater)	255	1,217,686	0	1,217,686	1,239,667	0	1,239,667
Water Revenue Refunding Bonds Series 2014	250	612,904	61,290	674,194	612,904	61,290	674,194
Water Revenue Refunding Bonds Series 2014	560	1,162,096	1,677,810	2,839,906	1,247,096	1,589,060	2,836,156
<b>Totals <sup>(1)</sup></b>		<b>\$ 9,678,550</b>	<b>\$ 3,638,844</b>	<b>\$ 13,317,394</b>	<b>\$ 10,021,950</b>	<b>\$ 3,419,162</b>	<b>\$ 13,441,112</b>

(1) Schedule includes payments for finalized debt obligations only.

**Assessment Districts (Non-City Funded Obligations)**

There are various assessment districts in the City that have issued Special Assessment District Bonds, pursuant to the Municipal Improvement Act of 1915, and are not reported in the City's long-term debt. These are special obligations payable from, and secured by, specific revenue sources described

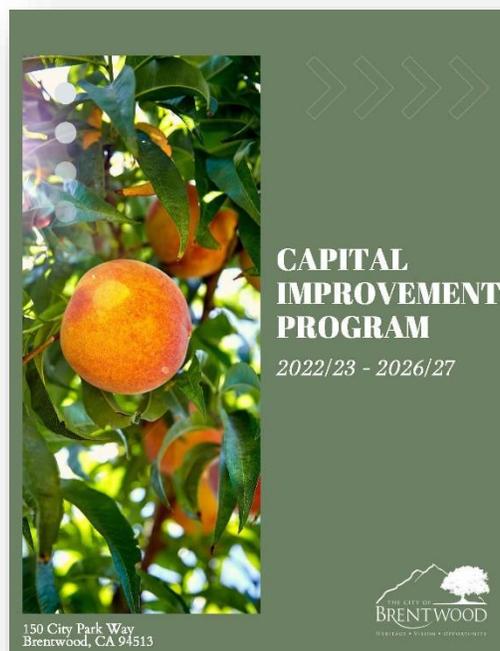
in the bond resolutions and official statements of the respective issues. The City acts merely as the collecting and paying agent for the debt issued by these districts and, as such, these bonds are not considered obligations of the City and are not reflected in the schedules in the previous pages.

## CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The City of Brentwood prepares an annual Capital Budget document that is separate from the Operating Budget document, although the two are closely linked. The CIP, as distinguished from the Operating Budget, is used as a planning tool for the City to identify the capital improvement needs of the City and align those needs with the appropriate timing and financing in a way that assures the most responsible and efficient use of resources. The Capital Budget is part of the Operating Budget, which appropriates funds for specific programs and projects. The five-year CIP is reviewed annually to enable the City Council to reassess projects in the program.

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 require continuing appropriations beyond a single fiscal year; 2) systematic acquisitions over an extended period of time or 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.

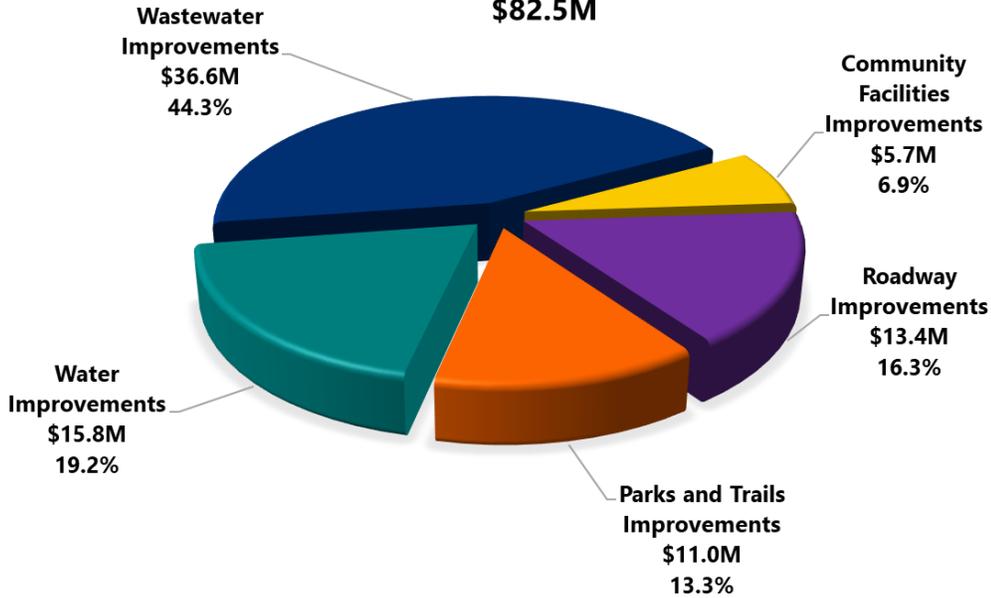
For more information on the City's CIP, please refer to the 2022/23 – 2026/27 Capital Improvement Program located on the City's website: [www.brentwoodca.gov](http://www.brentwoodca.gov). The information provided in this section is from the original adopted 2022/23 – 2026/27 CIP.



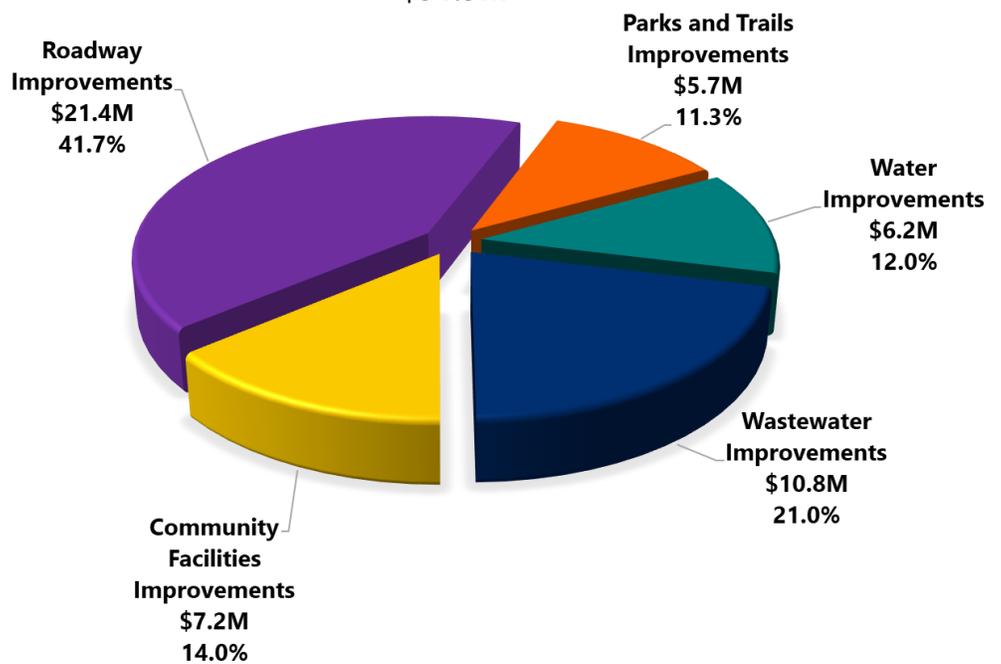
**Capital Improvement Program Summary**

The 2022/23 – 2026/27 CIP includes 58 City capital improvement projects with a total projected cost of \$311.3 million. The charts below show the capital expenditures, by category, included in the Operating Budget for FY 2022/23 and FY 2023/24.

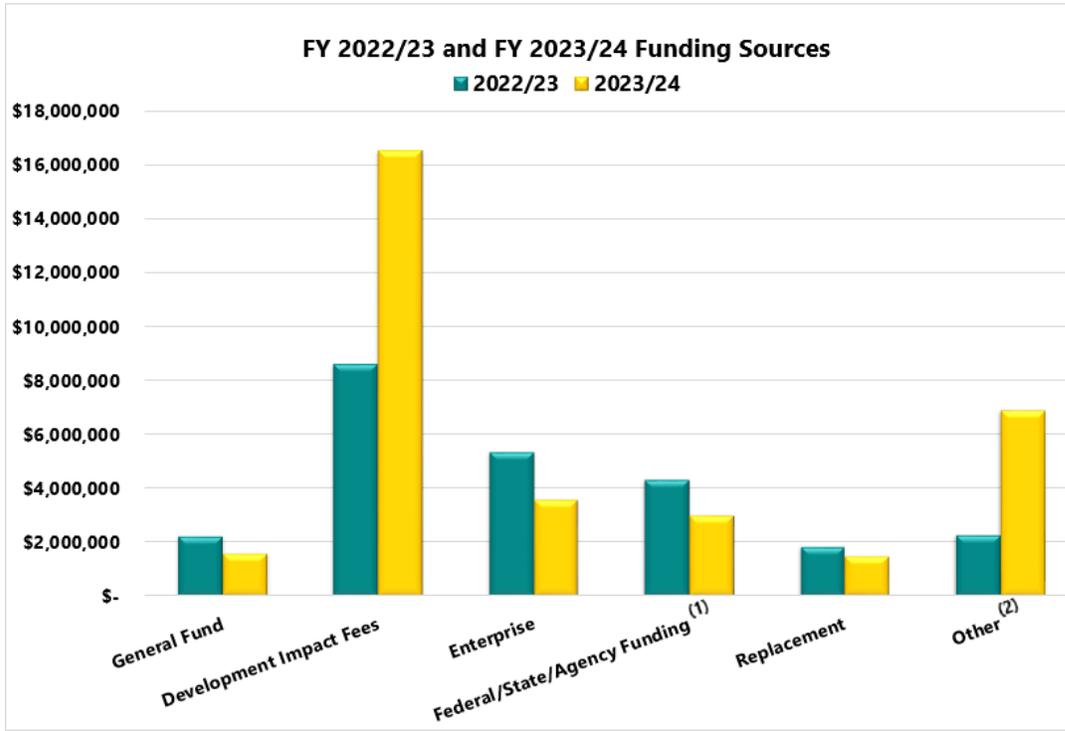
**FY 2022/23 CIP EXPENDITURES**  
**\$82.5M**



**FY 2023/24 CIP EXPENDITURES**  
**\$51.3M**



The FY 2022/23 and FY 2023/24 CIP funding sources are shown in the chart below.



(1) Federal/State/Agency Funding excludes SRF loans of \$36,600,000 and \$10,100,000 for FY 2022/23 and FY 2023/24, respectively.  
 (2) Major components of Other funding include RMRA, Vineyards Projects and Public Art Acquisition Funds.

**Strategic Initiative CIP Projects**

On February 22, 2022, City Council adopted the Strategic Plan for FY 2022/23 and FY 2023/24. The Strategic Plan contains City Council’s goals, and specific initiatives to achieve those goals. The table below lists the budgeted funding for the FY 2022/23 – FY 2023/24 CIP projects which are part of the Strategic Plan. It only includes funded projects and does not include amounts already funded in prior years. The CIP projects are listed, in order, by Strategic Initiative number which corresponds to one of the six focus areas. Please refer to the Strategic Plan section, beginning on page 27, for information on the focus area Goals and to the Department and Performance Budgets section, beginning on page 104, for more information on the initiatives.

Strategic Initiative #	Project #	Project Title	2022/23	2023/24
1.1.a.	31700	Sand Creek Road Extension	\$ 1,100,000	\$ 10,000,000
1.1.b.	59140	Pavement Management Program - 2023/Future	2,387,715	2,310,596
1.1.c.	31620	Brentwood Boulevard Widening North - Phase I	0	3,500,000
1.1.d.		Sound Wall	600,000	0
1.1.e.		Parking Garage Security and Safety Enhancements	450,000	0
4.1.	37228	Zoning Ordinance Update	245,000	0
4.4.a.	37258	Housing Element Update and Safety Element Update	230,832	0
5.2.a.		Sand Creek Sports Complex	10,000,000	5,000,000
5.3.a.	37231	Vineyards at Marsh Creek - Event Center/Amphitheater	700,000	0
			<b>\$ 15,713,547</b>	<b>\$ 20,810,596</b>

**Other Significant CIP Projects**

There are several other notable capital expenditures included in the 2022/23 – 2026/27 CIP. The table below lists these projects including: 1) budgeted expenditures for FY 2022/23 and FY 2023/24 and 2) future annual operating and maintenance (O & M) impact, in current dollars. The O & M impact costs include additional ongoing personnel, janitorial, maintenance or utility costs, which are included in the Operating Budget once a project is completed. Project descriptions are listed after the chart.

Project #	Project Title	2022/23	2023/24	Future Annual O & M Impact
31695	Innovation Center @ Brentwood Infrastructure	\$ 8,029,556	\$ 2,051,000	\$ 50,000
31701	Lone Tree Way Roadway Improvements	1,300,000	6,250,000	12,000
	Homecoming Park Playground Replacement	265,740	0	0
	Miwok Park Playground Replacement	212,180	0	0
	Canal Replacement Cost Share - Segment 5	2,493,135	2,493,135	TBD
56414	Downtown Alley Rehabilitation - Midway and Park Way	3,507,100	0	1,500
56397	Sensus AMR System Upgrade	500,000	0	0
56402	Water and Wastewater SCADA System Upgrade	1,000,000	0	10,000
59140	Wastewater Treatment Plant Expansion - Phase II	36,600,000	10,100,000	600,000
37244	Public Art Spaces	424,608	0	TBD
		<b>\$ 54,332,319</b>	<b>\$ 20,894,135</b>	<b>\$ 673,500</b>

**Project Descriptions**

- **Innovation Center @ Brentwood Infrastructure (CIP #336-31695)**

This project, formerly named Priority Area 1 Infrastructure Improvements, will construct infrastructure improvements within Priority Area 1. The improvements include Jeffery Way roadway extension from Amber Lane to Empire Avenue, the extension of wet utilities (water, sewer, and non-potable water) on Empire Avenue under State Route 4 to Heidorn Ranch Road, widening Lone Tree Plaza Drive between Heidorn Ranch Road and Canada Valley Road, and all associated improvements and land acquisition.

- **Lone Tree Way Roadway Improvements (CIP# 336-31701)**

This project will construct infrastructure improvements within the project limits. The project improvements include: widening the existing Lone Tree Way from O’Hara Avenue to Tilton Lane, extension of wet and dry utilities, conversion of overhead utility lines to underground, relocation of PG&E high voltage transmission electrical lines, and a new traffic signal at Smith Road and Lone Tree Way. Improvements may also include some portions of Smith Road, O’Hara Lane and a traffic signal at the O’Hara Avenue/O’Hara Lane intersection.

- **Homecoming Park Playground Replacement**

The project will replace play equipment in Homecoming Park. The resilient safety surfacing in the playground areas will also be renovated.

- **Miwok Park Playground Replacement**

The project will replace play equipment in Miwok Park. The resilient safety surfacing in the playground areas will also be renovated.

- **Canal Replacement Cost Share - Segment 5**

The City currently utilizes the Contra Costa Water District (“CCWD”) conveyance facilities

(Contra Costa Canal, pumps, underground pipes and screens) for the delivery of Delta water to the Brentwood Water Treatment Plant. Per the agreement with CCWD, this project accounts for the City's proportional share of the projected costs for CCWD's Canal Replacement Project (Segment 5).

- **Downtown Alley Rehabilitation - Midway and Park Way (CIP #562-56414)**

This project, previously named Downtown Alley Rehabilitation – Midway, now includes the Park Way alley section. This project consists of the installation of new water, sewer and storm drain facilities and either the removal or replacement of existing infrastructure to correct existing operations and maintenance constraints due to the age of the facilities. This project will allow the City to accommodate the anticipated development of the Downtown area and, where feasible, bring the aging facilities up to current standards.
- **Sensus AMR System Upgrade (CIP #562-56397)**

This project will install a fixed base Sensus Automatic Meter Reading (AMR) system which will provide hourly meter reads. This will require the installation of two antennas and the replacement of the Meter Transmitter Units (MXUs) on the water meters. Upgrading the current system will eliminate the need for City staff to drive routes to obtain meter readings, resulting in time savings allowing for more time for proactive customer service.
- **Water and Wastewater SCADA System Upgrade (CIP #562-56402)**

This project will provide necessary upgrades to the Supervisory Control and Data Acquisition (SCADA) computer systems to enable the Water Distribution System, Water Treatment Plant and Wastewater Treatment Plant to operate efficiently and securely.
- **Wastewater Treatment Plant Expansion - Phase II (CIP #592-59140)**

The existing 5 MGD tertiary treatment facility was planned and constructed to accommodate future expansions, of up to 10 MGD. The original facility was designed based on 100 Gallons per Day (GPD) per capita flow but the average flow in the last several years has been 69 GPD per capita. The Phase II Expansion is designed to treat 6.4 MGD flow based on 69 GPD per capita, which will service the final buildout population of the City per the current General Plan. The project includes the addition of one diffused air oxidation basin, retrofit of existing oxidation ditches to diffused air, secondary clarifiers, converting chlorine contact facilities to free chlorine disinfection, utility pumps, new solids mechanical dryer, dried biosolids storage building, Electrical Distribution System Upgrade and all related appurtenances. This project is necessary to keep the City in compliance with more stringent discharge requirements. The expansion will also accommodate the planned and approved development within the City.
- **Public Art Spaces (CIP #337-37244)**

This project, formerly named "Citywide Gateway Monuments "4-Corners"", consists of the installation of three or more monuments at select locations throughout the City. The project's purpose is to improve the identity of the City at the three or more high traffic areas. Two installation sites and artists have been identified. The Arts Commission will be an active partner in making recommendations to City Council for future installations.



## FUND BALANCE SUMMARY

	Fund Balance & Reserves at 6/30/2021	2021/22 Projected		Fund Balance & Reserves at 6/30/2022	2022/23 Budget		Fund Balance & Reserves at 6/30/2023	2023/24 Budget		Fund Balance & Reserves at 6/30/2024
		Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 31,026,355	\$ 63,703,716	\$ 63,550,599	\$ 31,179,472	\$ 69,477,970	\$ 72,893,952	\$ 27,763,490	\$ 71,522,526	\$ 73,714,147	\$ 25,571,869
Solid Waste Enterprise	19,865,289	16,247,364	15,556,732	20,555,921	17,059,567	17,184,053	20,431,435	17,835,059	18,036,621	20,229,873
Water Enterprise	148,688,549	29,067,767	29,687,760	148,068,556	30,477,312	34,632,881	143,912,987	31,756,599	32,403,444	143,266,142
Wastewater Enterprise	120,323,455	15,694,911	21,521,150	114,497,216	16,513,440	15,694,956	115,315,700	17,302,312	15,387,703	117,230,309
City Rentals Enterprise	490,092	204,046	357,228	336,910	208,491	386,226	159,175	0	159,175	0
Housing Enterprise	4,684,864	1,020,830	945,973	4,759,721	1,071,992	1,082,789	4,748,924	1,111,715	1,125,865	4,734,774
Internal Service Funds <sup>(1)</sup>	71,031,785	19,699,419	28,266,380	62,464,824	20,042,456	27,946,250	54,561,030	20,717,550	30,302,831	44,975,749
Special Revenue Funds <sup>(2)</sup>	89,432,797	64,197,109	71,802,162	81,827,744	58,015,555	67,423,829	72,419,470	61,356,759	75,311,231	58,464,998
Debt Service Funds	37,460,420	46,103,621	46,027,161	37,536,880	31,886,600	31,932,874	37,490,606	32,138,602	32,169,230	37,459,978
Capital Project Funds	51,137,051	48,560,605	40,071,521	59,626,135	63,109,292	84,651,397	38,084,030	47,277,685	55,272,822	30,088,893
	<b>\$ 574,140,657</b>	<b>\$ 304,499,388</b>	<b>\$ 317,786,666</b>	<b>\$ 560,853,379</b>	<b>\$ 307,862,675</b>	<b>\$ 353,829,207</b>	<b>\$ 514,886,847</b>	<b>\$ 301,018,807</b>	<b>\$ 333,883,069</b>	<b>\$ 482,022,585</b>

(1) Expenditures include discretionary unfunded pension/OPEB obligation paydowns of \$7.4 million. Also included in expenditures is a loan of \$2 million for the Sand Creek Sports Complex, to be repaid from loan refinance proceeds over the next eight years. In addition, \$9.1 million of vehicle and equipment purchases included in expenditures are not yet capitalized or included in fund balances.

(2) Certain Special Revenue Funds are presented utilizing cash balance.

## OPERATING BUDGET SUMMARY

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Beginning Fund Balances</b>	\$ 565,773,270	\$ 574,140,657	\$ 574,140,657	\$ 560,853,379	\$ 514,886,847
<b>Revenues and Other Financing Sources</b>					
Taxes	\$ 34,227,179	\$ 36,236,089	\$ 36,495,025	\$ 38,397,450	\$ 40,732,978
Licenses	927,184	902,882	906,582	914,200	938,696
Charges for Other Services	78,587,917	77,938,602	79,412,909	82,036,721	84,945,454
Use of Money and Property	1,026,811	1,393,781	386,401	1,592,510	2,115,040
Assessment Districts	25,341,474	24,838,807	24,982,115	26,109,077	26,788,449
Intergovernmental	16,673,384	45,903,142	13,973,254	51,914,139	24,601,531
Charges to Other Funds	8,220,286	8,522,579	8,183,396	8,801,534	8,883,653
Permits and Fines	5,730,353	4,770,340	5,023,819	5,169,766	5,286,919
Development Impact Fees	15,316,666	9,135,940	19,282,885	6,233,010	7,797,722
Franchise Fees	1,547,505	1,504,870	1,592,643	1,603,925	1,615,310
Fees and Other Revenues	5,199,621	5,653,370	5,733,266	7,816,536	6,721,098
Other Financing Sources <sup>(1)</sup>	0	14,450,491	14,450,491	0	0
Transfers In	67,984,562	79,745,347	94,076,602	77,273,807	90,591,957
<b>Total Revenues and Other Financing Sources</b>	<b>260,782,942</b>	<b>310,996,240</b>	<b>304,499,388</b>	<b>307,862,675</b>	<b>301,018,807</b>
<b>Expenditures and Other Financing Uses</b>					
General Government	11,931,603	20,211,363	18,559,130	13,805,721	13,704,028
Public Safety	25,244,304	30,534,365	27,841,328	31,492,875	32,700,846
Community Development	5,470,310	7,098,700	6,033,509	7,715,957	7,604,295
Engineering	3,402,200	3,812,282	3,723,704	3,933,627	4,076,698
Public Works	3,863,868	4,491,653	4,217,370	4,479,804	4,469,869
Parks and Recreation	12,770,022	14,982,411	14,129,015	15,868,396	16,184,998
Enterprise Funds	49,808,822	55,403,479	53,722,030	60,066,217	60,727,672
Community Services	9,260,744	8,914,427	8,258,586	9,727,624	10,243,103
Internal Service	14,843,245	27,805,982	26,073,405	24,593,937	25,161,907
Debt Service - Principal <sup>(1)</sup>	15,551,454	30,821,738	30,613,271	17,097,310	15,867,771
Debt Service - Interest	8,547,234	8,404,336	8,145,731	7,016,479	6,632,312
Capital Outlay	25,395,437	80,998,734	37,038,145	82,558,324	51,261,737
Transfers Out	66,326,312	99,384,540	79,431,442	75,472,936	85,247,833
<b>Total Expenditures and Other Financing Uses</b>	<b>252,415,555</b>	<b>392,864,010</b>	<b>317,786,666</b>	<b>353,829,207</b>	<b>333,883,069</b>
<b>Ending Fund Balances</b>	<b>\$ 574,140,657</b>	<b>\$ 492,272,887</b>	<b>\$ 560,853,379</b>	<b>\$ 514,886,847</b>	<b>\$ 482,022,585</b>

(1) Includes activity from debt refinancing.

## FY 2022/23 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise Funds	Internal Service Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total All Funds
<b>Revenues</b>							
Taxes	\$ 29,958,835	\$ 91,014	\$ 0	\$ 7,721,786	\$ 625,815	\$ 0	\$ 38,397,450
Licenses	763,200	0	0	151,000	0	0	914,200
Charges for Other Services	428,433	62,669,810	18,938,478	0	0	0	82,036,721
Use of Money and Property	497,314	329,519	319,118	319,057	115,703	11,799	1,592,510
Assessment Districts	0	0	0	13,335,207	12,773,870	0	26,109,077
Intergovernmental	5,948,295	0	0	9,365,844	0	36,600,000	51,914,139
Charges to Other Funds	8,746,917	54,617	0	0	0	0	8,801,534
Permits and Fines	5,169,766	0	0	0	0	0	5,169,766
Development Impact Fees	0	0	0	6,233,010	0	0	6,233,010
Franchise Fees	1,603,925	0	0	0	0	0	1,603,925
Fees and Other Revenues	4,305,909	893,061	0	163,693	2,453,873	0	7,816,536
<b>Total Revenues</b>	<b>57,422,594</b>	<b>64,038,021</b>	<b>19,257,596</b>	<b>37,289,597</b>	<b>15,969,261</b>	<b>36,611,799</b>	<b>230,588,868</b>
Transfers In	12,055,376	1,292,781	784,860	20,725,958	15,917,339	26,497,493	77,273,807
<b>Total Revenues and Transfers In</b>	<b>69,477,970</b>	<b>65,330,802</b>	<b>20,042,456</b>	<b>58,015,555</b>	<b>31,886,600</b>	<b>63,109,292</b>	<b>307,862,675</b>
<b>Expenditures</b>							
General Government	10,184,102	0	0	1,613,071	2,008,548	0	13,805,721
Public Safety	31,201,413	0	0	291,462	0	0	31,492,875
Community Development	7,307,645	0	0	298,632	109,680	0	7,715,957
Engineering	3,933,627	0	0	0	0	0	3,933,627
Public Works	4,479,804	0	0	0	0	0	4,479,804
Parks and Recreation	8,295,218	0	0	7,573,178	0	0	15,868,396
<b>Enterprise Funds</b>							
Solid Waste	0	17,111,999	0	0	0	0	17,111,999
Water	0	26,868,046	0	540,818	0	0	27,408,864
Wastewater	0	14,030,101	0	293,383	0	0	14,323,484
City Rentals	0	179,081	0	0	0	0	179,081
Housing	0	1,042,789	0	0	0	0	1,042,789
Community Services	1,023,572	0	0	8,704,052	0	0	9,727,624
Internal Service	0	0	24,593,937	0	0	0	24,593,937
Debt Service	1,731,800	3,852,407	0	1,936,239	16,593,343	0	24,113,789
Capital Outlay	0	0	0	0	0	82,558,324	82,558,324
<b>Total Expenditures</b>	<b>68,157,181</b>	<b>63,084,423</b>	<b>24,593,937</b>	<b>21,250,835</b>	<b>18,711,571</b>	<b>82,558,324</b>	<b>278,356,271</b>
Transfers Out	4,736,771	5,896,482	3,352,313	46,172,994	13,221,303	2,093,073	75,472,936
<b>Total Expenditures and Transfers Out</b>	<b>72,893,952</b>	<b>68,980,905</b>	<b>27,946,250</b>	<b>67,423,829</b>	<b>31,932,874</b>	<b>84,651,397</b>	<b>353,829,207</b>
<b>Net Result of Operations</b>	<b>(3,415,982)</b>	<b>(3,650,103)</b>	<b>(7,903,794)</b>	<b>(9,408,274)</b>	<b>(46,274)</b>	<b>(21,542,105)</b>	<b>(45,966,532)</b>
<b>Beginning Balance - 7/01/22</b>	<b>31,179,472</b>	<b>288,218,324</b>	<b>62,464,824</b>	<b>81,827,744</b>	<b>37,536,880</b>	<b>59,626,135</b>	<b>560,853,379</b>
<b>Fund Balance - 6/30/23</b>	<b>\$ 27,763,490</b>	<b>\$ 284,568,221</b>	<b>\$ 54,561,030</b>	<b>\$ 72,419,470</b>	<b>\$ 37,490,606</b>	<b>\$ 38,084,030</b>	<b>\$ 514,886,847</b>

## FY 2022/23 FUND BALANCE BY FUND

Fund #	Fund Name	Estimated	Budget		Budget		Estimated
		7/1/2022	Revenues	Transfers In	Expenditures	Transfer Out	6/30/2023
		Fund Balance					Fund Balance
100	<b>General Fund</b>	\$ 31,179,472	\$ 57,422,594	\$ 12,055,376	\$ 68,157,181	\$ 4,736,771	\$ 27,763,490
	<b>Enterprise Funds</b>						
540,543	Solid Waste Enterprise	20,555,921	17,059,567	0	17,111,999	72,054	20,431,435
560,563	Water Enterprise	148,068,556	30,127,312	350,000	29,701,202	4,931,679	143,912,987
590,593	Wastewater Enterprise	114,497,216	16,513,440	0	15,049,352	645,604	115,315,700
501	City Rentals Enterprise	336,910	1,346	207,145	179,081	207,145	159,175
510,511,513	Housing Enterprise	4,759,721	336,356	735,636	1,042,789	40,000	4,748,924
	<b>Total Enterprise Funds</b>	<b>288,218,324</b>	<b>64,038,021</b>	<b>1,292,781</b>	<b>63,084,423</b>	<b>5,896,482</b>	<b>284,568,221</b>
	<b>Internal Service Funds</b>						
701	Information Services <sup>(1)</sup>	(1,513,300)	3,929,529	0	4,093,371	0	(1,677,142)
702	Vehicle and Equipment Replacement <sup>(2)</sup>	14,083,822	1,757,229	0	4,979,863	0	10,861,188
703	Information Systems Replacement	3,279,664	1,102,483	0	1,023,793	1,339,500	2,018,854
704	Facilities Replacement	8,395,701	1,142,420	0	1,249,969	0	8,288,152
705	Tuition	75,274	15,775	0	31,074	0	59,975
706	Fleet Maintenance Services <sup>(1)</sup>	(680,842)	2,191,158	0	2,182,190	0	(671,874)
707	Facilities Maintenance Services <sup>(1)</sup>	(32,483)	1,899,788	0	2,098,413	0	(231,108)
708	Parks and LLAD Replacement	23,132,258	803,940	784,860	1,090,883	865,788	22,764,387
709	Insurance	432,670	3,201,453	0	3,201,453	0	432,670
710	Pension/OPEB Obligation	15,292,060	3,213,821	0	4,642,928	1,147,025	12,715,928
	<b>Total Internal Service Funds</b>	<b>62,464,824</b>	<b>19,257,596</b>	<b>784,860</b>	<b>24,593,937</b>	<b>3,352,313</b>	<b>54,561,030</b>

(1) These Internal Service Funds include OPEB obligation accruals, which result in a negative fund balance. These funds maintain positive cash balances.

(2) The fiscal year-end cash balance of this fund is projected to be \$9.1M for FY 2021/22, \$7.7M for FY 2022/23 and \$6.3M for FY 2023/24.

## FY 2022/23 FUND BALANCE BY FUND (Continued)

Fund #	Fund Name	Estimated	Budget		Budget		Estimated
		7/1/2022 Fund Balance	Revenues	Transfers In	Expenditures	Transfer Out	6/30/2023 Fund Balance
<b>Special Revenue Funds</b>							
203-209	Gas Tax	\$ 1,206,697	\$ 3,442,575	\$ 0	\$ 1,941	\$ 3,425,953	\$ 1,221,378
214	SB1186 Disability Access	97,774	22,179	0	20,576	0	99,377
216	Police Grants	378,494	292,838	0	291,371	0	379,961
217	Grants	1,356,511	505,004	0	150,050	355,000	1,356,465
219	Economic Development Grant	259,892	152,910	0	278,056	0	134,746
229	American Rescue Plan Act of 2021	0	3,940,000	0	0	3,940,000	0
230	Citywide Park Assessment District	1,848,070	3,530,194	3,693,758	6,739,394	0	2,332,628
231	Community Facilities District #2	35,662	691,206	0	15,086	680,783	30,999
232	Community Facilities District #3	420,451	1,735,425	395,457	15,826	2,121,793	413,714
233,235	Community Facilities District #4	288,104	2,955,871	94,891	15,491	3,142,168	181,207
234	Community Facilities District #5	658,854	2,350,220	29,034	15,803	2,597,451	424,854
250	Water Development Impact Fee <sup>(1)</sup>	6,086,733	1,411,459	0	1,215,013	1,749,362	4,533,817
251	Roadway Development Impact Fee	14,545,798	2,280,954	0	716,878	1,557,795	14,552,079
252	Parks and Trails Development Impact Fee	6,043,647	1,659,111	0	833,703	6,060,000	809,055
255	Wastewater Development Impact Fee <sup>(1)</sup>	22,237,911	707,786	0	1,555,427	0	21,390,270
256	Community Facilities Development Impact Fee	(145,869)	136,239	0	35,972	144,106	(189,708)
261	Development Impact Fee Administration	481,763	215,676	0	301,631	0	395,808
262	Agriculture Land Administration	738,265	3,761	0	56,159	0	685,867
263	Agriculture Land Acquisition	2,757,201	13,552	0	197,324	0	2,573,429
264	First-Time Homebuyer	1,889,917	6,430	0	101,296	20,000	1,775,051
265	Affordable Housing In-Lieu Fee	4,443,469	22,374	0	24,510	675,636	3,765,697
267	Public Art Administration	936,100	4,317	0	870	0	939,547
268	Public Art Acquisition	3,196,698	14,316	0	4,386	350,999	2,855,629
269	Parking In-Lieu	437	3	0	50	0	390
272	Riparian Mitigation Site Maintenance	81,761	602	0	81	1,300	80,982
280	Asset Forfeiture	183,162	722	0	146	0	183,738
281	Abandoned Vehicle Abatement	88,356	40,448	0	91	45,000	83,713
285	PEG Media	561,819	2,925	0	5,590	0	559,154
286	Parks Advertising	17,675	0	0	0	17,675	0
293	Measure J	2,167,183	1,207,311	0	11,218	1,325,557	2,037,719
302	City Low Income Housing	1,056,297	81	0	5,050	0	1,051,328
6xx	Landscape and Lighting Assessment Districts	7,908,912	9,943,108	16,512,818	8,641,846	17,962,416	7,760,576
<b>Total Special Revenue Funds</b>		<b>81,827,744</b>	<b>37,289,597</b>	<b>20,725,958</b>	<b>21,250,835</b>	<b>46,172,994</b>	<b>72,419,470</b>

(1) Certain Special Revenue Funds are presented utilizing cash balance.

## FY 2022/23 FUND BALANCE BY FUND (Continued)

Fund #	Fund Name	Estimated 7/1/2022 Fund Balance	Budget		Budget		Estimated 6/30/2023 Fund Balance
			Revenues	Transfers In	Expenditures	Transfer Out	
<b><u>Debt Service Funds</u></b>							
<b><i>City Debt Obligations</i></b>							
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 13,098,160	\$ 1,440,875	\$ 614,940	\$ 1,802,514	\$ 287,457	\$ 13,064,004
448	General Obligation Bonds Series 2002	46,545	627,201	0	630,815	0	42,931
461	2019 Civic Center Project Lease Revenue Refunding Bonds	10,321,700	1,097,999	2,097,935	2,676,550	519,382	10,321,702
466	2015 Lease Financing	0	0	790,000	790,000	0	0
<b><i>Assessment Districts (Non-City Funded Obligations)</i></b>							
435	2018 A Refinance	438,404	1	3,923,872	3,951,672	0	410,605
436	2014 A & B Refinance	2,195,759	1	7,187,602	7,187,601	0	2,195,761
437	2012 A Refinance	847,888	15	1,300,448	1,310,814	0	837,537
438	Capital Improvement Financing Program 2003-1	942,485	1,256,163	1,090	25,114	1,228,461	946,163
439	Capital Improvement Financing Program 2002-1	929,644	1,199,315	0	23,908	1,172,880	932,171
441	Capital Improvement Financing Program 94-1	2,449,960	2,759,488	0	58,915	2,693,929	2,456,604
442	Capital Improvement Financing Program 98-1	595,864	694,399	0	12,933	679,792	597,538
443	Capital Improvement Financing Program 99-1	536,070	633,830	0	11,649	620,656	537,595
444	Capital Improvement Financing Program 2000-1	785,052	930,180	0	20,525	907,518	787,189
449	Capital Improvement Financing Program 2004-1	1,163,383	1,556,058	1,452	30,373	1,522,531	1,167,989
460	Randy Way Assessment District	135,588	66,004	0	65,413	0	136,179
462	2006 A & B Refinance	2,543	0	0	0	2,542	1
463	Capital Improvement Financing Program 2006-1	849,643	1,112,248	0	33,390	1,076,069	852,432
464	Capital Improvement Financing Program 2005-1	2,026,539	2,594,871	0	79,261	2,510,086	2,032,063
465	96R Assessment District	171,653	613	0	124	0	172,142
<b>Total Debt Service Funds</b>		<b>37,536,880</b>	<b>15,969,261</b>	<b>15,917,339</b>	<b>18,711,571</b>	<b>13,221,303</b>	<b>37,490,606</b>

## FY 2022/23 FUND BALANCE BY FUND (Continued)

Fund #	Fund Name	Estimated 7/1/2022 Fund Balance	Budget		Budget		Estimated 6/30/2023 Fund Balance
			Revenues	Transfers In	Expenditures	Transfer Out	
<b>Capital Project Funds</b>							
336	Roadway Improvements	\$ 12,088,907	\$ 0	\$ 3,615,272	\$ 13,441,271	\$ 0	\$ 2,262,908
337	Community Facilities Improvements	9,090,102	0	3,715,332	5,325,118	0	7,480,316
352	Parks and Trails Improvements	644,406	0	10,477,920	10,947,456	0	174,870
380	Civic Center Capital Improvement Financing Program	30,902	1,065	1,168,291	215	1,174,282	25,761
381	City Capital Improvement Financing Program	440,562	2,591	808,227	522	516,791	734,067
392	Capital Infrastructure	747,056	3,775	0	7,391	52,000	691,440
393	Vineyards Projects	346,530	4,368	0	898	350,000	0
562	Water Improvements	16,396,966	0	6,712,451	15,835,453	0	7,273,964
592	Wastewater Improvements	19,440,704	36,600,000	0	36,600,000	0	19,440,704
<b>Total Capital Project Funds</b>		<b>59,626,135</b>	<b>36,611,799</b>	<b>26,497,493</b>	<b>82,558,324</b>	<b>2,093,073</b>	<b>38,084,030</b>
<b>Total All Funds</b>		<b>\$ 560,853,379</b>	<b>\$ 230,588,868</b>	<b>\$ 77,273,807</b>	<b>\$ 278,356,271</b>	<b>\$ 75,472,936</b>	<b>\$ 514,886,847</b>

## SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE

Revenues	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
General Fund	\$ 58,623,958	\$ 67,703,891	\$ 63,703,716	\$ 69,477,970	2.62%	\$ 71,522,526	2.94%
Enterprise Funds							
Solid Waste Enterprise	15,872,028	16,299,080	16,247,364	17,059,567	4.67%	17,835,059	4.55%
Water Enterprise	30,506,829	28,753,241	29,067,767	30,477,312	6.00%	31,756,599	4.20%
Wastewater Enterprise	17,416,791	14,757,758	15,694,911	16,513,440	11.90%	17,302,312	4.78%
City Rentals Enterprise	476,164	425,501	204,046	208,491	-51.00%	0	-100.00%
Housing Enterprise	950,388	1,039,494	1,020,830	1,071,992	3.13%	1,111,715	3.71%
Internal Service Funds	23,939,867	19,892,935	19,699,419	20,042,456	0.75%	20,717,550	3.37%
Special Revenue Funds	66,286,204	56,217,260	64,197,109	58,015,555	3.20%	61,356,759	5.76%
Debt Service Funds	30,660,969	46,351,260	46,103,621	31,886,600	-31.21%	32,138,602	0.79%
Capital Project Funds	16,049,744	59,555,820	48,560,605	63,109,292	5.97%	47,277,685	-25.09%
<b>Total Revenues</b>	<b>\$ 260,782,942</b>	<b>\$ 310,996,240</b>	<b>\$ 304,499,388</b>	<b>\$ 307,862,675</b>	<b>-1.01%</b>	<b>\$ 301,018,807</b>	<b>-2.22%</b>

Expenditures	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
General Fund	\$ 58,187,349	\$ 69,049,297	\$ 63,550,599	\$ 72,893,952	5.57%	\$ 73,714,147	1.13%
Enterprise Funds							
Solid Waste Enterprise	13,945,953	16,040,473	15,556,732	17,184,053	7.13%	18,036,621	4.96%
Water Enterprise	32,064,779	30,034,876	29,687,760	34,632,881	15.31%	32,403,444	-6.44%
Wastewater Enterprise	15,006,816	26,824,637	21,521,150	15,694,956	-41.49%	15,387,703	-1.96%
City Rentals Enterprise	331,644	517,823	357,228	386,226	-25.41%	159,175	-58.79%
Housing Enterprise	875,923	1,138,975	945,973	1,082,789	-4.93%	1,125,865	3.98%
Internal Service Funds	17,313,408	33,757,008	28,266,380	27,946,250	-17.21%	30,302,831	8.43%
Special Revenue Funds	49,656,207	85,018,700	71,802,162	67,423,829	-20.70%	75,311,231	11.70%
Debt Service Funds	31,798,110	46,383,440	46,027,161	31,932,874	-31.15%	32,169,230	0.74%
Capital Project Funds	33,235,366	84,098,781	40,071,521	84,651,397	0.66%	55,272,822	-34.71%
<b>Total Expenditures</b>	<b>\$ 252,415,555</b>	<b>\$ 392,864,010</b>	<b>\$ 317,786,666</b>	<b>\$ 353,829,207</b>	<b>-9.94%</b>	<b>\$ 333,883,069</b>	<b>-5.64%</b>

## DETAIL OF EXPENDITURES BY CATEGORY

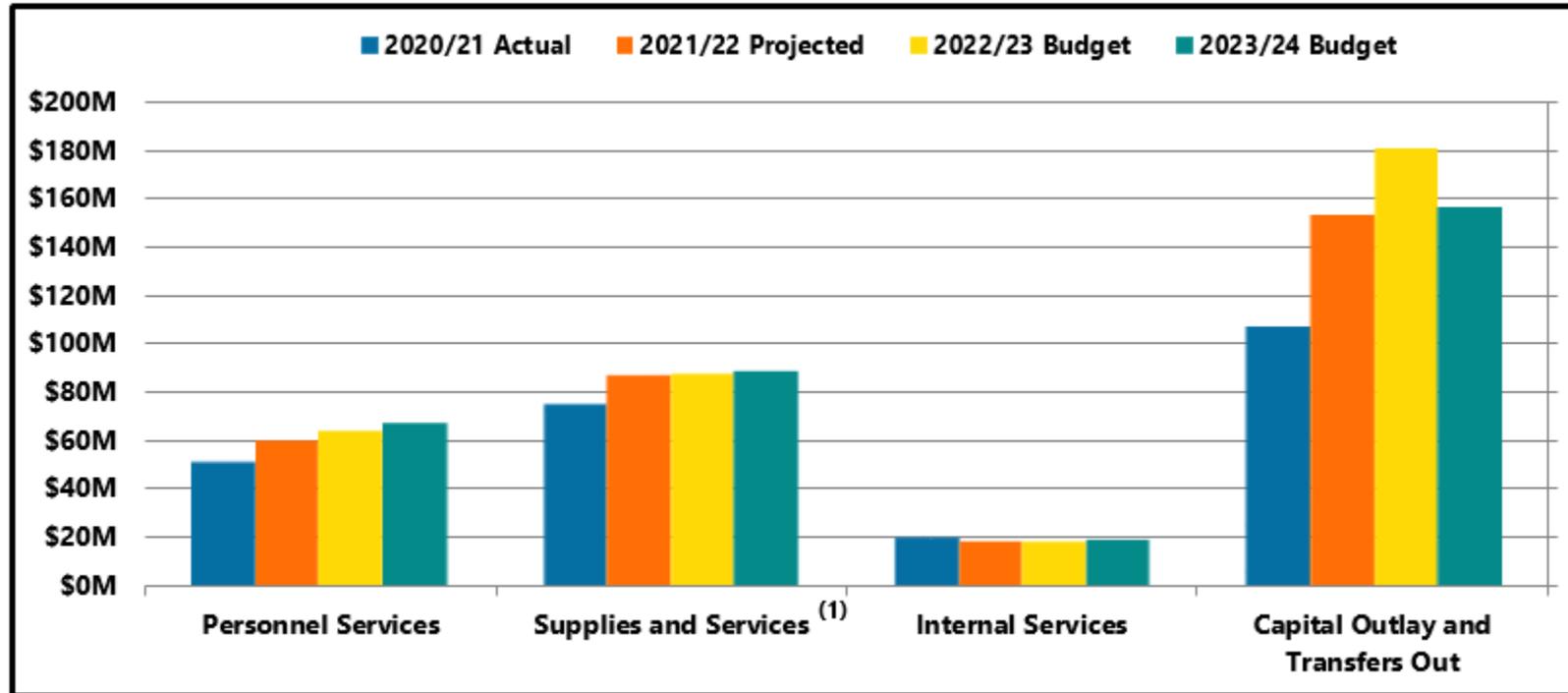
	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b><u>Personnel Services</u></b>							
Salaries	\$ 33,602,452	\$ 38,267,147	\$ 35,564,162	\$ 40,444,032	5.69%	\$ 42,100,096	4.09%
Overtime	1,222,702	1,451,817	1,433,417	1,497,132	3.12%	1,540,692	2.91%
Part-time	747,479	1,525,436	1,562,289	1,648,965	8.10%	1,701,875	3.21%
Benefits	15,908,679	23,082,118 <sup>(1)</sup>	21,179,696 <sup>(1)</sup>	20,859,336 <sup>(1)</sup>	-9.63%	22,164,744 <sup>(1)</sup>	6.26%
<b>Total Personnel Services</b>	<b>51,481,312</b>	<b>64,326,518</b>	<b>59,739,564</b>	<b>64,449,465</b>	<b>0.19%</b>	<b>67,507,407</b>	<b>4.74%</b>
<b><u>Supplies and Services</u></b>							
Operating Supplies	1,584,652	2,382,083	1,980,181	2,615,750	9.81%	2,655,574	1.52%
Utilities	4,502,251	4,962,634	5,015,980	5,587,717	12.60%	5,776,503	3.38%
Repairs and Maintenance	3,786,725	5,858,795	4,803,985	6,916,509	18.05%	7,294,591	5.47%
Rentals	110,049	186,302	177,562	155,123	-16.74%	159,232	2.65%
Insurance	1,896,159	2,583,237	2,569,869	3,088,138	19.55%	3,238,424	4.87%
Special Services	3,913,760	4,903,953	4,422,735	4,868,505	-0.72%	4,952,094	1.72%
Communications	391,878	426,002	417,927	424,516	-0.35%	437,623	3.09%
Advertising	53,971	147,637	110,148	151,473	2.60%	155,625	2.74%
Training and Conferences	154,395	606,794	403,710	583,320	-3.87%	594,733	1.96%
Purchased Water	11,410,006	12,503,103	12,475,904	13,319,291	6.53%	13,724,268	3.04%
Contributions	214,504	7,591,874 <sup>(2)</sup>	7,443,975 <sup>(2)</sup>	529,061	-93.03%	537,546	1.60%
Legal Services	513,806	1,007,282	860,941	1,008,947	0.17%	645,827	-35.99%
Contractual Services	8,663,409	11,521,602	10,246,742	12,334,818	7.06%	12,757,689	3.43%
Interfund Services	8,354,605	8,756,331	8,658,695	9,627,008	9.94%	9,777,468	1.56%
Interest Expense	8,547,234	8,404,336	8,145,731	7,016,479	-16.51%	6,632,312	-5.48%
Depreciation/Amortization	7,749,526	7,228,116	7,730,746	7,964,222	10.18%	8,121,271	1.97%
Developer Reimbursement	1,127,017	827,350	446,724	577,019	-30.26%	947,865	64.27%
Other	11,392,431	11,402,357	10,750,991	10,845,089	-4.89%	10,377,775	-4.31%
<b>Total Supplies and Services</b>	<b>74,366,378</b>	<b>91,299,788</b>	<b>86,662,546</b>	<b>87,612,985</b>	<b>-4.04%</b>	<b>88,786,420</b>	<b>1.34%</b>
<b><u>Internal Services</u></b>							
Internal Service	19,984,937	19,009,834	19,009,834	18,938,478	-0.38%	19,153,444	1.14%
<b>Total Internal Services</b>	<b>19,984,937</b>	<b>19,009,834</b>	<b>19,009,834</b>	<b>18,938,478</b>	<b>-0.38%</b>	<b>19,153,444</b>	<b>1.14%</b>
<b><u>Capital Outlay and Transfers Out</u></b>							
Capital Outlay/CIP	24,705,162	88,021,592	42,330,009	90,258,033	2.54%	57,320,194	-36.49%
Debt Service	15,551,454	30,821,738 <sup>(3)</sup>	30,613,271 <sup>(3)</sup>	17,097,310	-44.53%	15,867,771	-7.19%
Transfers	66,326,312	99,384,540	79,431,442	75,472,936	-24.06%	85,247,833	12.95%
<b>Total Capital Outlay and Transfers Out</b>	<b>106,582,928</b>	<b>218,227,870</b>	<b>152,374,722</b>	<b>182,828,279</b>	<b>-16.22%</b>	<b>158,435,798</b>	<b>-13.34%</b>
<b>Total Expenditures</b>	<b>\$ 252,415,555</b>	<b>\$ 392,864,010</b>	<b>\$ 317,786,666</b>	<b>\$ 353,829,207</b>	<b>-9.94%</b>	<b>\$ 333,883,069</b>	<b>-5.64%</b>

(1) Includes PERS Paydown of \$4.4M in FY 2021/22 and \$1.5M budgeted in FY 2022/23 and FY 2023/24.

(2) Includes a one-time transfer of Fire Development Impact fees to ECCFPD of \$7.0M.

(3) Includes activity from debt refinancing.

## SUMMARY OF EXPENDITURES BY CATEGORY



(1) FY 2021/22 projected includes a one-time transfer of Fire Development Impact fees to ECCFPD of \$7.0 million.

## SUMMARY OF EXPENDITURES BY CATEGORY AND FUND TYPE

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b><u>Personnel Services</u></b>					
General Fund	\$ 34,130,888	\$ 40,860,672	\$ 37,394,499	\$ 43,243,063	\$ 45,389,593
Enterprise Funds					
Solid Waste Enterprise	4,257,836	4,542,029	4,303,650	4,676,467	4,876,322
Water Enterprise	4,411,819	4,734,919	4,431,961	4,771,101	5,009,834
Wastewater Enterprise	3,595,018	4,136,222	3,795,711	4,223,997	4,426,240
Housing Enterprise	348,542	459,076	403,839	466,108	489,861
Internal Service Funds	3,261,957	8,288,259	8,103,821	5,615,065	5,797,503
Special Revenue Funds	1,475,252	1,305,341	1,306,083	1,453,664	1,518,054
<b>Total Personnel Services</b>	<b>\$ 51,481,312</b>	<b>\$ 64,326,518</b>	<b>\$ 59,739,564</b>	<b>\$ 64,449,465</b>	<b>\$ 67,507,407</b>
<b>Annual Percentage Change</b>			16.04%	0.19%	4.74%

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b><u>Supplies and Services</u></b>					
General Fund	\$ 7,041,570	\$ 10,637,158	\$ 9,420,834	\$ 11,433,276	\$ 10,536,778
Enterprise Funds					
Solid Waste Enterprise	6,560,817	7,461,427	7,369,423	8,438,277	9,493,567
Water Enterprise	18,845,083	19,254,995	19,300,762	21,086,912	20,873,554
Wastewater Enterprise	6,635,708	7,275,749	7,404,059	8,338,417	8,491,025
City Rentals Enterprise	72,732	259,577	99,620	115,066	0
Housing Enterprise	365,820	534,976	397,875	477,260	494,204
Internal Service Funds	10,525,276	12,419,963	11,910,898	13,456,805	14,127,215
Special Revenue Funds	14,230,179	23,376,116	21,029,481 <sup>(1)</sup>	16,721,040	17,604,313
Debt Service Funds	8,737,600	8,687,226	8,338,219	7,536,906	7,157,542
Capital Project Funds	1,351,593	1,392,601	1,391,375	9,026	8,222
<b>Total Supplies and Services</b>	<b>\$ 74,366,378</b>	<b>\$ 91,299,788</b>	<b>\$ 86,662,546</b>	<b>\$ 87,612,985</b>	<b>\$ 88,786,420</b>
<b>Annual Percentage Change</b>			16.53%	-4.00%	1.34%

(1) Includes a one-time transfer of Fire Development Impact fees to ECCFPD of \$7.0M.

## SUMMARY OF EXPENDITURES BY CATEGORY AND FUND TYPE (Continued)

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Internal Services</b>					
General Fund	\$ 10,471,273	\$ 10,701,051	\$ 10,701,051	\$ 11,358,141	\$ 11,542,384
Enterprise Funds					
Solid Waste Enterprise	2,818,723	3,111,091	3,111,091	2,748,877	2,752,750
Water Enterprise	1,317,571	1,607,207	1,607,207	1,385,448	1,406,533
Wastewater Enterprise	1,219,504	1,451,267	1,451,267	1,239,026	1,260,712
City Rentals Enterprise	52,230	53,562	53,562	64,015	0
Housing Enterprise	74,052	96,923	96,923	96,326	98,612
Internal Service Funds	769,723	1,031,688	1,031,688	860,912	872,630
Special Revenue Funds	3,261,861	957,045	957,045	1,185,733	1,219,823
<b>Total Internal Services</b>	<b>\$ 19,984,937</b>	<b>\$ 19,009,834</b>	<b>\$ 19,009,834</b>	<b>\$ 18,938,478</b>	<b>\$ 19,153,444</b>
<b>Annual Percentage Change</b>			-4.88%	-0.38%	1.14%
	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Capital Outlay and Transfers Out</b>					
General Fund	\$ 6,543,618	\$ 6,850,416	\$ 6,034,215	\$ 6,859,472	\$ 6,245,392
Enterprise Funds					
Solid Waste Enterprise	308,577	925,926	772,568	1,320,432	913,982
Water Enterprise	7,490,306	4,437,755	4,347,830	7,389,420	5,113,523
Wastewater Enterprise	3,556,586	13,961,399	8,870,113	1,893,516	1,209,726
City Rentals Enterprise	206,682	204,684	204,046	207,145	159,175
Housing Enterprise	87,509	48,000	47,336	43,095	43,188
Internal Service Funds	2,756,452	12,017,098	7,219,973	8,013,468	9,505,483
Special Revenue Funds	30,688,915	59,380,198	48,509,553	48,063,392	54,969,041
Debt Service Funds <sup>(1)</sup>	23,060,510	37,696,214	37,688,942	24,395,968	25,011,688
Capital Project Funds	31,883,773	82,706,180	38,680,146	84,642,371	55,264,600
<b>Total Capital Outlay and Transfers Out</b>	<b>\$ 106,582,928</b>	<b>\$ 218,227,870</b>	<b>\$ 152,374,722</b>	<b>\$ 182,828,279</b>	<b>\$ 158,435,798</b>
<b>Annual Percentage Change</b>			42.96%	-16.22%	-13.34%

(1) Includes activity from debt refinancing.



## GENERAL FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Fund Balance 7/1	\$ 31,026,355	\$ 31,179,472	\$ 27,763,490	\$ 25,571,869	\$ 24,419,869	\$ 24,592,869	\$ 25,419,869	\$ 26,354,869	\$ 27,264,869	\$ 28,345,869
Add:										
Revenues	52,466,009	57,422,594	58,863,420	58,393,000	60,041,000	61,920,000	63,997,000	66,053,000	68,303,000	70,640,000
Transfers In	11,237,707	12,055,376	12,659,106	13,310,000	14,269,000	14,514,000	14,020,000	14,279,000	14,452,000	14,433,000
Total Revenue	63,703,716	69,477,970	71,522,526	71,703,000	74,310,000	76,434,000	78,017,000	80,332,000	82,755,000	85,073,000
Less:										
Expenditures	59,490,499	68,157,181	69,315,857	68,572,000	69,709,000	70,700,000	72,295,000	74,496,000	76,606,000	79,223,000
Operating Transfers Out	2,851,790	3,415,939	3,720,290	4,183,000	4,328,000	4,456,000	4,687,000	4,826,000	4,968,000	5,115,000
Total Appropriations	62,342,289	71,573,120	73,036,147	72,755,000	74,037,000	75,156,000	76,982,000	79,322,000	81,574,000	84,338,000
Revenue Over (Under) Appropriations	1,361,427	(2,095,150)	(1,513,621)	(1,052,000)	273,000	1,278,000	1,035,000	1,010,000	1,181,000	735,000
Non-Operating Transfers Out	1,208,310	1,320,832	678,000	100,000	100,000	451,000	100,000	100,000	100,000	776,000
Revenue Over (Under) Appropriations	153,117	(3,415,982)	(2,191,621)	(1,152,000)	173,000	827,000	935,000	910,000	1,081,000	(41,000)
<b>Fund Balance 6/30</b>	<b>\$ 31,179,472</b>	<b>\$ 27,763,490</b>	<b>\$ 25,571,869</b>	<b>\$ 24,419,869</b>	<b>\$ 24,592,869</b>	<b>\$ 25,419,869</b>	<b>\$ 26,354,869</b>	<b>\$ 27,264,869</b>	<b>\$ 28,345,869</b>	<b>\$ 28,304,869</b>

Please see the Executive Summary - Long-Range Planning discussion for details on how this schedule is developed.



## SOLID WASTE ENTERPRISE FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Net Assets 7/1	\$ 19,865,289	\$ 20,555,921	\$ 20,431,435	\$ 20,229,873	\$ 20,285,438	\$ 20,295,402	\$ 20,326,216	\$ 20,511,589	\$ 20,859,104	\$ 21,365,326
Add:										
Operating Revenues	16,247,364	17,059,567	17,835,059	18,366,607	18,909,808	19,539,990	20,257,339	21,001,685	21,771,940	22,571,040
Total Operating Revenue	16,247,364	17,059,567	17,835,059	18,366,607	18,909,808	19,539,990	20,257,339	21,001,685	21,771,940	22,571,040
Less:										
Operations	15,083,143	17,111,999	17,965,474	18,247,879	18,839,783	19,449,115	20,011,905	20,594,109	21,205,657	21,841,447
Total Operating Appropriations	15,083,143	17,111,999	17,965,474	18,247,879	18,839,783	19,449,115	20,011,905	20,594,109	21,205,657	21,841,447
Revenue Over (Under)										
Operating Appropriations	1,164,221	(52,432)	(130,415)	118,728	70,025	90,875	245,434	407,576	566,283	729,593
Non-Operating Revenues and Appropriations	(473,589)	(72,054)	(71,147)	(63,163)	(60,061)	(60,061)	(60,061)	(60,061)	(60,061)	(60,061)
Revenue Over (Under) Appropriations	690,632	(124,486)	(201,562)	55,565	9,964	30,814	185,373	347,515	506,222	669,532
<b>Net Assets 6/30</b>	<b>\$ 20,555,921</b>	<b>\$ 20,431,435</b>	<b>\$ 20,229,873</b>	<b>\$ 20,285,438</b>	<b>\$ 20,295,402</b>	<b>\$ 20,326,216</b>	<b>\$ 20,511,589</b>	<b>\$ 20,859,104</b>	<b>\$ 21,365,326</b>	<b>\$ 22,034,858</b>

Please see the Executive Summary - Long-Range Planning discussion for details on how this schedule is developed.



## WATER ENTERPRISE FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Net Assets 7/1	\$ 148,688,549	\$ 148,068,556	\$ 143,912,987	\$ 143,266,142	\$ 143,433,157	\$ 141,189,293	\$ 142,593,331	\$ 144,399,688	\$ 144,725,963	\$ 146,492,403
Add:										
Operating Revenues	28,717,767	30,127,312	31,406,599	32,247,726	33,364,959	34,474,700	35,753,298	37,079,690	38,444,186	39,867,031
Total Operating Revenue	28,717,767	30,127,312	31,406,599	32,247,726	33,364,959	34,474,700	35,753,298	37,079,690	38,444,186	39,867,031
Less:										
Operations	27,164,026	29,701,202	29,297,838	30,689,399	31,889,458	32,997,967	33,874,246	35,174,720	36,605,051	38,264,093
Total Operating Appropriations	27,164,026	29,701,202	29,297,838	30,689,399	31,889,458	32,997,967	33,874,246	35,174,720	36,605,051	38,264,093
Revenue Over (Under)										
Operating Appropriations	1,553,741	426,110	2,108,761	1,558,327	1,475,501	1,476,733	1,879,052	1,904,970	1,839,135	1,602,938
Non-Operating Revenues and Appropriations	(2,173,734)	(4,581,679)	(2,755,606)	(1,391,312)	(3,719,365)	(72,695)	(72,695)	(1,578,695)	(72,695)	(72,695)
Revenue Over (Under)										
Appropriations	(619,993)	(4,155,569)	(646,845)	167,015	(2,243,864)	1,404,038	1,806,357	326,275	1,766,440	1,530,243
<b>Net Assets 6/30 <sup>(1)</sup></b>	<b>\$ 148,068,556</b>	<b>\$ 143,912,987</b>	<b>\$ 143,266,142</b>	<b>\$ 143,433,157</b>	<b>\$ 141,189,293</b>	<b>\$ 142,593,331</b>	<b>\$ 144,399,688</b>	<b>\$ 144,725,963</b>	<b>\$ 146,492,403</b>	<b>\$ 148,022,646</b>

Please see the Executive Summary - Long-Range Planning discussion for details on how this schedule is developed.

(1) Net Assets does not include adjustments for capitalization of completed projects.



## WASTEWATER ENTERPRISE FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Net Assets 7/1	\$ 120,323,455	\$ 114,497,216	\$ 115,315,700	\$ 117,230,309	\$ 118,930,153	\$ 116,005,115	\$ 116,242,969	\$ 116,831,310	\$ 117,487,901	\$ 118,313,445
Add:										
Operating Revenues	15,694,911	16,513,440	17,302,312	17,877,255	18,507,257	19,114,439	19,824,306	20,564,189	21,329,577	22,123,337
Total Operating Revenue	15,694,911	16,513,440	17,302,312	17,877,255	18,507,257	19,114,439	19,824,306	20,564,189	21,329,577	22,123,337
Less:										
Operations	13,663,283	15,049,352	14,636,556	15,777,168	16,935,034	17,867,200	18,921,580	19,593,213	20,189,648	20,706,209
Total Operating Appropriations	13,663,283	15,049,352	14,636,556	15,777,168	16,935,034	17,867,200	18,921,580	19,593,213	20,189,648	20,706,209
Revenue Over (Under)										
Operating Appropriations	2,031,628	1,464,088	2,665,756	2,100,087	1,572,223	1,247,239	902,726	970,976	1,139,929	1,417,128
Non-Operating Revenues and Appropriations	(7,857,867)	(645,604)	(751,147)	(400,243)	(4,497,261)	(1,009,385)	(314,385)	(314,385)	(314,385)	(314,385)
Revenue Over (Under) Appropriations	(5,826,239)	818,484	1,914,609	1,699,844	(2,925,038)	237,854	588,341	656,591	825,544	1,102,743
<b>Net Assets 6/30 <sup>(1)</sup></b>	<b>\$ 114,497,216</b>	<b>\$ 115,315,700</b>	<b>\$ 117,230,309</b>	<b>\$ 118,930,153</b>	<b>\$ 116,005,115</b>	<b>\$ 116,242,969</b>	<b>\$ 116,831,310</b>	<b>\$ 117,487,901</b>	<b>\$ 118,313,445</b>	<b>\$ 119,416,188</b>

Please see the Executive Summary - Long-Range Planning discussion for details on how this schedule is developed.

(1) Net Assets does not include adjustments for capitalization of completed projects.



### CITY RENTALS ENTERPRISE FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Net Assets 7/1	\$ 490,092	\$ 336,910	\$ 159,175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Add:										
Revenues	204,046	208,491	0	0	0	0	0	0	0	0
Total Revenue	204,046	208,491	0	0	0	0	0	0	0	0
Less:										
Operations	357,228	386,226	159,175	0	0	0	0	0	0	0
Total Appropriations	357,228	386,226	159,175	0	0	0	0	0	0	0
Revenue Over (Under) Appropriations	(153,182)	(177,735)	(159,175)	0	0	0	0	0	0	0
<b>Net Assets 6/30</b>	<b>\$ 336,910</b>	<b>\$ 159,175</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

The City Rentals Fund is projected to be closed at the end of FY 2023/24.



## HOUSING ENTERPRISE FUND

	2021/22 Projected	2022/23 Budget	2023/24 Budget	2024/25 Projected	2025/26 Projected	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected
Net Assets 7/1	\$ 4,684,864	\$ 4,759,721	\$ 4,748,924	\$ 4,734,774	\$ 4,720,200	\$ 4,705,188	\$ 4,689,726	\$ 4,673,800	\$ 4,657,396	\$ 4,640,500
Add:										
Revenues	1,020,830	1,071,992	1,111,715	1,145,066	1,179,418	1,214,801	1,251,245	1,288,782	1,327,446	1,367,269
Total Revenue	1,020,830	1,071,992	1,111,715	1,145,066	1,179,418	1,214,801	1,251,245	1,288,782	1,327,446	1,367,269
Less:										
Operations	945,973	1,082,789	1,125,865	1,159,641	1,194,430	1,230,263	1,267,171	1,305,186	1,344,342	1,384,672
Total Appropriations	945,973	1,082,789	1,125,865	1,159,641	1,194,430	1,230,263	1,267,171	1,305,186	1,344,342	1,384,672
Revenue Over (Under)										
Operating Appropriations	74,857	(10,797)	(14,150)	(14,575)	(15,012)	(15,462)	(15,926)	(16,404)	(16,896)	(17,403)
<b>Net Assets 6/30</b>	<b>\$ 4,759,721</b>	<b>\$ 4,748,924</b>	<b>\$ 4,734,774</b>	<b>\$ 4,720,200</b>	<b>\$ 4,705,188</b>	<b>\$ 4,689,726</b>	<b>\$ 4,673,800</b>	<b>\$ 4,657,396</b>	<b>\$ 4,640,500</b>	<b>\$ 4,623,097</b>

Projected revenues and operating appropriations are increased annually by a 3% CPI for FY 2024/25 through FY 2030/31.



## 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.

	FY 2020/21 Actuals	FY 2021/22 Projected	FY 2022/23 Budget	FY 2023/24 Budget
General Fund	\$ 31,026,355	\$ 31,179,472	\$ 27,763,490	\$ 25,571,869
Enterprise Funds	294,052,249	288,218,324	284,568,221	285,461,098
Internal Service Funds	71,031,785	62,464,824	54,561,030	44,975,749
Special Revenue Funds	89,432,797	81,827,744	72,419,470	58,464,998
Debt Service Funds	37,460,420	37,536,880	37,490,606	37,459,978
Capital Project Funds	51,137,051	59,626,135	38,084,030	30,088,893
<b>Total Fund Balance</b>	<b>\$ 574,140,657</b>	<b>\$ 560,853,379</b>	<b>\$ 514,886,847</b>	<b>\$ 482,022,585</b>

- The General Fund balance is decreasing due to the use fund balance committed in the General Fund in FY 2021/22 for specific expenditures, such as Strategic Plan Initiatives and the Police Department 5<sup>th</sup> Beat services over the two-year budget period.
- The Internal Service Fund balance is decreasing largely due to the budgeted use of \$9.1 million for citywide vehicle and equipment replacements in FY 2021/22 through FY 2023/24. These purchases are included in expenditures but not yet capitalized or included in fund balance. Once purchased these new vehicles will be added back to the fund balance total. Additionally, the Pension/OPEB Obligation Fund is budgeted to prefund a total of \$7.4 million of pension and retiree medical costs over the presented three fiscal years. The Pension/OPEB Obligation Fund is also budgeted to supply a \$2.0 million loan for the Sand Creek Sports Complex project, which will be repaid from existing bond refinance savings over the next eight years and to provide \$2.1 million to the General Fund to offset rising pension and retiree medical costs.
- Development Impact Fee revenues are collected to pay for infrastructure necessary from growth and development. The revenues are accounted for in Special Revenue Funds and several significant projects are being funded from development impact fee funds in FY 2021/22 and the two upcoming budget years. These projects include the Lone Tree Way Roadway Improvements, Sand Creek Road Extension, Brentwood Boulevard Widening North - Phase I, Sand Creek Sports Complex and Wastewater Treatment Plant Expansion - Phase II. Additionally, as a result of an agreement with the ECCFPD, the balance of all Fire Development Impact Fee funds held by the City totaling \$7.0 million were transferred to ECCFPD in FY 2021/22.
- Capital Project Funds balance is projected to decrease as resources are used to construct capital projects, including the Lone Tree Way Roadway Improvements, Sand Creek Road Extension and the Vineyards at Marsh Creek - Event Center/Amphitheater projects. The decline in Capital Project Funds has been anticipated for this purpose.



## GENERAL FUND

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Fund Balance, Beginning Year</b>	<b>\$ 30,589,746</b>	<b>\$ 31,026,355</b>	<b>\$ 31,026,355</b>	<b>\$ 31,179,472</b>	<b>\$ 27,763,490</b>
Revenues	49,921,220	52,447,306	52,466,009	<b>57,422,594</b>	<b>58,863,420</b>
Transfers In	8,702,738	15,256,585	11,237,707	<b>12,055,376</b>	<b>12,659,106</b>
Expenditures	(53,203,395)	(64,424,157)	(59,490,499)	<b>(68,157,181)</b>	<b>(69,315,857)</b>
Transfers Out	(4,983,954)	(4,625,140)	(4,060,100)	<b>(4,736,771)</b>	<b>(4,398,290)</b>
Revenues Over (Under) Expenditures	436,609	(1,345,406)	153,117	<b>(3,415,982)</b>	<b>(2,191,621)</b>
<b>Fund Balance, End of Year</b>	<b>\$ 31,026,355</b>	<b>\$ 29,680,949</b>	<b>\$ 31,179,472</b>	<b>\$ 27,763,490</b>	<b>\$ 25,571,869</b>
<b>Fund Balance:</b>					
<b><u>Restricted</u></b>					
RDA Escrow	\$ 95,930	\$ 95,930	\$ 0	\$ 0	\$ 0
Total Restricted	95,930	95,930	0	0	0
<b><u>Committed</u></b>					
General Plan Update	600,000	700,000	285,032	<b>261,200</b>	<b>475,200</b>
City Council Redistricting	25,000	0	50,000	<b>75,000</b>	<b>100,000</b>
Brentwood Boulevard Improvements	678,000	678,000	678,000	<b>678,000</b>	<b>0</b>
Future Strategic Initiatives	1,243,399	0	2,046,555	<b>160,000</b>	<b>0</b>
Police Department 5th Beat	2,500,000	2,500,000	2,363,275	<b>1,663,275</b>	<b>663,275</b>
Successor Agency Payment Plan	6,421,476	5,055,180	5,055,180	<b>3,611,252</b>	<b>2,087,999</b>
Total Committed	11,467,875	8,933,180	10,478,042	<b>6,448,727</b>	<b>3,326,474</b>
<b>Total Restricted and Committed</b>	11,563,805	9,029,110	10,478,042	<b>6,448,727</b>	<b>3,326,474</b>
<b><u>Unassigned</u></b>					
Undesignated	19,462,550	20,651,839	20,701,430	<b>21,314,763</b>	<b>22,245,395</b>
<b>Total Unassigned</b>	19,462,550	20,651,839	20,701,430	<b>21,314,763</b>	<b>22,245,395</b>
Percent of Operating Appropriations	<b>30.13%</b>	<b>29.93%</b>	<b>30.00%</b>	<b>30.00%</b>	<b>30.00%</b>
<b>Total Fund Balance, End of Year</b>	<b>\$ 31,026,355</b>	<b>\$ 29,680,949</b>	<b>\$ 31,179,472</b>	<b>\$ 27,763,490</b>	<b>\$ 25,571,869</b>



## OTHER FUNDS

Fund #	Fund Name	Fund Balance & Reserves at 6/30/2021	2021/22 Projected		Fund Balance & Reserves at 6/30/2022	2022/23 Budget		Fund Balance & Reserves at 6/30/2023	2023/24 Budget		Fund Balance & Reserves at 6/30/2024
			Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
<b>ENTERPRISE FUNDS</b>											
540,543	Solid Waste Enterprise	\$ 19,865,289	\$ 16,247,364	\$ 15,556,732	\$ 20,555,921	\$ 17,059,567	\$ 17,184,053	\$ 20,431,435	\$ 17,835,059	\$ 18,036,621	\$ 20,229,873
560,563	Water Enterprise	148,688,549	29,067,767	29,687,760	148,068,556	30,477,312	34,632,881	143,912,987	31,756,599	32,403,444	143,266,142
590,593	Wastewater Enterprise	120,323,455	15,694,911	21,521,150	114,497,216	16,513,440	15,694,956	115,315,700	17,302,312	15,387,703	117,230,309
501	City Rentals Enterprise	490,092	204,046	357,228	336,910	208,491	386,226	159,175	0	159,175	0
510,511,513	Housing Enterprise	4,684,864	1,020,830	945,973	4,759,721	1,071,992	1,082,789	4,748,924	1,111,715	1,125,865	4,734,774
	<b>Total Enterprise Funds</b>	<b>294,052,249</b>	<b>62,234,918</b>	<b>68,068,843</b>	<b>288,218,324</b>	<b>65,330,802</b>	<b>68,980,905</b>	<b>284,568,221</b>	<b>68,005,685</b>	<b>67,112,808</b>	<b>285,461,098</b>
<b>INTERNAL SERVICE FUNDS</b>											
701	Information Services <sup>(1)</sup>	(1,112,786)	3,334,006	3,734,520	(1,513,300)	3,929,529	4,093,371	(1,677,142)	4,029,106	4,287,985	(1,936,021)
702	Vehicle and Equipment Replacement <sup>(2)</sup>	16,908,740	2,152,184	4,977,102	14,083,822	1,757,229	4,979,863	10,861,188	1,771,636	5,183,114	7,449,710
703	Information Systems Replacement	3,719,587	1,047,038	1,486,961	3,279,664	1,102,483	2,363,293	2,018,854	1,104,928	1,591,631	1,532,151
704	Facilities Replacement	8,125,531	1,105,523	835,353	8,395,701	1,142,420	1,249,969	8,288,152	1,157,087	1,881,206	7,564,033
705	Tuition	85,014	15,333	25,073	75,274	15,775	31,074	59,975	15,995	31,103	44,867
706	Fleet Maintenance Services <sup>(1)</sup>	(731,060)	2,000,660	1,950,442	(680,842)	2,191,158	2,182,190	(671,874)	2,166,657	2,147,641	(652,858)
707	Facilities Maintenance Services <sup>(1)</sup>	45,071	1,992,715	2,070,269	(32,483)	1,899,788	2,098,413	(231,108)	1,896,922	2,092,294	(426,480)
708	Parks and LLAD Replacement	24,149,404	1,207,890	2,225,036	23,132,258	1,588,800	1,956,671	22,764,387	1,702,284	1,924,827	22,541,844
709	Insurance	631,361	2,411,391	2,610,082	432,670	3,201,453	3,201,453	432,670	3,354,566	3,354,566	432,670
710	Pension/OPEB Obligation	19,210,923	4,432,679	8,351,542	15,292,060	3,213,821	5,789,953	12,715,928	3,518,369	7,808,464	8,425,833
	<b>Total Internal Service Funds</b>	<b>71,031,785</b>	<b>19,699,419</b>	<b>28,266,380</b>	<b>62,464,824</b>	<b>20,042,456</b>	<b>27,946,250</b>	<b>54,561,030</b>	<b>20,717,550</b>	<b>30,302,831</b>	<b>44,975,749</b>
<b>SPECIAL REVENUE FUNDS</b>											
203-209	Gas Tax	1,255,373	3,097,595	3,146,271	1,206,697	3,442,575	3,427,894	1,221,378	3,555,983	3,361,130	1,416,231
214	S81186 Disability Access	79,569	21,192	2,987	97,774	22,179	20,576	99,377	23,009	21,186	101,200
216	Police Grants	368,764	285,000	275,270	378,494	292,838	291,371	379,961	293,756	291,369	382,348
217	Grants	1,356,825	1,873,800	1,874,114	1,356,511	505,004	505,000	1,356,465	185,006	185,050	1,356,421
219	Economic Development Grant	333,060	150,000	223,168	259,892	152,910	278,056	134,746	157,867	278,055	14,558
229	American Rescue Plan Act of 2021	0	0	0	0	3,940,000	3,940,000	0	2,983,339	2,983,339	0
230	Citywide Park Assessment District	779,941	6,532,455	5,464,326	1,848,070	7,223,952	6,739,394	2,332,628	7,581,458	7,023,716	2,890,370
231	Community Facilities District #2	28,482	677,236	670,056	35,662	691,206	695,869	30,999	705,233	709,684	26,548
232	Community Facilities District #3	821,947	2,208,740	2,610,236	420,451	2,130,882	2,137,619	413,714	2,347,892	2,392,581	369,025
233,235	Community Facilities District #4	845,767	2,959,727	3,517,390	288,104	3,050,762	3,157,659	181,207	3,154,316	3,260,506	75,017
234	Community Facilities District #5	664,290	2,032,444	2,037,880	658,854	2,379,254	2,613,254	424,854	2,687,805	2,881,200	231,459
250	Water Development Impact Fee	6,830,078	4,411,054	5,154,399	6,086,733	1,411,459	2,964,375	4,533,817	3,013,444	2,579,162	4,968,099
251	Roadway Development Impact Fee	13,831,048	4,993,261	4,278,511	14,545,798	2,280,954	2,274,673	14,552,079	2,265,020	17,273,424	(456,325)
252	Parks and Trails Development Impact Fee	2,250,370	5,161,247	1,367,970	6,043,647	1,659,111	6,893,703	809,055	1,525,411	653,682	1,680,784
255	Wastewater Development Impact Fee	27,518,870	2,782,709	8,063,668	22,237,911	707,786	1,555,427	21,390,270	910,171	581,846	21,718,595
256	Community Facilities Development Impact Fee	(223,414)	247,955	170,410	(145,869)	136,239	180,078	(189,708)	138,452	179,157	(230,413)
257	Fire Development Impact Fee	6,759,625	411,071	7,170,696	0	0	0	0	0	0	0
261	Development Impact Fee Administration	404,609	428,629	351,475	481,763	215,676	301,631	395,808	200,881	251,604	345,085
262	Agriculture Land Administration	703,605	73,394	38,734	738,265	3,761	56,159	685,867	5,641	57,420	634,088
263	Agriculture Land Acquisition	2,552,332	312,811	107,942	2,757,201	13,552	197,324	2,573,429	20,327	22,721	2,571,035
264	First-Time Homebuyer	1,941,902	0	51,985	1,889,917	6,430	121,296	1,775,051	9,645	121,291	1,663,405
265	Affordable Housing In-Lieu Fee	4,638,847	426,799	622,177	4,443,469	22,374	700,146	3,765,697	33,561	735,338	3,063,920
267	Public Art Administration	845,272	91,500	672	936,100	4,317	870	939,547	6,475	867	945,155
268	Public Art Acquisition	2,624,938	600,000	28,240	3,196,698	14,316	355,385	2,855,629	21,474	5,449	2,871,654
269	Parking In-Lieu	438	0	1	437	3	50	390	4	50	344
272	Riparian Mitigation Site Maintenance	83,371	0	1,610	81,761	602	1,381	80,982	402	1,381	80,003
280	Asset Forfeiture	183,324	0	162	183,162	722	146	183,738	1,082	145	184,675
281	Abandoned Vehicle Abatement	105,093	13,313	30,050	88,356	40,448	45,091	83,713	40,671	45,090	79,294
285	PEG Media	927,959	0	366,140	561,819	2,925	5,590	559,154	4,386	5,588	557,952
286	Parks Advertising	27,519	0	9,844	17,675	0	17,675	0	0	0	0
293	Measure J	2,002,377	1,174,804	1,009,998	2,167,183	1,207,311	1,336,775	2,037,719	1,237,066	1,311,511	1,963,274
302	City Low Income Housing	1,056,297	0	0	1,056,297	81	5,050	1,051,328	121	5,050	1,046,399
6xx	Landscape and Lighting Assessment Districts	7,834,319	23,230,373	23,155,780	7,908,912	26,455,926	26,604,262	7,760,576	28,246,861	28,092,639	7,914,798
	<b>Total Special Revenue Funds</b>	<b>89,432,797</b>	<b>64,197,109</b>	<b>71,802,162</b>	<b>81,827,744</b>	<b>58,015,555</b>	<b>67,423,829</b>	<b>72,419,470</b>	<b>61,356,759</b>	<b>75,311,231</b>	<b>58,464,998</b>

(1) These Internal Service Funds include OPEB obligation accruals, which result in a negative fund balance. These funds maintain a positive cash balance.  
 (2) The fiscal year-end cash balance of this fund is projected to be \$9.1M for FY 2021/22, \$7.7M for FY 2022/23 and \$6.3M for FY 2023/24.



## OTHER FUNDS (Continued)

Fund #	Fund Name	Fund Balance & Reserves at 6/30/2021	2021/22 Projected		Fund Balance & Reserves at 6/30/2022	2022/23 Budget		Fund Balance & Reserves at 6/30/2023	2023/24 Budget		Fund Balance & Reserves at 6/30/2024
			Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
<b>DEBT SERVICE FUNDS</b>											
<i>City Debt Obligations</i>											
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 12,895,463	\$ 16,419,671	\$ 16,216,974	\$ 13,098,160	\$ 2,055,815	\$ 2,089,971	\$ 13,064,004	\$ 2,053,129	\$ 2,085,676	\$ 13,031,457
448	General Obligation Bonds Series 2002	71,043	579,924	604,422	46,545	627,201	630,815	42,931	658,143	661,064	40,010
461	2019 Civic Center Project Lease Revenue Refunding Bonds	10,321,698	3,190,260	3,190,258	10,321,700	3,195,934	3,195,932	10,321,702	3,440,380	3,440,379	10,321,703
466	2015 Lease Financing	0	790,832	790,832	0	790,000	790,000	0	788,182	788,182	0
<b>Total City Debt Obligations</b>		<b>23,288,204</b>	<b>20,980,687</b>	<b>20,802,486</b>	<b>23,466,405</b>	<b>6,668,950</b>	<b>6,706,718</b>	<b>23,428,637</b>	<b>6,939,834</b>	<b>6,975,301</b>	<b>23,393,170</b>
<i>Assessment Districts (Non-City Funded Obligations)</i>											
435	2018 A Refinance	465,121	3,922,963	3,949,680	438,404	3,923,873	3,951,672	410,605	3,912,592	3,941,436	381,761
436	2014 A & B Refinance	2,195,936	7,181,053	7,181,230	2,195,759	7,187,603	7,187,601	2,195,761	7,189,067	7,189,066	2,195,762
437	2012 A Refinance	857,902	1,309,247	1,319,261	847,888	1,300,463	1,310,814	837,537	1,298,084	1,308,220	827,401
438	Capital Improvement Financing Program 2003-1	942,248	1,250,824	1,250,587	942,485	1,257,253	1,253,575	946,163	1,248,501	1,244,620	950,044
439	Capital Improvement Financing Program 2002-1	931,824	1,196,110	1,198,290	929,644	1,199,315	1,196,788	932,171	1,201,699	1,197,909	935,961
441	Capital Improvement Financing Program 94-1	2,463,695	2,743,379	2,757,114	2,449,960	2,759,488	2,752,844	2,456,604	2,761,288	2,751,323	2,466,569
442	Capital Improvement Financing Program 98-1	605,577	686,799	696,512	595,864	694,399	692,725	597,538	692,252	689,742	600,048
443	Capital Improvement Financing Program 99-1	546,598	627,091	637,619	536,070	633,830	632,305	537,595	635,219	632,932	539,882
444	Capital Improvement Financing Program 2000-1	781,315	930,523	926,786	785,052	930,180	928,043	787,189	934,772	931,567	790,394
449	Capital Improvement Financing Program 2004-1	1,167,847	1,550,280	1,554,744	1,163,383	1,557,510	1,552,904	1,167,989	1,553,858	1,549,127	1,172,720
460	Randy Way Assessment District	137,655	58,273	60,340	135,588	66,004	65,413	136,179	60,846	59,960	137,065
462	2006 A & B Refinance	2,543	0	0	2,543	0	2,542	1	0	0	1
463	Capital Improvement Financing Program 2006-1	850,994	1,100,393	1,101,744	849,643	1,112,248	1,109,459	852,432	1,108,407	1,104,926	855,913
464	Capital Improvement Financing Program 2005-1	2,051,199	2,565,999	2,590,659	2,026,539	2,594,871	2,589,347	2,032,063	2,601,263	2,592,978	2,040,348
465	96R Assessment District	171,762	0	109	171,653	613	124	172,142	920	123	172,939
<b>Total Assessment Districts</b>		<b>14,172,216</b>	<b>25,122,934</b>	<b>25,224,675</b>	<b>14,070,475</b>	<b>25,217,650</b>	<b>25,226,156</b>	<b>14,061,969</b>	<b>25,198,768</b>	<b>25,193,929</b>	<b>14,066,808</b>
<b>Total Debt Service Funds</b>		<b>37,460,420</b>	<b>46,103,621</b>	<b>46,027,161</b>	<b>37,536,880</b>	<b>31,886,600</b>	<b>31,932,874</b>	<b>37,490,606</b>	<b>32,138,602</b>	<b>32,169,230</b>	<b>37,459,978</b>
<b>CAPITAL PROJECT FUNDS</b>											
336	Roadway Improvements	11,548,753	5,682,739	5,142,585	12,088,907	3,615,272	13,441,271	2,262,908	22,060,596	21,384,226	2,939,278
337	Community Facilities Improvements	9,021,126	1,493,164	1,424,188	9,090,102	3,715,332	5,325,118	7,480,316	754,600	7,174,600	1,060,316
352	Parks and Trails Improvements	672,562	2,481,811	2,509,967	644,406	10,477,920	10,947,456	174,870	5,759,682	5,759,682	174,870
366	2015 Lease Financing	608,271	0	608,271	0	0	0	0	0	0	0
380	Civic Center Capital Improvement Financing Program	36,685	1,166,331	1,172,114	30,902	1,169,356	1,174,497	25,761	1,181,626	1,188,854	18,533
381	City Capital Improvement Financing Program	588,320	505,647	653,405	440,562	810,818	517,313	734,067	2,822,759	2,822,965	733,861
392	Capital Infrastructure	2,090,961	43,938	1,387,843	747,056	3,775	59,391	691,440	5,287	7,488	689,239
393	Vineyards Projects	701,018	217,572	572,060	346,530	4,368	350,898	0	0	0	0
394	Vineyards Event Center Projects	31,058	0	31,058	0	0	0	0	0	0	0
542	Solid Waste Improvements	0	400,000	0	400,000	0	400,000	0	0	0	0
562	Water Improvements	18,138,212	5,213,935	6,955,181	16,396,966	6,712,451	15,835,453	7,273,964	3,913,135	6,155,007	5,032,092
592	Wastewater Improvements	7,700,085	31,355,468	19,614,849	19,440,704	36,600,000	36,600,000	19,440,704	10,780,000	10,780,000	19,440,704
<b>Total Capital Project Funds</b>		<b>51,137,051</b>	<b>48,560,605</b>	<b>40,071,521</b>	<b>59,626,135</b>	<b>63,109,292</b>	<b>84,651,397</b>	<b>38,084,030</b>	<b>47,277,685</b>	<b>55,272,822</b>	<b>30,088,893</b>
<b>TOTAL OTHER FUNDS</b>		<b>\$ 543,114,302</b>	<b>\$ 240,795,672</b>	<b>\$ 254,236,067</b>	<b>\$ 529,673,907</b>	<b>\$ 238,384,705</b>	<b>\$ 280,935,255</b>	<b>\$ 487,123,357</b>	<b>\$ 229,496,281</b>	<b>\$ 260,168,922</b>	<b>\$ 456,450,716</b>



## SUMMARY OF CHANGES IN FUND BALANCE

### Major Funds

The General Fund and Wastewater Improvements Fund are classified as major budgetary funds in FY 2022/23 and the General Fund and Water Enterprise are classified as major budgetary funds in FY 2023/24. The method used for determining a Major Budgetary Fund can be found on page 36. The General Fund projects a reduction in fund balance of just under 11% in FY 2022/23 due primarily to utilizing FY 2021/22 fund balance previously committed for the purpose of funding Strategic Initiatives and the Police Department 5<sup>th</sup> Beat costs. The FY 2023/24 General Fund balance reduction is due primarily to utilizing fund balance previously committed to continue to support Police Department 5<sup>th</sup> Beat costs and for funding a capital project on Brentwood Boulevard. The Water Enterprise Fund projects no significant fund balance changes, with FY 2023/24 changes projected at less than 1%. The Wastewater Improvements Fund is projecting no fund balance change as capital project funding is anticipated to equal project spending each year.

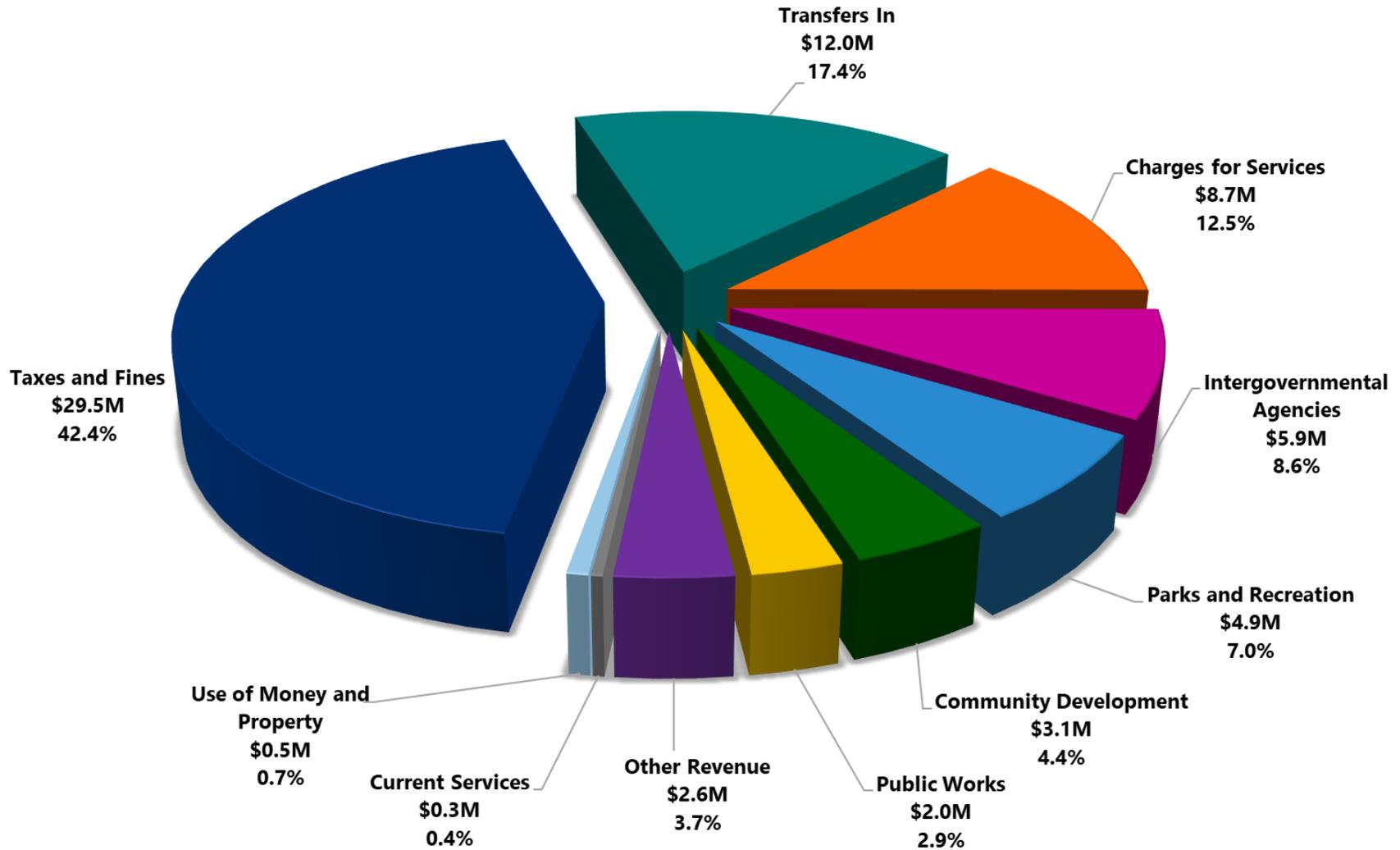
### Non-Major Funds (in Aggregate)

The change in fund balance for all other non-major budgetary funds in the aggregate is projected to be below 9% for both FY 2022/23 and FY 2023/24.

Fund #	Fund Name	Projected Fund Balance & Reserves at 6/30/2022	Budget Fund Balance & Reserves at 6/30/2023	Change	% Change	Fund #	Fund Name	Budget Fund Balance & Reserves at 6/30/2023	Budget Fund Balance & Reserves at 6/30/2024	Change	% Change
<b>GENERAL FUND</b>						<b>GENERAL FUND</b>					
100	General Fund	\$ 31,179,472	\$ 27,763,490	\$ (3,415,982)	-10.96%	100	General Fund	\$ 27,763,490	\$ 25,571,869	\$ (2,191,621)	-7.89%
<b>CAPITAL PROJECT FUNDS</b>						<b>ENTERPRISE FUNDS</b>					
592	Wastewater Improvements	19,440,704	19,440,704	0	0.00%	560, 563	Water Enterprise	143,912,987	143,266,142	(646,845)	-0.45%
<b>ALL OTHER NON-MAJOR FUNDS</b>						<b>ALL OTHER NON-MAJOR FUNDS</b>					
xxx	All Other Non-Major Funds	510,233,203	467,682,653	(42,550,550)	-8.34%	xxx	All Other Non-Major Funds	343,210,370	313,184,574	(30,025,796)	-8.75%

## FY 2022/23 GENERAL FUND REVENUE BY CATEGORY

### \$69.5 Million





### GENERAL FUND REVENUE SUMMARY

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
Taxes and Fines	\$ 26,421,460	\$ 27,945,910	\$ 28,269,744	\$ 29,500,631	5.56%	\$ 31,188,143	5.72%
Use of Money and Property	395,793	469,847	310,500	478,331	1.81%	567,146	18.57%
Community Development	3,244,816	2,762,044	3,217,780	3,087,001	11.77%	3,046,546	-1.31%
Public Works	2,378,156	1,845,791	1,732,987	2,017,258	9.29%	2,169,535	7.55%
Parks and Recreation	3,193,383	4,562,766	4,448,487	4,873,079	6.80%	5,183,080	6.36%
Intergovernmental Agencies	5,272,197	5,550,631	5,574,095	5,948,295	7.16%	6,279,953	5.58%
Current Services	264,687	244,969	216,072	256,425	4.68%	264,070	2.98%
Charges for Services	8,157,194	8,419,362	8,080,138	8,657,525	2.83%	8,734,802	0.89%
Other Revenue	593,534	645,986	616,206	2,604,049	303.11%	1,430,145	-45.08%
Transfers In	8,702,738	15,256,585	11,237,707	12,055,376	-20.98%	12,659,106	5.01%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 58,623,958</b>	<b>\$ 67,703,891</b>	<b>\$ 63,703,716</b>	<b>\$ 69,477,970</b>		<b>\$ 71,522,526</b>	
<b>Annual Percentage Change</b>			8.66%	2.62%		2.94%	



## GENERAL FUND SCHEDULE OF INTERFUND TRANSFERS IN

From Fund	Purpose	2021/22 Projected	2022/23 Budget	2023/24 Budget
Gas Tax	Street Operations	\$ 1,837,548	\$ 1,926,135	\$ 1,959,197
Community Facilities District #2	Public Safety	659,697	680,783	694,599
Community Facilities District #3	Public Safety	1,900,531	1,418,513	1,490,996
Community Facilities District #4	Public Safety	3,337,400	2,973,438	3,032,506
Community Facilities District #5	Public Safety	1,976,755	2,545,808	2,800,358
Public Art Acquisition	Art Commission	679	999	1,029
Abandoned Vehicle Abatement	Vehicle Abatement	30,000	45,000	45,000
Parks Advertising	Fund Closure	0	17,675	0
Measure J	Street Operations	1,000,000	1,300,000	1,300,000
CIP 2012	Debt Refinance Savings	59,071	0	0
City Rentals	Fund Closure	0	0	159,175
Pension/OPEB Obligation	Interest	0	88,788	133,181
Pension/OPEB Obligation	Pension/OPEB Funding Contribution	436,026	1,058,237	1,043,065
<b>Total Transfers In</b>		<b>\$ 11,237,707</b>	<b>\$ 12,055,376</b>	<b>\$ 12,659,106</b>

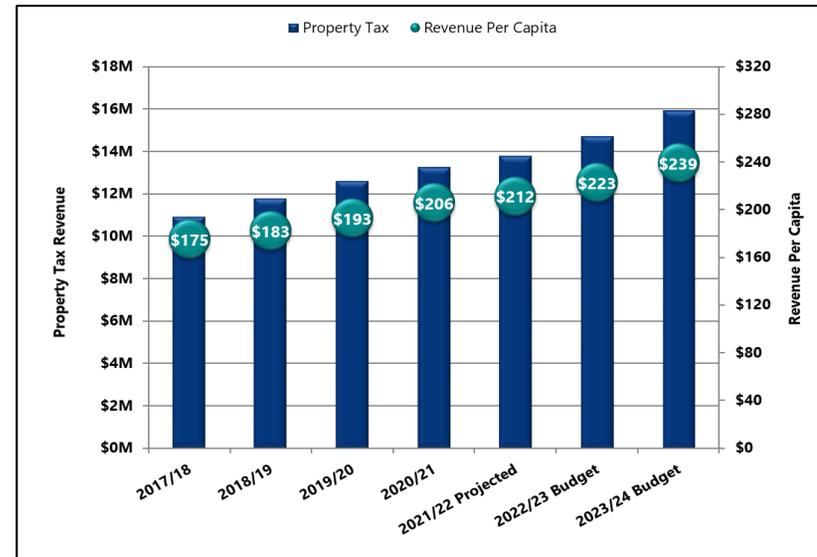
## MAJOR GENERAL FUND RECURRING REVENUE SOURCES

Major Recurring Revenue Sources	2020/21 Actual	% of General Fund Revenue	2021/22 Projected	% of General Fund Revenue	2022/23 Budget	% of General Fund Revenue	2023/24 Budget	% of General Fund Revenue
Property Tax	\$ 13,242,637	22.59%	\$ 13,760,217	21.60%	\$ 14,696,956	21.15%	\$ 15,900,692	22.23%
Sales Tax	9,380,307	16.00%	10,439,933	16.39%	10,840,435	15.60%	11,219,850	15.69%
Community Facilities District Assessments	6,438,843	10.98%	7,874,383	12.36%	7,618,542	10.97%	8,018,459	11.21%
Motor Vehicle In-Lieu Tax	5,210,147	8.89%	5,486,023	8.61%	5,858,375	8.43%	6,188,048	8.65%
Development Fees	5,622,972	9.59%	4,950,767	7.77%	5,104,259	7.35%	5,216,081	7.29%
Parks and Recreation Property Tax	2,751,223	4.69%	2,837,300	4.45%	3,047,548	4.39%	3,306,134	4.62%
Gas Tax	1,322,009	2.26%	1,837,548	2.88%	1,926,135	2.77%	1,959,197	2.74%
Parks and Recreation Program Fees	425,976	0.73%	1,583,713	2.49%	1,797,586	2.59%	1,848,236	2.58%
Franchise Fees	1,547,505	2.64%	1,592,643	2.50%	1,603,925	2.31%	1,615,310	2.26%

The City of Brentwood has several recurring revenue sources that support the General Fund operational budget. The most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Property Tax; 2) Sales Tax; 3) CFD Assessments; 4) Motor Vehicle In-Lieu Tax; 5) Development Fees; 6) Parks and Recreation Property Tax; 7) Gas Tax; 8) Franchise Fees and 9) Parks and Recreation Program Fees. Detailed below are the assumptions used for estimating the major revenue sources for FY 2022/23 and FY 2023/24.

### Property Tax

Contra Costa County levies a tax of 1% on the assessed valuation of property within the county. The City of Brentwood receives approximately a 12.1% share of this 1% levy for property located within the City limits. In recent years, the City has experienced strong increases in property tax revenues. In FY 2020/21, the City's property tax base increased by 5.75%, followed by an additional increase of 4.68% in FY 2021/22. These escalations were a direct result of rising property values combined with moderate new housing development.





Property tax revenues are expected to increase from \$206 per capita in FY 2020/21 to \$223 per capita in the FY 2022/23 budget. The FY 2022/23 estimate of property tax revenue of \$14.7 million represents 21.2% of General Fund revenues and is a 6.8% increase from FY 2021/22 projection. This increase reflects the overall strength in the housing market combined with an increase in the desirability of housing in Brentwood due to post-pandemic workplace flexibility.

The budgeted revenues for FY 2022/23 and FY 2023/24 are based on the estimates of new housing development, increased taxable values from turnover during the year and by a change in the California Consumer Price Index (CPI) of 2%. Typically, locally assessed real property subject to taxation is adjusted each year by 2% as noted in Proposition 13. This increase was compared to estimates from the City's property tax revenue consultant's projections for FY 2022/23 and FY 2023/24 for reasonableness.

A comparison of the City's General Fund 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, based on available data from the City's property tax consultant.

Every city receives a different percentage of each property tax dollar levied by the county. This fact, along with differing property values and land use, can cause significant variances in the per capita property tax amount among cities (e.g. Pleasanton has significant office and commercial property tax revenues which raise their per capita receipts). The chart to the right demonstrates that Brentwood receives less property tax revenue per capita than the average comparison city.

PROPERTY TAX		
City	1/1/2021 Population	2021/22 Est. Revenue Per Capita
Pleasanton	78,924	\$ 878.28
Dublin	73,209	641.13
Benicia	26,995	633.80
Livermore	87,388	442.10
Fremont	228,872	383.24
Oakland	430,100	338.74
Walnut Creek	70,566	277.37
Martinez	37,195	271.12
Danville	43,373	260.58
Union City	69,301	216.58
San Ramon	84,226	213.68
<b>Brentwood <sup>(1)</sup></b>	<b>64,224</b>	<b>199.73</b>
Tracy	93,624	177.90
Vallejo	124,410	176.75
Vacaville	101,286	165.37
Fairfield	120,421	142.96
Concord	124,755	141.05
Antioch	115,142	116.65
Stockton	323,884	115.76
Pleasant Hill	34,335	108.15
Oakley	43,627	76.41
Average Comparison City	113,136	\$ 284.64

(1) Excludes payments received from the county for the Agency's share of the Redevelopment Property Tax Trust Fund residual distribution.



SALES TAX		
City	1/1/2021 Population	2021 Calendar Revenue Per Capita
Tracy	93,624	\$ 626.19
Walnut Creek	70,566	345.58
Livermore	87,388	333.49
Dublin	73,209	281.67
Concord	124,755	264.03
Fremont	228,872	252.54
Pleasanton	78,924	252.20
Pleasant Hill	34,335	247.65
Vacaville	101,286	219.62
Fairfield	120,421	193.98
Benicia	26,995	190.58
Stockton	323,884	188.73
<b>Brentwood</b>	<b>64,224</b>	<b>143.51</b>
Union City	69,301	133.83
Danville	43,373	132.27
Antioch	115,142	125.26
Vallejo	124,410	121.45
Martinez	37,195	121.28
Oakland	430,100	106.72
San Ramon	84,226	104.27
Oakley	43,627	48.46
Average Comparison City	116,404	\$ 182.19

**Sales Tax**

Sales tax revenue is the General Fund’s second largest individual revenue source and varies depending upon economic conditions and activity. 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, statewide voter-approved 1/2% sales tax amount which is dedicated for public safety purposes.

The sales tax budget for FY 2022/23 is \$10.8 million, not including the public safety portion, and represents 15.6% of General Fund revenues. This budgeted amount is a 3.8% increase from the FY 2021/22 projection.

Prior to the pandemic, sales tax growth was robust with average annual increases in revenue of over 6% per year in the five year period leading up to FY 2019/20. In FY 2019/20, this pattern of growth was interrupted by the economic impacts of pandemic restrictions, resulting in a 4.3% reduction in revenue. A rebound in sales tax revenue was experienced in FY 2020/21 from the impact of Federal

and State economic stimulus along with a high demand for tangible goods. This resulted in a 9.6% increase in sales tax revenue in FY 2020/21 over FY 2019/20. The FY 2021/22 projection reflects revenue that is almost at a level that would have been expected without pandemic effects.

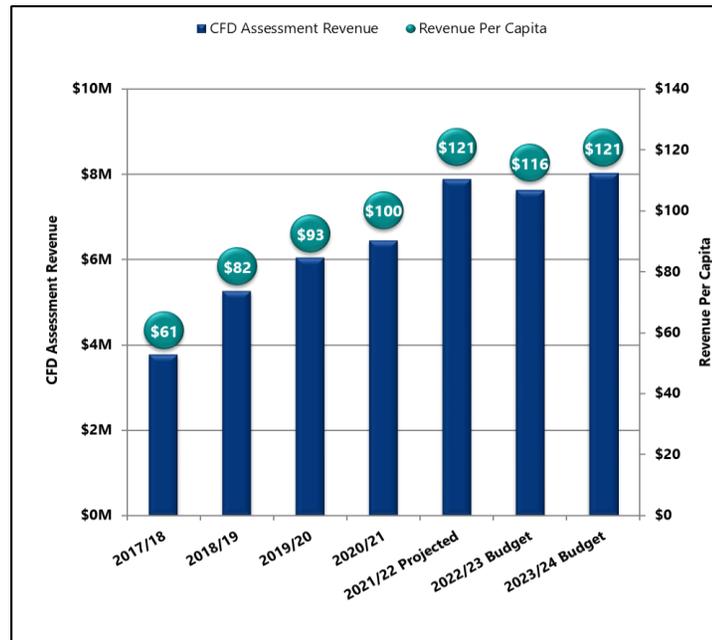


The sales tax revenue budgets for FY 2022/23 and FY 2023/24 were compared to estimates from the City’s sales tax revenue consultants for reasonableness. The multi-city comparison of calendar year 2021 sales tax revenue, shown above, illustrates the City has room for additional economic development to increase per capita revenue.

**Community Facilities District Assessments**

All new developments in the City are required to be included in a CFD. The City uses a Special Revenue Fund to account for special benefit assessments levied on property owners within the CFD. Assessment revenue is restricted to the following allowable uses: public safety services; joint use school facilities; community facilities; and construction, acquisition and maintenance of open spaces, flood drains and storm drains. On an annual basis, the City transfers the majority of this revenue to the General Fund to fund public safety services.

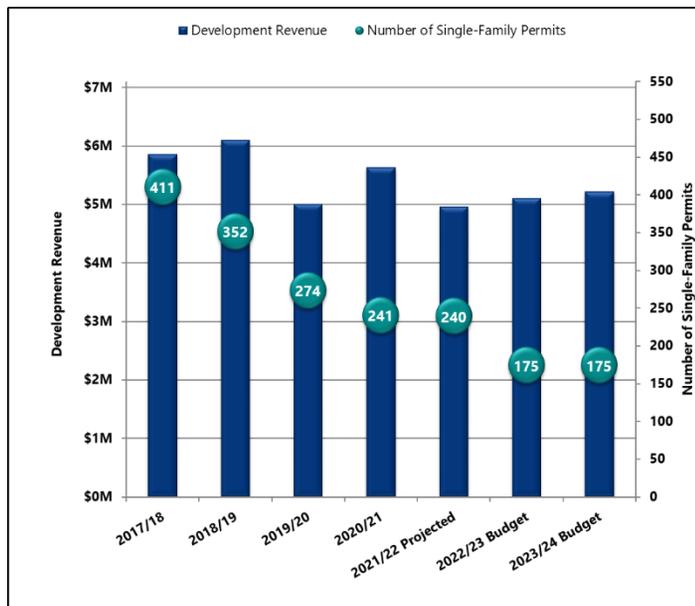
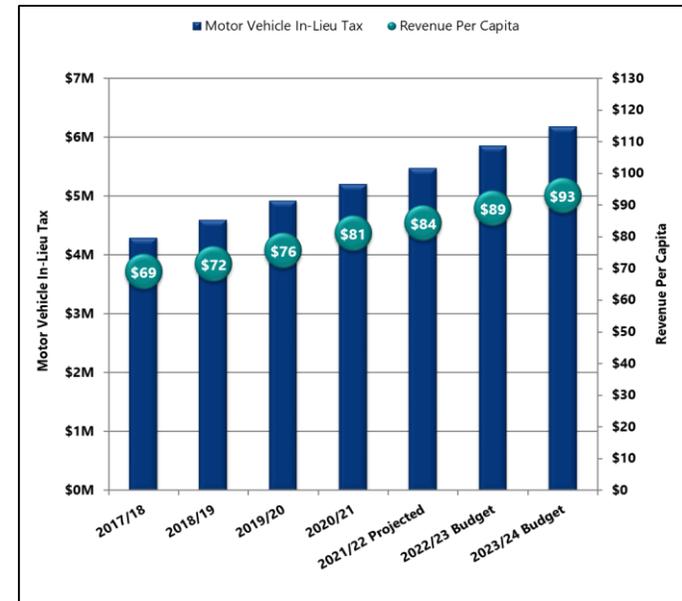
Budgeted growth in this revenue source is driven by new development in the City combined with an annual 2% inflation increase in existing CFD assessment rates. CFD assessments are levied on parcels for which a building permit has been issued before January 1 of the prior fiscal year. This timing results in a lag between permit issuance and the generation of CFD revenue. Revenue budgets are based on the previous fiscal year’s budgeted revenue, plus revenue generated from estimates of the new taxable parcels that will be added in the year. For FY 2022/23 and FY 2023/24, new taxable parcel assumptions are based on FY 2020/21 actual permit activity and FY 2021/22 budgeted permits, respectively. Additionally, FY 2021/22 projected revenue included a one-time transfer of funds.



**Motor Vehicle In-Lieu Tax**

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. 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.

As a result of the State Budget Act of 2014, allocation of the Motor Vehicle In-Lieu Tax is driven by the change in the City’s property tax values, not by population. Due to increases in the City’s assessed valuation in the past two years, revenue from the Motor Vehicle In-Lieu Tax has increased an average of 6.0% per year from FY 2019/20 to FY 2021/22. The budget for FY 2022/23 includes a 6.8% increase in revenue to a total of \$5.9 million, followed by an increase in FY 2023/24 of 5.6% to \$6.2 million. These increases are based on the analysis utilized in projecting property tax, discussed in the Property Tax section above.



**Development Revenue**

Development fees are collected to offset the cost of inspection; plan retention and review; record keeping; materials investigation; special inspection management and overhead of the Building, Planning and Engineering divisions. The largest sources of development revenue are building permits and building plan checking fees. There were 274 single-family residential permits issued in FY 2019/20 and 241 single-family and 97 multi-family residential permits issued in FY 2020/21. In FY 2021/22, a total of 240 single-family and 358 multi-family permits are expected to be issued by year end. Projected revenue for FY 2022/23 of \$5.1 million and \$5.2 million for FY 2022/23 is based on new development estimates projecting issuance of 175 single-family residential and 180,000 square feet of commercial, office and industrial permits in FY 2022/23 and 175 single-family residential and 135,000 square feet of commercial, office and industrial permits in FY 2023/24.

In addition to estimated revenues for permits issued for new development, estimated revenues from all other permits and services provided by the Building, Planning and Engineering divisions are included in the budget.

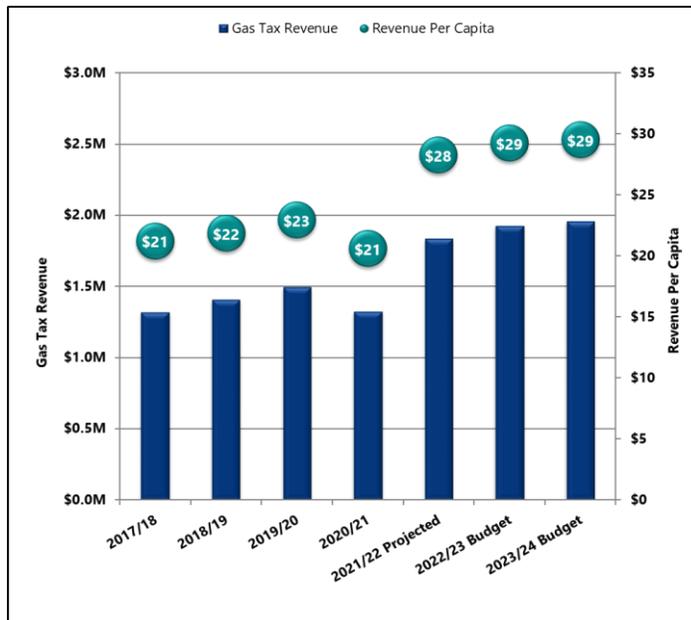
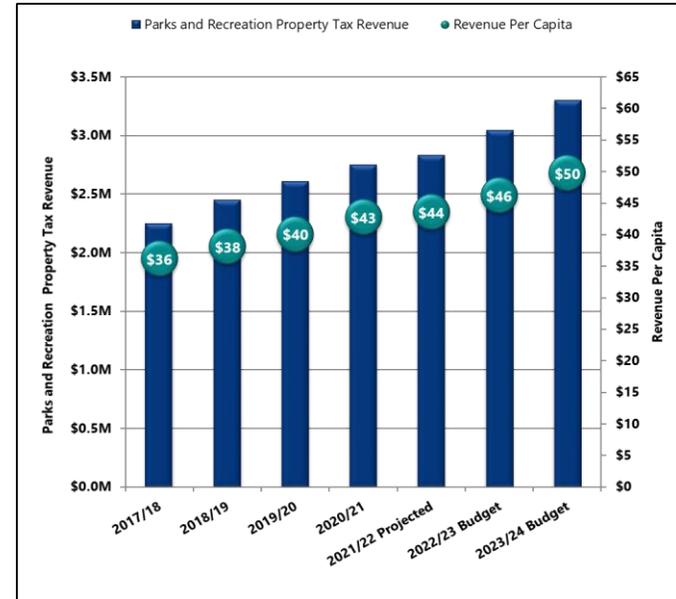


**Parks and Recreation Property Tax**

Contra Costa County levies a tax of 1% on the assessed valuation of property within the county. The City of Brentwood Parks and Recreation Department receives approximately 2.4% of the City’s share of the 1% levy for property located within the City limits. These revenues are used to support the Parks and Recreation Department programs and services. The FY 2022/23 budget of \$3.0 million for Parks and Recreation property tax revenue represents 4.4% of the General Fund total revenue. The FY 2023/24 budgeted revenue is \$3.3 million or 4.6% of the General Fund total revenue. The budgeted amounts for Parks and Recreation property taxes are estimated consistent with the analysis utilized in projecting property tax, discussed in the Property Tax section above.

**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.



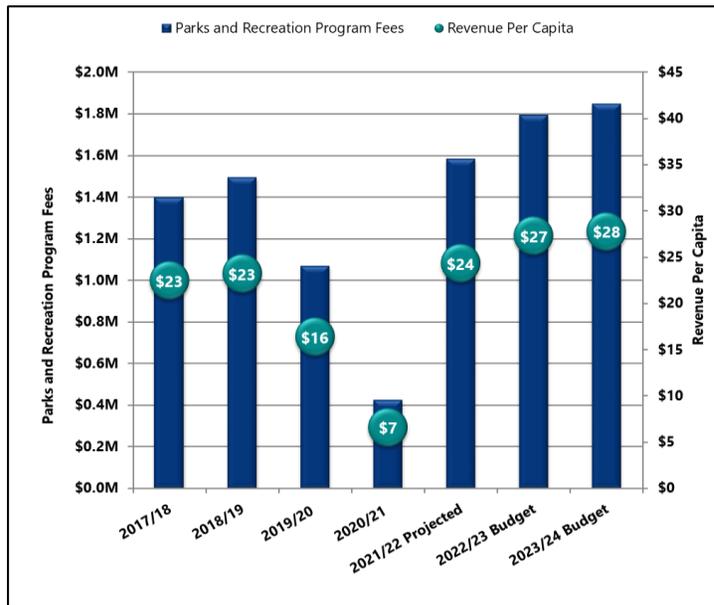
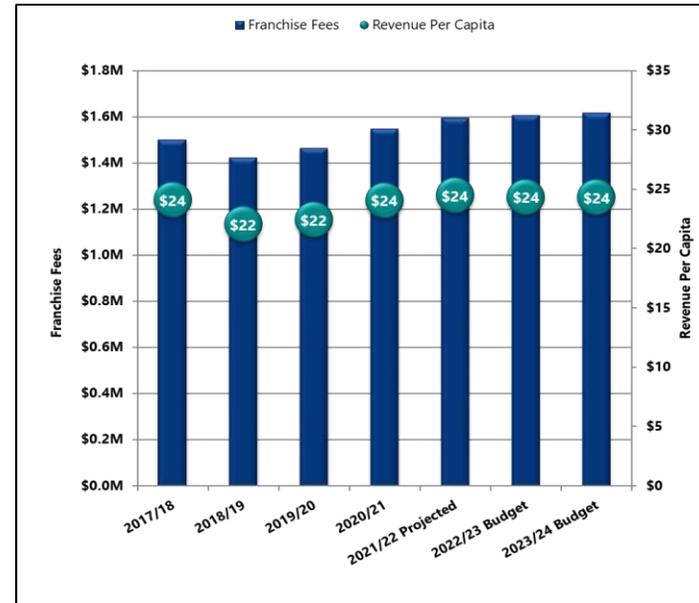
The City transfers Gas Tax revenues into the General Fund to support street maintenance.

Gas tax revenues in both FY 2019/20 and FY 2020/21 were adversely affected by the impacts of pandemic restrictions. For FY 2021/22, the revenue estimate of \$1.8 million is based on projections provided by the California Local Government Finance Almanac (CLGFA). The budget of \$1.9 million for FY 2022/23 and \$2.0 million for FY 2023/24 are also based on CLGFA projections.

Additional taxes collected under SB 1 – Road Maintenance and Rehabilitation Act (RMRA) will be used to directly fund road maintenance capital projects, although it is not currently budgeted as a source revenue for the General Fund in the current year or in the two-year budget period.

**Franchise Fees**

The City charges local wireless, cable, telephone and electric utilities for their use of City owned streets and right-of-way. Franchise fee revenue peaked in FY 2017/18, after which new technologies reduced the rate of growth in fees until FY 2020/21. In FY 2020/21, pandemic restrictions and increased workplace flexibility caused demand for internet connectivity and utilities to rise. Despite this increase in demand, as pandemic impacts wane, a flattening out of revenues is expected. In general, franchise fee revenue budgets are estimated based on an analysis of existing contracts, changes to the terms expected in the budget period, and the effects on revenue of service demand trends, development and population growth.



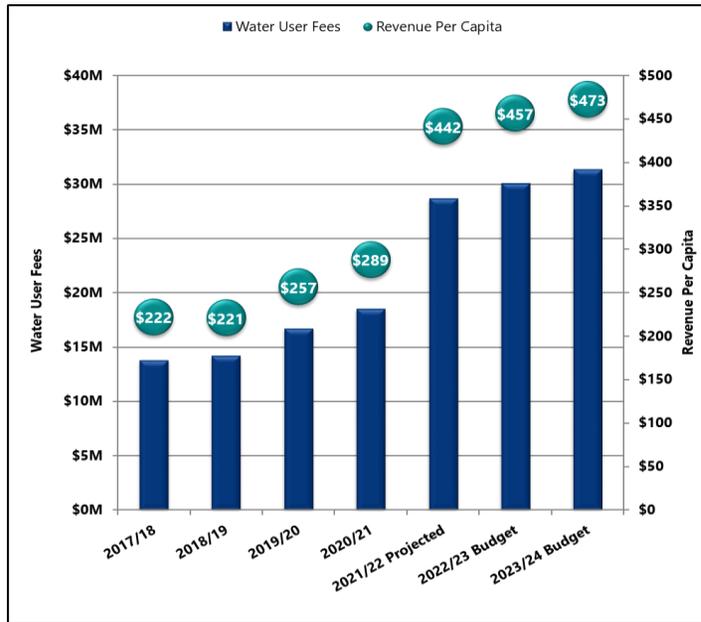
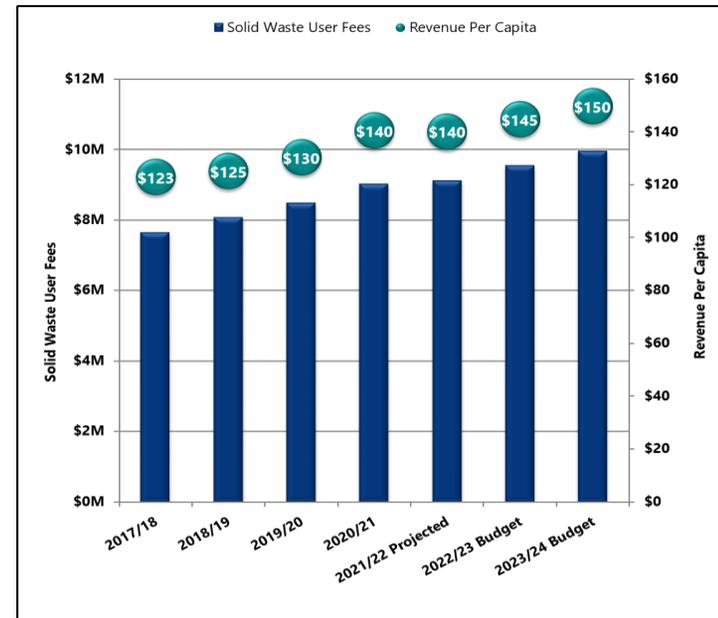
**Parks and Recreation Program Fees**

The Parks and Recreation department offers a variety of sports and recreation programs and rental of various parks facilities. Fees are collected for facility rental and programs according to a cost recovery policy set by the City Council. FY 2019/20 and FY 2020/21 revenues were adversely affected by social distancing and other related pandemic restrictions. FY 2021/22 revenues are projected to rebound to pre-pandemic levels by year-end. The budget for program fees for FY 2022/23 is expected to be \$1.8 million and rise slightly to \$1.9 million in FY 2023/24.

## OTHER CITY REVENUE SOURCES

### Solid Waste User Fees

Charges for Solid Waste Enterprise services provided by the City are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses and capital improvements costs of the Enterprise. Five-year rate studies are developed that include the future enterprise operating expenditures and capital budgets. City Council's approval of the enterprise rates for the five-year period provide the basis for the Solid Waste revenue budget.

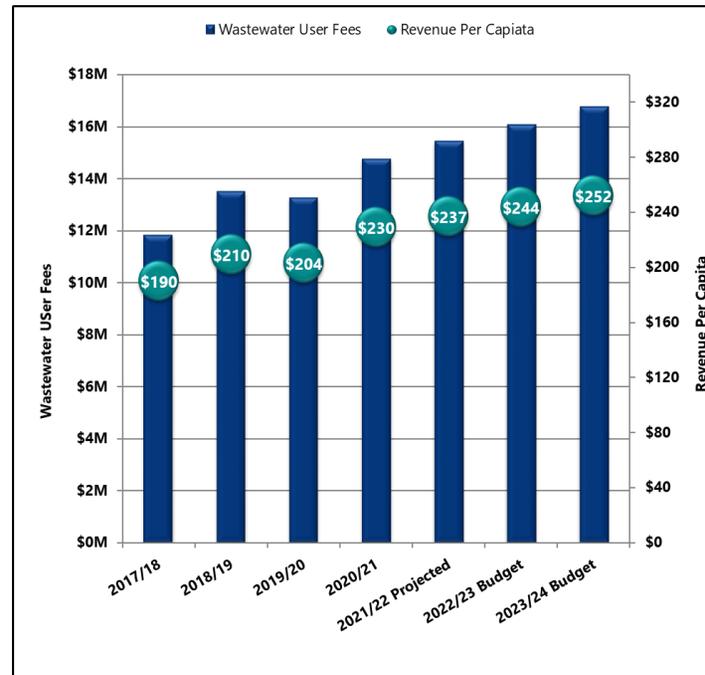


### Water User Fees

Charges for Water Enterprise services provided by the City are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Five-year rate studies are developed that include the future enterprise operating expenditures, debt and capital budgets. City Council's approval of the enterprise rates for the five-year period provide the basis for the Water revenue budget.

**Wastewater User Fees**

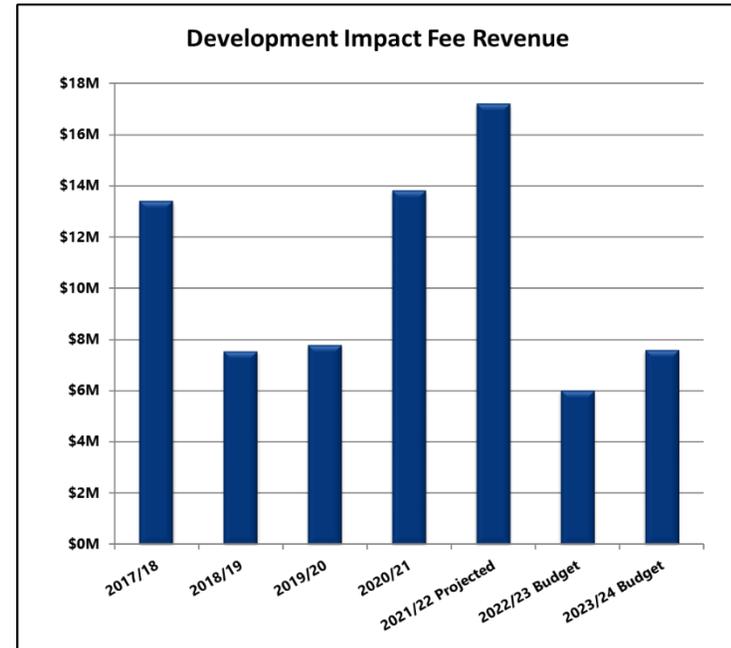
Charges for Wastewater Enterprise services provided by the City are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Five-year rate studies are developed that include the future enterprise operating expenditures and capital budgets. City Council's approval of the enterprise rates for the five-year period provide the basis for the Wastewater revenue budget.



**Development Impact Fee Revenue**

Water, Wastewater, Roadway, Community Facilities, Fire, and Parks and Trails development impact fees are collected for all new development in the City of Brentwood. These fees are collected for the purpose of constructing or improving Master Planned City infrastructure. The current Development Impact Fee Program was adopted in 2018.

The budgeted revenue of \$6.0 million in FY 2022/23 and \$7.6 million in FY 2023/24, is calculated based on the estimated number of single-family and multi-family dwelling units and commercial/office/industrial development permits projected to be issued in the respective fiscal years.

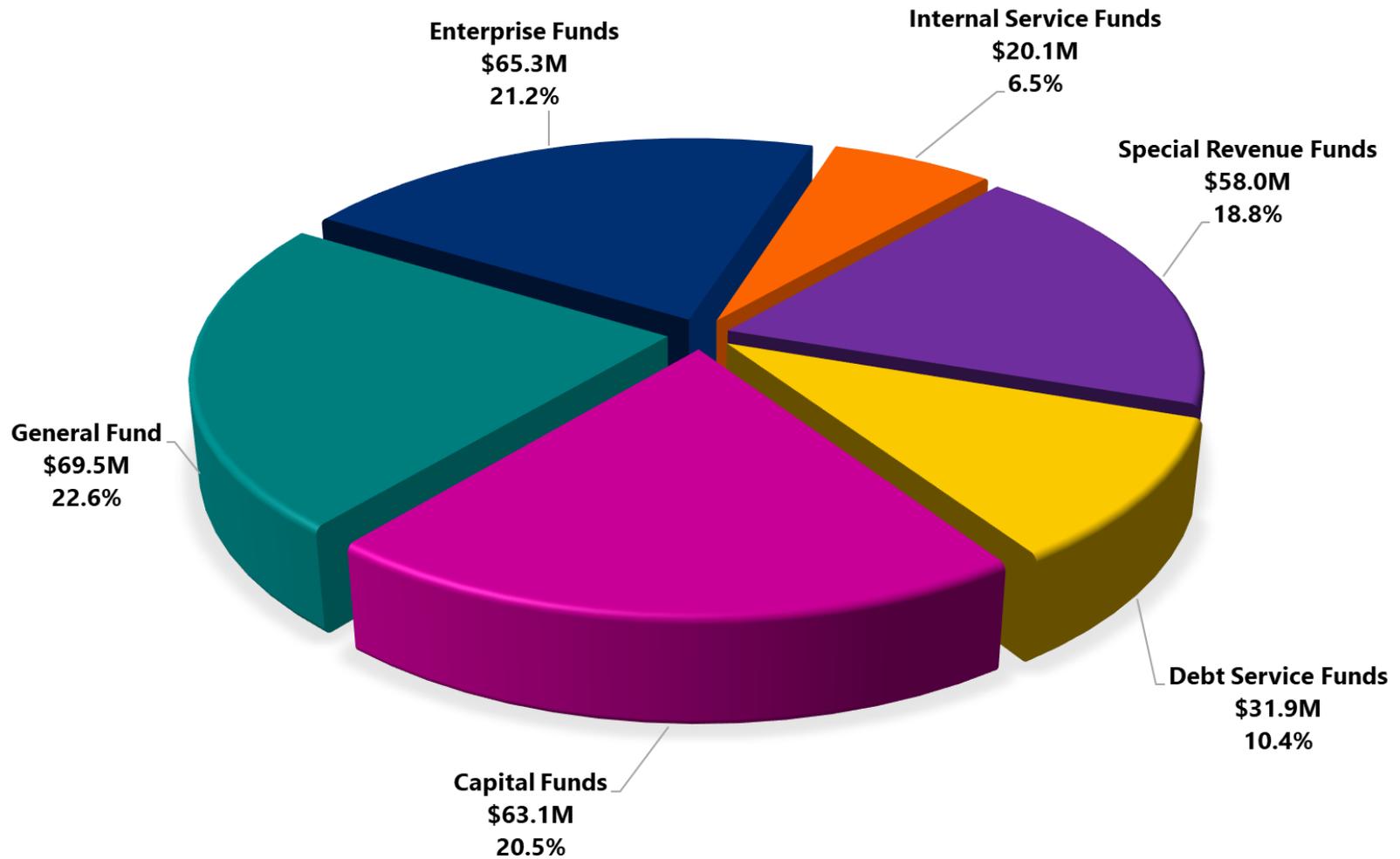


Building Permits							
Fiscal Year	2017/18	2018/19	2019/20	2020/21	2021/22 Projected	2022/23 Budget	2023/24 Budget
Single-Family Units Per Year	411	352	274	241	240	175	175
Multi-Family Units Per Year	4	0	0	97	358	0	0
Sq. Ft. Per Year <sup>(1)</sup>	17,750	78,730	203,827	104,042	64,000	180,000	135,000

(1) Sq. Ft. refers to the square footage of Commercial, Office and Industrial development.

## FY 2022/23 CITYWIDE REVENUE BY FUND TYPE

### \$307.9 Million





## REVENUE SUMMARY BY FUND

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>GENERAL FUND</b>								
100	General Fund	\$ 58,623,958	\$ 67,703,891	\$ 63,703,716	\$ 69,477,970	2.62%	\$ 71,522,526	2.94%
	<b>Total General Fund</b>	<u>58,623,958</u>	<u>67,703,891</u>	<u>63,703,716</u>	<u>69,477,970</u>	2.62%	<u>71,522,526</u>	2.94%
<b>ENTERPRISE FUNDS</b>								
540,543	Solid Waste Enterprise	15,872,028	16,299,080	16,247,364	17,059,567	4.67%	17,835,059	4.55%
560,563	Water Enterprise	30,506,829	28,753,241	29,067,767	30,477,312	6.00%	31,756,599	4.20%
590,593	Wastewater Enterprise	17,416,791	14,757,758	15,694,911	16,513,440	11.90%	17,302,312	4.78%
501	City Rentals Enterprise	476,164	425,501	204,046	208,491	-51.00%	0	-100.00%
510,511,513	Housing Enterprise	950,388	1,039,494	1,020,830	1,071,992	3.13%	1,111,715	3.71%
	<b>Total Enterprise Funds</b>	<u>65,222,200</u>	<u>61,275,074</u>	<u>62,234,918</u>	<u>65,330,802</u>	6.62%	<u>68,005,685</u>	4.09%
<b>INTERNAL SERVICE FUNDS</b>								
701	Information Services	3,278,378	3,423,844	3,334,006	3,929,529	14.77%	4,029,106	2.53%
702	Vehicle and Equipment Replacement	2,361,535	2,194,960	2,152,184	1,757,229	-19.94%	1,771,636	0.82%
703	Information Systems Replacement	1,055,195	1,062,338	1,047,038	1,102,483	3.78%	1,104,928	0.22%
704	Facilities Replacement	1,122,723	1,138,653	1,105,523	1,142,420	0.33%	1,157,087	1.28%
705	Tuition	26,192	15,642	15,333	15,775	0.85%	15,995	1.39%
706	Fleet Maintenance Services	1,953,305	2,000,710	2,000,660	2,191,158	9.52%	2,166,657	-1.12%
707	Facilities Maintenance Services	1,975,556	1,996,715	1,992,715	1,899,788	-4.85%	1,896,922	-0.15%
708	Parks and LLAD Replacement	4,443,067	1,152,526	1,207,890	1,588,800	37.85%	1,702,284	7.14%
709	Insurance	2,298,236	2,411,665	2,411,391	3,201,453	32.75%	3,354,566	4.78%
710	Pension/OPEB Obligation	5,425,680	4,495,882	4,432,679	3,213,821	-28.52%	3,518,369	9.48%
	<b>Total Internal Service Funds</b>	<u>23,939,867</u>	<u>19,892,935</u>	<u>19,699,419</u>	<u>20,042,456</u>	0.75%	<u>20,717,550</u>	3.37%



## REVENUE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>SPECIAL REVENUE FUNDS</b>								
203-209	Gas Tax	\$ 3,598,535	\$ 2,786,728	\$ 3,097,595	\$ 3,442,575	23.53%	\$ 3,555,983	3.29%
214	SB1186 Disability Access	23,404	22,376	21,192	22,179	-0.88%	23,009	3.74%
216	Police Grants	223,976	257,370	285,000	292,838	13.78%	293,756	0.31%
217	Grants	3,673,693	4,380,764	1,873,800	505,004	-88.47%	185,006	-63.37%
219	Economic Development Grant	186,263	147,778	150,000	152,910	3.47%	157,867	3.24%
229	American Rescue Plan Act of 2021	0	0	0	3,940,000	100.00%	2,983,339	-24.28%
230	Citywide Park Assessment District	6,000,480	6,900,826	6,532,455	7,223,952	4.68%	7,581,458	4.95%
231	Community Facilities District #2	661,330	660,496	677,236	691,206	4.65%	705,233	2.03%
232	Community Facilities District #3	2,042,139	2,183,621	2,208,740	2,130,882	-2.42%	2,347,892	10.18%
233,235	Community Facilities District #4	2,928,572	2,980,119	2,959,727	3,050,762	2.37%	3,154,316	3.39%
234	Community Facilities District #5	1,752,366	2,033,572	2,032,444	2,379,254	17.00%	2,687,805	12.97%
250	Water Development Impact Fee	3,204,469	2,176,876	4,411,054	1,411,459	-35.16%	3,013,444	113.50%
251	Roadway Development Impact Fee	6,550,897	2,704,014	4,993,261	2,280,954	-15.65%	2,265,020	-0.70%
252	Parks and Trails Development Impact Fee	1,919,363	1,308,057	5,161,247	1,659,111	26.84%	1,525,411	-8.06%
255	Wastewater Development Impact Fee	6,186,380	1,692,949	2,782,709	707,786	-58.19%	910,171	28.59%
256	Community Facilities Development Impact Fee	418,974	459,338	247,955	136,239	-70.34%	138,452	1.62%
257	Fire Development Impact Fee	67,937	371,094	411,071	0	-100.00%	0	0.00%
261	Development Impact Fee Administration	394,984	292,232	428,629	215,676	-26.20%	200,881	-6.86%
262	Agriculture Land Administration	73,726	3,005	73,394	3,761	25.16%	5,641	49.99%
263	Agriculture Land Acquisition	442,254	8,667	312,811	13,552	56.36%	20,327	49.99%
264	First-Time Homebuyer	19,055	5,847	0	6,430	9.97%	9,645	50.00%
265	Affordable Housing In-Lieu Fee	191,953	366,711	426,799	22,374	-93.90%	33,561	50.00%
267	Public Art Administration	54,768	3,037	91,500	4,317	42.15%	6,475	49.99%
268	Public Art Acquisition	181,699	9,686	600,000	14,316	47.80%	21,474	50.00%
269	Parking In-Lieu	1	50	0	3	-94.00%	4	33.33%
272	Riparian Mitigation Site Maintenance	189	600	0	602	0.33%	402	-33.22%
280	Asset Forfeiture	41,997	1,000	0	722	-27.80%	1,082	49.86%
281	Abandoned Vehicle Abatement	36,177	40,135	13,313	40,448	0.78%	40,671	0.55%
285	PEG Media	2,065	4,258	0	2,925	-31.31%	4,386	49.95%
286	Parks Advertising	69	1,274	0	0	-100.00%	0	0.00%
293	Measure J	1,017,366	953,060	1,174,804	1,207,311	26.68%	1,237,066	2.46%
302	City Low Income Housing	36	74	0	81	9.46%	121	49.38%
6xx	Landscape and Lighting Assessment Districts	24,391,087	23,461,646	23,230,373	26,455,926	12.76%	28,246,861	6.77%
<b>Total Special Revenue Funds</b>		<b>66,286,204</b>	<b>56,217,260</b>	<b>64,197,109</b>	<b>58,015,555</b>	<b>3.20%</b>	<b>61,356,759</b>	<b>5.76%</b>



## REVENUE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>DEBT SERVICE FUNDS</b>								
<i>City Debt Obligations</i>								
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 1,285,208	\$ 16,506,174	\$ 16,419,671	\$ 2,055,815	-87.55%	\$ 2,053,129	-0.13%
448	General Obligation Bonds Series 2002	554,299	600,080	579,924	627,201	4.52%	658,143	4.93%
461	2019 Civic Center Project Lease Revenue Refunding Bonds	2,862,035	3,192,340	3,190,260	3,195,934	0.11%	3,440,380	7.65%
466	2015 Lease Financing	795,950	795,661	790,832	790,000	-0.71%	788,182	-0.23%
	<b>Total City Debt Obligations</b>	<u>5,497,492</u>	<u>21,094,255</u>	<u>20,980,687</u>	<u>6,668,950</u>	<u>-68.38%</u>	<u>6,939,834</u>	<u>4.06%</u>
<i>Assessment Districts (Non-City Funded Obligations)</i>								
435	2018A Refinance	3,931,294	3,924,904	3,922,963	3,923,873	-0.03%	3,912,592	-0.29%
436	2014 A & B Refinance	7,158,618	7,185,044	7,181,053	7,187,603	0.04%	7,189,067	0.02%
437	2012A Refinance	1,294,806	1,310,687	1,309,247	1,300,463	-0.78%	1,298,084	-0.18%
438	Capital Improvement Financing Program 2003-1	1,250,453	1,257,422	1,250,824	1,257,253	-0.01%	1,248,501	-0.70%
439	Capital Improvement Financing Program 2002-1	1,198,116	1,203,177	1,196,110	1,199,315	-0.32%	1,201,699	0.20%
441	Capital Improvement Financing Program 94-1	2,776,032	2,769,584	2,743,379	2,759,488	-0.36%	2,761,288	0.07%
442	Capital Improvement Financing Program 98-1	693,833	703,039	686,799	694,399	-1.23%	692,252	-0.31%
443	Capital Improvement Financing Program 99-1	635,487	643,934	627,091	633,830	-1.57%	635,219	0.22%
444	Capital Improvement Financing Program 2000-1	925,555	933,126	930,523	930,180	-0.32%	934,772	0.49%
449	Capital Improvement Financing Program 2004-1	1,551,663	1,561,840	1,550,280	1,557,510	-0.28%	1,553,858	-0.23%
460	Randy Way Assessment District	60,288	60,763	58,273	66,004	8.63%	60,846	-7.81%
462	2006 A & B Refinance	6	0	0	0	0.00%	0	0.00%
463	Capital Improvement Financing Program 2006-1	1,098,234	1,107,248	1,100,393	1,112,248	0.45%	1,108,407	-0.35%
464	Capital Improvement Financing Program 2005-1	2,588,821	2,595,678	2,565,999	2,594,871	-0.03%	2,601,263	0.25%
465	96R Assessment District	271	559	0	613	9.66%	920	50.08%
	<b>Total Assessment Districts</b>	<u>25,163,477</u>	<u>25,257,005</u>	<u>25,122,934</u>	<u>25,217,650</u>	<u>-0.16%</u>	<u>25,198,768</u>	<u>-0.07%</u>
	<b>Total Debt Service Funds</b>	<u>30,660,969</u>	<u>46,351,260</u>	<u>46,103,621</u>	<u>31,886,600</u>	<u>-31.21%</u>	<u>32,138,602</u>	<u>0.79%</u>

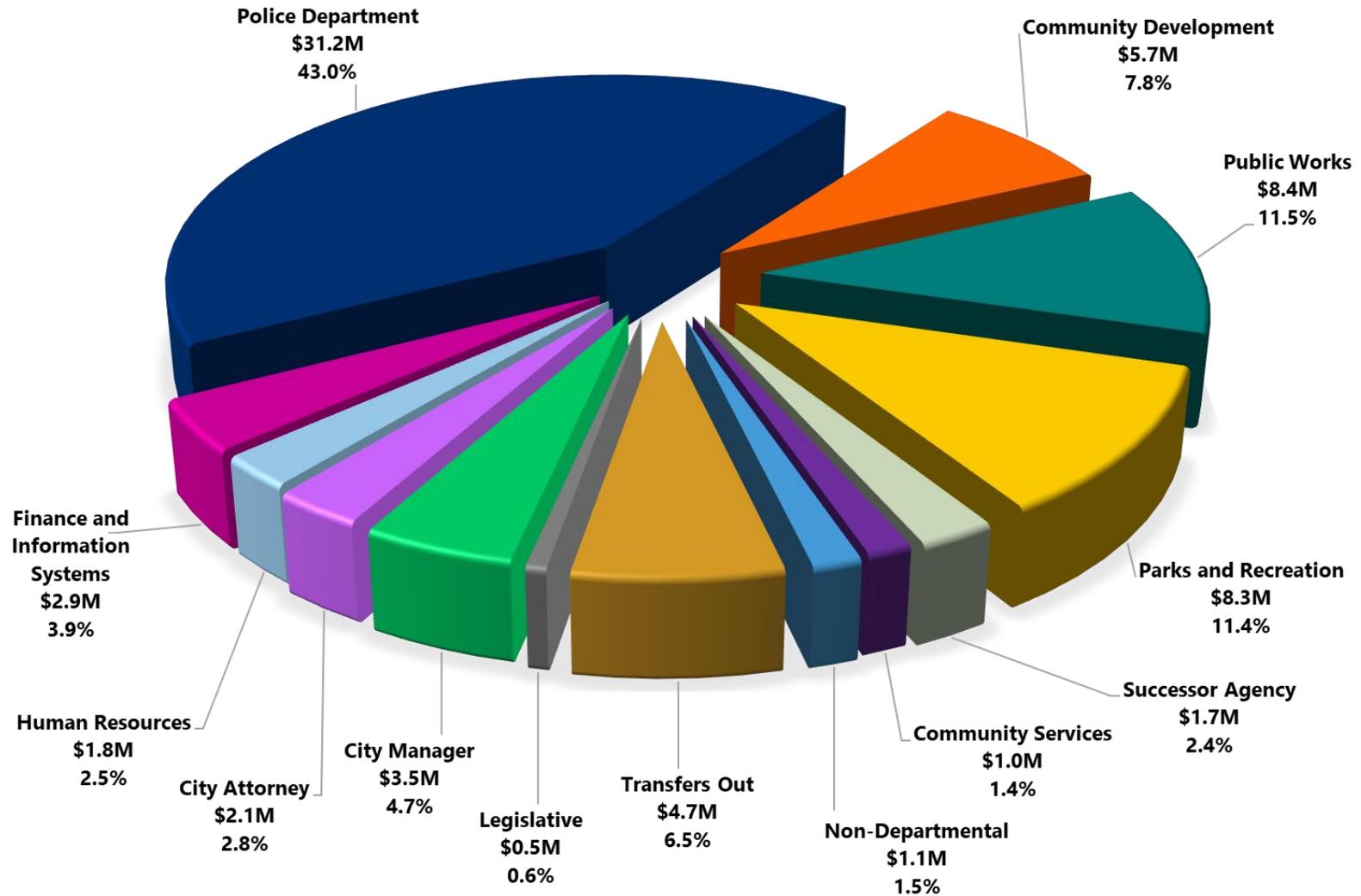


## REVENUE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>CAPITAL PROJECT FUNDS</b>								
336	Roadway Improvements	\$ 1,858,296	\$ 2,814,592	\$ 5,682,739	\$ 3,615,272	28.45%	\$ 22,060,596	510.21%
337	Community Facilities Improvements	3,467,983	1,172,250	1,493,164	3,715,332	216.94%	754,600	-79.69%
352	Parks and Trails Improvements	801,603	2,486,525	2,481,811	10,477,920	321.39%	5,759,682	-45.03%
366	2015 Lease Financing	608,271	0	0	0	0.00%	0	0.00%
380	Civic Center Capital Improvement Financing Program	1,177,860	1,166,922	1,166,331	1,169,356	0.21%	1,181,626	1.05%
381	City Capital Improvement Financing Program	483,427	508,476	505,647	810,818	59.46%	2,822,759	248.14%
392	Capital Infrastructure	13,808	35,378	43,938	3,775	-89.33%	5,287	40.05%
393	Vineyards Projects	200,096	163,900	217,572	4,368	-97.33%	0	-100.00%
394	Vineyards Event Center Projects	0	0	0	0	0.00%	0	0.00%
542	Solid Waste Improvements	18,442	400,000	400,000	0	-100.00%	0	0.00%
562	Water Improvements	5,329,840	6,401,727	5,213,935	6,712,451	4.85%	3,913,135	-41.70%
592	Wastewater Improvements	2,090,118	44,406,050	31,355,468	36,600,000	-17.58%	10,780,000	-70.55%
	<b>Total Capital Project Funds</b>	<u>16,049,744</u>	<u>59,555,820</u>	<u>48,560,605</u>	<u>63,109,292</u>	5.97%	<u>47,277,685</u>	-25.09%
	<b>TOTAL FUNDS</b>	<u>\$ 260,782,942</u>	<u>\$ 310,996,240</u>	<u>\$ 304,499,388</u>	<u>\$ 307,862,675</u>	-1.01%	<u>\$ 301,018,807</u>	-2.22%

## FY 2022/23 GENERAL FUND EXPENDITURE SUMMARY

**\$72.9 Million**





## GENERAL FUND EXPENDITURE SUMMARY

	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
Legislative	\$ 400,857	\$ 467,320	\$ 407,895	\$ 471,870	0.97%	\$ 478,818	1.47%
City Manager	2,186,570	3,045,505	2,554,706	3,457,619	13.53%	2,881,732	-16.66%
City Attorney	1,457,303	1,817,866	1,739,432	2,068,384	13.78%	1,918,590	-7.24%
Human Resources	1,176,175	1,418,411	1,289,060	1,789,662	26.17%	1,706,290	-4.66%
Finance and Information Systems	2,283,007	2,573,359	2,468,985	2,874,783	11.71%	2,975,003	3.49%
Community Development	4,368,599	5,268,644	4,682,175	5,702,066	8.23%	5,939,265	4.16%
Parks and Recreation	5,942,361	7,834,921	7,529,320	8,279,741	5.68%	8,491,761	2.56%
Police Department	25,078,790	30,253,045	27,566,008	31,201,413	3.13%	32,409,387	3.87%
Public Works	7,266,068	8,303,935	7,941,074	8,413,431	1.32%	8,546,567	1.58%
Successor Agency	1,549,619	1,734,621	1,734,621	1,756,800	1.28%	1,826,938	3.99%
Community Services	743,888	886,550	883,220	1,021,512	15.22%	1,113,612	9.02%
Non-Departmental	750,158	819,980	694,003	1,119,900	36.58%	1,027,894	-8.22%
Transfers Out	4,983,954	4,625,140	4,060,100	4,736,771	2.41%	4,398,290	-7.15%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 58,187,349</b>	<b>\$ 69,049,297</b>	<b>\$ 63,550,599</b>	<b>\$ 72,893,952</b>		<b>\$ 73,714,147</b>	
<b>Annual Percentage Change</b>			9.22%	5.57%		1.13%	



## GENERAL FUND SCHEDULE OF INTERFUND TRANSFERS OUT

To Fund	Purpose	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Transfers Out</b>				
Roadway Improvements	Pavement Management Program	\$ 740,500	\$ 887,715	\$ 910,596
Roadway Improvements	Brentwood Boulevard Widening North - Phase I	0	0	678,000
Community Facilities Improvements	Housing Element Update and Safety Element Update	335,833	230,832	0
Community Facilities Improvements	Parking Garage Security and Safety Enhancements	0	450,000	0
Community Facilities Improvements	Sound Wall	0	600,000	0
Community Facilities Improvements	Zoning Ordinance Update	0	40,000	0
Parks and Trails Improvements	Creekside Pickleball Courts	205,360	0	0
Parks and Trails Improvements	Creekside Park and Garin Park Restrooms	313,480	0	0
Parks and Trails Improvements	Citywide Trail Enhancements	25,160	0	0
Parks and Trails Improvements	Deer Ridge Frontage Landscaping Improvements	328,477	0	0
Parks and LLAD Transfers	Contribution to Citywide Parks and LLADs	1,421,705	1,815,623	2,073,337
Parks and LLAD Replacement	Park Replacement	689,585	712,601	736,357
	<b>Total Transfers Out</b>	<b>\$ 4,060,100</b>	<b>\$ 4,736,771</b>	<b>\$ 4,398,290</b>



## GENERAL FUND EXPENDITURES BY CATEGORY

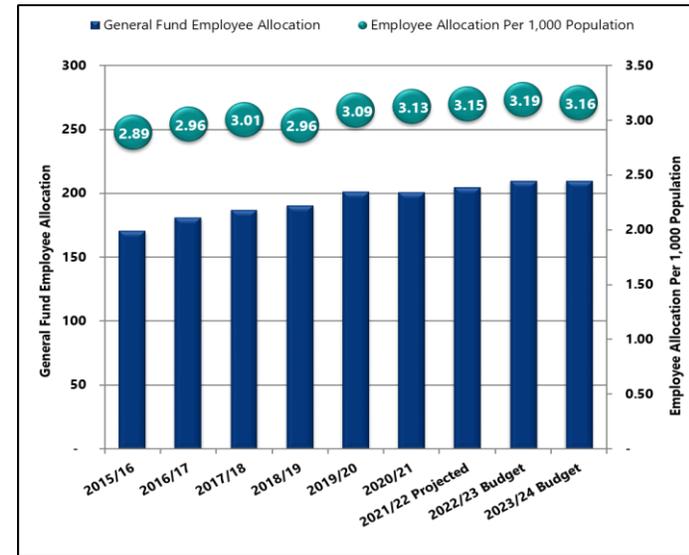
	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
<b>Personnel Services</b>	\$ 34,130,888	\$ 40,860,672	\$ 37,394,499	\$ 43,243,063	5.83%	\$ 45,389,593	4.96%
<b>Supplies and Services</b>	7,041,570	10,637,158	9,420,834	11,433,276	7.48%	10,536,778	-7.84%
<b>Internal Services</b>	10,471,273	10,701,051	10,701,051	11,358,141	6.14%	11,542,384	1.62%
<b>Capital Outlay</b>	1,559,664	2,225,276	1,974,115	2,122,701	-4.61%	1,847,102	-12.98%
<b>SUBTOTAL GENERAL FUND OPERATIONS</b>	<b>53,203,395</b>	<b>64,424,157</b>	<b>59,490,499</b>	<b>68,157,181</b>	5.79%	<b>69,315,857</b>	1.70%
Transfers Out	4,983,954	4,625,140	4,060,100	4,736,771	2.41%	4,398,290	-7.15%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 58,187,349</b>	<b>\$ 69,049,297</b>	<b>\$ 63,550,599</b>	<b>\$ 72,893,952</b>		<b>\$ 73,714,147</b>	
<b>Annual Percentage Change</b>			9.22%	5.57%		1.13%	
<b>Total General Fund Budgeted Employee Allocation</b>	200.89	204.89	204.89	210.02		210.02	
<b>Total General Fund Elected and Appointed Positions</b>	40.00	40.00	40.00	40.00		40.00	

## GENERAL FUND EXPENDITURES

### Personnel Services

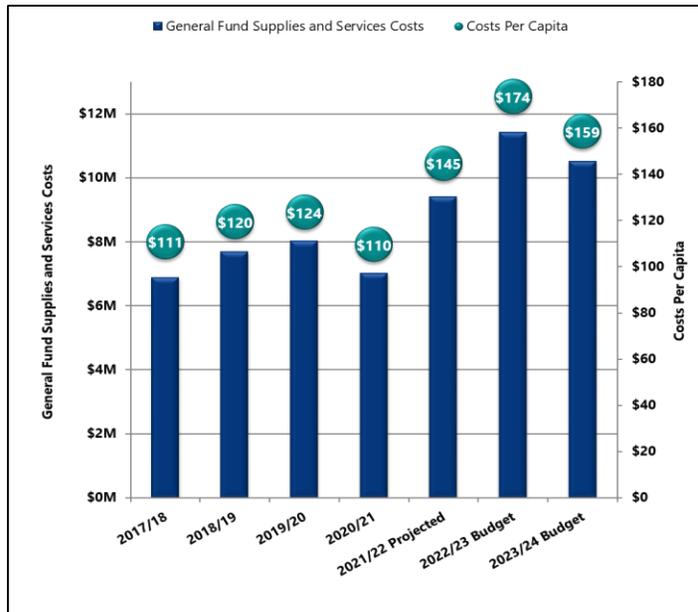
Personnel expenditures comprise the majority of General Fund appropriations, representing approximately 64% of General Fund operating expenses. This total excludes transfers of \$2.2 million for retiree medical benefits which, when included, increases the percentage to 67%. The total budgeted personnel expenditures for FY 2022/23 are \$43.2 million, which is a 5.8% increase from the FY 2021/22 budget of \$40.9 million. The increase is due to a combination of adding five full-time employees and cost of living increases included in current labor contracts partially offset by decreases in certain benefit costs. In FY 2023/24, personnel expenditures increase to \$45.4 million, or 5.0%, due mainly to cost of living increases included in current labor contracts.

As illustrated in the chart, personnel costs will increase in the upcoming two budget years. FY 2021/22 projected personnel costs are substantially below the budgeted amount, mainly due to vacancies in the Police Department. Although



five Police Officer positions were authorized in FY 2021/22 to form a new 5<sup>th</sup> geographic beat, these positions have not been filled and other Police department vacancies have resulted in significant budget savings. Turnover and retirements in other City departments have added to the vacancy savings being projected. Three additional positions were added in FY 2021/22, one each in the Police Department, City Manager Department and Community Development Department to address increased workloads. The positions in the City Manager Department and Community Development Department remained unfilled for the majority of the year.

For FY 2022/23, five positions have been authorized for increasing workloads, one in the City Attorney's Office, one in the Community Development Department, one in the Finance and Information Systems Department, one in the Human Resources Department, and one in the Parks and Recreation Department to facilitate the implementation of multiple projects included in the FY 2022/23 – FY 2023/24 Strategic Plan.

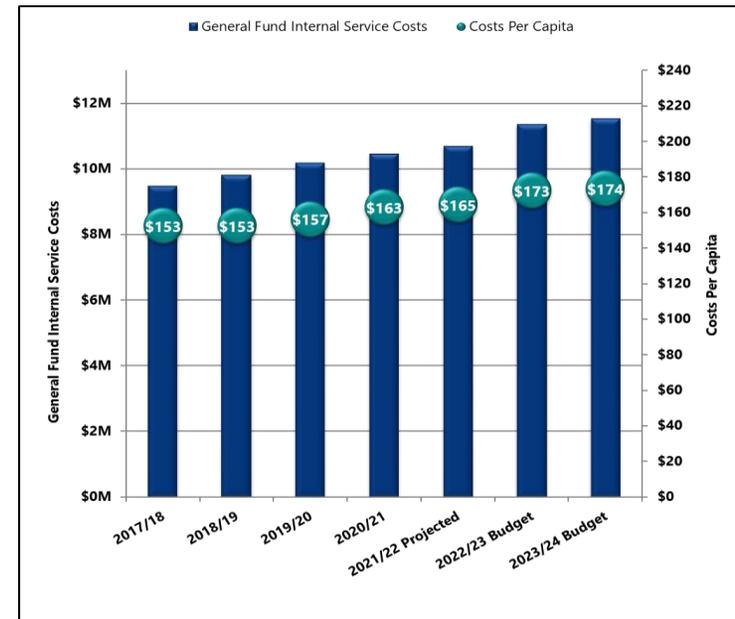


**Supplies and Services**

The FY 2022/23 budget for supplies and services increased 7.5% from the FY 2021/22 budget. The budget for supplies and services related to on-going City operations is increasing by \$0.6 million (or 6.1%) in FY 2022/23 and decreasing by \$0.2 million (or 3.1%) in FY 2023/24. The increase in FY 2022/23 is due to various one-time costs of about \$0.5 million, including election costs for a potential City Council ballot initiative. Other supplies and services are expected to increase by \$0.2 million (or 24.6%) mainly due to expenditures for FY 2022/23 – FY 2023/24 Strategic Plan Initiatives. In FY 2023/24 the budget for Strategic Plan Initiatives falls by \$0.7 million as the majority of initiatives are expected to be completed in FY 2022/23.

**Internal Services**

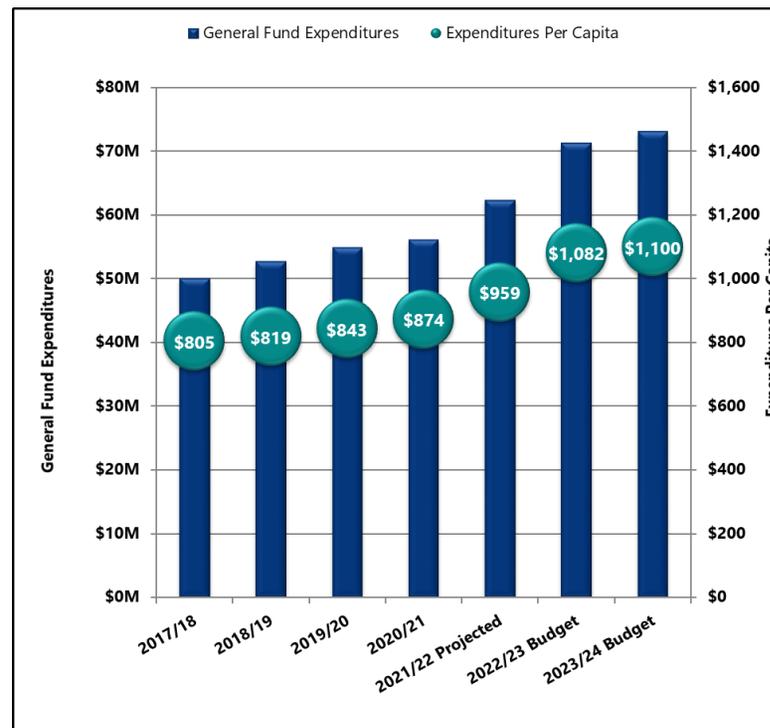
Internal Service costs of \$11.4 million are budgeted for FY 2022/23, an increase of 6.1% from the FY 2021/22 budget of \$10.7 million. The increase is from a combination of rising insurance coverage and information services costs, offset by decreasing costs for retiree medical benefits which are based on the City’s actuarial determined contribution. In FY 2023/24, internal service costs will increase 1.6% mainly due to insurance coverage costs



**Total General Fund Expenditures**

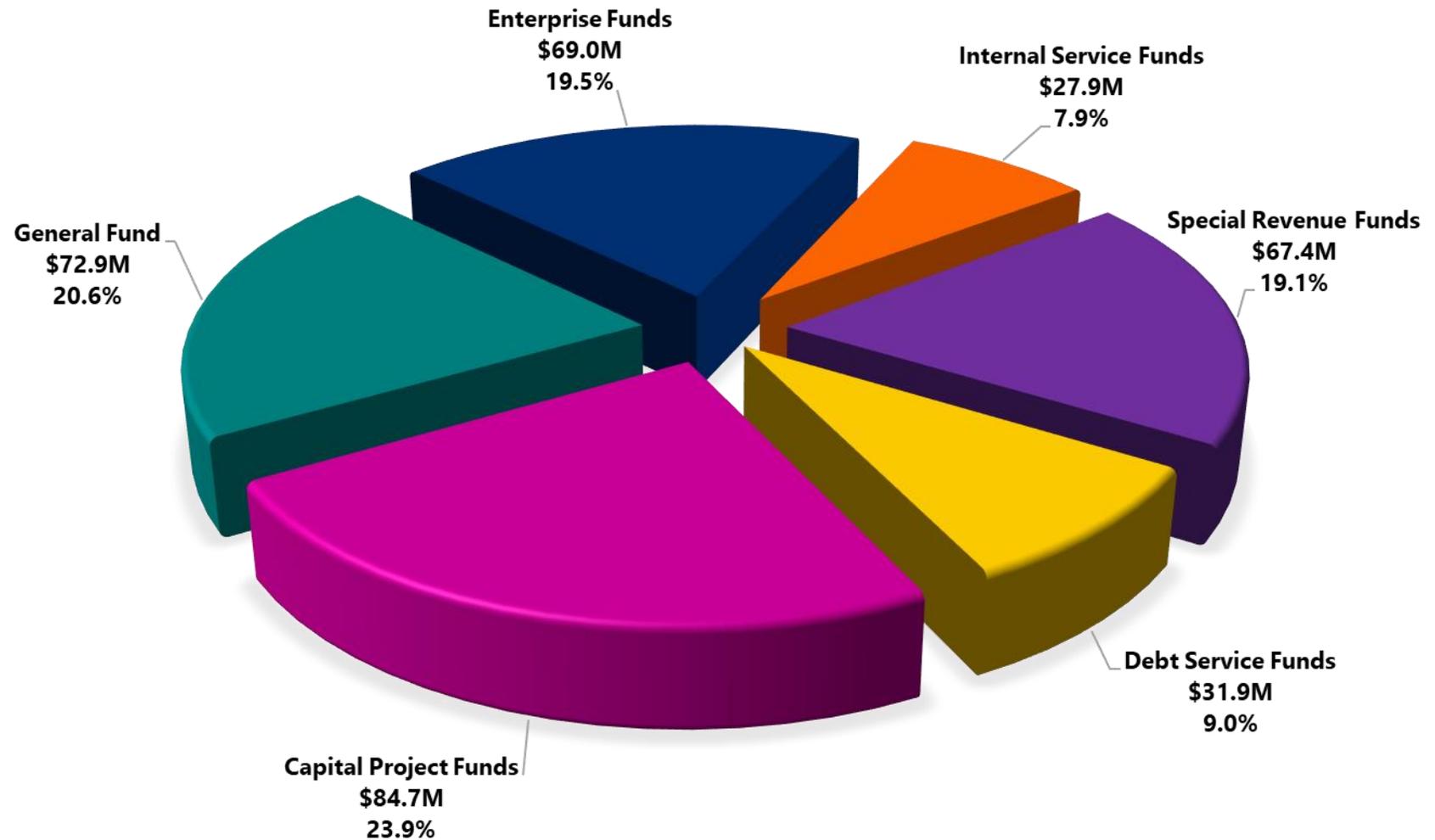
Total General Fund expenditures include personnel services, supplies and services and internal services, as well as operational transfers. Non-operating transfers, including funding for CIP projects, are not included in these totals, as the variation from one year to the next would diminish any value derived from analyzing the trends.

Total expenditures on a per capita basis will increase from the FY 2021/22 projected actual of \$959 to \$1,082 per capita in FY 2022/23. This increase over FY 2021/22 projected actual is due to personnel expenditure increases from new positions added in FY 2022/23 and the expectation that existing staff vacancies will be filled. In addition, supplies and services costs increase in FY 2022/23, mainly for Strategic Initiative and other one-time costs. In FY 2023/24, Strategic Initiative and other one-time costs fall; but are offset by annual cost of living increases in personnel costs.



## FY 2022/23 CITYWIDE EXPENDITURES BY FUND TYPE

### \$353.8 Million





## CITYWIDE EXPENDITURES

The table below is a summary of the City’s expenditures by fund type. General Fund expenditures are discussed in detail beginning on page 94. The expenditure increase in the Enterprise Funds in FY 2022/23 is due to increases in Water Enterprise operating and capital costs, partially offset by a reduction in Wastewater Enterprise capital project funding. The expenditure decrease in FY 2023/24 is due to the reduction in capital project funding for water projects.

	FY 2020/21 Actual	FY 2021/22 Projected	FY 2022/23 Budget	FY 2023/24 Budget
General Fund	\$ 58,187,349	\$ 63,550,599	\$ 72,893,952	\$ 73,714,147
Enterprise Funds	62,225,115	68,068,843	68,980,905	67,112,808
Internal Service Funds	17,313,408	28,266,380	27,946,250	30,302,831
Special Revenue Funds	49,656,207	71,802,162	67,423,829	75,311,231
Debt Service Funds	31,798,110	46,027,161	31,932,874	32,169,230
Capital Project Funds	33,235,366	40,071,521	84,651,397	55,272,822
<b>Total Expenditures</b>	<b>\$ 252,415,555</b>	<b>\$ 317,786,666</b>	<b>\$ 353,829,207</b>	<b>\$ 333,883,069</b>

Several of the City’s Internal Service funds accumulate resources for replacement of City assets and expenditures can vary greatly from year to year due to the timing of the City’s replacement needs. The decrease in expenditures in FY 2022/23 is due primarily to decreases in pension paydown expenditures, partially offset by increases in insurance costs and replacements. Internal Service Fund expenditures increase in FY 2023/24 mainly due to the transfer of funds from Pension/OPEB Obligation Fund to the General Fund for budget stabilization purposes and a transfer out for a loan to partially fund the Sand Creek Sports Complex project, which will be repaid from existing bond refinance savings over the next ten years.

Special Revenue Funds include the Citywide Park Assessment District and Landscape and Lighting Assessment Districts. These funds budget expenditure increases in FY 2022/23 due to higher utility costs and maintenance costs for new infrastructure. In addition, various grant funds and Development Impact Fee funds are considered Special Revenue Funds. A new grant fund, the American Rescue Plan Act of 2021, is providing a portion of the funding for the Sand Creek Sports Complex capital project, resulting in increased expenditures in FY 2022/23. Development Impact Fee revenues are collected to pay for the infrastructure capital projects necessary from growth and development. As the timing of funding capital projects varies, the Development Impact Fee funds show decreased expenditures in FY 2022/23 and then large increases in FY 2023/24. The most significant project being funded by these fees in FY 2022/23 is a portion of the Sand Creek Sports Complex project. Additionally, three key projects are being funded in FY 2023/24, Brentwood Boulevard Widening North - Phase I, Lone Tree Way Roadway Improvements and Sand Creek Road Extension projects.

Expenditures in the Capital Project Funds are highly variable from one year to the next, depending upon the volume and type of projects currently under construction. For example, the FY 2022/23 budget includes \$8.0 million for the Innovation Center @ Brentwood Infrastructure project and \$15.8 million for various water improvement projects. FY 2023/24 budget includes \$10.0 million for the Sand Creek Road Extension project, \$6.3 million for the Lone Tree Way Improvements project and \$6.4 million for the Vineyards at Marsh Creek - Event Center/Amphitheater project. FY 2022/23 and FY 2023/24 expenditures from these funds are budgeted for the Sand Creek Sports Complex at \$10.0 million and \$5.0 million, respectively, and the Wastewater Treatment Plant Expansion - Phase II project at \$36.6 million and \$10.1 million, respectively.





## EXPENDITURE SUMMARY BY FUND

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>GENERAL FUND</b>								
100	General Fund	\$ 58,187,349	\$ 69,049,297	\$ 63,550,599	\$ 72,893,952	5.57%	\$ 73,714,147	1.13%
	<b>Total General Fund</b>	<u>58,187,349</u>	<u>69,049,297</u>	<u>63,550,599</u>	<u>72,893,952</u>	5.57%	<u>73,714,147</u>	1.13%
<b>ENTERPRISE FUNDS</b>								
540,543	Solid Waste Enterprise	13,945,953	16,040,473	15,556,732	17,184,053	7.13%	18,036,621	4.96%
560,563	Water Enterprise	32,064,779	30,034,876	29,687,760	34,632,881	15.31%	32,403,444	-6.44%
590,593	Wastewater Enterprise	15,006,816	26,824,637	21,521,150	15,694,956	-41.49%	15,387,703	-1.96%
501	City Rentals Enterprise	331,644	517,823	357,228	386,226	-25.41%	159,175	-58.79%
510,511,513	Housing Enterprise	875,923	1,138,975	945,973	1,082,789	-4.93%	1,125,865	3.98%
	<b>Total Enterprise Funds</b>	<u>62,225,115</u>	<u>74,556,784</u>	<u>68,068,843</u>	<u>68,980,905</u>	-7.48%	<u>67,112,808</u>	-2.71%
<b>INTERNAL SERVICE FUNDS</b>								
701	Information Services	3,251,473	3,807,085	3,734,520	4,093,371	7.52%	4,287,985	4.75%
702	Vehicle and Equipment Replacement	1,962,660	5,794,456	4,977,102	4,979,863	-14.06%	5,183,114	4.08%
703	Information Systems Replacement	284,619	1,618,288	1,486,961	2,363,293	46.04%	1,591,631	-32.65%
704	Facilities Replacement	246,796	1,098,675	835,353	1,249,969	13.77%	1,881,206	50.50%
705	Tuition	18,780	32,987	25,073	31,074	-5.80%	31,103	0.09%
706	Fleet Maintenance Services	1,785,799	2,004,439	1,950,442	2,182,190	8.87%	2,147,641	-1.58%
707	Facilities Maintenance Services	1,295,651	2,158,177	2,070,269	2,098,413	-2.77%	2,092,294	-0.29%
708	Parks and LLAD Replacement	2,321,820	2,940,383	2,225,036	1,956,671	-33.46%	1,924,827	-1.63%
709	Insurance	1,941,263	2,670,657	2,610,082	3,201,453	19.88%	3,354,566	4.78%
710	Pension/OPEB Obligation	4,204,547	11,631,861	8,351,542	5,789,953	-50.22%	7,808,464	34.86%
	<b>Total Internal Service Funds</b>	<u>17,313,408</u>	<u>33,757,008</u>	<u>28,266,380</u>	<u>27,946,250</u>	-17.21%	<u>30,302,831</u>	8.43%



## EXPENDITURE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>SPECIAL REVENUE FUNDS</b>								
203-209	Gas Tax	\$ 3,116,414	\$ 3,208,835	\$ 3,146,271	\$ 3,427,894	6.83%	\$ 3,361,130	-1.95%
214	SB1186 Disability Access	2,880	19,950	2,987	20,576	3.14%	21,186	2.96%
216	Police Grants	165,438	281,270	275,270	291,371	3.59%	291,369	0.00%
217	Grants	2,818,347	1,918,800	1,874,114	505,050	-73.68%	185,050	-63.36%
219	Economic Development Grant	161,807	233,722	223,168	278,056	18.97%	278,055	0.00%
229	American Rescue Plan Act of 2021	0	0	0	3,940,000	100.00%	2,983,339	-24.28%
230	Citywide Park Assessment District	5,615,381	6,002,754	5,464,326	6,739,394	12.27%	7,023,716	4.22%
231	Community Facilities District #2	654,690	670,147	670,056	695,869	3.84%	709,684	1.99%
232	Community Facilities District #3	2,324,637	2,610,236	2,610,236	2,137,619	-18.11%	2,392,581	11.93%
233,235	Community Facilities District #4	2,285,533	3,524,110	3,517,390	3,157,659	-10.40%	3,260,506	3.26%
234	Community Facilities District #5	2,105,248	2,043,217	2,037,880	2,613,254	27.90%	2,881,200	10.25%
250	Water Development Impact Fee	1,763,659	5,209,863	5,154,399	2,964,375	-43.10%	2,579,162	-12.99%
251	Roadway Development Impact Fee	983,662	4,778,420	4,278,511	2,274,673	-52.40%	17,273,424	659.38%
252	Parks and Trails Development Impact Fee	1,198,890	1,375,196	1,367,970	6,893,703	401.29%	653,682	-90.52%
255	Wastewater Development Impact Fee	1,516,232	18,519,411	8,063,668	1,555,427	-91.60%	581,846	-62.59%
256	Community Facilities Development Impact Fee	208,180	182,650	170,410	180,078	-1.41%	179,157	-0.51%
257	Fire Development Impact Fee	18,172	7,170,696	7,170,696	0	-100.00%	0	0.00%
261	Development Impact Fee Administration	426,458	351,475	351,475	301,631	-14.18%	251,604	-16.59%
262	Agriculture Land Administration	38,911	51,014	38,734	56,159	10.09%	57,420	2.25%
263	Agriculture Land Acquisition	15,183	301,348	107,942	197,324	-34.52%	22,721	-88.49%
264	First-Time Homebuyer	6,102	136,193	51,985	121,296	-10.94%	121,291	0.00%
265	Affordable Housing In-Lieu Fee	530,556	707,002	622,177	700,146	-0.97%	735,338	5.03%
267	Public Art Administration	766	672	672	870	29.46%	867	-0.34%
268	Public Art Acquisition	17,518	28,240	28,240	355,385	1158.45%	5,449	-98.47%
269	Parking In-Lieu	0	1	1	50	4900.00%	50	0.00%
272	Riparian Mitigation Site Maintenance	1,608	1,625	1,610	1,381	-15.02%	1,381	0.00%
280	Asset Forfeiture	129	50,203	162	146	-99.71%	145	-0.68%
281	Abandoned Vehicle Abatement	77	30,050	30,050	45,091	50.05%	45,090	0.00%
285	PEG Media	802	370,190	366,140	5,590	-98.49%	5,588	-0.04%
286	Parks Advertising	6,059	10,130	9,844	17,675	74.48%	0	-100.00%
293	Measure J	358,067	1,010,099	1,009,998	1,336,775	32.34%	1,311,511	-1.89%
302	City Low Income Housing	14	50	0	5,050	10000.00%	5,050	0.00%
6xx	Landscape and Lighting Assessment Districts	23,314,787	24,221,131	23,155,780	26,604,262	9.84%	28,092,639	5.59%
<b>Total Special Revenue Funds</b>		<b>49,656,207</b>	<b>85,018,700</b>	<b>71,802,162</b>	<b>67,423,829</b>	<b>-20.70%</b>	<b>75,311,231</b>	<b>11.70%</b>



## EXPENDITURE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>DEBT SERVICE FUNDS</b>								
<i>City Debt Obligations</i>								
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 2,082,711	\$ 16,516,635	\$ 16,216,974	\$ 2,089,971	-87.35%	\$ 2,085,676	-0.21%
448	General Obligation Bonds Series 2002	575,269	606,080	604,422	630,815	4.08%	661,064	4.80%
461	2019 Civic Center Project Lease Revenue Refunding Bonds	3,194,914	3,192,285	3,190,258	3,195,932	0.11%	3,440,379	7.65%
466	2015 Lease Financing	795,950	795,607	790,832	790,000	-0.70%	788,182	-0.23%
	<b>Total City Debt Obligations</b>	<u>6,648,844</u>	<u>21,110,607</u>	<u>20,802,486</u>	<u>6,706,718</u>	-68.23%	<u>6,975,301</u>	4.00%
<i>Assessment Districts (Non-City Funded Obligations)</i>								
435	2018 A Refinance	3,959,623	3,951,467	3,949,680	3,951,672	0.01%	3,941,436	-0.26%
436	2014 A & B Refinance	7,178,842	7,184,994	7,181,230	7,187,601	0.04%	7,189,066	0.02%
437	2012 A Refinance	1,311,849	1,320,593	1,319,261	1,310,814	-0.74%	1,308,220	-0.20%
438	Capital Improvement Financing Program 2003-1	1,257,718	1,255,583	1,250,587	1,253,575	-0.16%	1,244,620	-0.71%
439	Capital Improvement Financing Program 2002-1	1,193,605	1,201,372	1,198,290	1,196,788	-0.38%	1,197,909	0.09%
441	Capital Improvement Financing Program 94-1	2,740,482	2,764,834	2,757,114	2,752,844	-0.43%	2,751,323	-0.06%
442	Capital Improvement Financing Program 98-1	688,267	701,859	696,512	692,725	-1.30%	689,742	-0.43%
443	Capital Improvement Financing Program 99-1	626,222	642,874	637,619	632,305	-1.64%	632,932	0.10%
444	Capital Improvement Financing Program 2000-1	918,569	931,591	926,786	928,043	-0.38%	931,567	0.38%
449	Capital Improvement Financing Program 2004-1	1,550,460	1,559,576	1,554,744	1,552,904	-0.43%	1,549,127	-0.24%
460	Randy Way Assessment District	56,402	60,340	60,340	65,413	8.41%	59,960	-8.34%
462	2006 A & B Refinance	2	0	0	2,542	100.00%	0	-100.00%
463	Capital Improvement Financing Program 2006-1	1,100,007	1,105,508	1,101,744	1,109,459	0.36%	1,104,926	-0.41%
464	Capital Improvement Financing Program 2005-1	2,567,113	2,591,629	2,590,659	2,589,347	-0.09%	2,592,978	0.14%
465	96R Assessment District	105	613	109	124	-79.77%	123	-0.81%
	<b>Total Assessment Districts</b>	<u>25,149,266</u>	<u>25,272,833</u>	<u>25,224,675</u>	<u>25,226,156</u>	-0.18%	<u>25,193,929</u>	-0.13%
	<b>Total Debt Service Funds</b>	<u>31,798,110</u>	<u>46,383,440</u>	<u>46,027,161</u>	<u>31,932,874</u>	-31.15%	<u>32,169,230</u>	0.74%



### EXPENDITURE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	Budget % Change	2023/24 Budget	Budget % Change
<b>CAPITAL PROJECT FUNDS</b>								
336	Roadway Improvements	\$ 1,558,908	\$ 12,977,275	\$ 5,142,585	\$ 13,441,271	3.58%	\$ 21,384,226	59.09%
337	Community Facilities Improvements	641,531	5,380,468	1,424,188	5,325,118	-1.03%	7,174,600	34.73%
352	Parks and Trails Improvements	60,464	2,509,967	2,509,967	10,947,456	336.16%	5,759,682	-47.39%
366	2015 Lease Financing	0	608,272	608,271	0	-100.00%	0	0.00%
380	Civic Center Capital Improvement Financing Program	1,182,856	1,173,341	1,172,114	1,174,497	0.10%	1,188,854	1.22%
381	City Capital Improvement Financing Program	537,462	715,236	653,405	517,313	-27.67%	2,822,965	445.70%
392	Capital Infrastructure	1,723,399	1,388,615	1,387,843	59,391	-95.72%	7,488	-87.39%
393	Vineyards Projects	4,107,528	572,060	572,060	350,898	-38.66%	0	-100.00%
394	Vineyards Event Center Projects	200,000	31,588	31,058	0	-100.00%	0	0.00%
542	Solid Waste Improvements	18,442	400,000	0	400,000	0.00%	0	-100.00%
562	Water Improvements	3,869,580	9,328,323	6,955,181	15,835,453	69.76%	6,155,007	-61.13%
592	Wastewater Improvements	19,335,196	49,013,636	19,614,849	36,600,000	-25.33%	10,780,000	-70.55%
	<b>Total Capital Project Funds</b>	<u>33,235,366</u>	<u>84,098,781</u>	<u>40,071,521</u>	<u>84,651,397</u>	0.66%	<u>55,272,822</u>	-34.71%
<b>TOTAL FUNDS</b>		<u>\$ 252,415,555</u>	<u>\$ 392,864,010</u>	<u>\$ 317,786,666</u>	<u>\$ 353,829,207</u>	-9.94%	<u>\$ 333,883,069</u>	-5.64%



## INTRODUCTION TO DEPARTMENT AND PERFORMANCE BUDGETS

The City of Brentwood Strategic Plan incorporates six focus areas identified in the City’s General Plan – 1) Infrastructure; 2) Public Safety; 3) Economic Development; 4) Land Use Planning; 5) Community and Neighborhood Services and the 6) Fiscal Stability and Operational Management. On February 22, 2022, City Council adopted the Strategic Plan for FY 2022/23 and FY 2023/24 to align with the City’s two-year Operating Budget.

The Strategic Plan consists of six focus areas, goals for each of those areas and specific initiatives to achieve the goals. The department budgets in this section list, where applicable, the initiatives and corresponding target for completion for FY 2022/23 and FY 2023/24. Please refer to the Strategic Plan section, beginning on page 27, for information on the focus areas and goals.

The table below represents the performance budgets funding sources, by City department, for FY 2022/23 as well as the total employee allocation.

Department	2022/23 Fund Type				Total	Total Employee Allocation
	General Fund	Enterprise	Special Revenue	Internal Service		
Legislative	\$ 471,870	\$ 0	\$ 0	\$ 0	\$ 471,870	0.50
City Manager	3,457,619	0	0	0	3,457,619	8.50
City Attorney	2,068,384	0	0	0	2,068,384	6.00
Community Development	5,702,066	735,636	0	0	6,437,702	25.00
Finance and Information Systems	2,874,783	3,299,725	0	4,093,371	10,267,879	35.00
Human Resources	1,789,662	0	0	0	1,789,662	5.25
Parks and Recreation	8,279,741	0	2,730,937	0	11,010,678	28.60
Police	31,201,413	0	0	0	31,201,413	106.00
Public Works	8,413,431	59,079,933	0	3,315,213	70,808,577	112.15
<b>Total</b>	<b>\$ 64,258,969</b>	<b>\$ 63,115,294</b>	<b>\$ 2,730,937</b>	<b>\$ 7,408,584</b>	<b>\$ 137,513,784</b>	<b>327.00</b>
<b>Total Employee Allocation</b>	<b>210.02</b>	<b>84.22</b>	<b>9.42</b>	<b>23.34</b>	<b>327.00</b>	

## LEGISLATIVE



**Mayor**

Joel R. Bryant  
*Term Expires  
November 2024*



**Vice Mayor**

Johnny Rodriguez  
*Term Expires  
November 2022*



**Council Member**

Jovita Mendoza  
*Term Expires  
November 2024*



**Council Member**

Susannah Meyer  
*Term Expires  
November 2024*



**Council Member**

Karen Rarey  
*Term Expires  
November 2022*



## LEGISLATIVE

The Legislative budget section is comprised of the members of the City Council, as well as the City’s Commissions and Committees. The City Council is composed of a directly elected Mayor and four City Council members elected by district.

Implementation of City Council policy 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 also responsible for appointing members to all City Commissions and Committees.

### DEPARTMENT BUDGET SUMMARY

<b>Expenditures by Division</b>		<b>2020/21</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
Division #	Division Name	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>General Fund</b>						
100-1201	<b>City Council</b>	\$ 377,847	\$ 425,193	\$ 374,291	\$ <b>429,988</b>	\$ <b>436,229</b>
100-1414	<b>Brentwood Neighborhood Committee</b>	819	2,000	800	<b>2,060</b>	<b>2,122</b>
100-2202	<b>Planning Commission</b>	14,931	24,807	19,324	<b>24,345</b>	<b>24,709</b>
100-5106	<b>Park and Recreation Commission</b>	5,997	9,978	8,697	<b>9,675</b>	<b>9,782</b>
100-5107	<b>Youth Commission</b>	1,002	4,663	4,104	<b>4,803</b>	<b>4,947</b>
100-5109	<b>Arts Commission</b>	261	679	679	<b>999</b>	<b>1,029</b>
	<b>Total</b>	<u>\$ 400,857</u>	<u>\$ 467,320</u>	<u>\$ 407,895</u>	<u>\$ <b>471,870</b></u>	<u>\$ <b>478,818</b></u>
	<b>Annual Percentage Change</b>			1.76%	<b>0.97%</b>	<b>1.47%</b>



## LEGISLATIVE

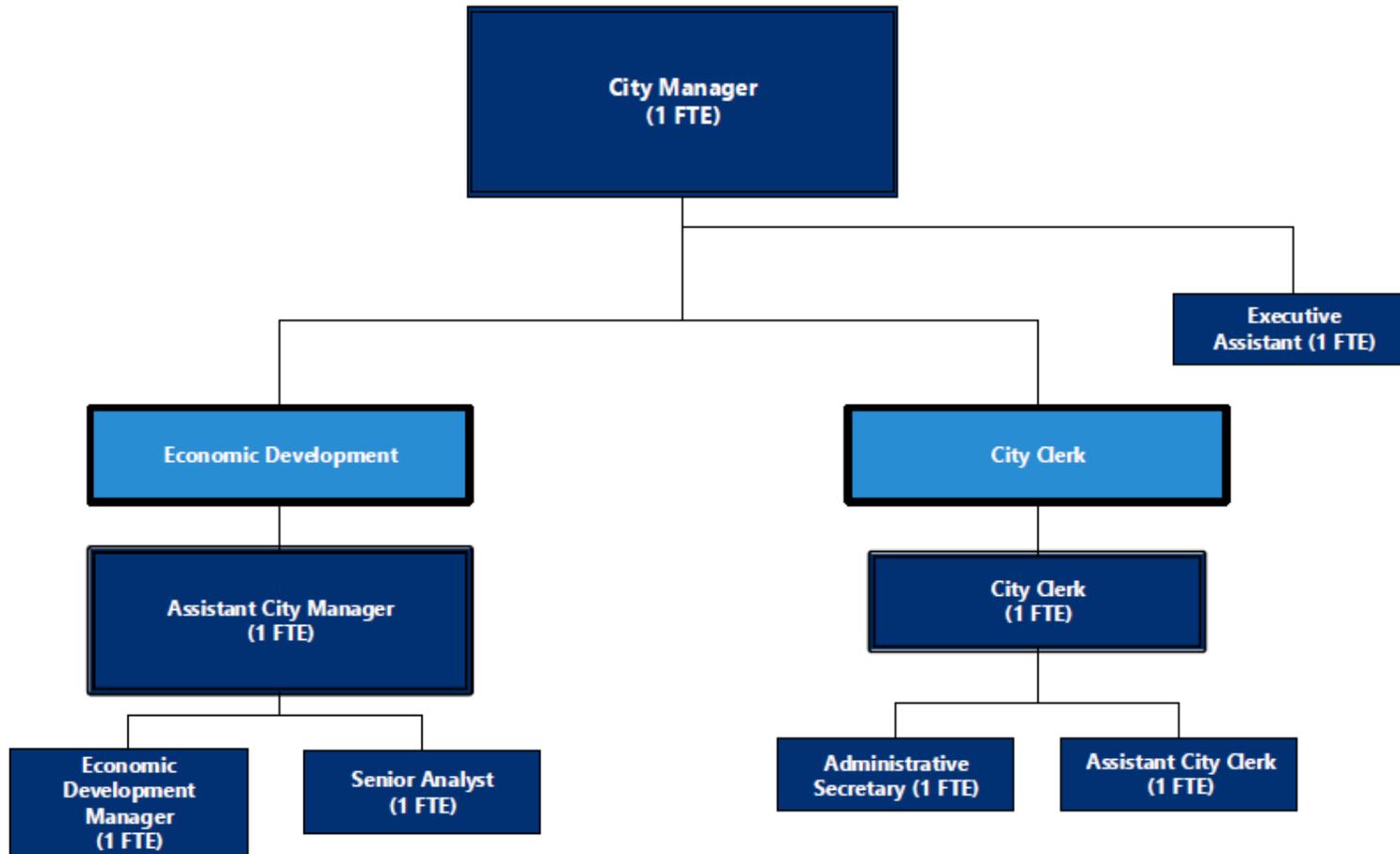
Expenditures by Category	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Personnel Services</b>	\$ 218,005	\$ 239,707	\$ 204,505	\$ <b>241,134</b>	\$ <b>245,659</b>
<b>Supplies and Services</b>	45,628	86,460	62,237	<b>87,628</b>	<b>88,493</b>
<b>Internal Services</b>	137,224	141,153	141,153	<b>143,108</b>	<b>144,666</b>
<b>Total</b>	<u>\$ 400,857</u>	<u>\$ 467,320</u>	<u>\$ 407,895</u>	<u>\$ <b>471,870</b></u>	<u>\$ <b>478,818</b></u>
 <b>Total Employee Allocation</b>	 <b>0.50</b>	 <b>0.50</b>	 <b>0.50</b>	 <b>0.50</b>	 <b>0.50</b>

### Expenditure Analysis

- Personnel**            No employee allocation changes.
  
- Supplies and Services**    The increase in the Supplies and Services budget, for both FY 2022/23 and FY 2023/24, is due to standard increases in publications and dues, and materials and supplies.
  
- Internal Services**    Internal service budgets are showing no significant changes.

## CITY MANAGER

8 Total Positions <sup>(1)</sup>



(1) Total positions may differ from department total allocation.

## CITY MANAGER

### Mission Statement

*Provide exceptional service to the citizens of Brentwood while implementing Brentwood's vision and values as determined by the City Council and the community.*

The City of Brentwood operates under the City Manager form of government. Under policy direction of the City Council, the City Manager serves as the Chief Administrative Officer of the City; assumes full responsibility for planning, administering, directing, overseeing and evaluating the activities and operations of all City departments. The City Manager Department oversees the following functions: Economic Development, Legislative Affairs, Public Information and City Clerk.

The **City Manager** carries out City Council direction for and oversees all City Departments: Community Development; Finance and Information Systems; Human Resources; Parks and Recreation; Police; and Public Works.

**Economic Development** provides the following services: City Marketing Programs/Partnerships, Business Attraction/Retention Programs, Economic Development Grant Program and Agricultural Preservation and Tourism Program.

The **City Clerk** is responsible for preparation of agendas and minutes; ensuring compliance with legal noticing requirements; serving as the Elections Official for the conduct of general municipal and special elections; responding to requests for public records; maintenance of the City's Municipal Code and management of the Citywide records management program. The City Clerk is also the filing officer for Political Reform Act documents.



## CITY MANAGER

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<b>General Fund</b>						
100-1202	<b>City Manager</b>	\$ 854,637	\$ 968,380	\$ 886,806	\$ 996,302	\$ 1,036,366
100-1204	<b>Economic Development</b>	825,386	1,426,555	1,031,503	1,581,234	1,226,376
100-1205	<b>City Clerk</b>	506,547	650,570	636,397	880,083	618,990
	<b>Total</b>	\$ 2,186,570	\$ 3,045,505	\$ 2,554,706	\$ 3,457,619	\$ 2,881,732

Annual Percentage Change 16.84% 13.53% -16.66%

Expenditures by Category	2020/21	2021/22	2021/22	2022/23	2023/24
	Actual	Budget	Projected	Budget	Budget
<b>Personnel Services</b>	\$ 1,583,982	\$ 1,689,011	\$ 1,583,671	\$ 1,962,653	\$ 2,065,227
<b>Supplies and Services</b>	293,813	1,033,892	656,381	1,131,133	445,174
<b>Internal Services</b>	306,836	314,654	314,654	363,833	371,331
<b>Capital Outlay and Transfers Out</b>	1,939	7,948	0	0	0
<b>Total</b>	\$ 2,186,570	\$ 3,045,505	\$ 2,554,706	\$ 3,457,619	\$ 2,881,732

**Total Employee Allocation** 7.50 8.50 8.50 8.50 8.50

## CITY MANAGER

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of an Assistant City Clerk in FY 2021/22. In addition, \$72,500 of personnel budget was reclassified to Supplies and Services in FY 2021/22 for services provided by a consultant as a result of a vacant position.
<b>Supplies and Services</b>	The increase in the Supplies and Services budget for FY 2022/23 reflects costs associated with the General Municipal Election to be held in November, 2022. The decrease in FY 2023/24 is due to reduced Strategic Initiative costs and no election costs in this fiscal year.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures.



## CITY MANAGER

### FY 2022/23 - FY 2023/24 Performance Measures

Measurement	Type of Indicator	Unit of Measure	FY 2020/21 Actual	FY 2021/22 Estimate	FY 2022/23 Projection	FY 2023/24 Projection
Noticed and Published City Council Agendas	Workload	#	43	45	45	45
Political Reform Act Filings (Form 700)	Workload	#	191	195	200	205
Sale of Successor Agency Real Properties	Effectiveness	# of Properties	0	0	2	2
Participation in Trade Shows to Promote and Attract New Commercial Investment into the City	Effectiveness	# of Trade Shows	0	2	3	3
Outreach Meetings, In-Person and Virtual, to Attract New Commercial Investment into the City	Workload	# of Meetings	24	24	36	48
Small Business Spotlights and Highlights by Better in Brentwood	Workload	# of business highlights/spotlights	12	18	24	36
Promotion of Small Businesses on the <a href="http://www.BetterinBrentwood.com">www.BetterinBrentwood.com</a> platform	Effectiveness	# of Unique Users to Website	8,985	26,867	35,000	50,000



## CITY MANAGER

### FY 2022/23 – FY 2023/24 Strategic Initiatives

<b>Goal</b>	<b>Strategic Initiatives</b>	<b>FY 2022/23 Target</b>	<b>FY 2023/24 Target</b>
3.1.a.	Encourage private re-investment through the sale of Successor Agency and City owned real properties	50%	100%
3.1.b.	Incentivize higher tier, unique businesses and development to the Brentwood Boulevard and Downtown areas	50%	100%
3.2.a.	Enhance retail recruitment awareness and prioritize activities that display the City's efforts inducing new retail-commercial development	75%	100%



## CITY MANAGER

### FY 2020/21 - FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
3.1.a.	Update the Downtown Specific Plan and Create a Development Strategy <i>Downtown Specific Plan in process, carryover into FY 2022/23 - 2023/24.</i>	25%	10%	100%	75%
3.1.b.	Establish an Enhanced Infrastructure Financing District for Downtown <i>Public Financing Authority Created for Enhanced Infrastructure Financing Districts (EIFDs), implementing in FY 2022/23.</i>	25%	25%	100%	75%
3.1.c.	Create a vision for the Downtown of the future <i>To be developed through the Downtown Specific Plan Update.</i>	50%	-	100%	50%
3.1.d.	Expand Beautification Program for Downtown <i>City Council approved grants for use on commercial projects in FY 2021/22.</i>	100%	-	-	100%
3.1.e.	Implementation of Downtown Main Street Certification <i>Memorandum of Understanding approved with the Downtown Brentwood Coalition (DBC). DBC hired an Executive Director effective December 1, 2021. Continuing efforts to certify with Main Street America in FY 2022/23.</i>	25%	25%	100%	75%
3.2.a.	Update Brentwood Blvd. Specific Plan and create a comprehensive infrastructure plan <i>Brentwood Boulevard Specific Plan in process, carryover into FY 2022/23 - 2023/24.</i>	25%	10%	100%	50%
3.2.b.	Establish an Enhanced Infrastructure Financing District for Brentwood Boulevard <i>Public Financing Authority Created for EIFDs, implementing in FY 2022/23.</i>	50%	25%	100%	75%
3.3.a.	Develop and Implement an Economic Development Incentive Policy and Programs <i>Incentive policy approved. Economic Development Division staff marketing to prospective commercial developers and businesses.</i>	50%	50%	100%	100%

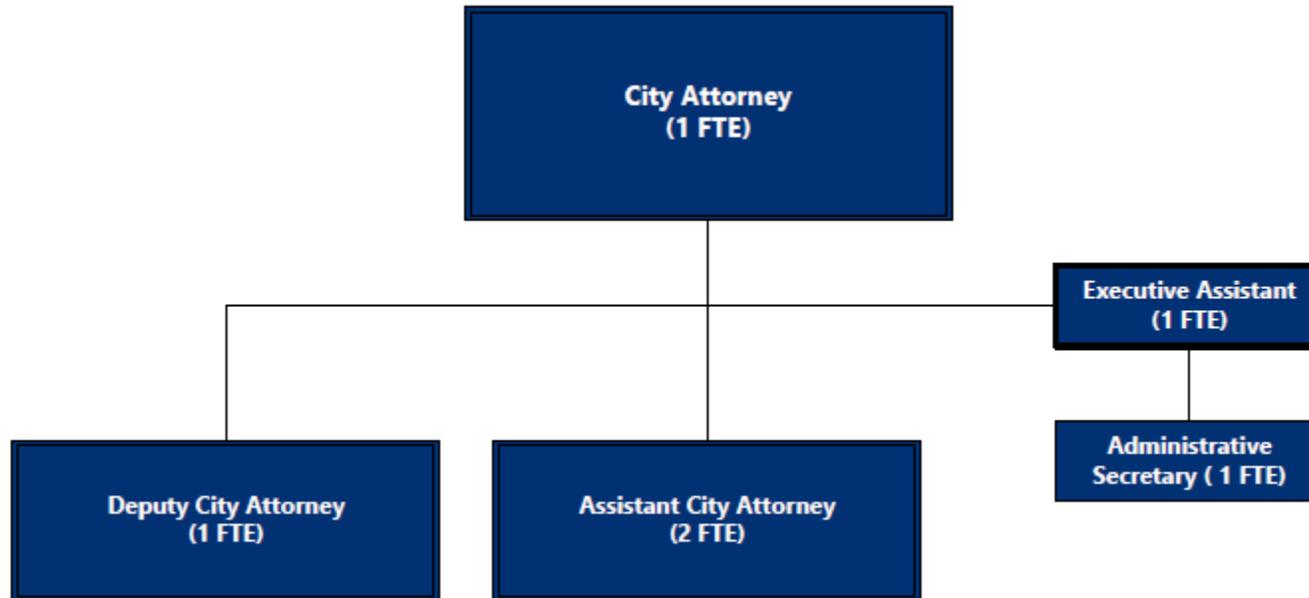
## CITY MANAGER

### FY 2020/21 – FY 2021/22 Strategic Initiatives (Continued)

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
3.4.	Implement the Economic Development Action Plan <i>Certain actions and activities to carry out Economic Development Program in FY 2021/22.</i>	100%	-	-	10%
3.5.	Create marketing materials tailored to specific industries and sectors <i>City Council approved use of funding in FY 2021/22 for Innovation Center marketing services.</i>	50%	10%	100%	100%
3.6.	Develop a Citywide Beautification Program <i>City Council approved grants for use on commercial projects in FY 2021/22.</i>	50%	25%	100%	100%
6.2.b.	Develop an online, dynamic Citywide Performance Report <i>The dashboard report was launched in September 2021, and due to staffing capacity issues was put on hold. It was published in May 2022.</i>	50%	75%	100%	90%
6.3.a.	Initiate the 2020 redistricting process by forming a Redistricting Commission, which will work with the public to develop and recommend district boundary maps for City Council consideration and approval  <i>In April 2021, the City Council voted to create a hybrid Redistricting Commission. After applications were solicited from the public, the members of this new body were selected impartially by a retired Federal judge and sworn into service in September 2021. The Redistricting Commission held five public meetings (including four public hearings), received community input, evaluated the criteria governing electoral map creation, and ultimately recommended two maps to the City Council. The City Council unanimously selected a map that was adopted by ordinance in April 2022, prior to the legal deadline</i>	50%	10%	100%	100%
6.3.a.	Produce a monthly City Newsletter <i>The City produced a digital monthly newsletter in April 2022. It is scheduled to be sent out the first full week of each month. Staff is looking to identify additional ways to distribute.</i>	50%	50%	100%	100%

## CITY ATTORNEY

6 Total Positions



## CITY ATTORNEY

### Mission Statement

*To provide ethical and effective legal counsel to City officials and employees for the benefit of the people of Brentwood.*

The City Attorney serves as the City government's legal counsel, under the direction of the City Council. Among other duties, the City Attorney's Office provides legal advice to the Mayor, City Council, City commissions, and employees; reviews and prepares ordinances, resolutions, contracts, leases, and other legal documents; provides legal assistance concerning City operations and procedures; represents the City in litigation, administrative hearings, and other legal matters; oversees work done by outside counsel on behalf of the City; and prosecutes violations of the Municipal Code.

Specific areas of the law that are addressed by the attorneys in the City Attorney's Office include: administrative, contractual, City code enforcement, constitutional, employment, environmental, and land use/real estate.



## CITY ATTORNEY

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division	2020/21	2021/22	2021/22	2022/23	2023/24
Division #    Division Name	Actual	Budget	Projected	Budget	Budget

**General Fund**

100-1203	<b>City Attorney</b>	\$ 1,457,303	\$ 1,817,866	\$ 1,739,432	\$ 2,068,384	\$ 1,918,590
	<b>Total</b>	\$ 1,457,303	\$ 1,817,866	\$ 1,739,432	\$ 2,068,384	\$ 1,918,590

<b>Annual Percentage Change</b>	19.36%	13.78%	-7.24%
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Expenditures by Category	2020/21	2021/22	2021/22	2022/23	2023/24
	Actual	Budget	Projected	Budget	Budget

<b>Personnel Services</b>	\$ 1,078,760	\$ 1,143,665	\$ 1,112,032	\$ 1,423,696	\$ 1,470,452
<b>Supplies and Services</b>	174,961	449,588	403,598	383,861	186,790
<b>Internal Services</b>	203,582	208,802	208,802	257,152	261,348
<b>Capital Outlay and Transfers Out</b>	0	15,811	15,000	3,675	0
<b>Total</b>	\$ 1,457,303	\$ 1,817,866	\$ 1,739,432	\$ 2,068,384	\$ 1,918,590

<b>Total Employee Allocation</b>	5.00	5.00	5.00	6.00	6.00
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## CITY ATTORNEY

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of an Assistant City Attorney in FY 2022/23.
<b>Supplies and Services</b>	The decrease in supplies and services in FY 2023/24 is primarily due to the addition of a new Assistant City Attorney position and a related reduction in outside legal services.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2021/22 projection is for one-time workstation costs for the new Assistant City Attorney position.





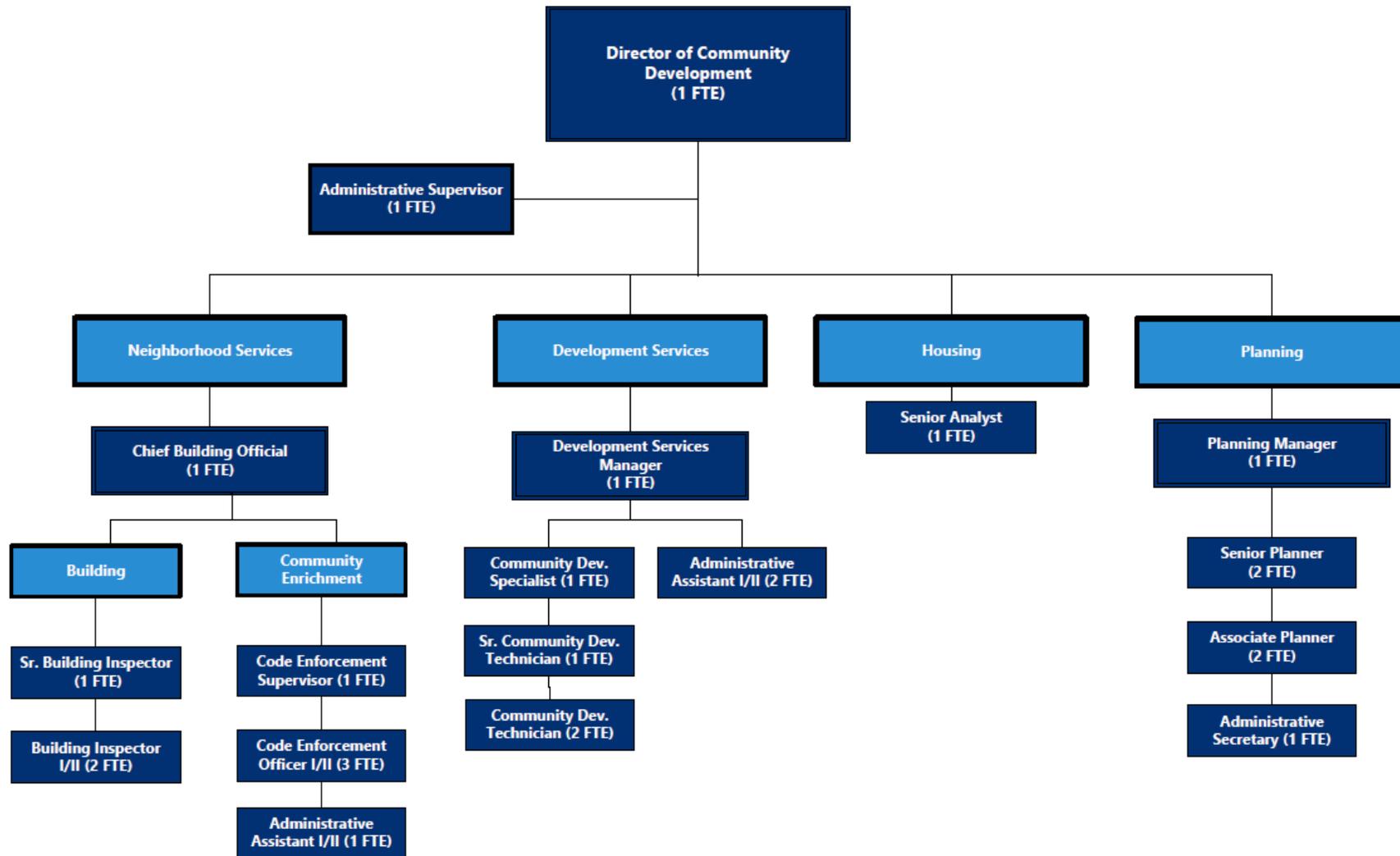
## CITY ATTORNEY

### FY 2022/23 - FY 2023/24 Performance Measures

<b>Measurement</b>	<b>Type of Indicator</b>	<b>Unit of Measure</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2022/23 Projection</b>	<b>FY 2023/24 Projection</b>
Contracts Reviewed/Drafted	Workload	#	375	395	400	405
City Council/Planning Commission Staff Reports Reviewed/Drafted	Workload	#	298	310	315	320
City Council/Planning Commission Ordinances/Resolutions Reviewed	Workload	#	147	155	175	200

# COMMUNITY DEVELOPMENT

25 Total Positions



## COMMUNITY DEVELOPMENT

### Mission Statement

*Develop Brentwood as a high quality, diverse and balanced community while protecting natural and agricultural resources.*

The Community Development Department is responsible for implementing City Council policies related to planning, zoning, community enrichment, building and housing. The department also oversees the building and development of residential and non-residential projects, ensuring that these projects protect and meet the requirements of public health and safety.

The four components of Community Development provide the following services:

- **Development Services** – One Stop Permit Center; Building Permits; and Plan Review
- **Housing** – Affordable Housing Programs; First-Time Homebuyer Programs
- **Neighborhood Services** – Building Inspections; and Community Enrichment
- **Planning** – General Plan; Specific Plans; Zoning Ordinance; Environmental Review; Design Review and Land Development



## COMMUNITY DEVELOPMENT

### DEPARTMENT BUDGET SUMMARY

<b>Expenditures by Division</b>		<b>2020/21</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
Division #	Division Name	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>General Fund</b>						
100-2101	<b>Building</b>	\$ 2,239,045	\$ 2,756,795	\$ 2,355,955	\$ 2,750,637	\$ 2,881,621
100-2102	<b>Community Enrichment</b>	777,830	861,841	815,457	1,025,780	1,083,813
100-2201	<b>Planning</b>	1,351,724	1,650,008	1,510,763	1,925,649	1,973,831
<b>Enterprise Funds</b>						
510-5010	<b>Housing Administration</b>	582,232	746,691	671,672	735,636	770,845
<b>Total</b>		<u>\$ 4,950,831</u>	<u>\$ 6,015,335</u>	<u>\$ 5,353,847</u>	<u>\$ 6,437,702</u>	<u>\$ 6,710,110</u>
<b>Annual Percentage Change</b>				8.14%	7.02%	4.23%
<b>Expenditures by Category</b>		<b>2020/21</b>	<b>2021/22</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
	<b>Personnel Services</b>	\$ 3,377,845	\$ 4,252,263	\$ 3,733,734	\$ 4,436,051	\$ 4,697,806
	<b>Supplies and Services</b>	668,158	771,047	634,502	949,829	940,347
	<b>Internal Services</b>	902,483	944,943	944,943	1,041,396	1,061,219
	<b>Capital Outlay and Transfers Out</b>	2,345	47,082	40,668	10,426	10,738
<b>Total</b>		<u>\$ 4,950,831</u>	<u>\$ 6,015,335</u>	<u>\$ 5,353,847</u>	<u>\$ 6,437,702</u>	<u>\$ 6,710,110</u>
<b>Total Employee Allocation</b>		<b>22.00</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>

## COMMUNITY DEVELOPMENT

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of a Building Inspector I/II and Senior Planner in FY 2021/22. Additionally, a limited-service Administrative Assistant I/II position was authorized to be converted to a full-time position in FY 2022/23.
<b>Supplies and Services</b>	The increase in FY 2021/2022 supplies and Services is due primarily to higher contractual services costs anticipated from outside consultant assistance with various activities and legislation.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2021/22 projection includes purchase of vehicle for the new Building Inspector position.



## COMMUNITY DEVELOPMENT

### FY 2022/23 - FY 2023/24 Performance Measures

Measurement	Type of Indicator	Unit of Measure	FY 2020/21 Actual	FY 2021/22 Estimate	FY 2022/23 Projection	FY 2023/24 Projection
Affordable Housing Eligibility Wait List	Workload	#	142	340	500	550
Preferred Lenders List	Workload	#	4	15	20	25
Review and Respond to Brentwood 24/7 Connect Application Requests Within 48 Hours (Business Days)	Efficiency	%	95%	95%	97%	99%
Respond to all Inspection Request Within 24 Hours (Business Days)	Efficiency	%	95%	95%	97%	97%
Plan Reviews Completed/Facilitated	Workload	#	2,679	2,996	3,000	3,000
Permit Turn-Around (Application to Approval)	Efficiency	# of Days	13.01	7.65	7.00	6.00
Publish PC Agenda Packet on Time	Efficiency	Yes/No	Yes	Yes	Yes	Yes
Discretionary Applications Processed	Workload	#	50	37	45	45

## COMMUNITY DEVELOPMENT

### FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23	FY 2023/24
		Target	Target
4.1.	Implement Zoning Ordinance update to maintain compliance with State law, including developing objective design standards (SB 330 compliance)	75%	100%
4.2.a.	Develop implementation plan for General Plan Conservation and Open Space policies to minimize impacts on the environment	75%	100%
4.3.a.	Implement General Plan implementation status updates every two years	25%	100%
4.4.a.	Update the City's Housing Element including: an evaluation of the 2015 Housing Element; assessment of housing needs, resources, constraints; approval of an updated Regional Housing Needs Allocation; and adoption of housing goals, policies, and actions	50%	100%





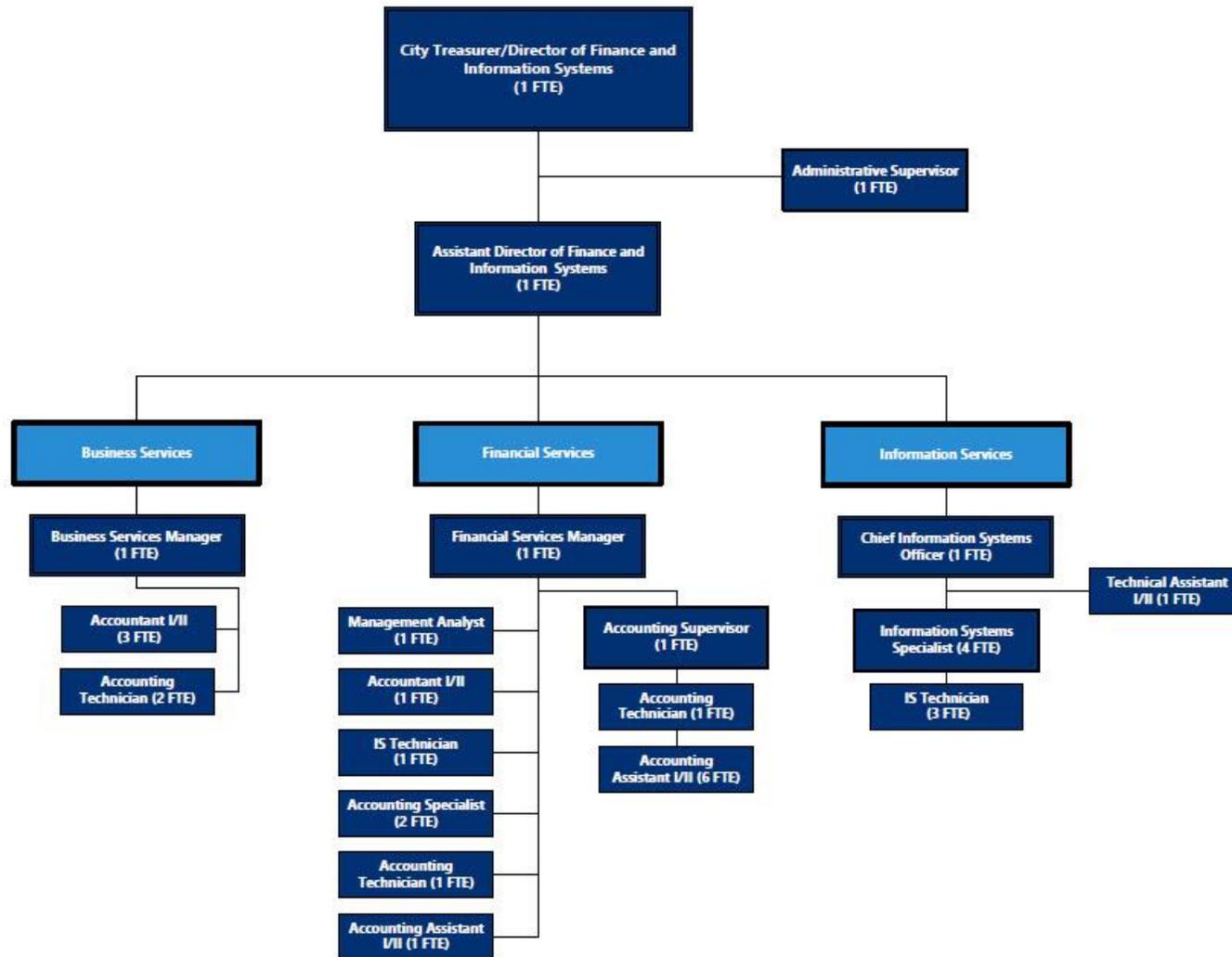
## COMMUNITY DEVELOPMENT

### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
4.1.a.	<p>Update the City's Housing Element, including: an evaluation of the 2015 Housing Element; assessment of housing needs, resources, constraints; approval of an updated Regional Housing Needs Allocation; and adoption of housing goals, policies and actions</p> <p><i>The 6<sup>th</sup> Cycle Housing Element Update is underway. The City Council amended the project's CIP and awarded a contract to the project consultant in October 2021. The project will be complete mid-2023.</i></p>	25%	-	75%	50%

## FINANCE AND INFORMATION SYSTEMS

34 Total Positions <sup>(1)</sup>



(1) Total positions may differ from department total allocation.

## FINANCE AND INFORMATION SYSTEMS

### Mission Statement

*Provides timely and accurate fiscal information and a full range of technology-based resources and services in support of city officials, departments and the community.*

The Finance and Information Systems Department oversees the financial aspects of the City, including budgeting, accounting, cash management, utility billing, purchasing, accounts payable, payroll, as well as the information technology needs of the City. The department consists of three divisions, Business Services, Financial Services and Information Services.

The divisions provide the following services:

- **Business Services** – Assessment District; Asset Management; Bond Administration; Budget in Brief; Capital Improvement Program; Cash Management; Combined Community Facilities District Report; Annual Comprehensive Financial Report (ACFR); Debt Service; Development Impact Fee Report; Financial Snapshot, Financial Dashboard; General Fund Fiscal Model; Grant Accounting; Independent Financial Audit; Investments; and Operating Budget
- **Financial Services** – Accounts Payable; Accounts Receivable; Business Licenses; Cash Receipts; Cost Allocation Plan (CAP); Payroll; Purchasing; Utility Billing and Council/Administrative Policies
- **Information Services** – Client-Server Management; Desktop Support; Network Management; Systems and Programming; Voice Over Internet Protocol (VOIP) and Phone Systems Support; Web Administration; Cellular Management; 911 Systems; System Security Management and WiFi



## FINANCE AND INFORMATION SYSTEMS

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<b>General Fund</b>						
100-1303	<b>Business Services</b>	\$ 1,227,914	\$ 1,385,360	\$ 1,313,199	\$ 1,369,626	\$ 1,423,496
100-1304	<b>Financial Services</b>	1,055,093	1,187,999	1,155,786	1,505,157	1,551,507
<b>Enterprise Funds</b>						
540-5302	<b>Solid Waste Utility Billing</b>	1,052,688	1,083,332	933,515	1,081,321	1,122,438
560-5502	<b>Water Utility Billing</b>	1,344,782	1,132,712	968,361	1,133,193	1,175,641
590-5802	<b>Wastewater Utility Billing</b>	1,121,043	1,064,877	931,559	1,085,211	1,126,916
<b>Internal Service Fund</b>						
701-7101	<b>Information Services</b>	3,251,473	3,807,085	3,734,520	4,093,371	4,287,985
	<b>Total</b>	\$ 9,052,993	\$ 9,661,365	\$ 9,036,940	\$ 10,267,879	\$ 10,687,983
	<b>Annual Percentage Change</b>			-0.18%	6.28%	4.09%
Expenditures by Category		2020/21	2021/22	2021/22	2022/23	2023/24
		Actual	Budget	Projected	Budget	Budget
	<b>Personnel Services</b>	\$ 4,988,796	\$ 5,534,008	\$ 5,295,570	\$ 6,018,793	\$ 6,273,916
	<b>Supplies and Services</b>	2,867,861	2,698,466	2,312,476	2,916,681	3,068,195
	<b>Internal Services</b>	1,195,982	1,423,791	1,423,791	1,321,216	1,340,622
	<b>Capital Outlay and Transfers Out</b>	354	5,100	5,103	11,189	5,250
	<b>Total</b>	\$ 9,052,993	\$ 9,661,365	\$ 9,036,940	\$ 10,267,879	\$ 10,687,983
	<b>Total Employee Allocation</b>	<b>32.00</b>	<b>33.00</b>	<b>33.00</b>	<b>35.00</b>	<b>35.00</b>

## FINANCE AND INFORMATION SYSTEMS

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of a Utility Billing Accounting Assistant I/II in FY 2021/22. Additionally, an Accounting Specialist and Information Systems Specialist were authorized in FY 2022/23.
<b>Supplies and Services</b>	The FY 2022/23 increase in Supplies and Services is primarily due to increases in contractual services for Information Services for software licensing and cloud-based services, increases in bank processing charges and IT Master Plan Strategic Plan Initiative costs.
<b>Internal Services</b>	Decreases in Internal Services for FY 2022/23 are primarily due to pension paydown funding in FY 2021/22 by the Enterprise and Internal Service funds. In FY 2023/24 there are increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2022/23 budget includes one-time workstation costs for the new Accounting Specialist and Information Systems Specialist positions.



## FINANCE AND INFORMATION SYSTEMS

### FY 2022/23 - FY 2023/24 Performance Measures

<b>Measurement</b>	<b>Type of Indicator</b>	<b>Unit of Measure</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2022/23 Projection</b>	<b>FY 2023/24 Projection</b>
Clean Audit Opinion for Fiscal Year Financial Statements	Effectiveness	Yes/No	Yes	Yes	Yes	Yes
Go Green Utility Billing Online Applications	Efficiency	#	1,796	2,297	2,526	2,758
Go Green Utility Billing Average Monthly Statements	Efficiency	#	5,481	8,452	9,058	9,671
Business Tax Certificates Issued	Workload	#	5,880	6,208	6,410	6,618
Website Visits	Effectiveness	#	500,433	520,450	541,268	562,919

## FINANCE AND INFORMATION SYSTEMS

### FY 2022/23 – FY 2023/24 Strategic Initiatives

<b>Goal</b>	<b>Strategic Initiatives</b>	<b>FY 2022/23 Target</b>	<b>FY 2023/24 Target</b>
6.2.	Information Technology Master Plan implementation:		
6.2.a.	Enhanced Cybersecurity Plan	50%	100%
6.2.b.	Business Continuity Plan	50%	100%





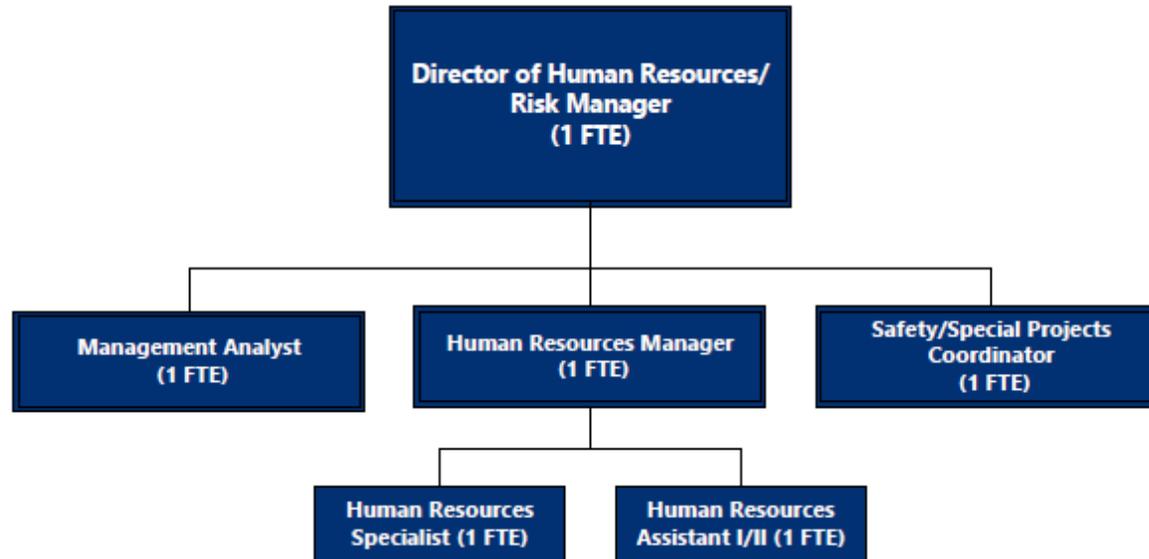
## FINANCE AND INFORMATION SYSTEMS

### FY 2020/21 – FY 2021/22 Strategic Initiatives

<b>Goal</b>	<b>Strategic Initiatives</b>	<b>FY 2020/21</b>		<b>FY 2021/22</b>	
		<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Actual</b>
6.2.a.	<p>Develop an Information Technology Master Plan</p> <p><i>The Information Technology Master Plan (“Master Plan”) was completed and presented to the City Council in June of 2022. Two of the high priority projects identified in the Master Plan were selected to become initiatives in the FY 2022/23 – FY 2023/24 Strategic Plan. The Master Plan will provide a five-year roadmap for the City’s technological needs in the information systems infrastructure, geographic information systems, and fiber connectivity areas.</i></p>	50%	-	100%	100%

## HUMAN RESOURCES

6 Total Positions <sup>(1)</sup>



(1) Total positions may differ from department total allocation.

## HUMAN RESOURCES

### Mission Statement

*To deliver exceptional service and support to the organization.*

The Human Resources Department strives to create a diverse and inclusive workforce of innovative and forward-thinking employees who are customer-focused and committed to excellence. Dedicated to fostering a continuous learning environment for employees enriched with career development opportunities, Human Resources serves as a strategic business partner with City departments. The Department provides citywide support in employer-employee and labor relations, recruitment and selection, classification and compensation, risk management, benefits administration, and workforce training and development.





## HUMAN RESOURCES

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget

**General Fund**

100-1206	Human Resources	\$ 1,176,175	\$ 1,418,411	\$ 1,289,060	\$ 1,789,662	\$ 1,706,290
	<b>Total</b>	<u>\$ 1,176,175</u>	<u>\$ 1,418,411</u>	<u>\$ 1,289,060</u>	<u>\$ 1,789,662</u>	<u>\$ 1,706,290</u>

Annual Percentage Change: 9.60% (2021/22 vs 2020/21), 26.17% (2022/23 vs 2021/22), -4.66% (2023/24 vs 2022/23)

Expenditures by Category		2020/21	2021/22	2021/22	2022/23	2023/24
		Actual	Budget	Projected	Budget	Budget

Personnel Services	\$ 817,555	\$ 871,681	\$ 816,594	\$ 1,072,526	\$ 1,135,827
Supplies and Services	187,055	370,892	296,628	493,597	347,632
Internal Services	171,565	175,838	175,838	218,708	222,831
Capital Outlay and Transfers Out	0	0	0	4,831	0
<b>Total</b>	<u>\$ 1,176,175</u>	<u>\$ 1,418,411</u>	<u>\$ 1,289,060</u>	<u>\$ 1,789,662</u>	<u>\$ 1,706,290</u>

Total Employee Allocation: 4.25 (2020/21), 4.25 (2021/22), 4.25 (2021/22), 5.25 (2022/23), 5.25 (2023/24)



## HUMAN RESOURCES

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of a Management Analyst and a limited-service Administrative Assistant I/II in FY 2022/23.
<b>Supplies and Services</b>	There is an increase in Supplies and Services primarily due to Strategic Plan Initiatives.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2022/23 budget includes one-time workstation costs for the new Management Analyst position.



## HUMAN RESOURCES

### FY 2022/23 - FY 2023/24 Performance Measures

<b>Measurement</b>	<b>Type of Indicator</b>	<b>Unit of Measure</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2022/23 Projection</b>	<b>FY 2023/24 Projection</b>
Workforce Completed Citywide Required Training	Effectiveness	%	97%	98%	100%	100%
Average Number of Days From Recruitment to Referral for Career Positions	Efficiency	#	47	50	45	45
Employees On-boarded for Career Positions	Workload	#	24	35	40	35

## HUMAN RESOURCES

### FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23 Target	FY 2023/24 Target
6.1.	Classification and Compensation Study	50%	100%



## HUMAN RESOURCES

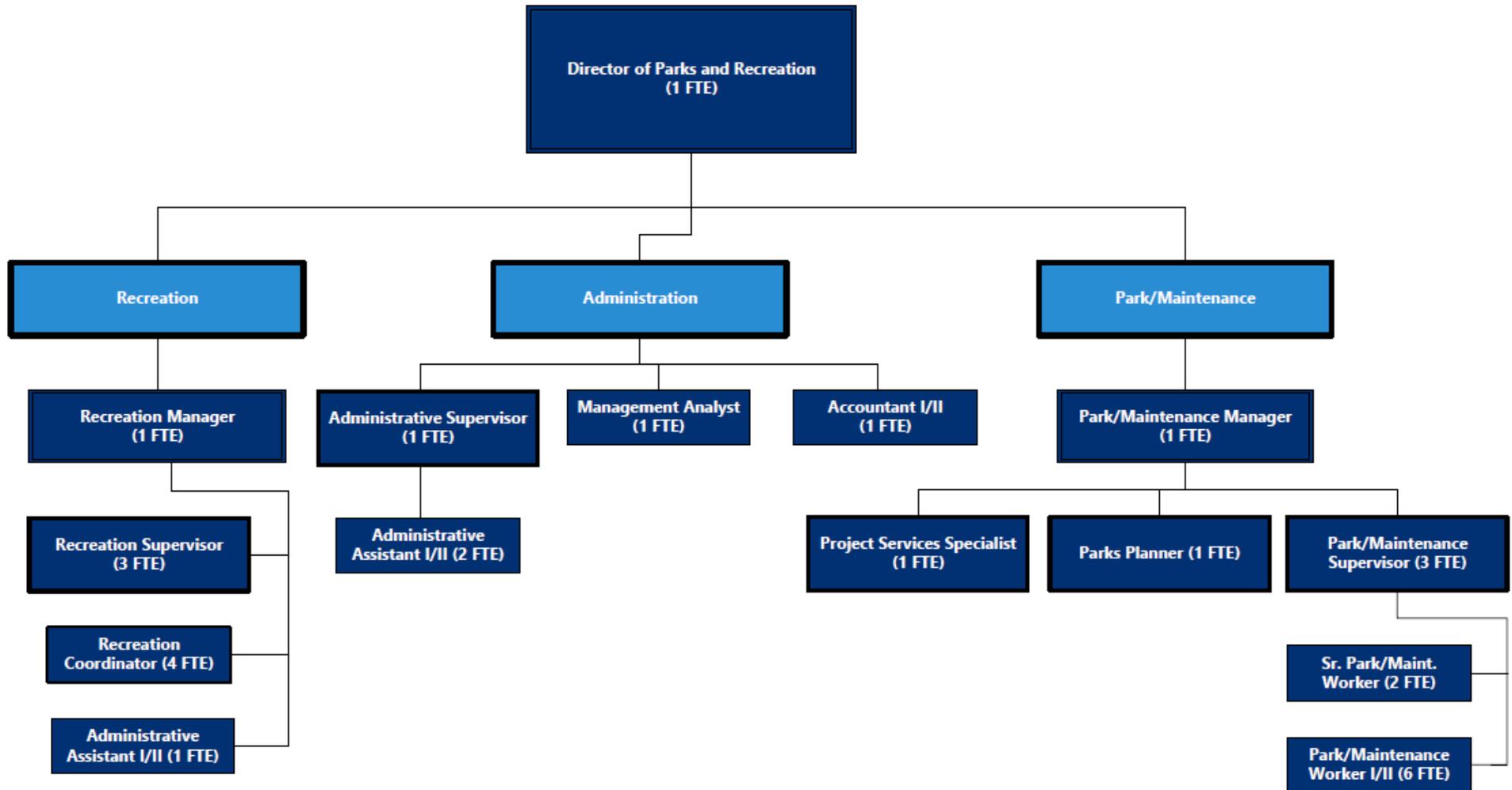
### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
6.1.a.	<p>Implement a Diversity and Inclusion Program</p> <p><i>Developed a Diversity Equity and Inclusion (DEI) Policy, established a DEI Committee and created a DEI mission statement. Further develop DEI to a more robust program and achieve a thriving and high-performing workforce that is informed, engaged, empowered, well-trained and committed to positively impact the culture of the workplace.</i></p>	50%	25%	100%	50%
6.1.b.	<p>Develop an Internship Program for local government</p> <p><i>Develop partnerships with schools, colleges and universities that will provide meaningful learning experiences for students and expose them to local government careers.</i></p>	50%	-	100%	-



## PARKS AND RECREATION

29 Total Positions <sup>(1)</sup>



(1) Total positions may differ from department total allocation.

## PARKS AND RECREATION

### Mission Statement

*Creating joyful community experiences through people, parks and programs.*

The Parks and Recreation Department is dedicated to the wellbeing and quality of life in Brentwood. The department provides the best in programs, parks and services at a great value to residents. Brentwood has 243 developed acres of parkland, 95 award winning parks and facilities, approximately 19 miles of beautiful trails and 63 miles of bike lanes. There are over 150 recreational activities and events offered for people of all ages and interests.

The three components of Parks and Recreation provide the following services:

- **Recreation** – Recreation Administration; Youth Commission; Arts Commission; Brentwood Neighborhood Committee; City Pool; Community Center; Senior Center; Special Events; Special Classes; Youth and Adult Sports Programs; Special Event Permits and Athletic Field Rentals.
- **Parks/Maintenance** – Park and Recreation Commission; Landscape; Park Planning and Development; Lighting and Landscape Assessment District Management; Irrigation Control; Play Structures; Open Space Weed Abatement; Tree Inventory Program; Trail Management and Sport Field/Court Maintenance.
- **Administration** – Parks and Recreation Administration.



## PARKS AND RECREATION

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<b>General Fund</b>						
100-5101	<b>Parks and Recreation Administration</b>	\$ 2,407,350	\$ 2,619,475	\$ 2,542,551	\$ 2,730,718	\$ 2,800,201
100-5102	<b>City Pool</b>	743,221	1,081,143	1,090,092	1,140,791	1,175,736
100-5108	<b>Parks Planning</b>	167,872	197,883	196,575	310,469	303,173
100-5110	<b>Community Center</b>	624,055	793,547	757,534	738,567	751,520
100-5111	<b>Senior Programs</b>	282,150	396,957	366,422	371,772	383,308
100-5112	<b>Brentwood Senior Activity Center</b>	262,699	409,113	341,601	372,739	380,714
100-62xx	<b>Sports Programs</b>	115,663	406,612	379,127	432,654	443,725
100-63xx	<b>Recreation Programs</b>	223,799	700,467	655,893	761,983	784,181
100-1602	<b>Landscape Operations</b>	1,115,552	1,229,724	1,199,525	1,420,048	1,469,203
<b>Special Revenue Fund</b>						
230-2501	<b>Citywide Park Assessment District</b>	2,881,877	2,433,757	2,370,209	2,730,937	2,831,424
	<b>Total</b>	\$ 8,824,238	\$ 10,268,678	\$ 9,899,529	\$ 11,010,678	\$ 11,323,185

## PARKS AND RECREATION

Expenditures by Category	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Personnel Services</b>	\$ 4,145,066	\$ 5,307,369	\$ 5,135,260	\$ 5,898,127	\$ 6,133,425
<b>Supplies and Services</b>	1,784,349	2,758,098	2,562,559	2,804,185	2,894,923
<b>Internal Services</b>	2,894,571	2,159,556	2,159,556	2,259,915	2,294,837
<b>Capital Outlay and Transfers Out</b>	252	43,655	42,154	48,451	0
<b>Total</b>	<u>\$ 8,824,238</u>	<u>\$ 10,268,678</u>	<u>\$ 9,899,529</u>	<u>\$ 11,010,678</u>	<u>\$ 11,323,185</u>
<b>Total Employee Allocation</b>	<b>26.85</b>	<b>26.85</b>	<b>26.85</b>	<b>28.60</b>	<b>28.60</b>



## PARKS AND RECREATION

### Expenditure Analysis

<b>Personnel</b>	City Council authorized the addition of a Park Maintenance Worker I/II in FY 2022/23. A Project Services Specialist position has also been approved to meet the objectives of the Strategic Plan and other City Council priorities. The Project Services Specialist position is partially allocated to the CIP Administration division which is managed by the Public Works department.
<b>Supplies and Services</b>	The increase in the FY 2022/23 Supplies and Services budget is due mainly to an escalation in utility costs for both the recreation and parks divisions and additional purchased water required for landscaping. These increase were partially offset by a decrease in contractual services costs due to a shift to staffing recreation programs in-house.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2021/22 projection includes costs for window coverings at the Brentwood Senior Activity Center. FY 2022/23 budget is for two new vehicles, one for the Parks Planner position and one for Recreation services.



## PARKS AND RECREATION

### FY 2022/23 - FY 2023/24 Performance Measures

Measurement	Type of Indicator	Unit of Measure	FY 2020/21 Actual	FY 2021/22 Estimate	FY 2022/23 Projection	FY 2023/24 Projection
Parks <i>(not including pocket parks and complexes)</i>	Workload	#	79	81	87	91
Work Orders	Workload	#	4,553	3,445	4,756	5,021
Total Parks, Landscape and Open Space	Workload	# of Acres	599	605	620	650
Playground Inspections	Workload	#	1,008	1,488	1,538	1,588
Picnic Rentals	Workload	#	264	360	457	505
Youth Activity Registrations	Workload	#	2,307	3,300	4,500	5,500
Hours of Field Rentals	Workload	#	17,472	17,500	17,500	17,500
Senior Registrations <i>(including drop-ins and virtual classes)</i>	Workload	#	93	1,400	2,400	3,000
Special Event Permits Issued <i>(Farmers Market is now counted as one permit rather than each week)</i>	Workload	# of permits	22	27	30	30



## PARKS AND RECREATION

### FY 2022/23 – FY 2023/24 Strategic Initiatives

<b>Goal</b>	<b>Strategic Initiatives</b>	<b>FY 2022/23 Target</b>	<b>FY 2023/24 Target</b>
5.1.a.	Carry over strategic initiatives:		
	i. Restrooms at Creekside Park and Garin Park	100%	-
	ii. Pickleball courts at Creekside Park	100%	-
	iii. Expanded hours of Sunset Park	100%	-
	iv. Trail enhancements	100%	-
5.2.a.	Sand Creek Sports Complex design & development and issue a RFP for design services as soon as feasible	65%	100%
5.3.a.	Continue development of Amphitheater	30%	50%
5.4.a.	Carry over strategic initiative - Adaptive Recreation programming	100%	-
5.4.b.	Pursue Measure X funding to renovate CD building for a Youth Center	100%	-

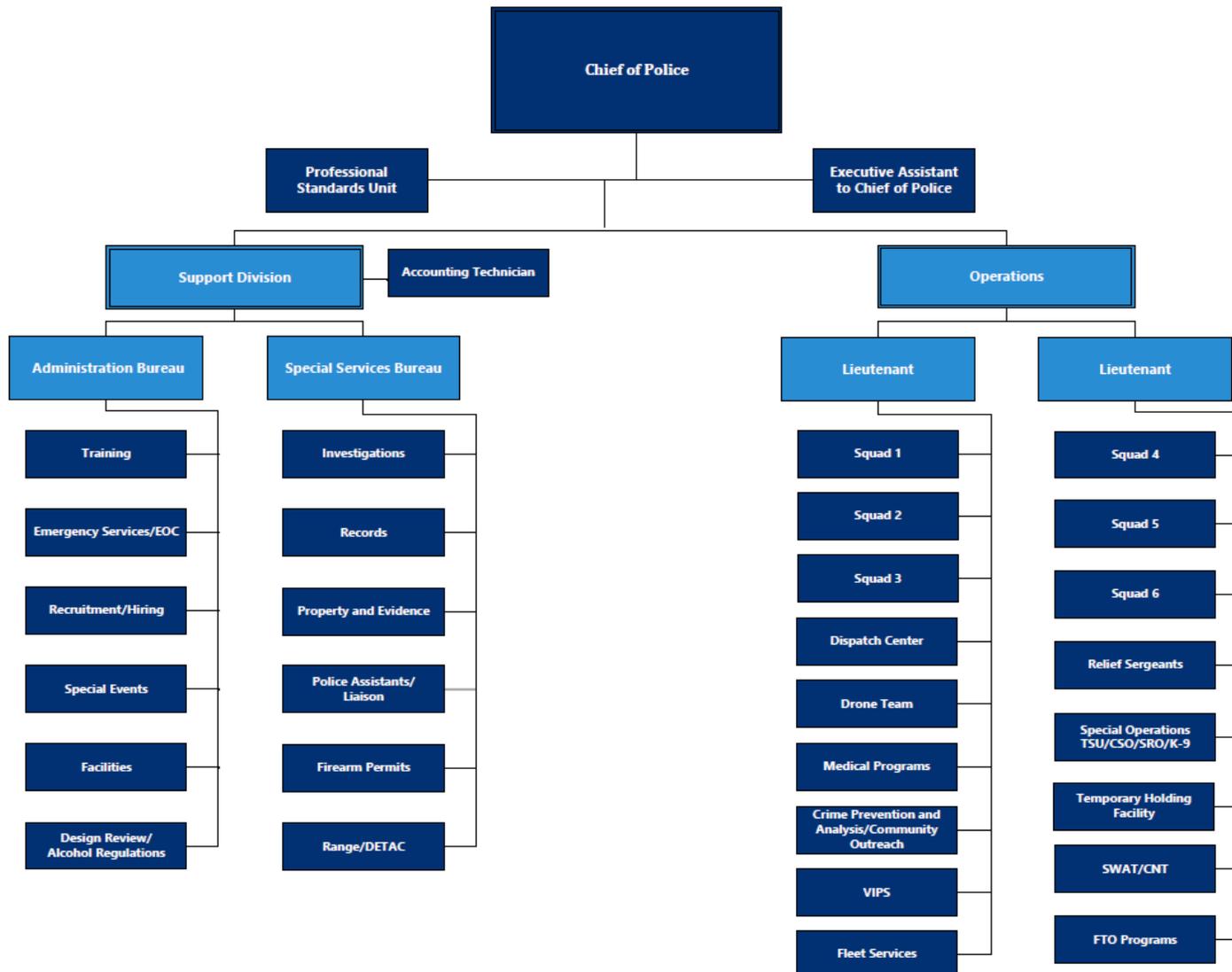
## PARKS AND RECREATION

### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
5.1.b.	Install 9-hole disc golf course at Creekside Park <i>Completed in August 2021.</i>	100%	10%	100%	100%
5.1.c.	Assess feasibility for a dedicated youth center <i>Completed. Final report accepted by City Council in November 2021.</i>	100%	50%	100%	100%
5.1.d.	Add restrooms at Creekside Park and Garin Park <i>In progress.</i>	100%	20%	100%	50%
5.1.e.	Increase Sunset Park Athletic Complex hours of operation <i>In progress. Fencing installed to secure the pinwheel ballfields.</i>	-	10%	100%	100%
5.1.f.	Implement trail improvements <i>In progress.</i>	100%	50%	100%	100%
5.1.g.	Expand pickleball opportunities. <i>In progress.</i>	50%	50%	100%	100%
5.2.	Develop plan to implement long-term high priority Parks and Recreation Master Plan projects <i>The Sand Creek Sports Complex will move forward as an initiative in the FY 2022/23 – FY 2023/24 Strategic Plan.</i>	50%	50%	100%	100%
5.3.a.	Construct the Vineyards Amphitheater <i>In progress.</i>	25%	25%	50%	30%
5.4.a.	Implement adaptive recreation for all ages and abilities. <i>In progress.</i>	10%	10%	50%	50%

# POLICE

106 Total Positions



## POLICE

### Mission Statement

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

Established in 1948, the Brentwood Police Department services an area of approximately 14.8 square miles. The Police Department has divided the City into four separate, geographical policing beats. The department currently is allocated 72 police officers, 20 civilian support staff and 14 dispatch personnel. In addition to permanent full-time staff, there are 2 part-time police assistant positions and approximately 15 volunteers and chaplains, who are citizens of the community and assist with day-to-day operations.

The **Police Department** provides the following services: Patrol, Investigations, Administration, Records and Community Services. In addition to these services the Police Department operates a state of the art Communications Center. The following volunteer programs are managed by police personnel: Police Activities League (PAL), Explorer Post 415 (youth), Volunteers In Police Services (VIPS - adults), Chaplains and the Community Emergency Response Team (CERT). Police Department employees also participate in the following community outreach programs: Neighborhood Watch, Red Ribbon Week, National Night Out, Operation Identification, Every Fifteen Minutes, TRIAD (Senior Outreach Program), Coffee With A Cop, Shop With A Cop, Tip A Cop, Special Olympics Torch Run and the Drug Enforcement Administration's (DEA) Prescription Drug Take-back Events.



## POLICE

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<b>General Fund</b>						
100-1501	Police Department	\$ 22,035,889	\$ 26,535,507	\$ 24,270,187	\$ 27,281,766	\$ 28,365,630
100-1511	Police Dispatch Center	3,042,901	3,717,538	3,295,821	3,919,647	4,043,757
	<b>Total</b>	<u>\$ 25,078,790</u>	<u>\$ 30,253,045</u>	<u>\$ 27,566,008</u>	<u>\$ 31,201,413</u>	<u>\$ 32,409,387</u>
	<b>Annual Percentage Change</b>			9.92%	3.13%	3.87%
Expenditures by Category		2020/21	2021/22	2021/22	2022/23	2023/24
		Actual	Budget	Projected	Budget	Budget
	Personnel Services	\$ 18,267,166	\$ 22,253,967	\$ 19,895,401	\$ 23,021,373	\$ 24,237,077
	Supplies and Services	1,933,535	2,661,668	2,447,172	2,697,835	2,765,541
	Internal Services	4,878,089	4,991,921	4,991,921	5,313,730	5,399,769
	Capital Outlay and Transfers Out	0	345,489	231,514	168,475	7,000
	<b>Total</b>	<u>\$ 25,078,790</u>	<u>\$ 30,253,045</u>	<u>\$ 27,566,008</u>	<u>\$ 31,201,413</u>	<u>\$ 32,409,387</u>
	<b>Total Employee Allocation</b>	<b>105.00</b>	<b>106.00</b>	<b>106.00</b>	<b>106.00</b>	<b>106.00</b>

## POLICE

### Expenditure Analysis

<b>Personnel</b>	Five additional officer positions were approved for a new 5 <sup>th</sup> Beat in FY 2020/21, but due to concerns about the economic impact of the pandemic, budget for the additional positions was not authorized until FY 2021/22. These new positions remained vacant in FY 2021/22 and in addition to other vacancies, resulted in projected actual amounts significantly under budget. In addition, City Council authorized the addition of a Public Engagement Officer in FY 2021/22.
<b>Supplies and Services</b>	There was not a significant increase or decrease in the supplies and services.
<b>Internal Services</b>	Increases in Internal Services are primarily due to new personnel, including five Officer positions authorized in FY 2020/21 but not budgeted until FY 2021/22, and increases in insurance costs which are partially offset by decreases in OPEB expenditures.
<b>Capital Outlay and Transfers Out</b>	FY 2022/23 includes one-time costs for police vehicle outfitting, drones and radio upgrades. The FY 2021/22 expenditures were for vehicle purchases to prepare for the new 5 <sup>th</sup> patrol beat and technological equipment.



## POLICE

### FY 2022/23 - FY 2023/24 Performance Measures

<b>Measurement</b>	<b>Type of Indicator</b>	<b>Unit of Measure</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2022/23 Projection</b>	<b>FY 2023/24 Projection</b>
Dispatch Received to Officer Response	Efficiency	Seconds	38	37	36	29
911 Calls Answered Between 1 and 40 Seconds	Efficiency	Time	99.54%	99.41%	99%	99%
Social Media Followers	Effectiveness	#	20,018	20,118	20,218	20,318
Public Records Requests	Workload	#	N/A	794	873	960

## POLICE

### FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23 Target	FY 2023/24 Target
2.1.	Enhance Community Engagement by strengthening connections with underrepresented community groups, youth, seniors, mentally ill and the unsheltered	50%	100%





## POLICE

### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
2.1.a.	Hire 2 additional Police Dispatchers for a total of 12 full-time employees <i>Although staffing continues to be a challenge in the dispatch center, this initiative was completed.</i>	50%	100%	100%	-
2.2.a.	Identify police services operational enhancements, including staffing, equipment and technology, required to serve a population estimated to reach 81,000 <i>The MILO Simulator has been installed to enhance our in-house training abilities, a Drone team has been established and drones have been purchased to assist officers in investigating crimes and missing person cases, positions were reassigned and modified to create a Community Engagement Officer special assignment position, a Senior Property and Evidence Technician position and a Property and Evidence Technician position.</i>	50%	50%	100%	100%
2.2.b.	Review the need to increase visibility and operational effectiveness with potential construction of a police sub-station in the northern part of the City <i>With the merger between ECCFPD and CCCFPD in process, this initiative has been postponed until summer 2022.</i>	50%	-	100%	-
2.3.a.	Transfer fire station property on Grant Street and Empire Avenue to the East Contra Costa Fire Protection District <i>The transfer of property has been completed.</i>	50%	-	100%	100%

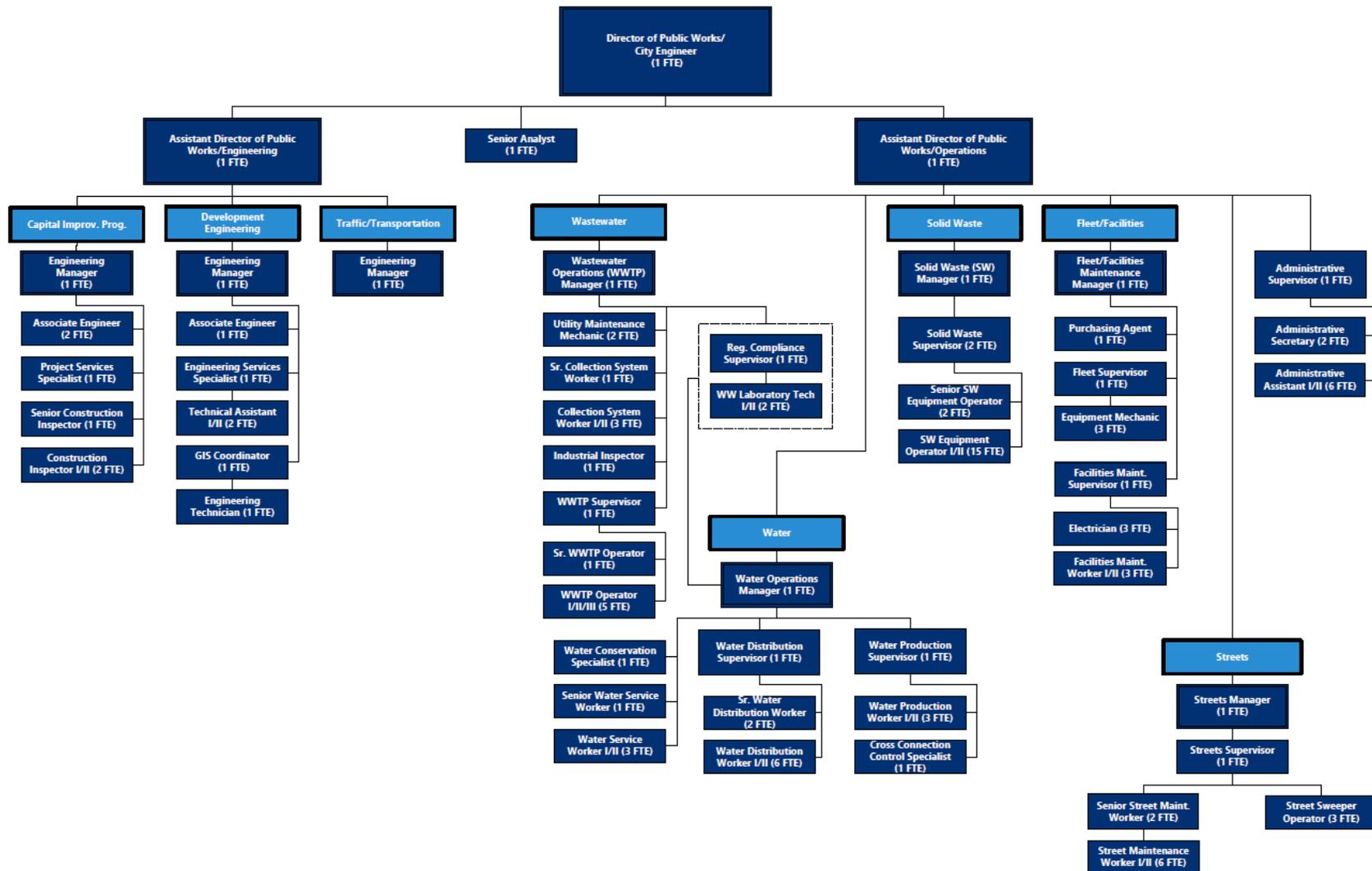
## POLICE

### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
2.3.b.	<p>Support sustainable financing strategies proposed by East Contra Costa Fire Protection District</p> <p><i>The initiative included collaborating with the District on assessing a resident financing initiative; possible City funding allocations and related City service reductions; a \$1 land swap enabling the construction of a new fire station and administration building; updating the fire impact fees for new development; implementing new City wide fire CFD's; support for Measure X passage, and their significant funding allocation therefrom; and support in the eventual consolidation with CCCFPD.</i></p>	50%	-	100%	-
2.4.a.	<p>Hire 5 Police Officers to increase resources in order to patrol 5 beats</p> <p><i>Due to the COVID-19 Pandemic, this initiative was placed on hold in 2020. It was reinstated in 2021 and the police department hiring unit has been actively recruiting for both entry level and lateral police officers to fill the positions.</i></p>	50%	-	100%	25%

# PUBLIC WORKS

114 Total Positions <sup>(1)</sup>



(1) Total positions may differ from department total allocation.

## PUBLIC WORKS

### Mission Statement

*To provide the highest quality essential services and infrastructure, in a timely and cost-effective manner, to enhance the community's quality of life.*

The Public Works Department oversees all aspects of the City's infrastructure and facilities via **Engineering** and **Operations**. Engineering includes the Capital Improvement Program implementation, Private Land Developments review, and management of the City's Traffic and Transportation network. Operations includes Water, Solid Waste (Garbage), Wastewater (Sewer), Fleet/Facilities Maintenance and Street Maintenance, and is responsible for the operation and maintenance of all City public works infrastructure.

Public Works provides the following services:

- **Engineering** – Infrastructure Master Plans; Project Management and Administration; CIP Project Design and Estimates; Construction Inspection; Private Land Development Plan Review; Grading and Encroachment Permits; Stormwater Permit Coordination and Inspections; Geographic Information System (GIS); Traffic Alerts; Traffic Control Plans; Traffic Signals and Transportation Permits
- **Operations** – Vehicle, Equipment and Facilities Maintenance and Repair; Streetlight Maintenance and Repair; Garbage, Recycle and Green Waste Collection and Transfer; Neighborhood Clean-up Events; Street Maintenance; Street Sweeping; Graffiti Removal; Wastewater Collection System Maintenance and Upgrades; Sewer System Management Plan; Storm Drain Maintenance; Wastewater Treatment Plant Operations and Maintenance; Recycled Water Fill Station; Non-Potable Water System; Urban Water Management Plan; Water Production and Distribution; Water Conservation Education and Community Outreach and Regulatory Compliance



## PUBLIC WORKS

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2020/21	2021/22	2021/22	2022/23	2023/24
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<b>General Fund</b>						
100-1603	<b>Streets</b>	\$ 3,863,868	\$ 4,491,653	\$ 4,217,370	\$ 4,479,804	\$ 4,469,869
100-2301	<b>Engineering Division</b>	1,854,725	2,027,518	2,000,214	1,914,059	1,982,600
100-2303	<b>Transportation</b>	509,492	548,276	536,598	583,032	600,658
100-3601	<b>CIP Administration</b>	1,037,983	1,236,488	1,186,892	1,436,536	1,493,440
<b>Enterprise Funds</b>						
540-5301	<b>Solid Waste Operations</b>	10,692,311	12,341,130	12,167,637	13,195,286	13,933,363
540-5303	<b>Solid Waste Transfer Station</b>	2,199,155	2,414,143	2,403,526	2,705,313	2,778,695
560-5501	<b>Water Operations</b>	29,275,700	26,732,290	26,640,790	28,861,886	28,871,151
560-5504	<b>Water Non-Potable</b>	370,202	559,838	555,985	590,374	520,812
590-5801	<b>Wastewater Operations</b>	12,575,847	20,227,350	15,300,548	13,409,498	12,947,797
590-5803	<b>Wastewater Lateral Maintenance</b>	194,526	282,868	279,293	317,576	323,904
<b>Internal Service Fund</b>						
706-7601	<b>Fleet Maintenance Services</b>	1,785,799	2,004,439	1,950,442	2,182,190	2,147,641
707-7702	<b>Facilities Maintenance - Public Works</b>	753,005	1,178,621	1,156,902	1,133,023	1,131,880
	<b>Total</b>	\$ 65,112,613	\$ 74,044,614	\$ 68,396,197	\$ 70,808,577	\$ 71,201,810

<b>Annual Percentage Change</b>	5.04%	-4.37%	0.56%
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## PUBLIC WORKS

Expenditures by Category	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	2023/24 Budget
<b>Personnel Services</b>	\$ 16,603,920	\$ 18,515,776	\$ 17,443,726	<b>\$ 18,875,112</b>	<b>\$ 19,748,018</b>
<b>Supplies and Services</b>	32,229,748	35,045,188	35,485,391	<b>38,970,510</b>	<b>39,993,512</b>
<b>Internal Services</b>	7,030,791	7,924,133	7,924,133	<b>7,063,934</b>	<b>7,125,543</b>
<b>Capital Outlay and Transfers Out</b>	9,248,154	12,559,517	7,542,947	<b>5,899,021</b>	<b>4,334,737</b>
<b>Total</b>	<u>\$ 65,112,613</u>	<u>\$ 74,044,614</u>	<u>\$ 68,396,197</u>	<u><b>\$ 70,808,577</b></u>	<u><b>\$ 71,201,810</b></u>
 <b>Total Employee Allocation</b>	 <b>111.90</b>	 <b>111.90</b>	 <b>111.90</b>	 <b>112.15</b>	 <b>112.15</b>



## PUBLIC WORKS

### Expenditure Analysis

#### Personnel

An additional Project Services Specialist position was approved to meet the objectives of the Strategic Plan and other City Council priorities. This position is partially allocated to the CIP Administration division which is managed by the Public Works department.

#### Supplies and Services

Supplies and Services budget increased by 10.0% in FY 2022/23. The increase is due to the overall rise in costs of labor, utility rates, materials, equipment and fuel. Additionally, the following also contributed to the increase:

1. Increase in costs for permits/fees/tolls for Solid Waste totaled more than \$650,000. This is related to higher organics processing costs for composting to comply with SB 1383 along with a higher number of housing units than forecasted;
2. Operating and maintenance costs for the Brentwood Water Treatment Plant and water treatment costs for the Randall-Bold Water Treatment Plant increased more than \$800,000; and
3. Utility services for the Wastewater Treatment Plant increased approximately \$290,000.

Supplies and Services budget increased by 2.6% for FY 2023/24 due to an overall increase in the costs of labor, utility rates, utility services, permits/fees/tolls, materials, equipment and fuel.

#### Internal Services

Decreases in Internal Services for FY 2022/23 are primarily due to pension paydown funding in FY 2021/22 by the Enterprise and Internal Service funds. In FY 2023/24 there are increases in insurance costs which are partially offset by decreases in OPEB expenditures.

#### Capital Outlay and Transfers Out

Capital Outlay and Transfers Out decreased by 53.0% in FY 2022/23, primarily due to a decline in funding of wastewater and water capital projects and decreasing loan principal expense. The two-year budget includes costs for new equipment and vehicles as follows: Solid Waste residential collection truck, Solid Waste organics front load truck, Solid Waste organics collection truck, Solid Waste supervisor truck, Water valve turning truck and articulating arm upgrade, Water flatbed dump truck, Wastewater camera inspection truck and equipment upgrade, Fleet mobile column truck lifts and Facilities folding boom personnel lift.

## PUBLIC WORKS

### FY 2022/23 - FY 2023/24 Performance Measures

<b>Measurement</b>	<b>Type of Indicator</b>	<b>Unit of Measure</b>	<b>FY 2020/21 Actual</b>	<b>FY 2021/22 Estimate</b>	<b>FY 2022/23 Projection</b>	<b>FY 2023/24 Projection</b>
Illegal Dumping Cleaned Up	Effectiveness	Yards	270	300	325	350
Graffiti Removed	Effectiveness	Sq. Ft.	10,560	14,000	15,000	16,000
Street Sweeping Debris Collected	Workload	Lbs.	1,797,981	2,000,000	2,100,000	2,200,000
Garbage Collected	Workload	Tons	30,965	33,082	34,074	35,097
Mixed Recycle/Yard Waste/Cardboard Collected	Workload	Tons	19,507	18,556	19,113	19,686
Water - Average Daily Consumption	Workload	MG	10.72	10.75	10.96	11.18
Wastewater - Average Daily Influent	Workload	MG	3.98	4.02	4.12	4.20

## PUBLIC WORKS

### FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23	FY 2023/24
		Target	Target
1.1.a.	Construct Innovation Center infrastructure	50%	100%
1.1.b.	Pursue additional funding to preserve our streets	50%	100%
1.1.c.	Pursue grant funding to improve the Brentwood Boulevard corridor (e.g. underground existing utility lines, widen portion of Brentwood Blvd., etc.)	50%	100%
1.1.d.	Explore State Route 4 sound study mitigation measures, including raising the lower portion of the existing sound wall adjacent to Livorno Street south of Carrara Street	50%	100%
1.1.e.	Improve safety in Parking Garage	100%	-
1.2.a.	Combat climate change through organics management	10%	20%
1.2.b.	Ensure adequate water supply by expanding water treatment, storage, and distribution infrastructure	5%	15%
1.2.c.	Ensure fiscal sustainability by conducting rate studies	50%	100%

## PUBLIC WORKS

### FY 2020/21 – FY 2021/22 Strategic Initiatives

Goal	Strategic Initiatives	FY 2020/21		FY 2021/22	
		Target	Actual	Target	Actual
1.1.a.	<p>Improve local roadways such as Sand Creek Road, Brentwood Boulevard, and Lone Tree Way</p> <p><i>In January 2021, City Council approved regional funding for and incorporation of Sand Creek Road into the East Contra Costa Regional Fee and Financing Authority Fee Program; and approved a construction contract for local residential sidewalk repairs. Staff is working with regional and State agencies on project funding verification for proposed pavement rehabilitation of Lone Tree Way.</i></p> <p><i>City Council approved adding Sand Creek Road Extension (November 2021) and Lone Tree Way Roadway Improvements (December 2021) to this year's CIP Budget. Environmental and design work will be starting this year for both projects.</i></p> <p><i>Staff is also applying for a State grant to improve portions of Brentwood Boulevard.</i></p>	50%	50%	100%	100%
1.1.b.	<p>Improve regional transportation corridors, such as State Route 4, Vasco Road, and access to Byron Airport</p> <p><i>Staff is working with consultants, landowners and regional partners on a variety of regional transportation improvements including 1) the prioritization and regional funding for the westerly extension of Sand Creek Road; 2) the East County Integrated Transit Study; and 3) State Route 239. Regional development team meetings have commenced for State Route 239 – a regional transportation corridor connecting Brentwood to Tracy along State Route 4, Vasco Road and the Byron Airport.</i></p>	50%	50%	100%	100%
1.2.a.	<p>Secure funding and start construction of the Wastewater Treatment Plant Expansion - Phase II project</p> <p><i>Funding for the construction of the Wastewater Treatment Plant was secured and construction started in 2020.</i></p>	50%	50%	100%	100%



**RESOLUTION NO. 2022-86**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD AMENDING THE 2021/22 OPERATING BUDGET; ADOPTING THE 2022/23 – 2023/24 OPERATING BUDGET; APPROVING THE ADDITION OF ONE (1) NEW FULL-TIME POSITION TO THE CITY STAFF; APPROVING PAY DOWN OF UNFUNDED OBLIGATIONS PER SECTION 7.1.1 OF THE COUNCIL/ADMINISTRATIVE POLICY BUDGET AND FISCAL POLICIES, NO. 10-5; AND AMENDING THE 2021/22 FUND BALANCE RESTRICTIONS AND COMMITMENTS IN THE GENERAL FUND**

**WHEREAS**, the City Council of the City of Brentwood has reviewed the financial condition of the City of Brentwood; and

**WHEREAS**, a draft of the proposed 2022/23 – 2023/24 Operating Budget was presented to the City Council for review, direction and comment on May 10, 2022; 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 discussed City priorities for the expenditure of City funds at the City Council meeting on May 10, 2022; and

**WHEREAS**, the two year Operating Budget adheres to City Council’s Strategic Plan Goals and Objectives and does not commit to spending more than a realistic estimate of revenues; and

**WHEREAS**, the addition of one (1) new position for FY 2022/23 is incorporated into this Operating Budget; and

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

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

1. Amends the FY 2021/22 Operating Budget as detailed in Exhibit A; and
2. Amends the 2021/22 fund balance restrictions and commitments in the General Fund, as detailed in Exhibit A; and
3. Adopts the revenues and appropriations as detailed in the 2022/23 – 2023/24 Operating Budget; and
4. Approves pay down of unfunded obligations per Section 7.1.1 of Council/Administrative Policy Budget and Fiscal Policies, No. 10-5; and
5. Approves the addition of one (1) new position to the City staff in FY 2022/23, as follows:  
One (1) Project Services Specialist

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at its regular meeting on June 28, 2022 by the following vote:

**AYES:** Council Members Mendoza, Meyer, Rarey, Rodriquez and Mayor Bryant  
**NOES:** None  
**ABSENT:** None  
**RECUSE:** None

*Joel Bryant*  
 Joel Bryant  
 Mayor

ATTEST:  
*Margaret Wimberly*  
 Margaret Wimberly, MMC  
 City Clerk

**RESOLUTION NO. 2022-86 (Continued)**

<b>Exhibit A</b>				
<b>Appropriation Amendments to the 2021/22 Operating Budget of the City of Brentwood and Amendments to the 2021/22 General Fund Fund Balance Restrictions and Commitments</b>				
<b>Fiscal Year 2021/22 Budget Amendments</b>				
Fund Name	Revenue	Increase (Decrease) Expenditure		Net Effect on Fund
<b>Other Funds:</b>				
Gas Tax - Highway Use Tax	\$ 94,754	\$ 269,968		\$ (175,214)
Fire Development Impact Fee	-	39,956		(39,956)
Landscape and Lighting Assessment Districts (LLAD)	-	25,851		(25,851)
<b>Total 2021/22 Adjustments</b>	<b>\$ 94,754</b>	<b>\$ 335,775</b>		<b>\$ (241,021)</b>
<b>General Fund - Fund Balance Restrictions and Commitments</b>				
	FY 2020/21		FY 2021/22	
	Final	Original	Current	Amended
<b>Restricted:</b>				
RDA Escrow Reserve	\$ 95,930	\$ 95,930	\$ 95,930	\$ -
<b>Committed:</b>				
General Plan Update	600,000	700,000	700,000	285,032
City Council Redistricting	25,000	-	-	50,000
Brentwood Blvd Improvements	678,000	678,000	678,000	678,000
Future Strategic Initiatives	1,243,399	-	-	2,046,555
Police Department 5th Beat	2,500,000	2,500,000	2,500,000	2,363,275
Successor Agency Payment Plan	6,421,476	5,055,180	5,055,180	5,055,180
<b>Total Committed</b>	<b>11,467,875</b>	<b>8,933,180</b>	<b>8,933,180</b>	<b>10,478,042</b>
<b>Total Restricted and Committed</b>	<b>\$ 11,563,805</b>	<b>\$ 9,029,110</b>	<b>\$ 9,029,110</b>	<b>\$ 10,478,042</b>



**RESOLUTION NO. 2022-60**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2022/23 PROPOSITION 4 APPROPRIATION LIMIT USING THE CHANGE IN THE STATE PER CAPITA INCOME OF 7.55% AS THE COST-OF-LIVING FACTOR AND THE CHANGE IN CITY POPULATION FACTOR OF 0.18% 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 7.55% in California per capita personal income, 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 0.18% for the City population for the prior calendar year, and;

**WHEREAS**, On May 25, 2021 the City Council approved Resolution No. 2021-51 adopting the 2021/22 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, 2023.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Brentwood, adopt the Appropriations Limit for the City of Brentwood for fiscal year ending June 30, 2023 of \$108,155,287, using the change in State per capita income of **7.55%** as the cost-of-living factor and the change in the City population factor of **0.18%** to calculate the Limit.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a adjourned regular meeting held on May 26, 2022 by the following vote:

- AYES:** Council Members Mendoza, Meyer, Rarey, Rodriguez, and Mayor Bryant
- NOES:** None
- ABSENT:** None
- ABSTAIN:** None

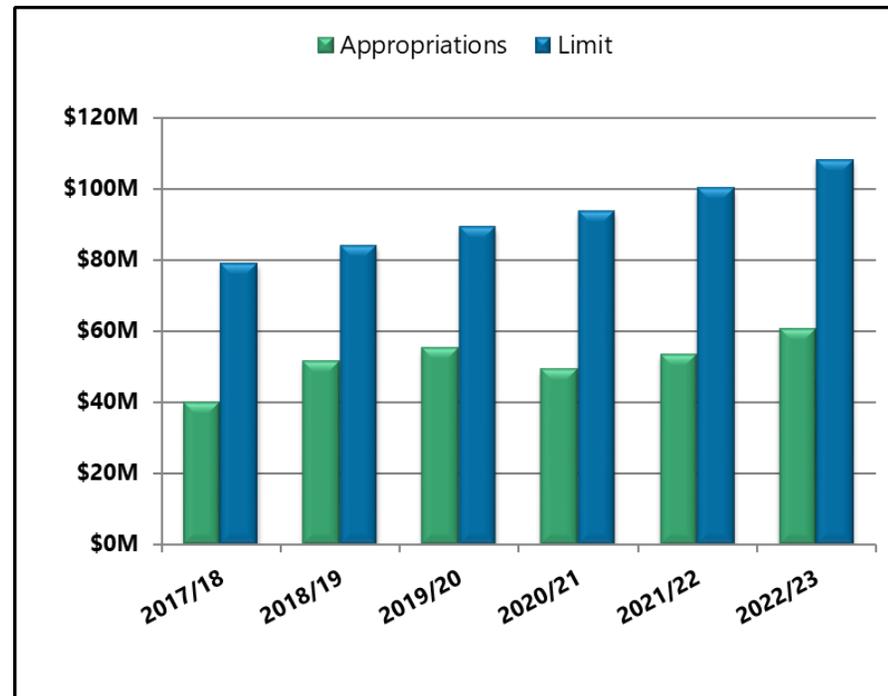
*Joel Bryant*  
Joel Bryant  
Mayor

ATTEST:

*Margaret Wimberly*  
Margaret Wimberly, MMC  
City Clerk

## 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 DOF’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.



## CONSTITUTIONAL SPENDING LIMITS (Continued)

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 2022/23 has been calculated to be \$108,155,287. This amount was calculated by taking the prior year's limitation and adjusting it by the percentage increase in non-residential 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 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 2022/23

Appropriations Limit for Fiscal Year 2021/22	<u>\$ 100,382,108</u>
City Population in January 2021	64,224
City Population in January 2022	64,342
<b>Percentage Increase in Population - City of Brentwood</b>	<b>0.18%</b>
Percentage Increase - Contra Costa County	-0.41%
<b>California Per Capita Personal Income</b>	<b>7.55%</b>
Change in non-residential new construction	4.48%
Factor to be applied to Prior Year (1 + Population Factor) x (1 + Per Capita Factor)	<b>1.07743590</b>
Appropriations Limit for Fiscal Year 2022/23	<u>\$ 108,155,287</u>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Legislative</b>				
Executive Assistant	0.50	0.50	0.50	0.50
<b>Legislative Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>City Manager</b>				
<i>City Manager</i>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50
Management Analyst	1.00	0.00	0.00	0.00
Public Information Officer	0.00	1.00	1.00	1.00
<b>City Manager Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<i>Economic Development</i>				
Assistant City Manager	0.50	0.50	0.50	0.50
Administrative Secretary	0.00	0.50	0.50	0.50
Economic Development Manager	0.00	1.00	1.00	1.00
Senior Analyst	2.00	1.00	1.00	1.00
<b>Economic Development Total</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<i>City Clerk</i>				
Administrative Assistant I/II	1.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.50	0.50	0.50
Assistant City Clerk	0.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
<b>City Clerk Total</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>City Manager Total</b>	<b>7.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
<b>City Attorney</b>				
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	2.00	2.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
<b>City Attorney Total</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Community Development</b>				
<i>Building</i>				
Director of Community Development	0.35	0.35	0.35	0.35
Administrative Assistant I/II	0.96	0.96	0.96	0.96
Administrative Supervisor	0.34	0.34	0.34	0.34
Building Inspector I/II	1.00	2.00	2.00	2.00
Chief Building Official	0.80	0.80	0.80	0.80
Community Development Specialist	1.00	1.00	1.00	1.00
Community Development Technician	1.85	1.85	2.00	2.00
Development Services Manager	1.00	1.00	1.00	1.00
Senior Analyst	0.10	0.10	0.10	0.10
Senior Building Inspector	1.00	1.00	1.00	1.00
Senior Technician	1.00	1.00	1.00	1.00
<b>Building Total</b>	<b>9.40</b>	<b>10.40</b>	<b>10.55</b>	<b>10.55</b>
<i>Community Enrichment</i>				
Administrative Assistant I/II	0.00	0.00	1.00	1.00
Code Enforcement Officer I/II	3.00	3.00	3.00	3.00
Code Enforcement Supervisor	0.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	0.00	0.00	0.00
<b>Community Enrichment Total</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
<i>Planning</i>				
Director of Community Development	0.32	0.32	0.32	0.32
Administrative Assistant I/II	0.94	0.94	0.94	0.94
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.33	0.33	0.33	0.33
Associate Planner	2.00	2.00	2.00	2.00
Community Development Technician	0.15	0.15	0.00	0.00
Planning Manager	0.95	0.95	0.95	0.95
Senior Planner	1.00	2.00	2.00	2.00
<b>Planning Total</b>	<b>6.69</b>	<b>7.69</b>	<b>7.54</b>	<b>7.54</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Housing Administration</i>				
Director of Community Development	0.33	0.33	0.33	0.33
Administrative Assistant I/II	0.10	0.10	0.10	0.10
Administrative Supervisor	0.33	0.33	0.33	0.33
Chief Building Official	0.20	0.20	0.20	0.20
Senior Analyst	0.90	0.90	0.90	0.90
Planning Manager	0.05	0.05	0.05	0.05
<b><i>Housing Administration Total</i></b>	<b>1.91</b>	<b>1.91</b>	<b>1.91</b>	<b>1.91</b>
<b>Community Development Total</b>	<b>22.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>
<b><u>Finance and Information Systems</u></b>				
<i>Business Services</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.25	0.25	0.20	0.20
Accountant I/II	2.45	2.45	2.45	2.45
Accounting Manager	0.85	0.85	0.80	0.80
Accounting Technician	1.60	1.60	1.60	1.60
Administrative Supervisor	0.20	0.20	0.17	0.17
Information Systems Technician	0.05	0.05	0.05	0.05
<b><i>Business Services Total</i></b>	<b>5.65</b>	<b>5.65</b>	<b>5.52</b>	<b>5.52</b>
<i>Financial Services</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.25	0.25	0.20	0.20
Accountant I/II	1.00	1.00	1.00	1.00
Accounting Assistant I/II	1.15	1.15	1.15	1.15
Accounting Manager	0.10	0.10	0.25	0.25
Accounting Specialist	1.00	1.00	2.00	2.00
Accounting Technician	0.70	0.70	1.00	1.00
Administrative Supervisor	0.20	0.20	0.16	0.16
Information Systems Technician	0.00	0.00	0.15	0.15
Management Analyst	0.70	0.70	0.70	0.70
<b><i>Financial Services Total</i></b>	<b>5.35</b>	<b>5.35</b>	<b>6.86</b>	<b>6.86</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Information Services</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.25	0.25	0.35	0.35
Chief Information Systems Officer	1.00	1.00	1.00	1.00
Accounting Assistant I/II	0.35	0.35	0.35	0.35
Accounting Manager	0.15	0.15	0.00	0.00
Accounting Technician	0.25	0.25	0.25	0.25
Administrative Supervisor	0.30	0.30	0.33	0.33
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Specialist	3.00	3.00	4.00	4.00
Information Systems Technician	3.80	3.80	3.80	3.80
Management Analyst	0.30	0.30	0.30	0.30
Technical Assistant I/II	1.00	1.00	1.00	1.00
<b>Information Services Total</b>	<b>11.65</b>	<b>11.65</b>	<b>12.63</b>	<b>12.63</b>
<i>Solid Waste Utility Billing</i>				
Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Assistant Director of Finance and Information Systems	0.09	0.09	0.09	0.09
Accountant I/II	0.20	0.20	0.18	0.18
Accounting Assistant I/II	1.49	1.82	1.82	1.82
Accounting Manager	0.30	0.30	0.32	0.32
Accounting Specialist	0.33	0.00	0.00	0.00
Accounting Supervisor	0.00	0.33	0.33	0.33
Accounting Technician	0.48	0.48	0.38	0.38
Administrative Supervisor	0.10	0.10	0.11	0.11
Information Systems Technician	0.05	0.05	0.00	0.00
<b>Solid Waste Utility Billing Total</b>	<b>3.12</b>	<b>3.45</b>	<b>3.31</b>	<b>3.31</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Water Utility Billing</i>				
Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Assistant Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Accountant I/II	0.20	0.20	0.18	0.18
Accounting Assistant I/II	1.53	1.87	1.87	1.87
Accounting Manager	0.30	0.30	0.31	0.31
Accounting Specialist	0.34	0.00	0.00	0.00
Accounting Supervisor	0.00	0.34	0.34	0.34
Accounting Technician	0.49	0.49	0.39	0.39
Administrative Supervisor	0.10	0.10	0.11	0.11
Information Systems Technician	0.05	0.05	0.00	0.00
<b>Water Utility Billing Total</b>	<b>3.17</b>	<b>3.51</b>	<b>3.36</b>	<b>3.36</b>
<i>Wastewater Utility Billing</i>				
Director of Finance and Information Systems	0.09	0.09	0.09	0.09
Assistant Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Accountant I/II	0.15	0.15	0.19	0.19
Accounting Assistant I/II	1.48	1.81	1.81	1.81
Accounting Manager	0.30	0.30	0.32	0.32
Accounting Specialist	0.33	0.00	0.00	0.00
Accounting Supervisor	0.00	0.33	0.33	0.33
Accounting Technician	0.48	0.48	0.38	0.38
Administrative Supervisor	0.10	0.10	0.12	0.12
Information Systems Technician	0.05	0.05	0.00	0.00
<b>Wastewater Utility Billing Total</b>	<b>3.06</b>	<b>3.39</b>	<b>3.32</b>	<b>3.32</b>
<b>Finance and Information Systems Total</b>	<b>32.00</b>	<b>33.00</b>	<b>35.00</b>	<b>35.00</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Human Resources</b>				
Director of Human Resources/Risk Manager	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00	0.00
Human Resources Assistant I/II	0.00	1.00	1.00	1.00
Human Resources Manager	1.00	0.00	0.00	0.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	1.00	1.00
Safety/Special Projects Coordinator	0.25	0.25	0.25	0.25
Senior Analyst	0.00	1.00	1.00	1.00
<b>Human Resources Total</b>	<b>4.25</b>	<b>4.25</b>	<b>5.25</b>	<b>5.25</b>
<b>Parks and Recreation</b>				
<i>Parks and Recreation Administration</i>				
Director of Parks and Recreation	0.85	0.85	0.85	0.85
Accountant I/II	0.30	0.30	0.30	0.30
Administrative Assistant I/II	3.00	2.75	2.75	2.75
Administrative Supervisor	1.00	1.00	1.00	1.00
Management Analyst	0.85	0.85	0.85	0.85
Project Services Specialist	0.00	0.00	0.50	0.50
Recreation Coordinator	3.25	3.25	3.25	3.25
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00	2.00
Senior Park/Maintenance Worker	0.00	0.25	0.00	0.00
<b>Parks and Recreation Administration Total</b>	<b>12.25</b>	<b>12.25</b>	<b>12.50</b>	<b>12.50</b>
<i>Parks Planning</i>				
Park/Maintenance Supervisor	0.00	0.00	0.20	0.20
Parks Planner	0.85	0.85	0.85	0.85
Project Services Specialist	0.00	0.00	0.25	0.25
<b>CIP Administration Total</b>	<b>0.85</b>	<b>0.85</b>	<b>1.30</b>	<b>1.30</b>
<i>City Pool</i>				
Park/Maintenance Supervisor	0.25	0.25	0.00	0.00
Park/Maintenance Worker I/II	0.20	0.20	0.20	0.20
Recreation Coordinator	0.25	0.25	0.50	0.50
<b>City Pool Total</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Citywide Park Assessment District</i>				
Director of Parks and Recreation	0.05	0.05	0.05	0.05
Accountant I/II	0.30	0.30	0.30	0.30
Administrative Assistant I/II	0.50	0.00	0.00	0.00
Park/Maintenance Manager	0.67	0.67	0.67	0.67
Park/Maintenance Supervisor	1.65	1.65	1.45	1.45
Park/Maintenance Worker I/II	4.50	4.50	5.50	5.50
Senior Park/Maintenance Worker	0.70	1.20	1.45	1.45
<b>Citywide Park Assessment District Total</b>	<b>8.37</b>	<b>8.37</b>	<b>9.42</b>	<b>9.42</b>
<i>Senior Programs</i>				
Recreation Coordinator	0.50	0.50	0.25	0.25
Recreation Supervisor	1.00	1.00	1.00	1.00
<b>Senior Programs Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.25</b>	<b>1.25</b>
<i>Landscape Operations</i>				
Director of Parks and Recreation	0.10	0.10	0.10	0.10
Accountant I/II	0.40	0.40	0.40	0.40
Administrative Assistant I/II	0.50	0.25	0.25	0.25
Management Analyst	0.15	0.15	0.15	0.15
Park/Maintenance Manager	0.33	0.33	0.33	0.33
Park/Maintenance Supervisor	1.10	1.10	1.35	1.35
Park/Maintenance Worker I/II	0.30	0.30	0.30	0.30
Senior Park/Maintenance Worker	0.30	0.55	0.55	0.55
<b>Landscape Operations Total</b>	<b>3.18</b>	<b>3.18</b>	<b>3.43</b>	<b>3.43</b>
<b>Parks and Recreation Total</b>	<b>26.85</b>	<b>26.85</b>	<b>28.60</b>	<b>28.60</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Police</b>				
<i>Police Department</i>				
Police Chief	0.85	0.85	0.85	0.85
Accounting Technician	0.75	0.75	0.75	0.75
Administrative Assistant I/II	1.00	1.00	1.00	1.00
Community Service Officer I/II	7.00	7.00	7.00	7.00
Executive Assistant	0.90	0.90	0.85	0.85
Police Captain	1.65	1.65	1.65	1.65
Police Lieutenant	3.70	3.70	3.70	3.70
Police Officer	53.00	54.00	54.00	54.00
Police Records Clerk I/II	6.00	5.00	5.00	5.00
Property and Evidence Technician I/II	0.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00
Senior Community Service Officer	3.00	1.00	1.00	1.00
Senior Police Records Clerk	0.00	1.00	1.00	1.00
Senior Property and Evidence Technician	0.00	1.00	1.00	1.00
Sergeant	10.95	10.95	10.70	10.70
<b>Police Department Total</b>	<b>89.80</b>	<b>90.80</b>	<b>90.50</b>	<b>90.50</b>
<i>Police Dispatch Center</i>				
Police Chief	0.15	0.15	0.15	0.15
Accounting Technician	0.25	0.25	0.25	0.25
Executive Assistant	0.10	0.10	0.15	0.15
Police Captain	0.35	0.35	0.35	0.35
Police Lieutenant	0.30	0.30	0.30	0.30
Dispatch Supervisor	2.00	2.00	2.00	2.00
Dispatcher I/II	12.00	12.00	12.00	12.00
Sergeant	0.05	0.05	0.30	0.30
<b>Police Dispatch Center Total</b>	<b>15.20</b>	<b>15.20</b>	<b>15.50</b>	<b>15.50</b>
<b>Police Total</b>	<b>105.00</b>	<b>106.00</b>	<b>106.00</b>	<b>106.00</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Public Works</b>				
<i>Streets</i>				
Director of Public Works/City Engineer	0.05	0.05	0.05	0.05
Assistant Director Public Works/Engineering	0.05	0.05	0.05	0.05
Assistant Director Public Works/Operations	0.10	0.10	0.10	0.10
Administrative Assistant I/II	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Associate Engineer	0.00	0.06	0.06	0.06
Electrician	1.00	1.00	1.00	1.00
Project Services Specialist	0.06	0.00	0.00	0.00
Purchasing Assistant	0.20	0.20	0.20	0.20
Safety/Special Projects Coordinator	0.15	0.15	0.15	0.15
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00
Street Maintenance Worker I/II	6.00	6.00	6.00	6.00
Street Sweeper Operator	3.00	3.00	3.00	3.00
Streets Manager	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00
<b>Streets Total</b>	<b>15.81</b>	<b>15.81</b>	<b>15.81</b>	<b>15.81</b>
<i>Engineering</i>				
Director of Public Works/City Engineer	0.06	0.06	0.06	0.06
Assistant Director Public Works/Engineering	0.18	0.18	0.18	0.18
Administrative Secretary	0.30	0.00	0.00	0.00
Associate Engineer	0.70	0.97	0.70	0.70
Construction Inspector I/II	1.30	1.30	1.30	1.30
Engineering Manager	0.50	0.50	0.50	0.50
Engineering Services Specialist	0.00	1.00	1.00	1.00
Engineering Technician	0.70	0.70	0.70	0.70
Project Services Specialist	1.87	0.60	0.10	0.10
Senior Analyst	0.25	0.25	0.25	0.25
Senior Construction Inspector	0.80	0.80	0.80	0.80
Technical Assistant I/II	0.85	1.15	1.15	1.15
<b>Engineering Total</b>	<b>7.51</b>	<b>7.51</b>	<b>6.74</b>	<b>6.74</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Transportation</i>				
Director of Public Works/City Engineer	0.05	0.05	0.05	0.05
Assistant Director Public Works/Engineering	0.05	0.05	0.05	0.05
Engineering Manager	1.00	1.00	1.00	1.00
Senior Analyst	0.10	0.10	0.10	0.10
<b>Transportation Total</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
<i>CIP Administration</i>				
Director of Public Works/City Engineer	0.10	0.10	0.10	0.10
Assistant Director Public Works/Engineering	0.40	0.40	0.40	0.40
Administrative Secretary	0.70	0.00	0.00	0.00
Associate Engineer	0.90	1.25	1.32	1.32
Construction Inspector I/II	0.50	0.50	0.50	0.50
Engineering Manager	0.50	0.50	0.50	0.50
Engineering Technician	0.30	0.30	0.30	0.30
Parks Planner	0.15	0.15	0.15	0.15
Project Services Specialist	0.60	0.25	1.00	1.00
Senior Analyst	0.05	0.05	0.05	0.05
Senior Construction Inspector	0.20	0.20	0.20	0.20
Technical Assistant I/II	0.15	0.85	0.85	0.85
<b>CIP Administration Total</b>	<b>4.55</b>	<b>4.55</b>	<b>5.37</b>	<b>5.37</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Solid Waste Operations</i>				
Director of Public Works/City Engineer	0.22	0.22	0.22	0.22
Assistant Director Public Works/Engineering	0.10	0.10	0.10	0.10
Assistant Director Public Works/Operations	0.20	0.20	0.20	0.20
Administrative Assistant I/II	3.60	3.60	3.60	3.60
Administrative Supervisor	0.16	0.16	0.16	0.16
Associate Engineer	0.00	0.10	0.10	0.10
Project Services Specialist	0.15	0.05	0.05	0.05
Purchasing Assistant	0.16	0.16	0.16	0.16
Safety/Special Projects Coordinator	0.12	0.12	0.12	0.12
Senior Analyst	0.20	0.20	0.20	0.20
Senior Solid Waste Equipment Operator	0.80	0.80	0.80	0.80
Solid Waste Equipment Operator I/II	15.00	14.00	14.00	14.00
Solid Waste Manager	0.80	0.80	0.80	0.80
Solid Waste Supervisor	0.80	1.80	1.80	1.80
<b><i>Solid Waste Operations Total</i></b>	<b>22.31</b>	<b>22.31</b>	<b>22.31</b>	<b>22.31</b>
<i>Solid Waste Transfer Station</i>				
Assistant Director Public Works/Operations	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.40	0.40	0.40	0.40
Administrative Supervisor	0.04	0.04	0.04	0.04
Purchasing Assistant	0.04	0.04	0.04	0.04
Safety/Special Projects Coordinator	0.03	0.03	0.03	0.03
Senior Solid Waste Equipment Operator	1.20	1.20	1.20	1.20
Solid Waste Equipment Operator I/II	1.00	1.00	1.00	1.00
Solid Waste Manager	0.20	0.20	0.20	0.20
Solid Waste Supervisor	0.20	0.20	0.20	0.20
<b><i>Solid Waste Transfer Station Total</i></b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>	<b>3.16</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Water Operations</i>				
Director of Public Works/City Engineer	0.30	0.30	0.30	0.30
Assistant Director Public Works/Engineering	0.10	0.10	0.10	0.10
Assistant Director Public Works/Operations	0.25	0.25	0.25	0.25
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Associate Engineer	0.20	0.30	0.40	0.40
Cross Connection Control Specialist	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00
Engineering Manager	0.50	0.50	0.50	0.50
Project Services Specialist	0.15	0.05	0.05	0.05
Purchasing Assistant	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	0.50	0.50	0.50	0.50
Safety/Special Projects Coordinator	0.15	0.15	0.15	0.15
Senior Analyst	0.20	0.20	0.20	0.20
Senior Water Distribution Worker	2.00	2.00	2.00	2.00
Senior Water Service Worker	1.00	1.00	1.00	1.00
Wastewater Lab Technician I/II	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00
Water Distribution Worker I/II	6.00	6.00	6.00	6.00
Water Operations Manager	1.00	1.00	1.00	1.00
Water Production Supervisor	1.00	1.00	1.00	1.00
Water Production Worker I/II	3.00	3.00	3.00	3.00
Water Service Worker I/II	3.00	3.00	3.00	3.00
<b>Water Operations Total</b>	<b>24.75</b>	<b>24.75</b>	<b>24.85</b>	<b>24.85</b>
<i>Water Non-Potable</i>				
Water Conservation Specialist	0.70	0.70	0.70	0.70
<b>Water Non-Potable Total</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Wastewater Operations</i>				
Director of Public Works/City Engineer	0.20	0.20	0.20	0.20
Assistant Director Public Works/Engineering	0.10	0.10	0.10	0.10
Assistant Director Public Works/Operations	0.30	0.30	0.30	0.30
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Associate Engineer	0.20	0.30	0.40	0.40
Collection Systems Worker I/II	2.00	2.00	2.00	2.00
Construction Inspector I/II	0.20	0.20	0.20	0.20
Electrician	1.00	1.00	1.00	1.00
Engineering Manager	0.50	0.50	0.50	0.50
Environmental Compliance Inspector I/II	1.00	1.00	1.00	1.00
Project Services Specialist	0.15	0.05	0.05	0.05
Purchasing Assistant	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	0.50	0.50	0.50	0.50
Safety/Special Projects Coordinator	0.15	0.15	0.15	0.15
Senior Analyst	0.20	0.20	0.20	0.20
Senior Collection Systems Worker	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	2.00
Wastewater Lab Technician I/II	1.00	1.00	1.00	1.00
Wastewater Operations Manager	1.00	1.00	1.00	1.00
Wastewater Treatment Operator I/II/III	6.00	5.00	5.00	5.00
Wastewater Treatment Senior Operator	0.00	1.00	1.00	1.00
Wastewater Treatment Operator Supervisor	1.00	1.00	1.00	1.00
Water Conservation Specialist	0.30	0.30	0.30	0.30
<b>Wastewater Operations Total</b>	<b>20.20</b>	<b>20.20</b>	<b>20.30</b>	<b>20.30</b>
<i>Wastewater Lateral Maintenance</i>				
Collection Systems Worker I/II	1.00	1.00	1.00	1.00
<b>Wastewater Lateral Maintenance Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<i>Fleet Maintenance Services</i>				
Director of Public Works/City Engineer	0.02	0.02	0.02	0.02
Assistant Director Public Works/Engineering	0.02	0.02	0.02	0.02
Assistant Director Public Works/Operations	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.50	0.50	0.50	0.50
Administrative Supervisor	0.10	0.10	0.10	0.10
Associate Engineer	0.00	0.02	0.02	0.02
Equipment Mechanic	3.00	3.00	3.00	3.00
Fleet Supervisor	0.00	1.00	1.00	1.00
Fleet/Facilities Manager	0.75	0.75	0.75	0.75
Project Services Specialist	0.02	0.00	0.00	0.00
Purchasing Assistant	0.10	0.10	0.10	0.10
Safety/Special Projects Coordinator	0.07	0.07	0.07	0.07
Senior Equipment Mechanic	1.00	0.00	0.00	0.00
<b><i>Fleet Maintenance Services Total</i></b>	<b>5.63</b>	<b>5.63</b>	<b>5.63</b>	<b>5.63</b>
<i>Facilities Maintenance Services</i>				
Assistant Director Public Works/Operations	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.50	0.50	0.50	0.50
Administrative Supervisor	0.10	0.10	0.10	0.10
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Worker I/II	3.00	3.00	3.00	3.00
Fleet/Facilities Manager	0.25	0.25	0.25	0.25
Purchasing Assistant	0.10	0.10	0.10	0.10
Safety/Special Projects Coordinator	0.08	0.08	0.08	0.08
<b><i>Facilities Maintenance Services Total</i></b>	<b>5.08</b>	<b>5.08</b>	<b>5.08</b>	<b>5.08</b>
<b>Public Works Total</b>	<b>111.90</b>	<b>111.90</b>	<b>112.15</b>	<b>112.15</b>



## PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2020/21 Authorized	2021/22 Authorized	2022/23 Budget	2023/24 Budget
<b>Regular Part-Time</b>				
Police Assistant	0.50	0.50	0.50	0.50
Police Assistant	0.50	0.50	0.50	0.50
Police Liaison I/II	0.50	0.00	0.00	0.00
<b>Regular Part-Time Total</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### Legislative - Elected and Appointed Employees

<i>City Council</i>				
Mayor	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00
Council Member	3.00	3.00	3.00	3.00
Art Commissioners	5.00	5.00	5.00	5.00
Brentwood Neighborhood Committee	10.00	10.00	10.00	10.00
Park and Recreation Commissioners	5.00	5.00	5.00	5.00
Planning Commissioners	5.00	5.00	5.00	5.00
Youth Commissioners	10.00	10.00	10.00	10.00
<b>Legislative - Elected and Appointed Total</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>

<b>TOTAL AUTHORIZED FULL-TIME EMPLOYEES</b>	<b>315.00</b>	<b>320.00</b>	<b>327.00</b>	<b>327.00</b>
<b>TOTAL REGULAR PART-TIME EMPLOYEES</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL ELECTED AND APPOINTED EMPLOYEES</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>
<b>GRAND TOTALS</b>	<b>356.50</b>	<b>361.00</b>	<b>368.00</b>	<b>368.00</b>

### Total New Personnel Requests (Included in Full-Time Employee Count Above)

Department	Division	2022/23 Budget	2023/24 Budget
City Attorney	City Attorney	1.00	1.00
Community Development	Community Enrichment	1.00	1.00
Human Resources	Human Resources	1.00	1.00
Finance and Information Systems	Financial Services	1.00	1.00
Finance and Information Systems	Information Services	1.00	1.00
Parks and Recreation	Citywide Park Assessment District	1.00	1.00
Parks and Recreation	Parks and Recreation Administration	0.50	0.50
Parks and Recreation	Parks Planning	0.25	0.25
Parks and Recreation	CIP Administration	0.25	0.25
<b>Total</b>		<b>7.00</b>	<b>7.00</b>



## FUND EXPENDITURE SUMMARY BY DIVISION

Fund #	Fund Name	2020/21	2021/22	2021/22	2022/23	% Change	2023/24	% Change
		Actual	Budget	Projected	Budget		Budget	
<b>100 - GENERAL FUND</b>								
100-1101	General Fund Transfers	\$ 4,983,954	\$ 4,625,140	\$ 4,060,100	\$ 4,736,771	2.41%	\$ 4,398,290	-7.15%
100-1201	City Council	377,847	425,193	374,291	429,988	1.13%	436,229	1.45%
100-1202	City Manager	854,637	968,380	886,806	996,302	2.88%	1,036,366	4.02%
100-1203	City Attorney	1,457,303	1,817,866	1,739,432	2,068,384	13.78%	1,918,590	-7.24%
100-1204	Economic Development	825,386	1,426,555	1,031,503	1,581,234	10.84%	1,226,376	-22.44%
100-1205	City Clerk	506,547	650,570	636,397	880,083	35.28%	618,990	-29.67%
100-1206	Human Resources	1,176,175	1,418,411	1,289,060	1,789,662	26.17%	1,706,290	-4.66%
100-1303	Business Services	1,227,914	1,385,360	1,313,199	1,369,626	-1.14%	1,423,496	3.93%
100-1304	Financial Services	1,055,093	1,187,999	1,155,786	1,505,157	26.70%	1,551,507	3.08%
100-1305	Successor Agency	1,549,619	1,734,621	1,734,621	1,756,800	1.28%	1,826,938	3.99%
100-1403	Library	250,647	354,508	354,508	408,111	15.12%	417,287	2.25%
100-1409	Women's Club	1,600	4,890	1,560	1,607	-67.14%	1,655	2.99%
100-1413	Delta Community Services	24,000	24,000	24,000	24,000	0.00%	24,000	0.00%
100-1414	Brentwood Neighborhood Committee	819	2,000	800	2,060	3.00%	2,122	3.01%
100-1417	Senior Nutrition Program	26,000	26,000	26,000	26,000	0.00%	26,000	0.00%
100-1418	Animal Services	416,641	442,152	442,152	526,794	19.14%	609,670	15.73%
100-1419	Family Justice Center	25,000	35,000	35,000	35,000	0.00%	35,000	0.00%
100-1501	Police Department	22,035,889	26,535,507	24,270,187	27,281,766	2.81%	28,365,630	3.97%
100-1511	Police Dispatch Center	3,042,901	3,717,538	3,295,821	3,919,647	5.44%	4,043,757	3.17%
100-1602	Landscape Operations	1,115,552	1,229,724	1,199,525	1,420,048	15.48%	1,469,203	3.46%
100-1603	Streets	3,863,868	4,491,653	4,217,370	4,479,804	-0.26%	4,469,869	-0.22%
100-1701	Non-Departmental	750,158	819,980	694,003	1,119,900	36.58%	1,027,894	-8.22%
100-2101	Building	2,239,045	2,756,795	2,355,955	2,750,637	-0.22%	2,881,621	4.76%
100-2102	Community Enrichment	777,830	861,841	815,457	1,025,780	19.02%	1,083,813	5.66%
100-2201	Planning	1,351,724	1,650,008	1,510,763	1,925,649	16.71%	1,973,831	2.50%
100-2202	Planning Commission	14,931	24,807	19,324	24,345	-1.86%	24,709	1.50%
100-2301	Engineering	1,854,725	2,027,518	2,000,214	1,914,059	-5.60%	1,982,600	3.58%
100-2303	Transportation	509,492	548,276	536,598	583,032	6.34%	600,658	3.02%
100-3601	CIP Administration	1,037,983	1,236,488	1,186,892	1,436,536	16.18%	1,493,440	3.96%
100-5101	Parks and Recreation Administration	2,407,350	2,619,475	2,542,551	2,730,718	4.25%	2,800,201	2.54%
100-5102	City Pool	743,221	1,081,143	1,090,092	1,140,791	5.52%	1,175,736	3.06%
100-5106	Park and Recreation Commission	5,997	9,978	8,697	9,675	-3.04%	9,782	1.11%
100-5107	Youth Commission	1,002	4,663	4,104	4,803	3.00%	4,947	3.00%
100-5108	Parks Planning	167,872	197,883	196,575	310,469	56.90%	303,173	-2.35%
100-5109	Art Commission	261	679	679	999	47.13%	1,029	3.00%
100-5110	Community Center	624,055	793,547	757,534	738,567	-6.93%	751,520	1.75%
100-5111	Senior Programs	282,150	396,957	366,422	371,772	-6.34%	383,308	3.10%
100-5112	Brentwood Senior Activity Center	262,699	409,113	341,601	372,739	-8.89%	380,714	2.14%
100-62xx	Sports Programs	115,663	406,612	379,127	432,654	6.40%	443,725	2.56%
100-63xx	Recreation Programs	223,799	700,467	655,893	761,983	8.78%	784,181	2.91%
<b>Total General Fund</b>		<b>58,187,349</b>	<b>69,049,297</b>	<b>63,550,599</b>	<b>72,893,952</b>	<b>5.57%</b>	<b>73,714,147</b>	<b>1.13%</b>



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21	2021/22	2021/22	2022/23	% Change	2023/24	% Change
		Actual	Budget	Projected	Budget		Budget	
<b>ENTERPRISE FUNDS</b>								
<b>540, 543 - Solid Waste</b>								
540-5301	Solid Waste Operations	\$ 10,692,311	\$ 12,341,130	\$ 12,167,637	\$ 13,195,286	6.92%	\$ 13,933,363	5.59%
540-5302	Solid Waste Utility Billing	1,052,688	1,083,332	933,515	1,081,321	-0.19%	1,122,438	3.80%
540-5303	Solid Waste Transfer Station	2,199,155	2,414,143	2,403,526	2,705,313	12.06%	2,778,695	2.71%
543-5350	Solid Waste Replacement	1,799	201,868	52,054	202,133	0.13%	202,125	0.00%
	<b>Total Solid Waste</b>	<u>13,945,953</u>	<u>16,040,473</u>	<u>15,556,732</u>	<u>17,184,053</u>	7.13%	<u>18,036,621</u>	4.96%
<b>560, 563 - Water</b>								
560-5501	Water Operations	29,275,700	26,732,290	26,640,790	28,861,886	7.97%	28,871,151	0.03%
560-5502	Water Utility Billing	1,344,782	1,132,712	968,361	1,133,193	0.04%	1,175,641	3.75%
560-5504	Water Non-Potable	370,202	559,838	555,985	590,374	5.45%	520,812	-11.78%
563-5550	Water Replacement	1,074,095	1,610,036	1,522,624	4,047,428	151.39%	1,835,840	-54.64%
	<b>Total Water</b>	<u>32,064,779</u>	<u>30,034,876</u>	<u>29,687,760</u>	<u>34,632,881</u>	15.31%	<u>32,403,444</u>	-6.44%
<b>590, 593 - Wastewater</b>								
590-5801	Wastewater Operations	12,575,847	20,227,350	15,300,548	13,409,498	-33.71%	12,947,797	-3.44%
590-5802	Wastewater Utility Billing	1,121,043	1,064,877	931,559	1,085,211	1.91%	1,126,916	3.84%
590-5803	Wastewater Lateral Maintenance	194,526	282,868	279,293	317,576	12.27%	323,904	1.99%
593-5850	Wastewater Replacement	1,115,400	5,249,542	5,009,750	882,671	-83.19%	989,086	12.06%
	<b>Total Wastewater</b>	<u>15,006,816</u>	<u>26,824,637</u>	<u>21,521,150</u>	<u>15,694,956</u>	-41.49%	<u>15,387,703</u>	-1.96%
<b>501 - City Rentals</b>								
501-5001	Sand Creek Property Common Area Maintenance	286,625	376,824	313,517	328,966	-12.70%	159,175	-51.61%
501-5002	Sand Creek Property Rental	34,519	126,748	34,350	45,000	-64.50%	0	-100.00%
501-5004	642 Second Street	10,500	14,251	9,361	12,260	-13.97%	0	-100.00%
	<b>Total City Rentals</b>	<u>331,644</u>	<u>517,823</u>	<u>357,228</u>	<u>386,226</u>	-25.41%	<u>159,175</u>	-58.79%
<b>510, 511, 513 - Housing</b>								
510-5010	Housing Administration	582,232	746,691	671,672	735,636	-1.48%	770,845	4.79%
511-5100	Housing Rental Units	263,292	236,869	222,670	246,651	4.13%	254,520	3.19%
513-5050	Housing Replacement	30,399	155,415	51,631	100,502	-35.33%	100,500	0.00%
	<b>Total Housing</b>	<u>875,923</u>	<u>1,138,975</u>	<u>945,973</u>	<u>1,082,789</u>	-4.93%	<u>1,125,865</u>	3.98%
<b>Total Enterprise Funds</b>		<u>62,225,115</u>	<u>74,556,784</u>	<u>68,068,843</u>	<u>68,980,905</u>	-7.48%	<u>67,112,808</u>	-2.71%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21		2021/22		2021/22		2022/23		2023/24	
		Actual		Budget		Projected		Budget	% Change	Budget	% Change
<b>INTERNAL SERVICE FUNDS</b>											
701-7101	Information Services	\$ 3,251,473		\$ 3,807,085		\$ 3,734,520		\$ 4,093,371	7.52%	\$ 4,287,985	4.75%
702-7201	Vehicle and Equipment Replacement	1,962,660		5,794,456		4,977,102		4,979,863	-14.06%	5,183,114	4.08%
703-7301	Information Systems Replacement	284,619		1,618,288		1,486,961		2,363,293	46.04%	1,591,631	-32.65%
<b>704 - Facilities Replacement</b>											
704-7400	Facilities Replacement Administration	6,738		168,099		7,512		307,928	83.18%	307,898	-0.01%
704-7401	City Hall Facilities Replacement	29,885		391,122		309,372		364,004	-6.93%	33,965	-90.67%
704-7407	Police Facilities Replacement	1,203		49,258		49,258		325,000	559.79%	0	-100.00%
704-7408	City Council Chambers Facilities Replacement	0		0		0		0	0.00%	20,000	100.00%
704-7411	Library Facilities Replacement	0		26,340		26,340		0	-100.00%	0	0.00%
704-7413	Aquatic Complex Facilities Replacement	0		43,000		43,000		0	-100.00%	412,000	100.00%
704-7418	City Soundwall Replacement	0		25,000		25,000		25,000	0.00%	25,000	0.00%
704-7419	BUSD Joint Use Agreement	169,646		20,730		20,730		5,037	-75.70%	31,343	522.26%
704-7420	Fleet Maintenance Facilities Replacement	30,589		0		0		0	0.00%	0	0.00%
704-7421	Community Center Facilities Replacement	0		342,910		342,910		6,000	-98.25%	409,000	6716.67%
704-7422	Senior Activity Center Facilities Replacement	0		32,216		11,231		22,000	-31.71%	0	-100.00%
704-7423	Civic Center Parking Garage Facilities Replacement	8,735		0		0		195,000	100.00%	642,000	229.23%
	<b>Total Facilities Replacement</b>	<u>246,796</u>		<u>1,098,675</u>		<u>835,353</u>		<u>1,249,969</u>	13.77%	<u>1,881,206</u>	50.50%
705-7501	Tuition	18,780		32,987		25,073		31,074	-5.80%	31,103	0.09%
706-7601	Fleet Maintenance Services	1,785,799		2,004,439		1,950,442		2,182,190	8.87%	2,147,641	-1.58%
<b>707 - Facilities Maintenance Services</b>											
707-7702	Facilities Maintenance - Public Works	753,005		1,178,621		1,156,902		1,133,023	-3.87%	1,131,880	-0.10%
707-7703	Facilities Maintenance - Information Services	7,316		53,277		0		0	-100.00%	0	0.00%
707-7704	City Hall Facilities Maintenance	134,457		249,871		249,871		270,238	8.15%	278,345	3.00%
707-7705	Parking Garage Facilities Maintenance	24,254		67,390		67,390		72,127	7.03%	74,290	3.00%
707-7706	Community Center Facilities Maintenance	69,341		112,377		109,415		116,162	3.37%	119,645	3.00%
707-7707	Library Facilities Maintenance	48,501		66,053		66,053		64,315	-2.63%	66,244	3.00%
707-7708	Aquatic Complex Facilities Maintenance	36,916		62,087		62,087		68,069	9.63%	70,112	3.00%
707-7709	Senior Center Facilities Maintenance	26,553		65,013		65,013		60,784	-6.50%	62,607	3.00%
707-7710	Police Department Facilities Maintenance	86,186		106,464		106,464		110,490	3.78%	113,805	3.00%
707-7711	Dispatch Center Facilities Maintenance	114		1,030		1,030		1,060	2.91%	1,092	3.02%
707-7712	Police Substation Facilities Maintenance	4,253		6,400		6,400		6,592	3.00%	6,790	3.00%
707-7713	CD Building Facilities Maintenance	3,483		7,171		7,171		8,930	24.53%	9,198	3.00%
707-7714	LMC/Tech Center Facilities Maintenance	11,683		30,608		30,608		32,948	7.65%	0	-100.00%
707-7715	Downtown Fountains Facilities Maintenance	173		6,741		6,741		6,994	3.75%	7,203	2.99%
707-7716	648 Second Street Facilities Maintenance	29		7,677		7,677		7,907	3.00%	8,144	3.00%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21	2021/22	2021/22	2022/23	% Change	2023/24	% Change
		Actual	Budget	Projected	Budget		Budget	
<b>INTERNAL SERVICE FUNDS (Continued)</b>								
<b>707 - Facilities Maintenance Services (Continued)</b>								
707-7717	Municipal Service Center Facilities Maintenance	\$ 46,890	\$ 59,342	\$ 54,392	\$ 63,529	7.06%	\$ 65,436	3.00%
707-7718	Fleet Maintenance Facilities Maintenance	11,956	23,968	23,968	24,687	3.00%	25,427	3.00%
707-7719	Wastewater Building Facilities Maintenance	16,701	27,637	27,637	28,465	3.00%	29,320	3.00%
707-7720	Solid Waste Transfer Station Facilities Maintenance	13,840	26,450	21,450	22,093	-16.47%	22,756	3.00%
	<b>Total Facilities Maintenance Services</b>	<u>1,295,651</u>	<u>2,158,177</u>	<u>2,070,269</u>	<u>2,098,413</u>	<u>-2.77%</u>	<u>2,092,294</u>	<u>-0.29%</u>
<b>708 - Parks and LLAD Replacement</b>								
708-7800	Citywide Parks Replacement	889,597	1,761,243	1,676,104	699,849	-60.26%	573,111	-18.11%
708-7801	LLAD Replacement Administration	45,362	182,504	182,504	493,807	170.57%	494,717	0.18%
708-7802	94-1 Brentwood Country Club Replacement	262,288	286,879	14,523	340,170	18.58%	439,126	29.09%
708-7999	95-3 Pheasant Run Replacement	600	563	563	0	-100.00%	0	0.00%
708-7998	95-4 Diablo Estates Replacement	1,155	47	47	0	-100.00%	0	0.00%
708-7803	95-5 California Spirit and Glory Replacement	24,667	9,626	9,626	0	-100.00%	0	0.00%
708-7804	95-6 Gerry Ranch Replacement	14,750	10,546	2,508	0	-100.00%	0	0.00%
708-7805	95-2 Hawthorn Replacement	9,374	0	0	2,568	100.00%	0	-100.00%
708-7806	95-7 SPA D Replacement	4,342	3,845	3,845	7,941	106.53%	0	-100.00%
708-7807	95-8 Garin Ranch Replacement	149,822	115,461	42,161	50,703	-56.09%	52,224	3.00%
708-7808	97-2 Marsh Creek Replacement	1,018	0	0	0	0.00%	0	0.00%
708-7809	97-1 Brentwood Lakes Replacement	35,818	0	0	0	0.00%	0	0.00%
708-7811	98-5 Arroyo Seco Replacement	0	10,086	10,086	6,949	-31.10%	9,742	40.19%
708-7812	98-3 Solana Replacement	8,558	11,492	639	0	-100.00%	8,681	100.00%
708-7813	98-4 Birchwood Estates Replacement	0	5,927	5,927	0	-100.00%	3,388	100.00%
708-7814	99-3 SPA L Replacement	110,564	1,500	1,500	47,081	3038.73%	0	-100.00%
708-7815	99-4 California Grove Replacement	17,034	4,288	4,288	0	-100.00%	1,887	100.00%
708-7816	99-5 Deer Creek Replacement	166,680	115,347	49,405	0	-100.00%	0	0.00%
708-7817	99-6 Trailside Replacement	21,744	0	0	0	0.00%	3,339	100.00%
708-7818	99-7 Termo Replacement	0	20,731	7,481	0	-100.00%	10,570	100.00%
708-7819	99-8 Gerry Property Replacement	0	0	0	0	0.00%	968	100.00%
708-7820	99-9 Richmond American Replacement	7,368	28,284	9,990	0	-100.00%	0	0.00%
708-7821	00-2 Lyon Woodfield Replacement	23,137	0	0	3,402	100.00%	1,452	-57.32%
708-7822	00-3 California Orchard Replacement	10,537	0	0	0	0.00%	2,226	100.00%
708-7823	00-4 Brentwood Park Replacement	26,732	10,741	5,741	0	-100.00%	11,712	100.00%
708-7825	02-2 Oak Street Replacement	0	0	0	0	0.00%	30,248	100.00%
708-7826	02-3 Apricot Way Replacement	30,198	0	0	0	0.00%	27,102	100.00%
708-7827	02-4 Braddock and Logan Replacement	0	3,239	3,239	0	-100.00%	0	0.00%
708-7828	02-5 Sand Creek and Brentwood Blvd Replacement	34,427	24,942	1,547	16,282	-34.72%	0	-100.00%
708-7829	02-6 Balfour and John Muir Replacement	6,503	0	0	0	0.00%	920	100.00%
708-7830	02-7 San Jose and Sand Creek Replacement	0	0	0	9,676	100.00%	0	-100.00%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21		2021/22		2021/22		2022/23		2023/24	
		Actual	Budget	Budget	Projected	Budget	% Change	Budget	% Change		
<b>INTERNAL SERVICE FUNDS (Continued)</b>											
<b>708 - Parks and LLAD Replacement (Continued)</b>											
708-7831	02-8 Lone Tree Arco Replacement	\$ 40,836	\$ 27,221	\$ 27,221	\$ 0	-100.00%	\$ 0	0.00%			
708-7833	02-10 Lone Tree Center Replacement	6,286	773	773	0	-100.00%	0	0.00%			
708-7834	02-11 Lone Tree Plaza Replacement	35,999	6,354	5,026	0	-100.00%	0	0.00%			
708-7835	02-12 Sunset Industrial Replacement	29,902	31,954	11,770	0	-100.00%	0	0.00%			
708-7836	02-13 Stonehaven Replacement	0	182	182	0	-100.00%	0	0.00%			
708-7837	03-2 Meritage Lone Tree Replacement	106,756	24,808	22,933	55,398	123.31%	0	-100.00%			
708-7838	03-3 Brookdale Court Replacement	7,870	10,219	10,219	0	-100.00%	0	0.00%			
708-7839	03-4 Tri City Plaza Replacement	3,422	938	938	0	-100.00%	0	0.00%			
708-7840	03-5 West Summerset Replacement	3,542	0	0	0	0.00%	7,453	100.00%			
708-7841	03-6 Arbor Village Replacement	0	1,230	1,230	0	-100.00%	0	0.00%			
708-7842	03-7 Garin Ranch Replacement	4,193	1,939	1,939	0	-100.00%	0	0.00%			
708-7844	04-2 Balfour-Griffith Commercial Replacement	2,546	849	610	1,713	101.77%	616	-64.04%			
708-7845	05-2 So. Brentwood Blvd Commercial Replacement	0	5,568	5,568	0	-100.00%	0	0.00%			
708-7846	06-2 Palmilla Replacement	6,400	36,536	24,536	6,993	-80.86%	7,203	3.00%			
708-7847	06-3 Vineyards Replacement	0	10,960	10,960	0	-100.00%	0	0.00%			
708-7848	06-4 Villa Amador Replacement	0	6,300	0	0	-100.00%	0	0.00%			
708-7849	06-5 Barrington Replacement	0	200	0	0	-100.00%	39,153	100.00%			
708-7850	11-1 No. Brentwood Blvd Replacement	30,637	6,744	0	195	-97.11%	0	-100.00%			
708-7851	14-1 Mission Grove Replacement	2,322	0	0	0	0.00%	0	0.00%			
708-7852	14-2 Ferro-Ronconi Replacement	9,976	0	0	0	0.00%	0	0.00%			
708-7854	15-2 Renaissance Estates Replacement	0	0	0	7,289	100.00%	0	-100.00%			
708-7855	16-1 Bond Lane Replacement	0	0	0	3,712	100.00%	0	-100.00%			
708-7856	16-2 Sellers Replacement	9,916	13,868	0	0	-100.00%	0	0.00%			
708-7860	19-1 Terrene Replacement	16,719	23,959	0	0	-100.00%	0	0.00%			
708-7861	19-2 Alvernaz Replacement	3,733	2	0	0	-100.00%	0	0.00%			
708-7895	Grant Street Trail Replacement	0	0	0	7,424	100.00%	9,341	25.82%			
708-7896	Arterial Landscape Replacement	98,490	122,488	69,407	195,519	59.62%	189,648	-3.00%			
	<b>Total Parks and LLAD Replacement</b>	<u>2,321,820</u>	<u>2,940,383</u>	<u>2,225,036</u>	<u>1,956,671</u>	<u>-33.46%</u>	<u>1,924,827</u>	<u>-1.63%</u>			
<b>709 - Insurance</b>											
709-7902	Legal Matters	36,636	65,000	25,000	65,375	0.58%	65,375	0.00%			
709-7903	Property and Flood Insurance	1,904,627	2,605,657	2,585,082	3,136,078	20.36%	3,289,191	4.88%			
	<b>Total Insurance</b>	<u>1,941,263</u>	<u>2,670,657</u>	<u>2,610,082</u>	<u>3,201,453</u>	<u>19.88%</u>	<u>3,354,566</u>	<u>4.78%</u>			



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
<b>INTERNAL SERVICE FUNDS (Continued)</b>								
<b>710 - Pension/OPEB Obligation</b>								
710-7110	General Fund Pension/OPEB Obligation	\$ 784,825	\$ 7,192,364	\$ 3,922,238	\$ 2,647,025	-63.20%	\$ 4,692,907	77.29%
710-7901	Citywide Pension/OPEB Obligation	3,419,722	4,439,497	4,429,304	3,142,928	-29.21%	3,115,557	-0.87%
	<b>Total Pension/OPED Obligation</b>	<u>4,204,547</u>	<u>11,631,861</u>	<u>8,351,542</u>	<u>5,789,953</u>	<u>-50.22%</u>	<u>7,808,464</u>	<u>34.86%</u>
<b>Total Internal Service Funds</b>		<u>17,313,408</u>	<u>33,757,008</u>	<u>28,266,380</u>	<u>27,946,250</u>	<u>-17.21%</u>	<u>30,302,831</u>	<u>8.43%</u>
<b>SPECIAL REVENUE FUNDS</b>								
<b>203-209 - Gas Tax</b>								
203-0001	2105 Highway Users Tax	311,077	411,698	411,698	426,498	3.59%	434,601	1.90%
205-0001	2106 Highway Users Tax	197,283	247,236	247,236	258,402	4.52%	263,828	2.10%
206-0001	2107 Highway Users Tax	371,561	610,241	610,241	582,464	-4.55%	593,716	1.93%
207-0001	2107.5 Highway Users Tax	7,525	7,583	7,527	7,550	-0.44%	7,550	0.00%
208-0001	2103 Highway Users Tax	434,562	623,015	560,507	651,039	4.50%	659,502	1.30%
209-0001	2032 Road Maintenance and Rehabilitation Account	1,794,406	1,309,062	1,309,062	1,501,941	14.73%	1,401,933	-6.66%
	<b>Total Gas Tax</b>	<u>3,116,414</u>	<u>3,208,835</u>	<u>3,146,271</u>	<u>3,427,894</u>	<u>6.83%</u>	<u>3,361,130</u>	<u>-1.95%</u>
214-0001	SB1186 Disability Access	2,880	19,950	2,987	20,576	3.14%	21,186	2.96%
<b>216 - Police Grants</b>								
216-0001	Police Grants Administration	337	33,225	33,225	160,371	382.68%	160,369	0.00%
216-15050	Supplemental Law Enforcement Services Fund (SLESF)	98,692	125,000	125,000	125,000	0.00%	125,000	0.00%
216-15180	Every 15 Minutes	0	6,000	0	6,000	0.00%	6,000	0.00%
216-15220	OTS Selective Traffic Enforcement Program	63,483	117,045	117,045	0	-100.00%	0	0.00%
216-15231	DOHS Grant Program 2018	2,926	0	0	0	0.00%	0	0.00%
	<b>Total Police Grants</b>	<u>165,438</u>	<u>281,270</u>	<u>275,270</u>	<u>291,371</u>	<u>3.59%</u>	<u>291,369</u>	<u>0.00%</u>
<b>217 - Grants</b>								
217-0001	Grant Administration	483	150,000	105,314	150,050	0.03%	150,050	0.00%
217-18115	MTC - Regional Early Action Planning (REAP) Grant	0	30,000	30,000	0	-100.00%	0	0.00%
217-18180	Federal Highway Administration (FHWA) Earmark Funds	345,011	0	0	0	0.00%	0	0.00%
217-18190	State Water Resource Control Board (SWRCB)	839,129	1,147,225	1,147,225	0	-100.00%	0	0.00%
217-18210	CA DWR - Prop 1/68 SGWP Grant	829,703	374,714	374,714	0	-100.00%	0	0.00%
217-18250	CA HCD - SB2 Planning Grant	0	0	0	205,000	100.00%	0	-100.00%
217-18260	CA HCD - Local Early Action Planning (LEAP) Grant	0	0	0	150,000	100.00%	35,000	-76.67%
217-18270	CA DPR - 2018 Parks Grant	0	216,861	216,861	0	-100.00%	0	0.00%
217-18300	CA DOF - Coronavirus Relief Funds	804,021	0	0	0	0.00%	0	0.00%
	<b>Total Grants</b>	<u>2,818,347</u>	<u>1,918,800</u>	<u>1,874,114</u>	<u>505,050</u>	<u>-73.68%</u>	<u>185,050</u>	<u>-63.36%</u>



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21	2021/22	2021/22	2022/23	% Change	2023/24	% Change
		Actual	Budget	Projected	Budget		Budget	
<b>SPECIAL REVENUE FUNDS (Continued)</b>								
219-xxxx	Economic Development Grant	\$ 161,807	\$ 233,722	\$ 223,168	\$ 278,056	18.97%	\$ 278,055	0.00%
229-0001	American Rescue Plan Act of 2021	0	0	0	3,940,000	100.00%	2,983,339	-24.28%
<b>230 - Citywide Park Assessment District</b>								
230-2501	Citywide Park Administration	2,881,877	2,433,757	2,370,209	2,730,937	12.21%	2,831,424	3.68%
230-2502	Apple Hill Park	30,063	29,674	24,829	39,289	32.40%	41,254	5.00%
230-2504	Creekside Park	85,019	98,486	98,486	110,060	11.75%	115,564	5.00%
230-2505	Summerwood Park	64,075	77,656	49,518	56,895	-26.73%	59,739	5.00%
230-2506	Garin Park	40,635	52,419	50,478	60,628	15.66%	63,659	5.00%
230-2507	Spirit & Glory Park	25,681	25,750	25,750	31,756	23.32%	33,343	5.00%
230-2508	McClarren Park	19,899	25,436	21,632	26,683	4.90%	28,018	5.00%
230-2509	Veteran Park & Pool	100,286	127,151	122,970	140,285	10.33%	147,299	5.00%
230-2510	Loma Vista Park	71,394	80,934	80,934	88,812	9.73%	93,253	5.00%
230-2511	Sunset Park	489,229	692,049	692,049	842,310	21.71%	884,426	5.00%
230-2512	Marsh Creek Staging	8,517	12,687	12,361	17,143	35.12%	18,000	5.00%
230-2513	City Park	24,519	32,080	31,676	38,373	19.62%	40,292	5.00%
230-2514	Curtis Park	1,284	2,755	2,226	4,178	51.65%	4,387	5.00%
230-2515	Windsor Way Park	2,718	3,526	3,104	3,846	9.08%	4,039	5.02%
230-2516	Homecoming Park	17,567	22,681	17,313	23,910	5.42%	25,106	5.00%
230-2517	Marsh Creek Vista Park	8,811	6,464	6,464	7,524	16.40%	7,900	5.00%
230-2518	California Orchard Park	48,318	53,938	45,126	53,572	-0.68%	56,251	5.00%
230-2519	Miwok Park	146,085	87,405	81,970	98,744	12.97%	103,680	5.00%
230-2520	Summerset Park	57,952	95,144	69,508	121,279	27.47%	124,563	2.71%
230-2521	Arbor View Park	43,046	53,634	47,266	55,886	4.20%	58,681	5.00%
230-2522	Lake Park	11,796	16,580	15,024	16,263	-1.91%	17,077	5.01%
230-2523	Balfour-Guthrie Park	52,845	65,445	65,445	75,717	15.70%	79,502	5.00%
230-2524	Skate Park	236	1,220	1,190	1,312	7.54%	1,378	5.03%
230-2525	Walnut Park	36,854	50,125	50,125	55,945	11.61%	58,742	5.00%
230-2526	Marsh Creek Trailhead Park (R-Area)	2,140	3,451	2,345	2,927	-15.18%	3,074	5.02%
230-2527	Blue Goose Park (03-2)	84,310	84,180	82,980	100,722	19.65%	104,993	4.24%
230-2528	Dakota Park (06-5)	42,147	51,810	48,945	61,198	18.12%	63,791	4.24%
230-2530	Oak Meadow Park	71,510	105,033	105,033	137,410	30.83%	144,280	5.00%
230-2531	Sand Creek Soccer Park	319	2,060	170	2,228	8.16%	2,339	4.98%
230-2533	King Park	44,409	57,139	52,715	62,930	10.13%	66,076	5.00%
230-2540	R-Area Parks and Trailheads	6,594	11,200	11,200	18,698	66.95%	19,633	5.00%
230-2541	95-8 Garin Ranch Parks	2,597	2,716	2,716	5,467	101.29%	5,699	4.24%
230-2542	97-1 Brentwood Lakes Parks	29,972	27,060	24,293	28,707	6.09%	29,924	4.24%
230-2543	99-7 Termo Parks	71,793	58,629	58,629	59,462	1.42%	61,983	4.24%
230-2544	02-2 Oakstreet Parks	100,000	118,840	118,006	147,078	23.76%	153,312	4.24%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
<b>SPECIAL REVENUE FUNDS (Continued)</b>								
<b>230 - Citywide Park Assessment District (Continued)</b>								
230-2545	02-3 Apricot Way Parks	\$ 142,915	\$ 165,611	\$ 157,163	\$ 187,899	13.46%	\$ 195,862	4.24%
230-2546	02-13 Stonehaven Parks	3,250	3,665	3,665	4,153	13.32%	4,330	4.26%
230-2547	03-2 Meritage Lone Tree Parks	370,315	440,413	391,462	554,912	26.00%	578,432	4.24%
230-2548	03-3 Brookdale Court Parks	22,212	27,650	25,933	33,603	21.53%	35,026	4.23%
230-2549	03-5 West Summerset Parks	8,202	10,200	8,320	13,211	29.52%	13,771	4.24%
230-2550	06-2 Palmilla Parks	101,412	104,280	104,280	137,047	31.42%	142,855	4.24%
230-2551	06-3 Vineyards Parks	61,828	230,619	64,208	190,092	-17.57%	198,150	4.24%
230-2552	06-5 Barrington Parks	31,863	35,539	35,539	32,768	-7.80%	34,158	4.24%
230-2553	14-1 Mission Grove Parks	25,640	28,306	28,306	27,510	-2.81%	28,674	4.23%
230-2554	14-2 Ferro-Ronconi Parks	10,619	11,006	11,006	10,792	-1.94%	11,250	4.24%
230-2555	15-1 Bella Fiore Parks	5,794	6,507	6,507	9,986	53.47%	10,409	4.24%
230-2556	16-2 Sellers Parks	17,933	17,710	11,366	12,521	-29.30%	13,051	4.23%
230-2557	17-1 Sparrow Parks	19,518	21,893	21,893	28,407	29.75%	29,613	4.25%
230-2558	19-1 Terrene Parks	45,069	137,975	66,172	75,630	-45.19%	78,836	4.24%
230-2559	19-2 Alvernaz Parks	28,314	92,266	35,821	92,689	0.46%	96,618	4.24%
	<b>Total Citywide Park Assessment District</b>	<u>5,615,381</u>	<u>6,002,754</u>	<u>5,464,326</u>	<u>6,739,394</u>	12.27%	<u>7,023,716</u>	4.22%
231-0001	Community Facilities District #2	654,690	670,147	670,056	695,869	3.84%	709,684	1.99%
232-0001	Community Facilities District #3	2,324,637	2,610,236	2,610,236	2,137,619	-18.11%	2,392,581	11.93%
<b>233, 235 - Community Facilities District #4</b>								
233-0001	Community Facility District #4 - Services	2,121,424	3,357,450	3,350,866	2,988,854	-10.98%	3,047,920	1.98%
235-0001	Community Facilities District #4 - Facilities	164,109	166,660	166,524	168,805	1.29%	212,586	25.94%
	<b>Total Community Facilities District #4</b>	<u>2,285,533</u>	<u>3,524,110</u>	<u>3,517,390</u>	<u>3,157,659</u>	-10.40%	<u>3,260,506</u>	3.26%
234-0001	Community Facilities District #5	2,105,248	2,043,217	2,037,880	2,613,254	27.90%	2,881,200	10.25%
250-0001	Water Development Impact Fee	1,763,659	5,209,863	5,154,399	2,964,375	-43.10%	2,579,162	-12.99%
251-0001	Roadway Development Impact Fee	983,662	4,778,420	4,278,511	2,274,673	-52.40%	17,273,424	659.38%
252-0001	Parks and Trails Development Impact Fee	1,198,890	1,375,196	1,367,970	6,893,703	401.29%	653,682	-90.52%
255-0001	Wastewater Development Impact Fee	1,516,232	18,519,411	8,063,668	1,555,427	-91.60%	581,846	-62.59%
256-0001	Community Facilities Development Impact Fee	208,180	182,650	170,410	180,078	-1.41%	179,157	-0.51%
257-0001	Fire Development Impact Fee	18,172	7,170,696	7,170,696	0	-100.00%	0	0.00%
261-0001	Development Impact Fee Administration	426,458	351,475	351,475	301,631	-14.18%	251,604	-16.59%
262-0001	Agriculture Land Administration	38,911	51,014	38,734	56,159	10.09%	57,420	2.25%
263-0001	Agriculture Land Acquisition	15,183	301,348	107,942	197,324	-34.52%	22,721	-88.49%
264-0001	First-Time Homebuyer	6,102	136,193	51,985	121,296	-10.94%	121,291	0.00%
265-0001	Affordable Housing In-Lieu Fee	530,556	707,002	622,177	700,146	-0.97%	735,338	5.03%
267-0001	Public Art Administration	766	672	672	870	29.46%	867	-0.34%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	Actual	Budget	Projected	Budget	% Change	Budget	% Change
<b>SPECIAL REVENUE FUNDS (Continued)</b>								
268-0001	Public Art Acquisition	\$ 17,518	\$ 28,240	\$ 28,240	\$ 355,385	1158.45%	\$ 5,449	-98.47%
269-0001	Parking In-Lieu	0	1	1	50	4900.00%	50	0.00%
272-0001	Riparian Mitigation Site Maintenance	1,608	1,625	1,610	1,381	-15.02%	1,381	0.00%
280-xxxx	Asset Forfeiture	129	50,203	162	146	-99.71%	145	-0.68%
281-0001	Abandoned Vehicle Abatement	77	30,050	30,050	45,091	50.05%	45,090	0.00%
285-0001	PEG Media	802	370,190	366,140	5,590	-98.49%	5,588	-0.04%
286-0001	Parks Advertising	6,059	10,130	9,844	17,675	74.48%	0	-100.00%
293-0001	Measure J	358,067	1,010,099	1,009,998	1,336,775	32.34%	1,311,511	-1.89%
302-0001	City Low Income Housing	14	50	0	5,050	10000.00%	5,050	0.00%
<b>6xx - Landscape and Lighting Assessment Districts (LLAD)</b>								
600-6101	94-1 Brentwood Country Club	829,482	902,270	893,216	1,013,457	12.32%	1,064,042	4.99%
601-6101	95-3 Pheasant Run	8,473	9,244	9,050	10,422	12.74%	10,944	5.01%
602-6101	95-4 Diablo Estates	7,799	8,537	8,531	9,530	11.63%	10,006	4.99%
603-6101	95-5 California Spirit and Glory	226,778	260,913	254,228	290,494	11.34%	304,957	4.98%
604-6101	95-6 Gerry Ranch	39,236	45,631	43,250	55,878	22.46%	58,666	4.99%
605-6101	95-2 Hawthorn	202,519	194,902	194,902	206,199	5.80%	216,434	4.96%
606-6101	95-7 SPA D	237,332	178,148	171,717	199,503	11.99%	209,426	4.97%
607-6101	95-8 Garin Ranch	356,432	429,469	422,088	471,777	9.85%	494,731	4.87%
608-6101	97-2 Marsh Creek	35,468	39,589	38,702	40,578	2.50%	42,604	4.99%
609-6101	97-1 Brentwood Lakes	377,430	386,212	378,061	431,398	11.70%	452,867	4.98%
610-6101	97-3 Brentwood Park	33,184	35,613	33,620	39,570	11.11%	41,549	5.00%
611-6101	98-5 Arroyo Seco	39,428	34,450	34,450	38,258	11.05%	40,169	5.00%
612-6101	98-3 Solana	40,467	35,705	35,705	43,067	20.62%	45,214	4.99%
613-6101	98-4 Birchwood Estates	18,059	37,438	27,102	50,355	34.50%	52,851	4.96%
614-6101	99-3 SPA L	715,900	780,801	757,872	815,714	4.47%	856,206	4.96%
615-6101	99-4 California Grove	46,551	54,729	53,520	58,181	6.31%	61,076	4.98%
616-6101	99-5 Deer Creek	726,218	632,213	584,543	680,158	7.58%	713,856	4.95%
617-6101	99-6 Trailside	46,611	56,093	52,218	47,906	-14.60%	50,284	4.96%
618-6101	99-7 Termo	268,219	182,983	162,894	192,484	5.19%	202,057	4.97%
619-6101	99-8 Gerry Property	49,053	53,449	53,449	57,486	7.55%	60,350	4.98%
620-6101	99-9 Richmond American	155,141	165,435	162,446	165,615	0.11%	173,831	4.96%
621-6101	00-2 Lyon Woodfield	44,386	52,256	49,157	49,119	-6.00%	51,567	4.98%
622-6101	00-3 California Orchard	112,505	124,055	117,430	127,969	3.16%	134,353	4.99%
623-6101	00-4 Brentwood Park	128,285	139,554	127,388	155,889	11.71%	163,612	4.95%
624-6101	01-1 Laird Project	67,665	73,815	72,646	76,258	3.31%	80,068	5.00%
625-6101	02-2 Oakstreet	803,385	416,381	399,943	450,580	8.21%	471,177	4.57%
626-6101	02-3 Apricot Way	1,145,130	941,774	919,152	1,060,394	12.60%	1,113,226	4.98%
627-6101	02-4 Braddock and Logan	44,280	50,651	48,325	47,630	-5.96%	49,990	4.95%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
<b>SPECIAL REVENUE FUNDS (Continued)</b>								
<b>6xx - Landscape and Lighting Assessment Districts (LLAD) (Continued)</b>								
628-6101	02-5 Sand Creek and Brentwood Blvd	\$ 76,033	\$ 83,301	\$ 82,936	\$ 88,210	5.89%	\$ 92,619	5.00%
629-6101	02-6 Balfour and John Muir	34,274	37,208	37,208	40,046	7.63%	42,040	4.98%
630-6101	02-7 San Jose and Sand Creek	86,286	94,701	94,623	99,654	5.23%	104,636	5.00%
631-6101	02-8 Lone Tree	41,555	45,830	45,798	47,018	2.59%	49,368	5.00%
632-6101	02-9 Balfour Plaza	6,032	6,866	6,326	9,683	41.03%	10,166	4.99%
633-6101	02-10 Lone Tree Center	15,577	16,472	16,440	17,790	8.00%	18,680	5.00%
634-6101	02-11 Lone Tree Plaza	45,947	50,193	50,164	54,575	8.73%	57,303	5.00%
635-6101	02-12 Sunset Industrial	57,095	57,165	57,165	73,145	27.95%	76,730	4.90%
636-6101	02-13 Stonehaven	24,417	20,897	20,594	28,084	34.39%	29,483	4.98%
637-6101	03-2 Meritage Lone Tree	1,821,583	1,269,149	1,237,393	1,321,666	4.14%	1,387,377	4.97%
638-6101	03-3 Brookdale Court	94,628	75,185	69,018	100,968	34.29%	105,953	4.94%
639-6101	03-4 Tri City Plaza	9,425	10,512	10,479	11,232	6.85%	11,792	4.99%
640-6101	03-5 West Summerset	69,469	61,239	56,683	84,286	37.63%	88,456	4.95%
641-6101	03-6 Arbor Village	20,732	21,901	21,822	26,726	22.03%	28,063	5.00%
642-6101	03-7 Garin Ranch Commercial	4,770	5,163	5,154	5,693	10.27%	5,977	4.99%
643-6101	03-8 Blackhawk Commercial	2,200	3,642	3,642	5,366	47.34%	5,632	4.96%
644-6101	04-2 Balfour-Griffith Commercial	5,352	5,867	5,833	6,530	11.30%	6,854	4.96%
645-6101	05-2 South Brentwood Blvd Commercial	17,615	13,609	13,178	14,496	6.52%	15,218	4.98%
646-6101	06-2 Palmilla	386,785	362,349	354,411	393,907	8.71%	413,337	4.93%
647-6101	06-3 Vineyards	379,906	493,645	428,673	574,311	16.34%	602,967	4.99%
648-6101	06-4 Villa Amador	26,216	29,137	29,099	30,722	5.44%	32,255	4.99%
649-6101	06-5 Barrington	438,729	489,243	486,314	514,809	5.23%	540,307	4.95%
650-6101	11-1 North Brentwood Blvd	36,614	46,673	45,189	43,386	-7.04%	45,550	4.99%
651-6101	14-1 Mission Grove	61,933	71,061	65,149	75,291	5.95%	79,036	4.97%
652-6101	14-2 Ferro-Ronconi	101,053	125,343	109,165	144,262	15.09%	151,377	4.93%
653-6101	15-1 Bella Fiore	73,040	69,699	69,699	74,478	6.86%	78,198	4.99%
654-6101	15-2 Renaissance Estates	10,817	12,511	12,511	28,396	126.97%	29,810	4.98%
655-6101	16-1 Bond Lane	67,466	79,837	74,446	94,657	18.56%	99,363	4.97%
656-6101	16-2 Sellers	61,537	133,801	131,370	122,477	-8.46%	128,577	4.98%
657-6101	17-1 Sparrow	40,418	27,167	26,790	29,629	9.06%	31,108	4.99%
658-6101	17-2 Catchings Ranch	11,594	32,245	30,420	22,824	-29.22%	23,955	4.96%
659-6101	17-3 Cornerstone Fellowship	5,609	6,190	6,156	6,271	1.31%	6,581	4.94%
660-6101	19-1 Terrene	64,815	171,616	115,357	232,944	35.74%	244,562	4.99%
661-6101	19-2 Alvernaz	14,801	41,800	36,222	65,044	55.61%	68,291	4.99%
662-6101	19-3 Citywide	1,955	8,162	7,825	36,446	346.53%	38,269	5.00%
663-6101	21-1 Deer Ridge Landscape Improvements	0	0	0	91,187	100.00%	95,746	5.00%
664-6101	21-2 Orchard Trails	0	0	0	88,077	100.00%	92,484	5.00%
665-6101	21-3 Bennett Estates	0	0	0	13,557	100.00%	14,236	5.01%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Budget	% Change	2023/24 Budget	% Change
<b>SPECIAL REVENUE FUNDS (Continued)</b>								
<b>6xx - Landscape and Lighting Assessment Districts (LLAD) (Continued)</b>								
694-6101	Parks and LLAD Transfers	\$ 8,312,089	\$ 9,051,495	\$ 8,626,465	\$ 9,852,890	8.85%	\$ 10,512,466	6.69%
695-6101	Grant Street Trail	876,920	1,090,992	1,024,764	1,035,577	-5.08%	1,087,210	4.99%
696-6101	Arterial Landscaping	2,928,418	3,493,608	3,401,786	3,796,040	8.66%	3,982,651	4.92%
697-6101	Arterial Lighting	175,666	183,347	133,908	316,043	72.37%	331,843	5.00%
	<b>Total Landscape and Lighting Assessment Districts</b>	<u>23,314,787</u>	<u>24,221,131</u>	<u>23,155,780</u>	<u>26,604,262</u>	9.84%	<u>28,092,639</u>	5.59%
<b>Total Special Revenue Funds</b>		<u>49,656,207</u>	<u>85,018,700</u>	<u>71,802,162</u>	<u>67,423,829</u>	-20.70%	<u>75,311,231</u>	11.70%
<b>DEBT SERVICE FUNDS</b>								
<b>City Debt Obligations</b>								
445-0001	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 2,082,711	\$ 16,516,635	\$ 16,216,974	\$ 2,089,971	-87.35%	\$ 2,085,676	-0.21%
448-0001	General Obligation Bonds Series 2002	575,269	606,080	604,422	630,815	4.08%	661,064	4.80%
461-0001	2019 Civic Center Project Lease Revenue Refunding Bonds	3,194,914	3,192,285	3,190,258	3,195,932	0.11%	3,440,379	7.65%
466-0001	2015 Lease Financing	795,950	795,607	790,832	790,000	-0.70%	788,182	-0.23%
	<b>Total City Debt Obligations</b>	<u>6,648,844</u>	<u>21,110,607</u>	<u>20,802,486</u>	<u>6,706,718</u>	-68.23%	<u>6,975,301</u>	4.00%
<b>Assessment Districts (Non-City Funded Obligations)</b>								
435-0001	2018 A Refinance	3,959,623	3,951,467	3,949,680	3,951,672	0.01%	3,941,436	-0.26%
436-0001	2014 A & B Refinance	7,178,842	7,184,994	7,181,230	7,187,601	0.04%	7,189,066	0.02%
437-0001	2012 A Refinance	1,311,849	1,320,593	1,319,261	1,310,814	-0.74%	1,308,220	-0.20%
438-0001	Capital Improvement Financing Program 2003-1	1,257,718	1,255,583	1,250,587	1,253,575	-0.16%	1,244,620	-0.71%
439-0001	Capital Improvement Financing Program 2002-1	1,193,605	1,201,372	1,198,290	1,196,788	-0.38%	1,197,909	0.09%
441-0001	Capital Improvement Financing Program 94-1	2,740,482	2,764,834	2,757,114	2,752,844	-0.43%	2,751,323	-0.06%
442-0001	Capital Improvement Financing Program 98-1	688,267	701,859	696,512	692,725	-1.30%	689,742	-0.43%
443-0001	Capital Improvement Financing Program 99-1	626,222	642,874	637,619	632,305	-1.64%	632,932	0.10%
444-0001	Capital Improvement Financing Program 2000-1	918,569	931,591	926,786	928,043	-0.38%	931,567	0.38%
449-0001	Capital Improvement Financing Program 2004-1	1,550,460	1,559,576	1,554,744	1,552,904	-0.43%	1,549,127	-0.24%
460-0001	Randy Way Assessment District	56,402	60,340	60,340	65,413	8.41%	59,960	-8.34%
462-0001	2006 A & B Refinance Bonds	2	0	0	2,542	100.00%	0	-100.00%
463-0001	Capital Improvement Financing Program 2006-1	1,100,007	1,105,508	1,101,744	1,109,459	0.36%	1,104,926	-0.41%
464-0001	Capital Improvement Financing Program 2005-1	2,567,113	2,591,629	2,590,659	2,589,347	-0.09%	2,592,978	0.14%
465-0001	96R Assessment District	105	613	109	124	-79.77%	123	-0.81%
	<b>Total Assessment Districts</b>	<u>25,149,266</u>	<u>25,272,833</u>	<u>25,224,675</u>	<u>25,226,156</u>	-0.18%	<u>25,193,929</u>	-0.13%
<b>Total Debt Service Funds</b>		<u>31,798,110</u>	<u>46,383,440</u>	<u>46,027,161</u>	<u>31,932,874</u>	-31.15%	<u>32,169,230</u>	0.74%



## FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2020/21	2021/22	2021/22	2022/23	% Change	2023/24	% Change
		Actual	Budget	Projected	Budget		Budget	
<b>CAPITAL PROJECT FUNDS</b>								
336-xxxx	Roadway Improvements	\$ 1,558,908	\$ 12,977,275	\$ 5,142,585	\$ 13,441,271	3.58%	\$ 21,384,226	59.09%
337-xxxx	Community Facility Improvements	641,531	5,380,468	1,424,188	5,325,118	-1.03%	7,174,600	34.73%
352-xxxx	Parks and Trails Improvements	60,464	2,509,967	2,509,967	10,947,456	336.16%	5,759,682	-47.39%
366-0001	2015 Lease Financing Acquisition	0	608,272	608,271	0	-100.00%	0	0.00%
380-0001	Civic Center Capital Improvement Financing Program	1,182,856	1,173,341	1,172,114	1,174,497	0.10%	1,188,854	1.22%
381-0001	City Capital Improvement Financing Program	537,462	715,236	653,405	517,313	-27.67%	2,822,965	445.70%
392-0001	Capital Infrastructure	1,723,399	1,388,615	1,387,843	59,391	-95.72%	7,488	-87.39%
393-0001	Vineyards Projects	4,107,528	572,060	572,060	350,898	-38.66%	0	-100.00%
394-0001	Vineyards Event Center Projects	200,000	31,588	31,058	0	-100.00%	0	0.00%
542-xxxx	Solid Waste Improvements	18,442	400,000	0	400,000	0.00%	0	-100.00%
562-xxxx	Water Improvements	3,869,580	9,328,323	6,955,181	15,835,453	69.76%	6,155,007	-61.13%
592-xxxx	Wastewater Improvements	19,335,196	49,013,636	19,614,849	36,600,000	-25.33%	10,780,000	-70.55%
<b>Total Capital Project Funds</b>		<b>33,235,366</b>	<b>84,098,781</b>	<b>40,071,521</b>	<b>84,651,397</b>	<b>0.66%</b>	<b>55,272,822</b>	<b>-34.71%</b>
<b>TOTAL FUNDS</b>		<b>\$ 252,415,555</b>	<b>392,864,010</b>	<b>\$ 317,786,666</b>	<b>\$ 353,829,207</b>	<b>-9.94%</b>	<b>\$ 333,883,069</b>	<b>-5.64%</b>

## VEHICLE AND EQUIPMENT REPLACEMENT SCHEDULE (FUND 702)

Department	Division	Item	2022/23	2023/24
Parks and Recreation	City Parks District	Ford Escape	\$ 28,000	\$ 0
Parks and Recreation	City Parks District	Golf Cart	16,000	0
Parks and Recreation	City Parks District	Jeep Liberty	28,000	0
Parks and Recreation	City Parks District	Ford F150 Pick-up	24,191	0
Parks and Recreation	City Parks District	Genie 19 ft Scissor lift	0	16,048
Parks and Recreation	City Parks District	JLG Lift Trailer	0	16,048
Parks and Recreation	City Parks District	Gem Coupe	12,956	0
Parks and Recreation	Parks Vehicles	Ford F250 Pick-up	36,001	0
Parks and Recreation	Parks Vehicles	Ford F250 Pick-up	36,001	0
Parks and Recreation	Parks Vehicles	Ford F250 Pick-up	51,107	0
Police Department	Patrol	Ford E150 Van	0	39,256
Police Department	Patrol	Ford Interceptor Utility	61,481	0
Police Department	Patrol	Radar Trailer	14,628	0
Police Department	Patrol	Radar Trailer	32,054	0
Police Department	Administration	Ford Taurus	31,288	0
Police Department	Administration	Ford Interceptor Utility	0	77,133
Police Department	Administration	Ford Interceptor Utility	0	77,133
Police Department	Administration	Chevy Impala	0	29,218
Police Department	Patrol	DUI Trailer	0	8,290
Police Department	Patrol	Ford Interceptor Utility	48,333	0
Police Department	Patrol	BMW Motorcycle	46,190	0
Police Department	Investigations	Honda Accord	0	33,668
Police Department	Patrol	BMW Motorcycle	46,190	0
Police Department	Patrol	Ford Taurus	0	35,553
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	45,787
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	0	51,012



## VEHICLE AND EQUIPMENT REPLACEMENT SCHEDULE (FUND 702) (Continued)

Department	Division	Item	2022/23	2023/24
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Patrol	Ford Interceptor Utility	0	51,012
Police Department	Investigations	Ford Crown Victoria	39,700	0
Police Department	CSO	Ford F250 Pick-Up	45,000	0
Police Department	Patrol	Radios	0	148,611
Police Department	Patrol	Additional Equipment	125,000	125,000
Public Works	Administration	Ford F350 Utility	80,000	0
Public Works	Administration	Ford F150 4x4 Crew	48,856	0
Public Works	Engineering	Ford Explorer	30,796	0
Public Works	Soild Waste	American LaFrance Condor	381,000	0
Public Works	Soild Waste	Peterbilt PB320	0	381,000
Public Works	Soild Waste	Peterbilt PB320	0	381,000
Public Works	Streets	Trailer	0	14,535
Public Works	Streets	Leboy Paver	0	200,000
Public Works	Streets	Grinder	0	11,401
Public Works	Streets	John Deer Backhoe	0	204,276
Public Works	Streets	Ford F350 Utility	0	50,023
Public Works	Streets	Concrete Saw	0	13,326
Public Works	Streets	Ford F350 Dump	74,504	0
Public Works	Streets	Ford F350 Utility Diesel	108,621	0
Public Works	Streets	Ford F350 Dump	41,073	0
Public Works	Streets	Ford F250 Utility	58,871	0
Public Works	Wastewater	John Deere 5220	0	71,054
Public Works	Wastewater	Ford F450 TV Truck	123,420	0
Public Works	Wastewater	Camera Equipment	276,581	0
Public Works	Wastewater	Ford F150 Pick-up	24,534	0
Public Works	Water	Concrete Saw	0	4,583
Public Works	Water	Trailer	0	24,103
Public Works	Water	International 4700	121,808	0
Public Works	Water	John Deer Backhoe Loader	156,834	0
Public Works	Water	Ford F250 SD Valve Turner	103,000	0
Public Works	Water	Ford F150 Pick-up	0	30,095
Public Works	Water	Ford F150 Pick-up	0	30,453
Public Works	Water Vehicles	Ford F650 Utility	206,747	0
Public Works	Water Vehicles	Ford F250 SD Utility	50,091	0
Public Works	Water Vehicles	Ford F150 Pick-Up	38,598	0
CityWide	CityWide	Equipment Replacement Contingency for Equipment Failure	25,000	25,000
CityWide	CityWide	Equipment Replacement Bid Contingency	250,000	300,000
<b>Total Vehicle Replacement</b>			<b>\$ 2,973,466</b>	<b>\$ 3,024,400</b>

## GLOSSARY OF TERMS

### **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.

### **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'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 the City'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.

**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.

**Annual Comprehensive Financial Report**

Prepared in conformity with GAAP as set forth by GASB.

**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.

**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.

**Assessed Valuation**

An official value established for real estate or other property as a basis for levying property taxes.

**Assessments**

Charges made to parties for actual services or benefits received.

**Assets**

Government-owned property that has monetary value.

**Audit**

A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

**Audit Trail**

Documentation which permits the sequence of financial transactions to be followed.

**Authorized Positions**

Those ongoing positions approved in the final budget of the preceding year.

**Average Cost**

Total of all costs for all units bought (or produced) divided by the number of units acquired (or produced).

**Balance Available**

The amount of money available for appropriation or encumbrance. It is the excess of cash and near-cash assets of a fund over its liabilities and reserves; or commonly called surplus available for appropriation. It is also the unobligated balance of an appropriation which may be encumbered for the purposes of the specific appropriation.

**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.

**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 Year**

The fiscal year for which the budget is being considered; fiscal year following the current year.

**Budgetary Unit**

An organizational component budgeted separately; usually a department or a division.

**Build America Bonds**

Taxable municipal bonds that carry special tax credits and Federal subsidies for either the bond issuer or the bondholder. Build America Bonds were created under Section 1531 of Title I of Division B of the American Recovery and Reinvestment Act that U.S. President Barack Obama signed into law on February 17, 2009.

**California 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 Expenditure**

A capital expenditure typically involves items costing \$10,000 or more for 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.

### **Capital Improvement Program**

A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public physical facilities.

### **Capital Outlay**

Expenditures which result in the acquisition of, or addition to, fixed assets. A capital item is tangible, durable, non-consumable, costs \$10,000 or more and has a useful life of more than ten years.

### **Carryover or Carry Forward**

Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. For example, a purchase order for a budgeted computer purchase is placed in FY 2016/17. The budget for FY 2017/18 did not include a purchase of a computer. The unspent FY 2017/18 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.

### **Community Development Block Grant Program**

Funded by the Department of Housing and Urban Development of the Federal Government.

### **Community Facilities District**

These funds account for special benefit assessments levied for a variety of allowable uses, including but not limited to police services, joint use school facilities and library facilities. The allowable uses of the funds are governed by the formation documents of each individual District.

### **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.

### **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.

### **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 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.

**Costs**

Amount of money that must be paid to acquire something, purchase price or expense.

**Current Fiscal Year**

The fiscal year in progress.

**Debt Service**

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Defeasance**

In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Most refunding results in the defeasance of the refunded debt.

**Deficit**

A result of: 1) insufficiency in the account or number, whether as the result of defaults and misappropriations or of mistakes or shrinkage in value or 2) excess of the government's spending over its revenues.

**Department**

A basic organizational unit of government which is functionally unique in its delivery of services.

**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.

**Effective Interest Methods**

Premiums, discounts, bond issuance costs amortized over life of debt issue.

**Encumbrance**

The commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

**Equity**

The difference between fund assets and fund liabilities.

**Estimate**

To approximate.

**Estimated Economic (Useful) Life**

The period over which a property is expected to be usable, by one or more users, with normal repairs and maintenance, for the purpose(s) for which it is intended.

**Expenditure/Expense**

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expenditure is actually paid. The term expenditure applies to Governmental Funds. The term expense is used for Enterprise and Internal Service Funds. For complete fund descriptions, refer to the Guide to Funds.

**Fee**

Cost of a service.

**Fiscal Year**

The 12-month period for recording financial transactions specified by the City as beginning July 1st and ending June 30th.

**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 costs 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 the City, 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. For a detailed list of the City's funds and descriptions, refer to the Guide to 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.

### **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 more than 18,000 government finance professionals throughout North America.

### **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**

A sum of money given by an organization or agency for a particular purpose. The use of grant funds must be consistent with any funding conditions required by the grant.

### **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.

**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.

**Interest Revenues**

Revenues received as interest from the investment of funds not immediately required to meet cash disbursements obligations.

**Investment**

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

**Jurisdiction**

Geographic or political entity governed by a particular legal system or body of laws.

**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.

**Major Budgetary Fund**

A fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**Measure J**

An extension of the transportation sales tax initially authorized by the passage of Contra Costa Measure C in 1988. Funding can be spent on the construction, maintenance, improvement or operation of local streets, road, and highways and public transit systems. 18% of the annual sales tax revenues from Measure J are distributed to all local jurisdictions based on a defined allocation. Expiration date in 2034.

**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.

**Non-Major Budgetary Fund**

All funds that do not meet the requirement to be considered a Major Budgetary Fund.

**Object Codes**

Specific numerical classifications for which money is allocated for disbursements. The City 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.

**Operating and 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.

**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).

**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.

**Retained Earnings**

The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and are not reserved for any specific purpose.

**Revenues**

Funds, received from various sources and treated as income to the City, which are used to finance expenditures. Examples are tax payments, fees for services, receipts from other governments, fines, grants, licenses, permits, shared revenue and interest income.

**Right-of-Way**

A public designation for space needed to accommodate streets, public utilities and other public facilities.

**Rollover**

Similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in the future years to actual amounts.

**Salary 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.

**Service**

Work done by one person that benefits another.

**Service Departments**

Sections, programs or departments of an on-going organization giving service.

**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.

**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.

**Target**

Desired amount or level of performance to obtain.

**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.

**True Up**

An assessable, computational adjustment to inconsistencies in estimates versus actuals.

**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.

**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.

## ACRONYMS

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.

<b>AB</b> – Assembly Bill	<b>ECCFPD</b> – East Contra Costa Fire Protection District
<b>ACFR</b> – Annual Comprehensive Financial Report	<b>EIFDs</b> – Enhanced Infrastructure Financing Districts
<b>AMR</b> – Automatic Meter Reading	<b>EOC</b> – Emergency Operations Center
<b>ADC</b> – Actuarial Determined Contribution	<b>FHWA</b> – Federal Highway Administration
<b>ARPA</b> – American Rescue Plan Act of 2021	<b>FTE</b> – Full-Time Equivalent
<b>BFAC</b> – Brentwood Family Aquatic Complex	<b>FY</b> – Fiscal Year
<b>BUSD</b> – Brentwood Union School District	<b>GAAP</b> – Generally Accepted Accounting Principles
<b>CalPERS</b> – California Public Employees’ Retirement System	<b>GASB</b> – Governmental Accounting Standards Board
<b>CAP</b> – Cost Allocation Plan	<b>GFOA</b> – Government Finance Officers Association
<b>CCCFPD</b> – Contra Costa County Fire Protection District	<b>GIS</b> – Geographic Information Services
<b>CERT</b> – Community Emergency Response Team	<b>GPD</b> – Gallons per Day
<b>CFD</b> – Community Facilities District	<b>ITMP</b> – Information Technology Master Plan
<b>CIFP</b> – Capital Improvement Financing Program	<b>LAIF</b> – Local Agency Investment Fund
<b>CIP</b> – Capital Improvement Program	<b>LEAP</b> – Local Early Action Planning
<b>CLGFA</b> – California Local Government Finance Almanac	<b>LLAD</b> – Landscape and Lighting Assessment District
<b>CPI</b> – Consumer Price Index	<b>LUHSD</b> – Liberty Union High School District
<b>CPRS</b> – California Park and Recreation Society	<b>MG</b> – Millions of Gallons
<b>CSMFO</b> – California Society of Municipal Finance Officers	<b>MGD</b> – Millions of Gallons per Day
<b>DBC</b> – Downtown Brentwood Coalition	<b>MXU</b> – Meter Transmitting Unit
<b>DDRs</b> – Due Diligence Reviews	<b>O &amp; M</b> – Operating and Maintenance
<b>DEA</b> – Drug Enforcement Administration	
<b>DEI</b> – Diversity Equity and Inclusion	
<b>DOF</b> – Department of Finance	

**OMB** – Office of Management and Budget

**OPEB** – Other Post-Employment Benefits

**PAL** – Police Activities League

**PEG** – Public, Education and Government

**PTM** – People, Time and Money

**RDA** – Redevelopment Agency

**REAP** – Regional Early Action Planning

**RMRA** – Road Maintenance and Rehabilitation  
Act

**ROPS** – Recognized Obligation Payment Schedule

**SB** – Senate Bill

**SCADA** – Supervisory Control and Data  
Acquisition

**SLESF** – Supplemental Law Enforcement  
Services Fund

**SR** – State Route

**SRF** – State Water Resources Control  
Board Revolving Fund

**SWRCB** – State Water Resources Control  
Board

**VIPS** – Volunteers in Police Services

**VOIP** – Voice Over Internet Protocol

**VLF** – Vehicle License Fee

## GUIDE TO FUNDS – DESCRIPTION OF FUNDS

### **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:

### ***Governmental Fund Types***

**General Fund** is the primary operating fund of the City and accounts for all financial resources, except those required to be accounted for in another fund.

**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).

**Debt Service Funds** account for the accumulation of resources for and payment of, interest and principal on general long-term debt and related costs.

**Permanent Funds** account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support City programs for the benefit of the City and its citizens.

**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.

### ***Fiduciary Fund Types***

**Custodial 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.

**The following is a guide to current City funds by fund number.**

- 100 General Fund** – 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.
- 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.
- 209 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2032. The allocations must be spent for street and road maintenance, rehabilitation and other roadway projects allowed under the code.
- 214 SB 1186 Disability Access** – This fund accounts for monies received due to Senate Bill 1186 (SB 1186), which requires cities to collect a \$1 fee for new and renewed business licenses for purposes of increasing compliance with State disability laws.
- 216 Police Grants** – This fund accounts for all Police, Federal, State and County grants requiring segregated fund accounting.
- 217 Grants** – This fund accounts for miscellaneous Federal, State and County grants requiring segregated fund accounting.
- 219 Economic Development Grant** – This fund accounts for the set aside of 20% of business license tax collected. The monies are used to award grants to promote economic activity.
- 229 American Rescue Plan Act of 2021** – This fund accounts for the Federal funding provided by the American Rescue Plan Act of 2021.

- 230 Citywide Park Assessment District** – This fund accounts for special benefit assessments levied on property owners for citywide park maintenance.
- 231 Community Facilities District #2** – This fund accounts for public safety 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 public safety 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 public safety 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; public safety services; 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 Development Impact Fee** – This fund accounts for development fees collected for the design and construction of water facilities within the City.
- 251 Roadway Development Impact Fee** – This fund accounts for development fees collected for the design and construction of roadways within the City.
- 252 Parks and Trails Development Impact Fee** – This fund accounts for development fees collected for the design and construction of parks within the City.
- 255 Wastewater Development Impact Fee** – This fund accounts for development fees collected for the design and construction of wastewater facilities within the City.
- 256 Community Facilities Development Impact Fee** – This fund accounts for development fees collected for the design and construction of public facilities within the City.
- 257 Fire Development Impact Fee** – This fund accounts for development fees collected for the design and construction of fire facilities required to serve new development in the City.
- 261 Development Impact Fee Administration** – This fund accounts for development fees collected for the administration of the Developer Facility Fee Program.

- 262 Agriculture Land 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 Acquisition** – This fund accounts for 80% of the Agriculture Preservation fees collected from development. The monies are used for farmland mitigation purposes.
- 264 First-Time Homebuyer** – 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 Fee** – This fund accounts for development fees collected for affordable housing. The monies are used for the purpose of assisting in the construction of very low-, low- or moderate-income dwelling units, or helping with the other affordable housing opportunities.
- 267 Public Art Administration** – This fund accounts for 20% of the Public Art fees collected from development and shall be specifically designated for community education programs, publicity, dedications and administration of the public art program.
- 268 Public Art Acquisition** – This fund accounts for 80% of the Public Art fees collected from development and shall be utilized for all costs related to selection, acquisition, placement, installation, display and maintenance of artwork.
- 269 Parking In-Lieu** – This fund accounts for development fees collected for off-street parking facilities located within the Downtown area.
- 272 Riparian Mitigation** – This fund accounts for a stewardship endowment for maintenance of a riparian mitigation site.
- 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 and 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, educational and governmental access fees collected from cable operators established per the Municipal Code and franchise agreements. This fund accounts for Public Access, Educational and Governmental (PEG) television channels provided for the citizens of Brentwood.
- 286 Parks Advertising** – This fund accounts for Parks and Recreation advertising fees collected to publish and distribute the Parks and Recreation Activities guide, as well as, enhance the

amenities at the Sunset Athletic Complex, the Brentwood Family Aquatic Complex and the Brentwood Skate Park.

- 293 Measure J** – This fund accounts for the local jurisdiction portions of the Measure J – Contra Costa County sales tax allocated for Local Street Maintenance and Improvements. 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.
- 302 City Low Income Housing** – This fund accounts for the activities related to the assets assumed by the City of Brentwood as Housing Successor for the housing activities of the former Brentwood Redevelopment Agency.
- 336 Roadway Improvements** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain roadway improvements.
- 337 Community Facilities Improvements** – This fund accounts for various community facilities improvement projects associated with either the construction or improvement of the City’s community facilities.
- 352 Parks and Trails Improvements** – This fund accounts for various park and trail improvement projects associated with either the construction or improvement of the City’s parks.
- 361 Civic Center Project Lease Revenue Bond Acquisition** – This fund accounts for transactions related to proceeds from the 2009 Civic Center Bonds and other resources and their use to acquire and construct certain capital facilities and infrastructure.
- 366 2015 Lease Financing** – This fund accounts for transactions related to proceeds from the 2015 Lease Financing and their use to acquire and construct certain capital facilities and infrastructure.
- 380 Civic Center Capital Improvement Financing Program** – This fund accounts for savings from refinanced bonds and their use to finance a portion of the Civic Center project.
- 381 City Capital Improvement Financing Program** – This fund accounts for savings from refinanced bonds and their use to acquire and construct certain capital facilities and infrastructure.
- 392 Capital Infrastructure** – Under the oversight of the CIP Executive Committee, this fund accounts for funds to be used for non-residential development related infrastructure projects and are not to be used for ongoing operating expenses.
- 393 Vineyards Projects** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to finance infrastructure improvements within the Vineyards development area.

- 394 Vineyards Event Center Projects** – This fund accounts for development fees collected for the design and construction of a Vineyards Event Center.
- 435 2018 A Refinance Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 436 2014 A & B Refinance Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 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.
- 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 2021 A & B Debt Service** – This fund accounts for debt service transactions related to the refinance of the 2012 Capital Improvement Revenue Refunding Bonds.
- 448 General Obligation Bonds Series 2002 Debt Service** – This fund accounts for tax levies from which general obligation debt service transactions are made on the General Obligation Bond Series 2002. This bond was used to finance 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.
- 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 2019 Civic Center Project Lease Revenue Refunding Bonds Debt Service** – This fund accounts for debt service transactions relating to the 2009 Civic Center Project Lease Revenue Bonds.
- 462 2006 A & B Refinance Bonds Debt Service** – This fund accounts for CIPF tax assessment receipt and debt service payments of CIPF Infrastructure Revenue Bonds.
- 463 Capital Improvement Financing Program 2006-1 Debt Service** – This fund accounts for CIPF tax assessment receipt and debt service payments of CIPF Infrastructure Revenue Bonds.
- 464 Capital Improvement Financing Program 2005-1 Debt Service** – This fund accounts for CIPF Tax assessments receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 465 96R Assessment District Debt Service** – This fund accounts for CIPF Tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 466 2015 Lease Financing Debt Service** – This fund accounts for debt service transactions related to the 2015 Lease Financing.
- 501 City Rentals Enterprise** – This fund accounts for all the City facilities rented and maintained through this fund.
- 510 Housing Enterprise** – This fund accounts for the administration of the Housing Enterprise which includes the Housing rental units, Affordable Housing and the First-Time Homebuyers program.
- 511 Housing Rental Trust** – This fund accounts for the operation and maintenance of the Housing rental units.
- 513 Housing Replacement** – This fund accounts for revenues and expenditures associated with the replacement of housing rental capital assets and infrastructure.
- 540 Solid Waste Enterprise** – This fund accounts for the operation, maintenance and capital costs of the solid waste system. These activities are funded by user charges.
- 542 Solid Waste Improvements** – 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 fund accounts for the operation, maintenance and capital costs of the water system. These activities are funded by user charges.

- 562 Water Improvements** – 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 fund accounts for the operation, maintenance and capital costs of the wastewater system. These activities are funded by user charges.
- 592 Wastewater Improvements** – 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.
- 6XX Landscape and Lighting Assessment Districts** – These funds account for special benefit assessments levied on property owners for landscape and street lighting maintenance.
- 701 Information Services** – To provide a source of funding for the development and coordination of the City’s information system’s needs.
- 702 Vehicle and Equipment Replacement** – To provide a source of funding for vehicle and equipment replacement.
- 703 Information Systems Replacement** – To provide a source of funding for the replacement of information systems such as computers and the phone system.
- 704 Facilities Replacement** – To provide a source of funding for repairs or the replacement of City facilities.
- 705 Tuition** – To provide a source of funding for expenditures related to continuing education.
- 706 Fleet Maintenance Services** – To provide a source of funding for the maintenance of all City vehicles, except for Police Department vehicles.
- 707 Facilities Maintenance Services** – To provide a source of funding for maintenance and repairs of City facilities.
- 708 Parks and LLAD Replacement** – To provide a source of funding for the replacement of landscaping, equipment and facilities in the citywide parks and Landscape and Lighting Assessment Districts (LLAD).
- 709 Insurance** – To provide a source of funding for future insurance costs and unforeseen expenses due to legal matters or lawsuits.

- 710 Pension/Other Post-Employment Benefits (OPEB) Obligation** – To provide an intermediate-term funding source for OPEB and pension expenses.

