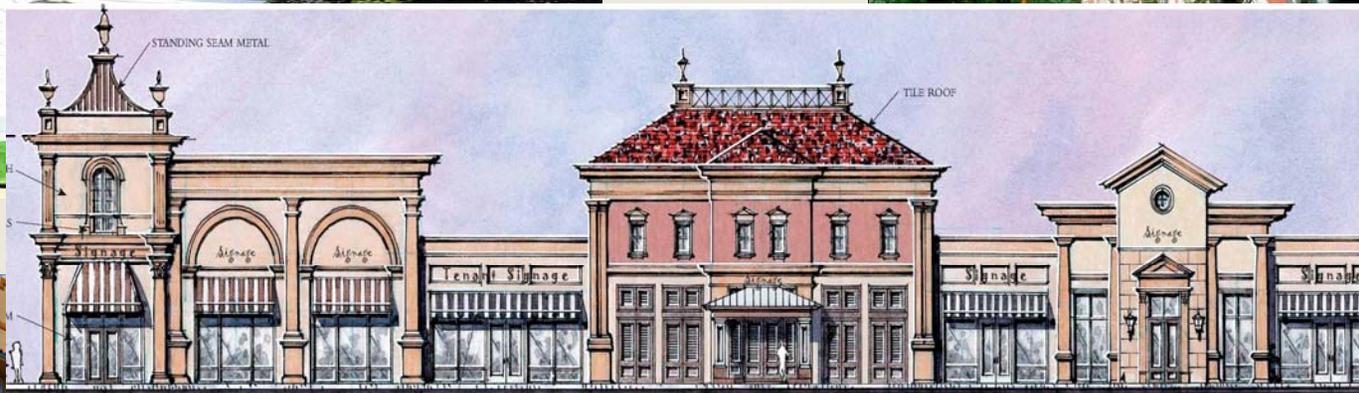


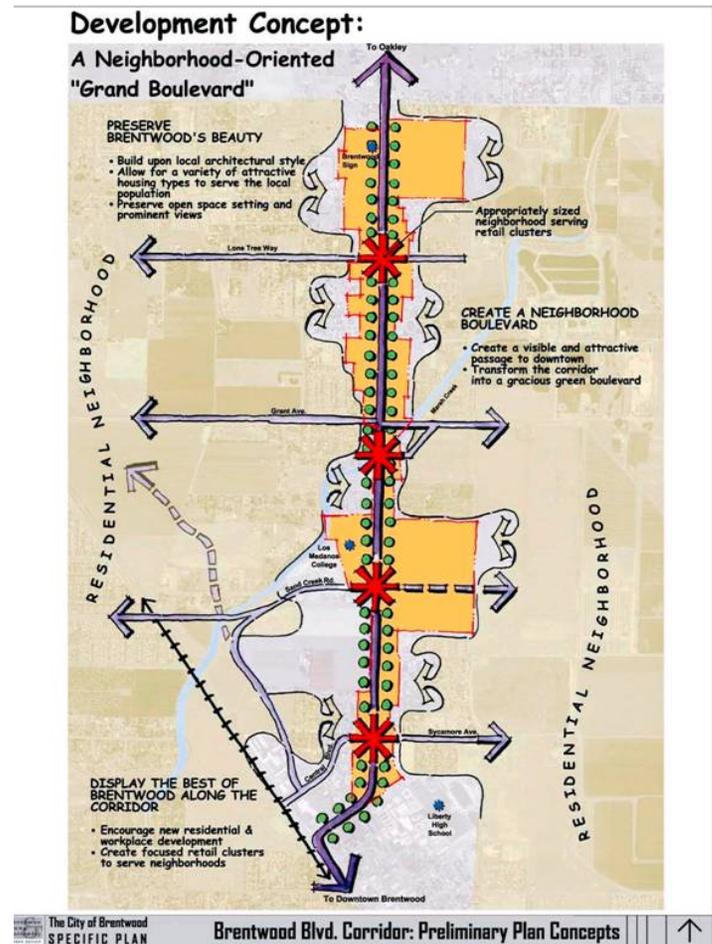
CITY OF BRENTWOOD 2007/08 – 2008/09 OPERATING BUDGET





Every year the City selects a theme for the covers of its major financial documents – the CIP Budget, the Operating Budget, the Cost Allocation Plan, the Fiscal Model and the Comprehensive Annual Financial Report. This year each of the covers will portray an aspect of the City’s recently adopted tagline – HERITAGE • VISION • OPPORTUNITY. This year’s Operating Budget cover depicts the vision for the Brentwood Boulevard Corridor, a neighborhood-oriented “Grand Boulevard”.

COVER: All of the photos depict elements appropriate for a “Grand Boulevard”. The photo in the upper left had corner is an example of an office building. The photo in the upper right hand corner shows examples for a neighborhood. The photo in the bottom left corner is an example of mixed use buildings—retail and residential. The photo in the bottom right corner shows an example of a boulevard. The picture in the middle depicts examples of storefront styles and elevations.



CITY OF BRENTWOOD
OPERATING BUDGET

City Officials

Robert Taylor Mayor
Robert Brockman Vice-Mayor
Chris Becnel Council Member
Brandon Richey Council Member
Erick Stonebarger Council Member

Executive Team

Donna Landeros City Manager
Damien Brower City Attorney
Craig Bronzan Director of Parks & Recreation
Karen Chew Assistant City Manager
Pamela Ehler City Treasurer / Director of Finance & Information Systems
Mark Evenson Chief of Police
Bailey Grewal Director of Public Works / City Engineer
Howard Sword Director of Community Development

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June 2007

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

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

I am pleased to submit the Recommended Operating Budget for the City of Brentwood and the Brentwood Redevelopment Agency for Fiscal Years 2007/08 and 2008/09. The City's Operating Budget of \$246.6 million and the Redevelopment Agency's Budget of \$10.8 million adhere to the City Council's objectives and support the City Council's strategic initiatives.

Strategic Initiatives

(listed alphabetically)

Customer Service

Economic Development

Infrastructure and Public Facilities

Neighborhood Improvement

Public Safety

Regional / Local Transportation

Technology

The question asked most frequently these days, with regards to the housing downturn and its affect on the City's budget, is whether the City can support the current service levels without borrowing from reserves, cutting services or laying off employees? The answer is "Yes". Credit for the City's financial stability should be given to the current and previous City Councils' conservative fiscal decisions. The City is well prepared to work for the future, while conservatively managing our current resources.

One of the hardest parts of serving in government is the desire to say “yes” to the many compelling needs during the good times, without planning for inevitable downturns. When the downturns occur it is extremely difficult to unwind the previous spending decisions without huge disruptions in services. The City Council and staff have worked very hard over the last three years to prepare for this downturn. The City has continued to have a goal of 1.5 police officers per 1000 residents, one of the highest levels of public safety funding in California. At the same time we have limited the number of new employees hired to insure that our work force is sustainable during economic downturns.

This recommended budget funds the current number of employees and the salary adjustments that are included in our labor agreements. The City is very fortunate to have a very talented and dedicated workforce and we want to continue to make the City of Brentwood an employer of choice in our region. Additionally, the City has continued the investment in infrastructure to support future growth while maintaining the quality of our streets, parks and neighborhoods for our current residents.

The City continues to work to “bring Brentwood’s vision to reality” through the Downtown Specific Plan, the Civic Center Plan and the Brentwood Boulevard Specific Plan. These three plans will completely change the look of the older parts of Brentwood which haven’t benefited from development to the same degree as the newer parts of the City.

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

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

Sincerely,

Donna Landeros

Donna Landeros
City Manager

Mission Statement

Bringing Brentwood's Vision to Reality

Vision and Culture

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

BUDGET OVERVIEW

This Operating Budget underscores the City Council's commitment to continue to make cost containment a high priority while adhering to the Budget Development Guidelines. Fiscal strength and long-term financial stability are key components of these principles, which have resulted in a projected General Fund Reserve of \$23.8 million for FY 2007/08. The following budgetary principles guided the City in preparation of this budget:

1. The Operating Budget is balanced, with on-going revenues covering on-going expenditures.
2. Revenues are conservatively estimated to insure revenues support expenditures.
3. The budget does not use reserves for on-going operating costs.
4. For capital projects, all associated costs are identified in order to properly consider future financial impacts.
5. Each Enterprise Fund reflects the true cost of operation, including direct and indirect costs of services provided by the General Fund.
6. Activities supported by user fees should be fully cost recoverable.
7. Discretionary funds are not earmarked thereby allowing maximum flexibility in funding decisions on an annual basis.

Key Budget Initiatives

- The City of Brentwood, along with many other areas in the State, has recently experienced a dramatic slowdown in residential development and pullback in the housing market. The City's population has increased at an annual average rate of 12.8% over the past decade. The past three years have seen the City's population growth slow from 12.9% in 2004/05 to 9.3% in 2005/06 and down to 6.4% in 2006/07. We are expecting this slowdown in residential development to continue over the next two years and are anticipating population growth under 5% per year through build out. As a result of the slowdown in population growth development fee income, once a leading source of revenue for the General Fund, will decrease while revenues from property and sales taxes will increase from a newly expanded commercial and economic base.
- In FY 2005/06 the City began implementing a 10-year plan to minimize its dependence on development impact fees from housing developments, one of the City's main revenue sources. One component of this plan addresses funding for staff focused on Capital Improvement Program (CIP) activities. In FY 2005/06 there were 16.66 employees, funded by CIP, who were responsible for the management and administration of projects. As the City gets closer to build out, development will slow but CIP projects will continue with funding from other sources such as Grants and the General Fund. Additionally, demand for other City services will increase as the City's population increases. The 10-year plan calls

for CIP staff to transition from CIP project management, funded by development impact fees, to positions which will meet the demand for increased City services and which are funded by the General Fund. This plan is reflected in the FY 2008/09 budget which includes just 8.02 employee allocations funded by CIP.

- Investment yields have risen from historically low levels, although they are still below historical norms. As such, the City's investment income continues to be less than what was earned five years ago. The City is conservatively estimating investment income for the General Fund will be \$1,200,000 for FY 2007/08.
- The City has continued to be extremely conservative in hiring new, full-time employees. The 2007/08-2008/09 operating budget includes just one new position funded through the General Fund and a total of four new positions in the Enterprise funds. The City has also incorporated the annual CPI increase of 3.1% for all salaries in the FY 2007/08 budget and has also included a 3% CPI increase for salaries in FY 2008/09.
- One of the key issues to come to light in recent years is the cost of retirement benefits. The City began preparing for these costs in FY 2004/05 by creating an Insurance Internal Service Fund. In FY 2004/05, the City began annually prepaying the employer portion of the Public Employee Retirement System (PERS), resulting in a savings of approximately \$500,000 per year, as well as transferring PERS savings associated with having unfilled positions which generated an additional \$500,000 per year in savings. The City has budgeted for the insurance fund to pay for an actuarial valuation report in FY 2008/09.

In an effort to raise public awareness of the true costs and rising liabilities of retiree medical benefits, Governmental Accounting Standards Board (GASB) issued Statement No. 45 which addresses how local governments should account for their costs and obligations for retiree healthcare and how these costs should be reported. The City is required to implement GASB 45 in FY 2008/09 and is in the process of completing an actuarial report to determine the amount of the City's unfunded liability.



- Due to the as yet undetermined impact of Proposition 218 (see Legislative Issues) on water, sewer and garbage rates, there are no rate increases currently budgeted for in either the Solid Waste, Water or Wastewater Enterprise Funds.

LEGISLATIVE ISSUES

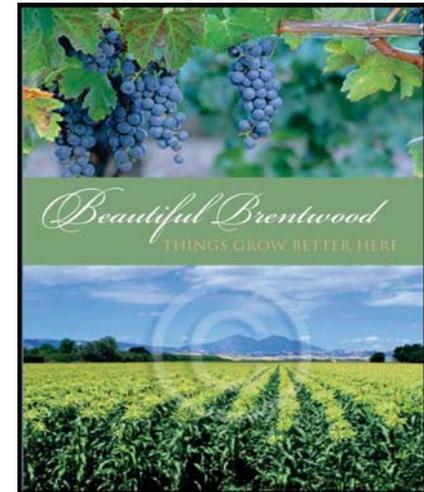
The State of California is experiencing a financial recovery which has positive impacts for the City of Brentwood. When the State suffered from stagnant revenue growth following the dot-com fall in the early 2000's, one of the mechanisms used to help balance the State budget was to look to California cities for takeaways. Since the passage of Proposition 1A, the State has

reversed this trend. The State’s proposed FY 2007/08 budget does not include any new takeaways and, with the recent passage of Proposition 1B, the City of Brentwood expects to continue to benefit from the improving relationship that all California cities are enjoying with the State. The key benefits in the State’s proposed budget for FY 2007/08 include:

- **Proposition 42** – Proposition 42 is meant to dedicate the State’s share of sales tax on gasoline to transportation projects. In the past, these funds were used to make up a portion of the State’s general fund shortfall. In FY 2006/07 the State repaid \$260,577 in Proposition 42 funds borrowed in prior years. The State is also planning to begin funding Proposition 42 on an annual basis in FY 2008/09. The City is expected to receive an estimated \$471,304 the first year of the annual funding of Proposition 42.
- **Proposition 1B** – Proposition 1B requires the State to allocate \$2 billion to cities and counties for the following: relieving traffic congestion and improving highway safety, air quality and port security. The money is to be allocated over five years beginning in FY 2007/08. The City is expected to receive an estimated \$1,458,044 in Proposition 1B funding.
- **Proposition 218** – Proposition 218 requires notice and a public hearing prior to an increase in property related fees. These include fees imposed as an “incident of property ownership, not including gas, electric or developer fees. The City has contracted with outside counsel to assist with ensuring any future rate increases are done in compliance with Proposition 218. In the interim, there are no rate increases currently budgeted for in either the Solid Waste, Water or Wastewater Enterprise Funds. (See “Water and Wastewater Enterprise Funds”, on page xvii, for further discussion on the impact of this legislation.)
- **Flood Control and Water Programs** – There is \$35 million for levee maintenance, primarily for the Central Valley and Delta areas of Northern California. There is \$56.6 million in local assistance funds which will be allocated through the State Water Resource Control Board for various local water quality improvement projects.

ECONOMIC OVERVIEW

Brentwood is located in eastern Contra Costa County on the perimeter of the San Francisco Bay Area metropolitan area. The Bay Area has grown significantly as an employment center over the past 20 years and, as a result of the growth in the Bay Area, Brentwood experienced significant growth beginning in the 1990’s. This growth changed Brentwood from a historically agricultural community to one of California’s fastest growing cities. However, the past two years has seen another shift as the City’s residential growth has dramatically slowed. While the slowdown was not





unexpected, the length of the downturn is difficult to predict and the City will be operating under the assumption that the slowdown will persist through this next two year budget cycle.

General Fund

In FY 2006/07 General Fund revenues are projected to reach \$41,436,790, which is an increase of \$1,303,733 or 3.2% from FY 2005/06. The low rate of growth is directly attributable to the residential market slowdown and the related decline in building, planning and engineering revenue. Although these revenues are significantly below what was generated each of the previous several years, the development revenue amounts seen in FY 2006/07 are representative of what can be expected in the next two years. It is the City's policy to also periodically conduct fee studies to ensure that we have a fair and legal cost recovery plan

The main source of revenue growth for the General Fund will be in property taxes and sales taxes. Despite the residential slowdown of the past few years, the vast majority of all homes in Brentwood enjoy a market value greater than their assessed valuation. As these properties turn over, they are reassessed at the purchase price providing additional property taxes for the City. The City is also in its early years of developing its commercial centers and should continue to enjoy the economic benefits that these centers bring as they come online over the next several years.

Enterprise Funds

Generally speaking, enterprise funds are self supporting and recoup their costs through rates charged to the users of the service. One of the challenges facing the Enterprise funds has been the implementation of Proposition 218 (see Legislative Issues). As such, there are no rate increases currently budgeted for in either the Solid Waste, Water or Wastewater Enterprise Funds. Additional budgetary notes relating to Enterprise funds are discussed below.

- The ***Solid Waste Enterprise Fund*** will continue to see revenue growth commensurate with the increase in the City's annual population levels. Most of these costs are tied to resident needs and demands and will increase accordingly. The budget includes \$6,171,346 of funding for a new Solid Waste Transfer station, CIP project #542-54020. The transfer station will include a scale, scale house, litter containment devices, and a new building with a concrete loading pad, as well as other improvements to adequately meet the City's needs.
- The ***Water and Wastewater Enterprise Funds***, like the Solid Waste Fund, will continue to see both revenues and expenses increase as the needs for service increase. A rate study is underway for both the Water and Wastewater Enterprises to ensure that the rates charged in the future are appropriate. The Water Enterprise Fund will begin debt service payments for

a Surface Water Treatment Facility in FY 2007/08. **The Wastewater Enterprise Fund is projected to require the use of reserves in each of the next two years.** Staff is conducting a rate study to address this deficit and to determine if the current rate structure requires modification.

- The ***City Rentals Enterprise Fund*** includes the Brentwood Education and Technology Center and Los Medanos College. Approximately 38% of the available space at the Technology Center is vacant. The City leases 10% of the building which it uses for a reception area and a computer room. The money collected does not offset the cost of running the Center and the City has had to provide a subsidy to keep the Brentwood Center open. The General Fund subsidy is expected to be \$512,000 for the next two years combined.
- The ***Housing Enterprise Fund*** has been established to help provide an affordable housing program for the citizens of Brentwood. The City creates affordable housing by requiring that 10% of all newly constructed dwelling units be designated as affordable housing for very-low, low and moderate income households. These units must be integrated into each neighborhood and must be built with the same quality, fit and finish as market rate units. The ownership units in this program must remain affordable for 45 years, while the rental units must remain affordable for 55 years.



Management Partners recently completed a preliminary study for the City which forecasts a significant burden on the General Fund, as the City approaches build out, if the affordable housing program continues its current implementation policies. Staff is negotiating a contract with Management Partners to develop alternate implementation strategies to accomplish the affordable housing program goals while minimizing the fiscal impact to the General Fund in future years. These alternative implementation policies will be presented to the City Council for its consideration in the fall of 2007.

User Fees

The City of Brentwood utilizes a User Fee Model to compute city-wide and departmental overhead factors, full hourly rate costs by City Classification and/or full costs associated with the provision of selected services. The City reviews and updates their fees on an annual basis based on changes in the Consumer Price Index (CPI) where applicable in conjunction with legal regulations. Examples of City fees covered in the Cost Allocation and Schedule of City fees include: Building, Inspection, Planning, Engineering, Park and

Recreation, Water Service, Wastewater Service and Solid Waste Service fees. Due to concerns regarding Proposition 218 (see page xvi), there are no CPI adjustments for either the Water, Wastewater or Solid Waste Enterprises.

Ten Year Fiscal Model

Based on the current ten year forecast in the fiscal model, which was completed in February of 2007, total General Fund revenue sources are forecast to grow from \$45.2 million in FY 2007/2008 to approximately \$78.8 million in FY 2015/2016. This \$33.6 million increase equates to an average annual rate of growth of 7.2 percent per year, including inflation of approximately 3 percent per year. Outlined below are the significant changes forecasted for the City's revenue sources over the next ten years:

- Property tax is forecast to increase from approximately 20% of total General Fund revenues in FY 2007/2008, to nearly 28% in FY 2015/2016.
- Sales tax is forecast to increase from approximately 15% of total General Fund revenues in FY 2007/2008, to 20% in FY 2015/2016.
- Revenue from our building, planning, and engineering fees, which currently make up 12.9% of the General Fund Budget, are forecast to only represent 7.1% of revenue in 2015/2016.

ORGANIZATIONAL PRIORITIES

“Bringing Brentwood’s Vision to Reality”



Customer Service

Several initiatives are under way in order to provide efficient service to both internal and external customers. These include: 1) implementation of the One Stop Permit Center which will provide one location for customers who need any type of City permit and 2) selection of a new development services software system which includes a workflow component for all departmental approvals required during the processing of development projects.

Economic Development

Economic development remains a top priority for the City. Key economic development projects include: implementation of the Downtown Specific Plan; continued facilitation of regional retail development including the Streets of Brentwood shopping center; the

development of the Agricultural Park and History Center; enhancement of the John Muir medical facility; expansion of Los Medanos College and the planning and development of the Vineyards Project which includes an amphitheater, winery and event center.

Infrastructure and Public Facilities

Brentwood continues to cultivate a vital, thriving and charming historical Downtown. These efforts resulted in the development of the Downtown Brentwood 2010 action plan. The plan was developed through community outreach workshops and a series of staff planning meetings and also encompasses the results of the Downtown Specific Plan. The result of these activities is a phasing plan which will be implemented for the following community facilities: City Hall, Council Chambers, Civic Center Parking Structure, Civic Center Plaza and Water Feature, Third Street Extension, a New Community / Arts Center, a Senior Center, Relocation of the Library, City Park Redesign and Restoration and the Downtown Parking Facilities. The designs for all of these facilities will reflect the community input gathered as a result of the community outreach workshops.

Neighborhood Improvement

The City is monitoring and evaluating the success of the Current Code Enforcement practices to ensure that citizens are reasonably maintaining their property and that public property enhances the appearance of all neighborhoods. The newly appointed City Council Neighborhood Improvement Committee and City staff will continue to work with the community to monitor the Code, as well as oversee other neighborhood concerns such as noise, civility issues and neighborhood beautification efforts.

Public Safety

To help maintain a community where everyone feels safe, the City is focused on the following activities: 1) development of a fire plan for the City; 2) implementing a crime analysis software program which will help identify and track crime occurrences and trends; 3) increasing traffic enforcement; 4) creating a Street Crime Impact Team; 5) improving communication with the community and 6) establishing a professional standards unit which will provide a centralized contact point for citizen complaints and provide consistency in training, internal investigations and procedures.

Regional / Local Transportation

Brentwood has been a leader in regional transportation working with the State Route 4 Bypass Authority and Caltrans on the State Route 4 Bypass project. State Route 4 is a major highway which is heavily traveled by commuters from Brentwood, Antioch and Oakley. A portion of State Route 4, Brentwood Boulevard, runs through downtown Brentwood.



The State Route 4 Bypass project, which consists of three segments, will ease traffic congestion in Brentwood and Oakley and provide access to the growing areas of southeast Antioch and western Brentwood. Segment II, which runs south from Lone Tree Way to Balfour Road, was completed in 2002. The Bypass Authority's project priority list (East Contra Costa Regional Fee and Financing Authority's Strategic Plan) includes funding for widening of Segment II to four lanes, with bridges for grade separation at Sand Creek Road and Balfour Road. This widening work will commence after completion of Segments I and III. Segments I and III are currently under construction and are scheduled to be completed by 2008. These segments will extend the Bypass north from Lone Tree Way to the existing Highway 4 and south from Balfour Road to Vasco Road.

The success of the Bypass Authority, a locally funded, locally controlled entity responsible for the State Route 4 improvements in the Brentwood area, has helped bring a regional focus to the need for improvements to Vasco Road. Vasco Road is a major thoroughfare which links Brentwood to the Bay Area. The City of Brentwood, in conjunction with regional stakeholders, is in the process of developing a Vasco Road Strategic Plan. One option currently gaining momentum has the Bypass Authority taking a lead role in facilitating the Vasco Road Corridor and pursuing funding from the Bypass Fee and Financing Authority.

Technology

The City is committed to either implementing new systems, or updating existing systems, in order to ensure state-of-the-art technology is always being utilized. The City is in the process of implementing a newly adopted, five-year Technology Strategic Plan which will help the City meet its technology goals.

MILESTONES AND ACCOMPLISHMENTS



Community Award

The City of Brentwood has been named one of the 100 Best Communities for Young People, a national competition sponsored by America's Promise - The Alliance for Youth. The competition honors communities, ranging from small towns to urban neighborhoods, for their commitment to provide healthy, safe and caring environments for young people. Over a thousand communities in America applied for this award of distinction.

Downtown Specific Plan

The Downtown Specific Plan, adopted in November, 2005, establishes the coordination of public and private investment in the City's Downtown district to fulfill the community's intention for the Downtown to remain the heart of the Brentwood community. It is both a policy document and an implementation tool that contains strategies to manage growth and regulatory policies to guide and govern future development within the Downtown Plan Area.

Infrastructure Improvements

- American Avenue – There are two American Avenue CIP projects – American Avenue Extension and American Avenue Improvements. The American Avenue Extension project, completed in FY 2006/07, consisted of: 1) additional turn lanes for traffic turning from Balfour Road onto American Avenue and 2) exclusive right turn lanes for traffic turning from American Avenue onto Balfour Road. The cost of this project, \$364,000, was funded by Roadway Facility Fees.

The American Avenue Improvements project is scheduled to begin construction in the summer of 2007. This project will widen the section of American Avenue, south of Balfour Road, which provides access to both Heritage High School and Adams Middle School. The budget for this project is partially funded by the Brentwood Union School District, in the amount of \$229,491, and Roadway Facility Fees, in the amount of \$114,746.

- Northwest Quadrant – Completed major infrastructure projects within the Northwest Quadrant which includes several major north-south and east-west roads. The completion of these projects, phased over five years, has provided the infrastructure required for housing, schools and major retail centers.
- Pavement Management Program – The City was honored at Metropolitan Transportation Commission’s (MTC) meeting on March 6, 2006, for having the best Bay Area Roads in 2005. Out of the 109 jurisdictions throughout the Bay Area, Brentwood had a Pavement Condition Index (PCI) rating of 82%. PCI is the rating from 0 (worst) to 100 (best). The average rating throughout the Bay Area was 62%. This high rating is a direct result of: 1) many of the City’s streets being new and 2) the City’s Pavement Management Program, an annual preventative maintenance program for City streets specifically selected by the City’s Pavement Management software. **It will require a sustained effort to maintain this level of quality as the City’s streets age.**



Ten Year Fiscal Model

In order to help ensure the City’s long term plans remain fiscally responsible, the City has begun utilizing a recently adopted a ten year fiscal model. The fiscal model will be updated annually and will help identify potential financial difficulties during the City’s transition from a reliance on development revenue to revenue generated primarily by property and sales taxes.

Retail Growth

Over the past few years, Brentwood has added approximately 600,000 square feet of new office and industrial space for business. Large retail centers, such as Lone Tree Plaza and Sand Creek Crossing, generate a significant amount of sales tax revenue that is a huge financial benefit to the City's General Fund. In 2007, Brentwood was again named one of the fastest growing retail markets by California Retail Survey, ranking 10th throughout California. While the City has experienced tremendous retail growth in the past several years, there is still more to come. The City has approved "The Streets of Brentwood" project, a large shopping center anchored with a new theatre, a book store, retailers and restaurants not currently found in East County. This project will be built along the Highway 4 Bypass, between Sand Creek Road and Lone Tree Way, a prime area for retail activity. The Streets of Brentwood project is expected to break ground in the summer of 2007.



Agriculture

Preserving Brentwood's rich heritage is important to the community and, to that end, the City has committed significant financial resources to enhance agricultural production and farming. Funds collected from developers are used to purchase conservation easements on area farms to preserve these important resources. Further, in 2007 the City Council approved the purchase of the Nail Family property, adjacent to the East Contra Costa Historical Society site, for the purpose of creating an Agricultural Park and History Center dedicated to educating current and future generations about the area's agricultural heritage.

Open Space Management Plan

Adopted an Open Space Management Plan to ensure all open space is managed in a manner consistent with good stewardship and sound ecological principles which benefit the citizens of Brentwood by promoting plant habitat, cultural resources, scenic vistas and appropriate passive recreation.

Vineyards Project

The City has approved the Phase one backbone landscape plans for the Vineyards at Marsh Creek Development. Additionally, the City is working on final plans for an 800 seat amphitheater, an event center and a wine tasting center on a 30 acre parcel adjacent to the John Marsh/Cowell Ranch State Park. The City has taken the lead, on behalf of California Department of State Parks, to complete the general plan for the John Marsh/Cowell Ranch 3,600+ acre State Park which includes 66+ acres within the City of Brentwood.

AWARDS

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

The City of Brentwood was named one of the ***“100 Best Communities for Young People”*** in a national competition sponsored by America’s Promise - The Alliance for Youth

The City was honored at Metropolitan Transportation Commission’s (MTC) meeting on March 6, 2006, for having the ***“Best Bay Area Roads in 2005”***

The City received the Government Finance Officers Association (GFOA) Awards for ***“Distinguished Budget Presentation for Fiscal Year 2005/06”*** and ***“Excellence in Financial Reporting for Fiscal Years 2005/06 and 2006/07”***

The City received a ***“Bronze Level Award”*** in 2006 for a Bicycle Friendly Community

The City received the ***“Distinguished Project Award”*** for the Sunset Park Athletic Complex

The City received the California Society of Municipal Finance Officers (CSMFO) Awards for ***“Excellence in Operational Budgeting Fiscal Year 2005/06”*** ***“Excellence in Capital Budgeting for Fiscal Years 2005/06 and 2006/07”*** and ***“Outstanding Financial Reporting for Fiscal Years 2005/06”*** (last year City was eligible)

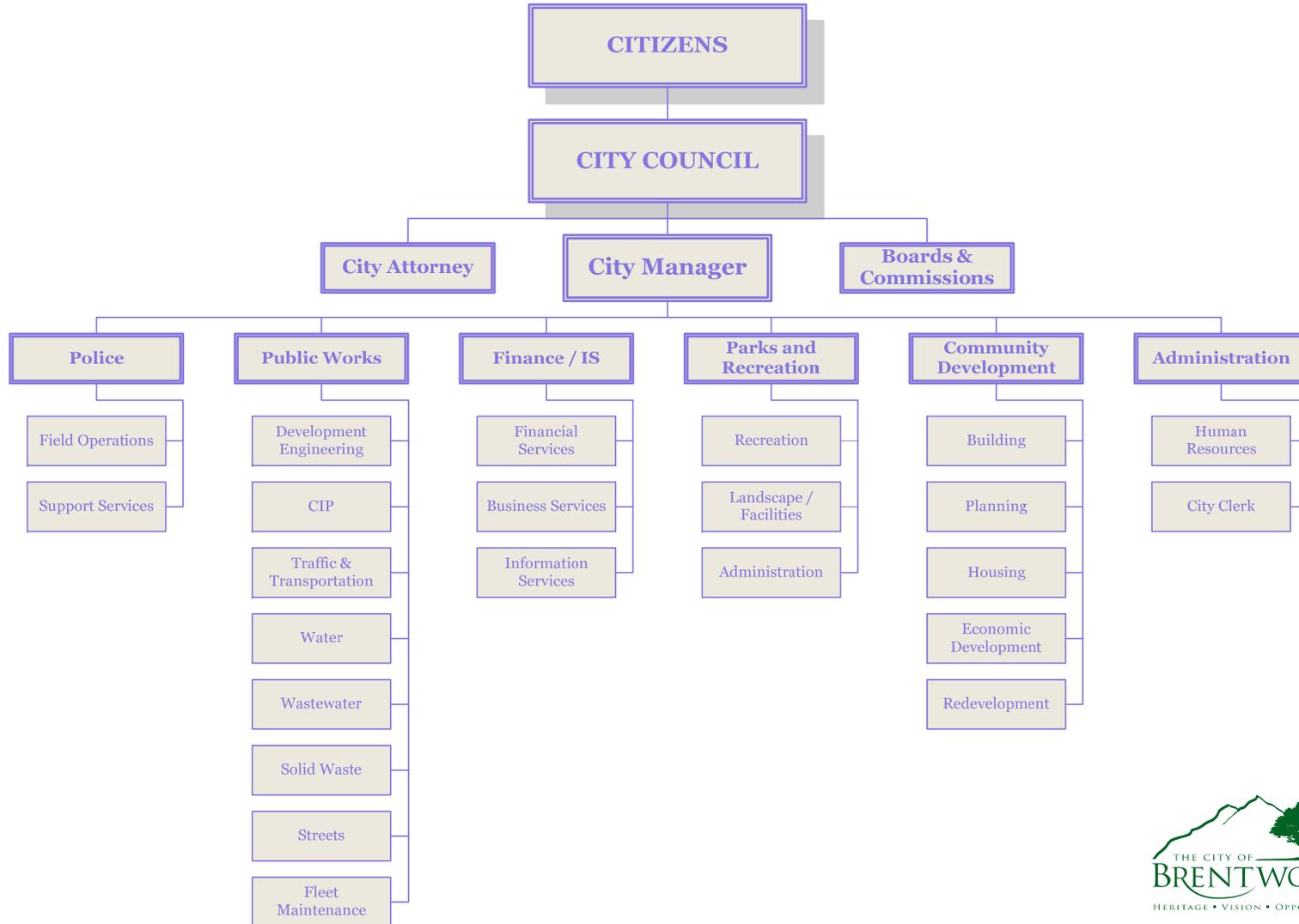
The City received the ***“Award for Recreation/Community Services for Health & Wellness”*** for the Spring to Life Fun Run & Health Expo

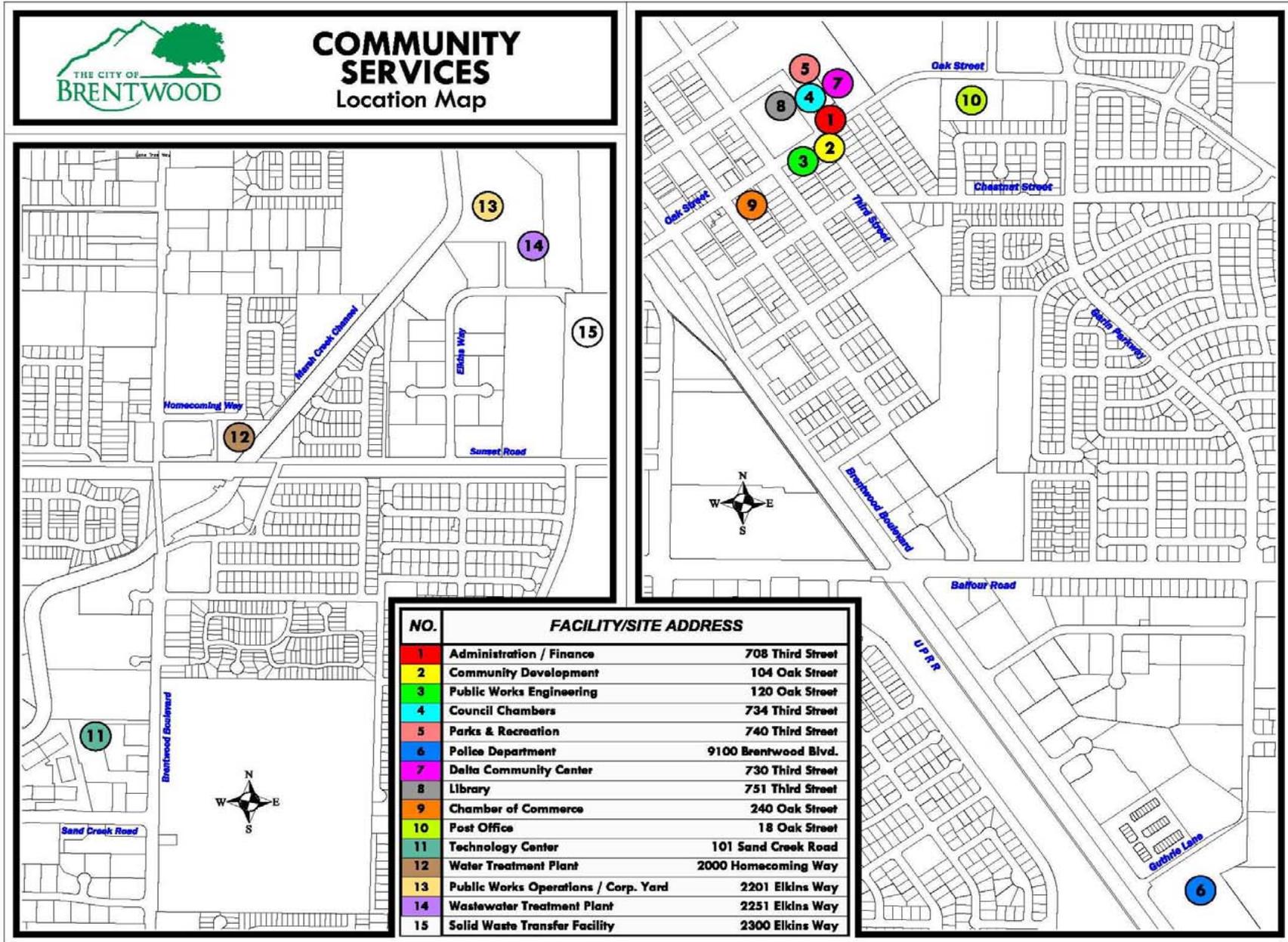
The City received the 2006 Cal/EPA/HHW Program Awards for the ***“Best New E-Waste or U-Waste Collection”***

The City received the ***“Meritorious Award for Public Communications”*** for the Budget-in-Brief

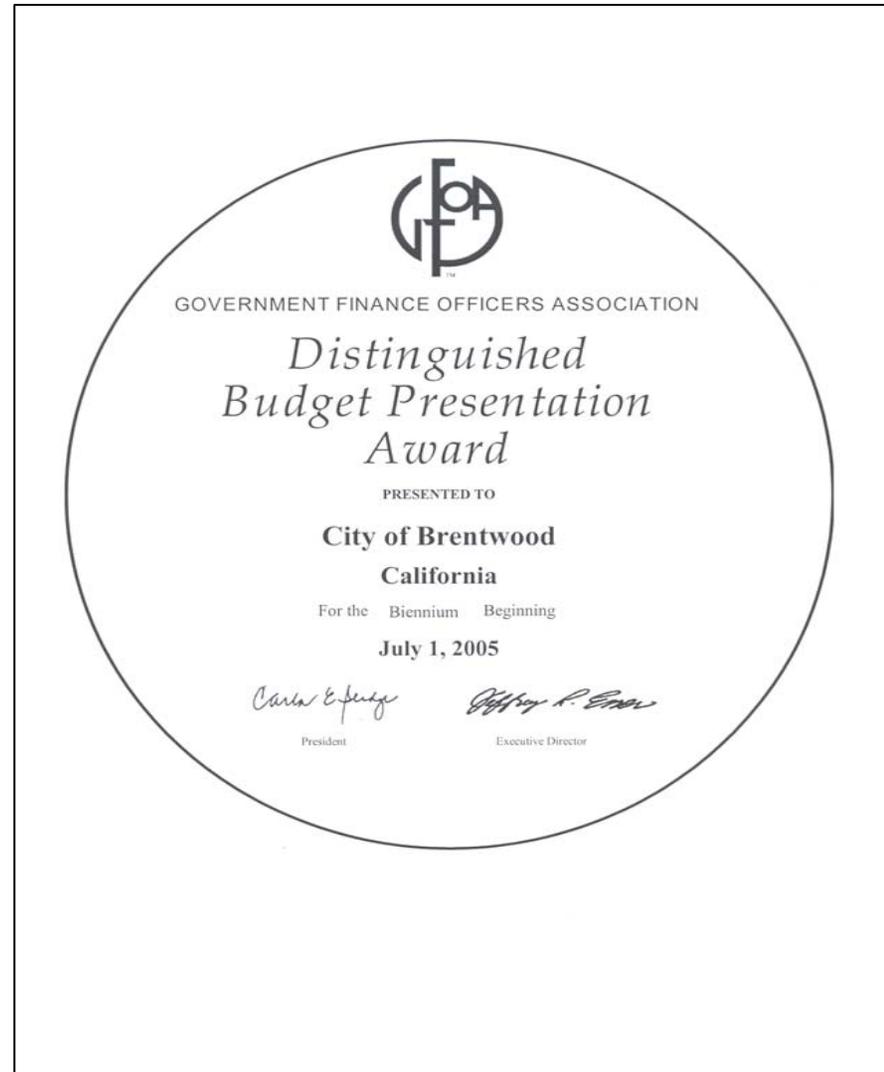
Budget for Fiscal Years 2007/08 – 2008/09

City of Brentwood Organizational Chart





The Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers 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 two-year budget beginning Fiscal Year 2005/06. Its attainment represents a significant accomplishment by a government and its management.



California Society of
Municipal Finance Officers

Certificate of Award
For
Excellence in Operating Budgeting
Fiscal Year 2005-2006

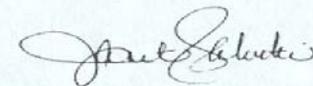
The California Society of Municipal Finance Officers (CSMFO) proudly presents this certificate to

The City of Brentwood

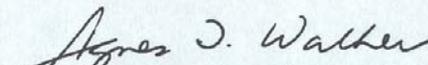
For meeting the criteria established to achieve the EXCELLENCE AWARD in the OPERATING BUDGET CATEGORY.

February 23, 2006





President



Agnes Walker, Chair
Budgeting & Financial Management

BUDGET DOCUMENTS

The Finance Department coordinates the preparation of five key budget documents: the Two-Year Operating Budget, the Five-Year Capital Improvement Program, the Cost Allocation Plan, the Fiscal Model and the Comprehensive Annual Financial Report. The information contained in these documents is the result of a thorough financial review performed through the combined efforts of staff within the City. A brief description of the budget documents and a summary of their intended uses are provided beginning on page XXX.

If You Are Looking For:

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

Line Item Detail

Status of Capital Projects, Adopted Current Year Projects and Projected Funding for Future Projects

Total Cost by Classification
City Staff Billing Rates
City Fees

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

Financial Statements, City Statistics, Management Discussion and Analysis Demographics, Management Statement

It Is Found In The:

**Adopted Two-Year
Operating Budget**

Operational Line Item Budget

**Adopted Five-Year Capital
Improvement Program Budget**

**Cost Allocation
Plan (CAP)**

(Available 90 Days after Budget Adoption)

Ten Year Fiscal Model

(Available 90 Days after Beginning of Fiscal Year)

**Comprehensive Annual
Financial Report (CAFR)**

(Available 180 days after Fiscal Year End)

Adopted Two Year Operating Budget

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

The Adopted Operating Budget Detail provides a separate line item, object code detail for the budget. Adopted expenditures within each divisional category are detailed with descriptions. Budgets are broken down to the program level and are listed in account number order. Historical information is prepared at a detailed object code level for comparison purposes. Cost data within this document is presented by department.

Operational Line Item Budget

The Operational Line Item Budget provides line item revenue and expenditure detail which is used by City departments for budget management and tracking purposes.

Adopted Five-Year Capital Improvement Program Budget

The Adopted Five-Year Capital Improvement Program (CIP) Budget is a separate document that is annually brought to the City Council for consideration. Prior to City Council’s consideration of the CIP, the document is presented to the Planning Commission to ensure compliance with the General Plan. The CIP matches funding sources with capital expenditures while developing a five-year schedule for completion. The relationship between the CIP and the operating budgets is described in detail beginning on page xlv.

CIP projects are separated into the following seven categories:

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

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

Cost Allocation Plan

The City-wide Cost Allocation Plan (CAP) is a budget document that will be prepared and distributed approximately 90 days following the adoption of the annual operating budget. A CAP is a widely recognized and well-used method of distributing administrative overhead “support” costs to the benefiting programs within a City. The City Council adopted its first CAP in December, 1994. That plan established the method of allocating indirect and direct costs. The CAP is updated each year based upon the approved budget data for the current year and actual financial and statistical data for prior years. The City’s CAP also becomes a key document in preparing the City’s User Fee Review and labor charge rates. The City-wide administrative overhead rate for FY 2006/07 was 33.86% of direct costs.

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

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

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

Ten Year Fiscal Model

The ten year fiscal model provides a detailed analysis and projection of the next ten years of General Fund revenues, expenses and fund balance. The model is different from most other fiscal models in that it is dynamic. It will be continually updated as more information becomes known. There are four interlinked sections containing hundreds of data points:

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

Comprehensive Annual Financial Report

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

The internal control structure is designed to provide reasonable assurance that the City's objectives are met, while recognizing that this assurance is not absolute. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. City administration believes the existing internal control systems are adequate to provide reasonable assurance that the City's assets are safeguarded against loss and that the financial records are reliable for preparing financial statements and maintaining accountability for assets. This belief is supported by the City's seventh consecutive "Unqualified" Audit issued in 2006.

BUDGET POLICY

The City amended its Budget and Fiscal Policy in October of 2006. The purpose of the policy is to establish guidelines for budget development, administration and management as well as outline the City's fiscal policies in regard to user fee cost recovery goals, capital financing and debt management. The Operating Budget is developed and managed per the policies defined below.

Budget Objectives

- Identify community needs for essential services.
- Organize the programs required to provide these essential services.
- Establish program policies and goals which define the nature and level of program services required.
- Identify activities performed in delivering program services.
- Propose objectives for improving the delivery of program services.
- Identify and appropriate the resources required to perform program activities and accomplish program objectives.
- Set standards to measure and evaluate the:
 - Output of program activities
 - Accomplishments of program objectives
 - Expenditure of program objectives

Two Year Budget

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

Second Year Budget

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

Mid Year Budget Reviews

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

Balanced Budget

The City will maintain a balanced budget over the two-year period of the budget.

- Each fiscal year, operating revenues must fully cover operating expenditures, including debt service.
- The City will strive to maintain 30% of annual appropriations in the General Fund's Undesignated Fund Balance.
- The City will strive to have cash reserves in the Enterprise Funds at an optimal level of 30%.

Budget Administration

The City Council may, by majority vote, amend or supplement the budget at any time after its adoption. The City Manager has 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. All budget transfers require the approval of the Director of Finance, or designee, except those affecting personnel which must be approved by the City Manager.

BUDGET DEVELOPMENT PROCESS

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

- Beginning in March, department heads prepare estimates for required appropriations for the two fiscal years commencing the following July 1. The proposed budget includes estimated expenditures and forecasted revenues for the two fiscal years on a basis consistent with Generally Accepted Accounting Principles (GAAP). The data is presented to the City Manager for review.
- In May, the City Manager submits to the City Council a proposed operating budget for the upcoming fiscal year. The operating budget includes a summary of the proposed expenditures and financial resources of the City. Public meetings are conducted to obtain public comments.
- By June 30th, the City Council adopts the operating budget through passage of an adopting resolution. This appropriated budget covers substantially all City expenditures. For all funds the budget includes all appropriated amounts as originally adopted, plus amendments by the City Council and certain operating carryovers for program appropriations supported by either a purchase order or encumbrance.

BUDGET CALENDAR

Legend: ● Meeting Date ◆ Due Date

Activity	Responsibility	2006			2007						
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
First Quarter Report to City Clerk	Finance	◆ 10/16									
Mid-Year Budget Adjustments Due to Finance	All Departments	◆ 12/15									
Mid-Year Budget Report due to City Clerk	Finance	◆ 1/10									
CIP Budget Packets Distributed	All Departments	● 1/12									
Second Quarter Report to City Clerk	Finance	◆ 1/15									
Mid-Year Budget Report (Council Meeting)	Finance	● 1/23									
Operating Budget Packets Distributed	All Departments	● 1/22									
Class on Preparation of Operating Budget	All Departments	● 1/22									

Budget for Fiscal Years 2007/08 – 2008/09

BUDGET CALENDAR (Cont.)

Legend: ● Meeting Date ◆ Due Date

Activity	Responsibility	2006			2007							
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	
Open On-Line Budget System	All Departments											◆ 1/22
Permit Projections due to Finance	Bldg., Eng., Finance											◆ 2/16
CIP Project Budget Sheets Due to Finance	All Departments											◆ 3/2
Operating Budget Packets Due to Finance	All Departments											◆ 3/9
Close On-Line Budget System	Finance											◆ 3/9
Personnel Budget Due to Finance	Human Resources											◆ 3/9
Park & Recreation Commission CIP Workshop	Parks & Finance											● 3/22
Operating Budget Review	Dept. Heads w/Dir. of Finance											● 3/29
CIP Final Review	All Departments											◆ 4/5
Third Quarter Report to City Clerk	Finance											◆ 4/16
CIP Budget Workshop / Public Hearing	All Project Managers											● 4/24
Notice of Negative Declaration Published	Finance											◆ 5/2
Letter to County Clerk Regarding Public Notice	Finance											◆ 5/2
Operating Budget Review	City Manager and Dir. of Finance											● 5/10
CIP Budget to Council for Referral to Planning Comm.	Finance											● 5/22
Operating Budget Workshop / Public Hearing	All Departments											● 5/31
CIP Budget to Planning Commission for Approval	Finance / Engineering											● 6/5
CIP Budget to Council for Adoption	Finance											● 6/12

Budget for Fiscal Years 2007/08 – 2008/09

BUDGET CALENDAR (Cont.)

Legend: ● Meeting Date ◆ Due Date

Activity	Responsibility	2006			2007							
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	
File and Record CIP Documents with County Clerk	Engineering											◆ 6/13
Operating Budget to Council for Adoption	Finance											● 6/26
Post Adopted CIP and Operating Budgets on Web Site	Finance											◆ 6/27
Publish Adopted CIP and Adopted Operating Budgets	Finance											◆ 6/27
Fourth Quarter Report Due to City Clerk	Finance											◆ 7/16

CITY REVENUE SOURCES

The City of Brentwood relies on several major revenue sources to balance its General Fund budget. The most important of these revenue sources, based on the percentage of the total revenue budget, are: Property Tax, Sales Tax, Administration Fees, Motor Vehicle-in-Lieu Taxes, Building Fees, Parks and Recreation Charges for Services, Parks and Recreation Property Taxes, Engineering Fees and Investment Income. Together these revenues account for \$35,450,748, or approximately 80.5% of the total revenue projected in FY 2007/08. Listed below are the assumptions used for estimating the major revenue sources for FY 2007/08.

Property Tax

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood receives approximately a 13.38% share of this 1% levy for property located within the City limits. Because of actions the State took to balance its budget during fiscal years 1992/93 through 1994/95, the City lost in excess of \$14M through FY 2005/06. The FY 2007/08 estimate of property tax revenue, \$9,259,261, represents 21.0% of the General Fund and is based on an assumed 2% increase in assessed valuation of existing property with a reasonable turnover of both existing and new housing leading to higher assessed valuations on the majority of those properties. While the housing market has been in a downturn for well over a year, the rapid appreciation of the preceding five years has still left most assessed valuations in Brentwood well below their corresponding market values.

Sales Tax

The City of Brentwood receives a 1% share of all taxable sales generated within its borders. In addition to this 1% share, the City receives a portion of an additional voter-approved 1/2% sales tax amount which is dedicated for public safety purposes. The sales tax estimate for FY 2007/08 is \$6,549,902, not including the public safety portion. This is \$1,296,402 above the FY 2005/06 estimate of \$5,253,500. This increase is forecasted because of an anticipated rise in local economic activity and new businesses locating in Brentwood.

Administration Fees

These fees cover the costs associated with staff time involved in administering either a function or a program. The revenue estimate for FY 2007/08 is \$5,310,487.

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. Due to the State Budget Act of 2004, the timing of the payments and the method of calculation has changed dramatically. The majority of the Motor Vehicle-in-Lieu Tax revenue has been replaced by Property Tax In Lieu of VLF revenue, although for reporting purposes it is still considered Motor Vehicle-In-Lieu Tax revenue. Future increases in the Motor Vehicle-in-Lieu Tax will be driven mainly by the change in the City's assessed valuation instead of by population. The Motor Vehicle-in-Lieu Tax is expected to increase by 18%, to \$4,313,209, in FY 2007/08. This is \$649,549 more than the FY 2006/07 amount of \$3,663,660.

Building Fees

Permits fees cover the cost of inspection, plan retention, records keeping, materials investigation, special inspection management and overhead. The projected building permit revenue for FY 2007/08, \$1,812,403, reflects 500 new, single family dwellings as well as expected commercial development. Plan review fees cover the cost of structural as well as nonstructural plan review, zoning compliance, project condition compliance, design review compliance, record keeping and overhead. Revenue generated from this service is expected to be \$863,617 for FY 2007/08.

Parks and Recreation Charges and Fees

Parks and Recreation provides many services on a "fee-for-service" basis. The main sources of revenue for Parks and Recreation are recreational programs with registration fees, facility rentals and reimbursement for services. The FY 2007/08 estimate for Charges and Fees is \$2,238,232.

Parks and Recreation Property Taxes

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood Parks and Recreation Department will receive approximately a 3.1% share of this 1% levy for property located within the City limits. The FY 2007/08 estimate of County property tax revenue, \$2,003,087 represents 4.5% of the General Fund total revenue.

Budget for Fiscal Years 2007/08 – 2008/09

Engineering Division Fees

Engineering Division fees cover the costs of inspection, review, plan check, record keeping and overhead. Revenue generated from these fees is expected to be \$1,900,550 in FY 2007/08.

Investment Income

Interest rates have risen from the historic lows of the past few years and the City is conservatively estimating investment income will be \$1,200,000 for FY 2007/08.

Other Revenue Sources

- User Fees – Fees charged for the use of services based on the cost recovery goals set by Council. User fees are a major revenue source for the Solid Waste, Water and Wastewater Enterprise Funds.
- Facility Fees – Development Impact Fees are collected for all new development in the City of Brentwood. These are fees collected for the purpose of constructing or improving Master Planned City infrastructure.
- Franchise Fees – Franchise Fees are charged for utility services based on a percentage of the gross revenues of the utility company.

Total General Fund Revenues – By Major Recurring Revenue Sources

<u>Major Recurring Revenues Sources</u>	<u>Projected FY 2006/07</u>	<u>Budget FY 2007/08</u>	<u>Budget FY 2008/09</u>
Property Tax	19.4%	21.0%	21.4%
Sales Tax	12.7%	14.9%	15.8%
Administration Fees	12.7%	12.1%	11.0%
Motor Vehicle-In-Lieu	8.8%	9.8%	9.8%
Building Fees	6.4%	6.1%	6.5%
Parks and Recreation Charges and Fees	4.0%	5.1%	4.7%
Parks and Recreation Property Taxes	4.2%	4.5%	4.5%
Engineering Division Fees	5.6%	4.3%	3.5%
Investment Income	2.7%	2.7%	2.5%

CITY EXPENDITURES

The City’s budget is financed by the use of various types of funds for its operations. The table below is a summary of these major expenditures with the General Fund highlighted:

	<u>Projected FY 2006/07</u>	<u>Budget FY 2007/08</u>	<u>Budget FY 2008/09</u>
General	\$40,381,363	\$43,874,423	\$47,253,347
Capital Improvement	29,893,687	68,553,361	50,348,524
Enterprise	31,461,760	40,663,687	35,479,676
Special Revenue	32,217,136	58,394,679	34,547,971
Assessment Districts	7,207,808	8,422,448	9,263,415
Internal Service	6,967,682	8,257,842	8,211,396
Debt Service	72,262,969	18,462,453	20,222,823
Redevelopment Agency	8,613,459	10,772,937	24,883,175
TOTALS	<u>\$229,005,864</u>	<u>\$257,401,830</u>	<u>\$230,210,327</u>

CONSTITUTIONAL SPENDING LIMITS

Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1980, 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 modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on changes in either city or county population levels.

Article XIII (B) of the California Constitution provides that the City's annual appropriations be subject to certain State limitations. This appropriations limit is often referred to as the Gann Limitation. The City's limitation is calculated each year and is established by a resolution of the City Council as a part of the Annual Operating Budget. The Article XIII (B) limitation for Fiscal Years 2005/06 has been calculated to be \$47,748,273. This amount was calculated by taking the prior year's limitation and adjusting it by the total change in California per capita personal income. The Article XIII (B) limitation is not a restricting factor for the City of Brentwood. This is due to the combination of high population growth and reduced Operating Budget Appropriations during the past several years. This factor will continue to be monitored annually and budget adjustments will be recommended if they are required in future years.

Article XIII (B) Appropriations Limit for the City of Brentwood For Fiscal Year 2007/08

Appropriations Limit for Fiscal Year 2006/07	<u>\$42,984,709</u>
Population in January 2007	48,907
Population in January 2006	45,974
Percentage Increase in Population - City	6.38
Percentage Increase in Contra Costa County	1.13
California Per Capital Personal Income	4.42
Factor to be applied to Prior Year (Population Factor x Per Capita Factor)	1.110820
Appropriations Limit for Fiscal Years 2007/08	<u>\$47,748,273</u>

SIGNIFICANT ACCOUNTING POLICIES

The financial statements for the City of Brentwood are prepared in conformity with 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. The more significant of the City's accounting policies are described below.

Reporting Entity

The City of Brentwood was incorporated in 1948 as a general law city under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. The City is governed by a five member City Council, under the Council-Manager form of government. The City provides a full range of services including: Police, Public Works, Economic Development, Planning, Building, Engineering and Inspection, Parks and Recreation, Housing and General Administrative services. The City also operates public water and wastewater utilities, as well as providing refuse collection and disposal, and a recycling program. All of these services are accounted for in the City's financial statements. The Brentwood Redevelopment Agency was activated on August 13, 1982 pursuant to the State of California Health and Safety Code Section 33000, for the purpose of preparing and carrying out plans for the improvement, rehabilitation and development of blighted areas within the territorial limits of the City of Brentwood.

Basis of Accounting

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

Basis of Budgeting

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

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 governmental activity. The City maintains the following fund types:

Governmental Fund Types

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

Proprietary Fund Types

- **Enterprise Funds:** Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is 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:** Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units, on a cost-reimbursement basis.

Fiduciary Fund Types

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

LONG-TERM DEBT

The City of Brentwood has an established debt management policy and written guidelines that outline the restrictions that affect the amount and type of debt issued by the City, the issuance process and the debt management portfolio. A debt management policy improves the quality of decisions, provides justification for the structure of debt issuance, identifies policy goals and demonstrates a commitment to long-term financial planning, including a multi-year capital plan. Adherence to a debt management policy signals to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

Debt Policy

The following is an excerpt from the Budget and Fiscal Policies adopted October 24, 2006 that outlines some of the highlights of the Capital Financing and Debt Management policy.

- Debt financing will only be used for one-time capital improvement projects under the following circumstances:
 - when the project’s useful life will exceed the term of the financing
 - when project revenues or specific resources will be sufficient to service the long-term debt
- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or development agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will conduct financings on a competitive basis for revenue and general fund debt obligations. Negotiated financing will be used when there is market volatility, the bonds are non rated, or the financing entails the use of complex security or structure.
- The City will seek a rating on any direct debt and will seek credit enhancements such as letters of credit or bond insurance when it will improve marketing and is cost effective.
- The City will monitor all forms of debt annually coincident with the City’s Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.

Debt Obligations

The legal debt limit, as of June 30, 2006, is \$209,974,838. This is based on the total assessed value of all real and personal property, \$5,599,329,002, and the debt limit percentage of 3.75% set by Government Code 25 and 43605. The amount of debt applicable to the debt limit is \$6,384,302, comprised of the 2002 General Obligation Bonds, payable from an unlimited ad valorem tax on real property. The debt margin available, as of June 30, 2006, is \$203,590,536.

The City's current debt levels are manageable and should have no adverse effect on future operations. With respect to the city's direct debt (general obligation debt), the most recent rating reviews from S&P and Moody's list overall direct debt at \$139 per capita and 0.11% of assessed value. These ratios are low in comparison to other cities. Council policy dictates the City strive for a 30% unrestricted General Fund reserve. The City is projecting unrestricted General fund reserves will exceed this 30% target over the next two budget years.

Historically, most of Brentwood's bond issues have been negotiated due to their unique structure and the fledgling status of the city's credit ratings. The one exception was the 1996 Water and Sewer Revenue Bonds which were sold on a competitive basis. This will continue to be the case for the City's Capital Improvement Financing Program (CIFP) program, which are either non-rated assessment bonds or complex senior subordinate structures or other complicated lease and/or redevelopment financings. The city will consider competitive sales on standard Enterprise Fund and General Obligation bonds, which have established credit ratings and are more ordinary in nature.

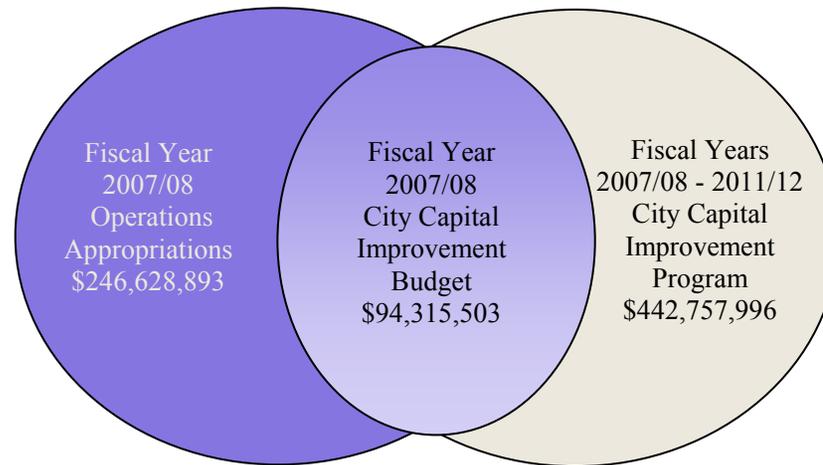
The City of Brentwood's total long-term debt obligations are segregated below. These schedules contain audited numbers from the June 30, 2006 CAFR. The 1996 Water and Wastewater Revenue Bonds, the 2001 CIP Revenue Bonds and the 2002 General Obligation Bonds are rated AAA by Standard & Poors and AAA by Moody's. The city's underlying general obligation debt rating is A2 by Moody's. The 2001 Capital Improvement Program (CIP) Revenue Bonds include \$4,275,000 for the Brentwood Education & Technology Center (BETC), and \$5,940,000 for the CIP Roadway Bonds. The BETC is supported by rental payments from Los Medanos Community College. The CIP Roadway Bonds are supported by gas tax, Measure C funds and roadway impact fees. The City's Enterprise Fund debt is self-supporting with adequate coverage ratios and rate flexibility.

Budget for Fiscal Years 2007/08 – 2008/09

Annual Debt Service FY 2007/08 and FY 2008/09

<u>Fund</u>	<u>Type of Debt</u>	<u>Description</u>	<u>Amount Due</u> <u>FY 2007/08</u>	<u>Amount Due</u> <u>FY 2008/09</u>
232	Bond	Special Tax Bond	\$ -	\$ 386,930
233	Bond	Special Tax Bond	-	46,508
250	Note Payable	CCWD Water Connection	301,522	301,522
250	Bond	Water Revenue Bond	254,782	1,111,544
255	Loan	State Water Resources Loan	1,257,467	1,258,960
261	Inter-fund Loan	Public Employee Retirement System	563,398	537,493
303	Bond	CIP 2001 Revenue Bond	1,369,300	1,367,706
303	Bond	2008 Tax Allocation Revenue Bond	-	1,096,181
380	Bond	Lease Revenue Bond	-	412,419
445	Bond	CIP 2001 Revenue Bond	713,581	718,550
448	Bond	2002 General Obligation Bond	301,956	315,756
540	Bond	Solid Waste Revenue Bond	177,995	468,201
560	Bond	Water Revenue Bond (Refi)	58,794	631,925
560	Note Payable	CCWD Water Connection	452,284	452,284
560	Bond	Water Revenue Bond	382,174	1,667,316
590	Loan	State Water Resources Loan	1,023,829	1,022,336
590	Bond	Water/Wastewater Revenue Bond	<u>175,851</u>	<u>176,708</u>
Total Annual Debt Service			<u>\$ 7,032,933</u>	<u>\$ 11,972,339</u>

CAPITAL IMPROVEMENT PROGRAM OVERVIEW



The City of Brentwood prepares a Capital Budget document that is different from the Operating Budget document, but the two budgets are closely linked. The CIP, as distinguished from the Operating Budget, is used as a planning tool by the City to identify the capital improvement needs consistent with the financing and timing of those needs in a way that assures the most responsible and efficient use of resources. The first year of the CIP is called the Capital Budget, which consists of the planned expenditures for FY 2007/08. The Capital Budget is part of the annual Operating Budget, which appropriates funds for specific programs and projects.

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

The five-year CIP is reviewed annually to enable the City Council to reassess projects in the program. The 2007/08 – 2011/12 CIP is the City's 14th edition of the CIP.

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvement Program Summary

The five-year (2007/08 – 2011/12) CIP includes 110 City projects totaling \$442.8 million. Summarized below are the City CIP projects for FY 2007/08 and FY 2008/09.

Capital Improvement Program Summary - City Projects

CIP Category	FY 2007/08 Totals	# of Projects	FY 2008/09 Totals	# of Projects
Roadway Improvements	\$ 12,120,414	22	\$ 10,642,465	15
Parks and Trails Improvements	11,941,390	20	7,859,861	18
Water Improvements	48,937,351	14	4,532,836	10
Wastewater Improvements	3,045,796	7	4,225,335	5
Community Facilities Improvements	17,440,552	24	24,656,050	14
Drainage Improvements	830,000	3	110,000	2
TOTALS	\$ 94,315,503	90	\$ 52,026,547	64

Annual Operating & Maintenance (O&M) costs cover miscellaneous expenses associated with the completed project, such as janitorial, utility charges, maintenance and upkeep. Overall the annual O&M costs for the five-year CIP total \$5 million.

Future Annual O&M Costs

Roadway Improvements	\$ 283,902
Parks & Trails Improvements	1,060,486
Water Improvements	657,628
Wastewater Improvements	14,363
Community Facilities Improvements	729,500
Drainage Improvements	1,500
Developer Improvements	2,280,912
TOTAL	\$ 5,028,291

Budget for Fiscal Years 2007/08 – 2008/09

Non-Recurring Capital Costs

There are several significant non-routine capital expenditures included in the 2007/08 – 2011/12 Capital Improvement Program. These projects are shown below:

Project	Category	FY 2007/08 Budget	FY 2008/09 Budget	Total Project Budget	Future O&M Costs
Surface Water Treatment Facility - Phases I & II	Water Improvements	\$ 46,474,665	\$ 995,963	\$ 65,201,476	\$ 500,000
New City Hall	Community Facilities	4,000,000	6,800,000	39,000,000	200,000
Senior Adult Education Center	Parks and Trails	6,000,000	-	6,302,354	27,500
Fire Station #53 (Shady Willow)	Community Facilities	1,861,000	1,100,000	3,564,400	-
Summerset Park	Parks and Trails	200,000	2,000,000	2,600,000	100,000
TOTALS		\$ 58,535,665	\$ 10,895,963	\$ 116,668,230	\$ 827,500

Project Descriptions

- Surface Water Treatment Facility – Phases I & II (CIP Project #562-56290): Phase I, the design and construction of the pumping facilities and the main trunk line to the City’s distribution system, has been completed. Phase II, which consists of the design and construction of the new facility adjacent to RBWTP, began in FY 2006/07.
- New City Hall (CIP Project #337-31390): The City has outgrown the existing City Hall complex. This project will provide a 60,000 sq. ft. City Hall facility and a 5,000 sq. ft. Council Chamber, located Downtown, to house all functions except for Public Works and the Police Department. Funding sources include the General Fund and Community Facility Fees.
- Senior Adult Education Center (CIP #522-52280): This facility will provide three meeting/classroom spaces, a large kitchen, a multi-purpose space (approximately 3,400 sq. ft.), parking, a bus turnout, landscaping, lighting and an art element.
- Fire Station #53 (Shady Willow) (CIP Project #337-37030): Fire Station #53 (Shady Willow) will be built in the northwest section of the City. The facility will be owned by the City and leased for operation to the East Contra Costa Fire Protection District.
- Summerset Park: This will be a 10-acre neighborhood / community park site funded by development contributions and Park Facility Fees.

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvements for Fiscal Years 2007/08 and 2008/09

ROADWAY IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
American Avenue Improvements	\$ 498,133	\$ -
Brentwood Boulevard Traffic Improvements	79,000	-
Brentwood Boulevard Widening - Central	826,500	-
Brentwood Boulevard Widening - North	380,000	2,262,705
Brentwood Boulevard Widening - South	-	157,438
City Wide Overhead Utility Replacement	-	70,000
City Wide Sidewalk Replacement	50,000	51,500
City Wide Traffic Signal Interconnect Program	328,000	200,000
Downtown Area Safety Improvements	-	130,000
Empire Avenue Extension North - Phase I	1,272,855	740,000
Grant Street School Infrastructure Improvements	5,000	-
Jeffery Way Realignment / Widening	1,000	-
John Muir Parkway Extension / Foothill Drive - Phase I	2,826,000	-
Logan Way Extension	280,700	-
Lone Tree Way - Union Pacific Undercrossing	1,520,000	4,775,000
Lone Tree Way Widening - Brentwood Boulevard	54,590	54,590
McClarren Park Access Road	-	282,011
Minnesota Avenue Sidewalk Improvements	155,500	-
Oak Street and Garin Parkway Signal Installation	-	200,000
Pavement Management Program	1,496,399	1,540,976
Roadway Signing and Striping	42,000	43,245
Sand Creek Road East A & B	8,000	-
Sand Creek Road Widening - UPRR to O'Hara Avenue	212,000	-
Second Street / Pine Street Traffic Signal	201,000	-
Signal Modifications and Upgrades	185,000	85,000
Third Street Extension	-	-
Traffic Calming Installations	86,000	50,000
Walnut Boulevard Widening	1,612,737	-
TOTALS	\$ 12,120,414	\$ 10,642,465

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvements for Fiscal Years 2007/08 and 2008/09 (Cont.)

PARKS & TRAILS IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
Agricultural Park and History Center	\$ 232,000	\$ 5,000
Aquatic Complex / Concession	487,500	-
Aquatic Complex Improvements	50,000	20,000
BUSD Joint Use Community Gymnasium	1,500,000	-
Community Beautification	115,000	115,000
Creek Habitat Enhancement	-	1,273,250
Empire Avenue Elementary School / Park	-	745,396
Farmer Statue	22,180	-
Irrigation Computerized Control System	50,000	25,000
John Marsh Home Rehabilitation	984,839	754,000
King Park Public Art	45,000	-
McClarren Park Improvements	125,000	500,000
Park Improvements	50,000	50,000
Parks Play Equipment Replacement	461,500	221,000
Sand Creek Park	-	41,200
Sand Creek Soccer Complex	-	1,131,240
Senior Adult Education Center	6,000,000	-
Soundwall Public Art	30,000	-
Summerset Park	200,000	2,000,000
Sunset Park Master Plan and Expansion	811,671	-
Trail Improvements	64,300	64,300
Trails Project	660,750	586,750
Tree Reforestation	50,000	50,000
Veterans Park Element - Phase I and II	-	154,000
Veterans Park Public Art	1,650	-
Windsor Way Park Expansion	-	123,725
TOTAL	\$ 11,941,390	\$ 7,859,861

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvements for Fiscal Years 2007/08 and 2008/09 (Cont.)

WATER IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
Brentwood Boulevard Sewer and Water Main	\$ 701,000	\$ 1,216,000
Chlorine Generator Upgrade	60,000	60,000
Downtown Infrastructure	789,305	1,533,095
RBWTP Maintenance and Capital Upgrades	248,685	129,500
Surface Water Treatment Facility Phases I & II	46,474,665	995,963
Underground Water System Corrosion Mitigation	45,376	45,375
Water Distribution System Rehabilitation	60,100	61,903
Water Distribution Telemetry / SCADA System	1,000	-
Water System Connections / Regulating	311,500	215,500
Well #15	65,000	-
Well Abandonment	47,720	-
Well Disinfection System Upgrade	1,000	-
Well Monitoring Program	120,000	120,000
Zone I Equalization Storage Reservoirs	12,000	155,500
TOTAL	\$ 48,937,351	\$ 4,532,836

WASTEWATER IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
City Wide Wastewater Rehabilitation	\$ 169,956	\$ 173,235
Non-Potable Water Distribution System - Phase I	1,000	-
Non-Potable Water Distribution System - Phase II	1,725,400	410,200
Non-Potable Water Distribution System - Phase III	1,000	900
Sellers Avenue Sewer Lift Station Expansion and Upgrade	20,000	-
Wastewater Treatment Plant Expansion - Phase II	260,440	387,000
Wastewater Treatment Plant - Solids System Expansion	868,000	3,254,000
TOTAL	\$ 3,045,796	\$ 4,225,335

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvements for Fiscal Years 2007/08 and 2008/09 (Cont.)

COMMUNITY FACILITIES IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
400 Guthrie Lane Parking Lot	\$ 650,000	\$ -
Brentwood Education and Technology Center Projects	50,000	-
Civic Center Parking Facility	460,000	6,540,000
Civic Center Plaza	165,000	5,000
Communication Tower	571,972	-
Community Center Repair - Phase II	16,000	-
Community Development Building Roof Repair	50,000	-
Computerized Maintenance Management System	-	200,000
Crime Analysis and Reporting Software	76,461	-
Development Services Software	250,000	250,000
Downtown Brentwood 2010	55,000	-
Downtown Parking Structure	-	6,862,000
Downtown Streetscape Plan	90,000	1,000,000
Ergonomic Chair Replacement	35,000	36,050
Fiber Optic Link	57,400	-
Financial Software	535,000	140,000
Fire Station #53 (Shady Willow)	1,861,000	1,100,000
Fire Station #54 (Replace DT)	462,000	523,000
Fuel Dispensing System	163,595	-
Information Systems	250,000	200,000
Maintenance Service Center - Phase II	220,000	-
New City Hall	4,000,000	6,800,000
PEG Cable TV Access	100,000	400,000
Public Works Trailers HVAC Repair	25,000	-
Solid Waste Transfer Station Improvements - Phase III	7,277,124	-
Village Community Resource Center Relocation	-	600,000
Women's Club Upgrade	20,000	-
TOTAL	\$ 17,440,552	\$ 24,656,050

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvements for Fiscal Years 2007/08 and 2008/09 (Cont.)

DRAINAGE IMPROVEMENT PROJECTS	FY 2007/08	FY 2008/09
Agricultural Runoff Mitigation	\$ 10,000	\$ 10,000
Harvest Park Basin	720,000	-
Storm Drain Improvements	100,000	100,000
TOTAL	\$ 830,000	\$ 110,000

Budget for Fiscal Years 2007/08 – 2008/09

Capital Improvement Program Revenue Summary

City Capital Revenue Summary Schedule			
Sources by Fund			
Fund	07-08	08-09	Total
General Funds			
100 General Fund	\$ 2,493,330	\$ 6,478,020	\$ 8,971,350
Total General Funds	\$ 2,493,330	\$ 6,478,020	\$ 8,971,350
Special Revenue Funds			
217 Federal/State Funding	\$ 1,377,447	\$ 3,070,379	\$ 4,447,826
250 Water	18,724,112	882,162	19,606,274
251 Roadway	4,950,155	896,405	5,846,560
252 Parks and Trails	1,795,650	2,999,929	4,795,579
255 Wastewater	2,908,117	3,447,377	6,355,494
256 Community Facilities	4,747,100	1,832,728	6,579,828
257 Fire Fees	2,111,000	1,100,000	3,211,000
263 Agriculture Land	10,000	10,000	20,000
268 Public Art Program	98,830	-	98,830
293 Measure C	628,230	455,417	1,083,647
Total Special Revenue Funds	\$ 37,350,641	\$ 14,694,397	\$ 52,045,038
Capital Project Funds			
301 Redevelopment	\$ 2,626,210	\$ 15,402,000	\$ 18,028,210
336 Development Contributions	1,613,129	1,523,871	3,137,000
361 Community Facilities District (CFD)	7,500,000	-	7,500,000
Total Capital Project Funds	\$ 11,739,339	\$ 16,925,871	\$ 28,665,210
Enterprise Funds			
540 Solid Waste	\$ 7,358,219	\$ -	\$ 7,358,219
543 Solid Waste Replacement	8,333	-	8,333
560 Water	29,401,336	831,803	30,233,139
563 Water Replacement	8,333	-	8,333
590 Wastewater	211,206	772,997	984,203
593 Wastewater Replacement	8,334	-	8,334
Total Enterprise Funds	\$ 36,995,761	\$ 1,604,800	\$ 38,600,561
Internal Service Funds			
701 Information Services	\$ 100,000	\$ -	\$ 100,000
703 Information Systems Replacement	685,000	340,000	1,025,000
704 Facilities Replacement	186,000	20,000	206,000
708 Parks and LLD Replacement	135,000	10,000	145,000
Total Internal Service Funds	\$ 1,106,000	\$ 370,000	\$ 1,476,000
Other			
Other	\$ 861,855	\$ 1,790,000	\$ 2,651,855
Total Other	\$ 861,855	\$ 1,790,000	\$ 2,651,855
Unfunded			
Unfunded	\$ 3,768,577	\$ 10,163,459	\$ 13,932,036
Total Unfunded	\$ 3,768,577	\$ 10,163,459	\$ 13,932,036
TOTAL SOURCES OF FUNDING	\$ 94,315,503	\$ 52,026,547	\$ 146,342,050

Capital Improvement Program Accomplishments

The most significant CIP accomplishments in FY 2006/07 include:

- Surface Water Treatment Facility Phases I & II (CIP Project #562-56290) – Completed Phase I, the design and construction of the pumping facilities and the main trunk line to the City’s distribution system, and began work on Phase II which consists of the design and construction of the new facility adjacent to RBWTP.
- Chloramination of Wells (CIP Project #562-56170) – Completed the conversion of the disinfection method, from chlorine to chloramination, used for City wells.
- American Avenue Extension (CIP Project #336-31560) – The scope of this project was revised to address the traffic problems around Heritage High School and Adams Middle School. The intersection was modified to include: 1) additional turn lanes for traffic turning from Balfour Road onto American Avenue and 2) exclusive right turn lanes for traffic turning from American Avenue onto Balfour Road.

Additional CIP accomplishments for FY 2006/07 include:

- Pavement Management Program (CIP #336-30830) – Completed annual preventative maintenance program which consisted of reconstructing, overlaying, surface sealing and crack sealing roads selected by the City’s Pavement Management Software program.
- 118 Oak Street Remodel (CIP #337-37130) – The completion of this remodel provided additional office space for Community Development personnel who were previously housed at the Technology Center.
- Finance Software (CIP # 337-31140) – Completed Phase I, the implementation of financial applications city wide, and began Phase II, the implementation of Payroll and HR.
- Crusade for Shade (CIP #352-52390) – Co-funded, with the Mom’s Club Crusade for Shade Campaign. The installation of a shade structure at Orchard Park.

Budget for Fiscal Years 2007/08 – 2008/09

RESOLUTION NO. 2007-150

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2007/08-2008/09 OPERATING BUDGET AND AMENDING THE 2006/07 OPERATING BUDGET FOR THE CITY OF BRENTWOOD

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

WHEREAS, the City departments have submitted requests for appropriations to fund the departmental programs to provide services for the City of Brentwood; and

WHEREAS, the City Council has reviewed these specific departmental requests and held a workshop to discuss City priorities for the expenditure of City funds; and

WHEREAS, the Operating Budget of \$246.6 million adheres to City Council's Goals and Objectives and is free from reliance upon non-recurring revenue sources and does not commit to spending more than a realistic estimate of revenues; and

WHEREAS, the two year budget presents a balanced budget in every fund except for the Wastewater Enterprise; and

WHEREAS, the Operating Budget includes just one new position funded through the General Fund and a total of three new positions in the Enterprise funds; and

WHEREAS, total budgeted General Fund operating expenditures have increased by less than 4% from 2006/07 to 2007/08; and

WHEREAS, the budget calls for the elimination of two positions; and

WHEREAS, the budget incorporates an annual CPI increase of 3.1% for all eligible salaries in the FY 2007/08 budget and has also included a 3% CPI increase for salaries in FY 2008/09; and

WHEREAS, the 2006/07 budget will be increased by \$40,888 for the Public Art Administration Fund; and

WHEREAS, the 2006/07 budget will be increased by \$24,203 for the Sunset Industrial Park Lighting and Landscape District.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood hereby adopts the revenues and appropriations as detailed in the 2007/08-2008/09 Operating Budget for the City of Brentwood as presented by the City Manager and modifies the appropriations for the 2006/07 Operating Budget by increasing \$40,888 in the Public Art Administration Fund and \$24,203 in the Sunset Industrial Park LLD Fund.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at its regular meeting on the June 26, 2007 by the following vote:

AYES: Becnel, Brockman, Richey, Stonebarger, Taylor

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:

Margaret Wimberly

Margaret Wimberly, CMC
City Clerk

Robert Taylor

Robert Taylor
Mayor

Budget for Fiscal Years 2007/08 – 2008/09

RESOLUTION NO. 2007-147

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD APPROVING AND ADOPTING THE PROP 4 APPROPRIATION LIMIT FOR THE FISCAL YEAR OF 2007/08

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 4.42% in the California per capita personal income for the prior calendar year, and;

WHEREAS, the Department of Finance staff have notified the City of the change in population of the City and the entire Contra Costa County in which the City has the option to use the greater percentage change, which change is an increase of 6.38% for the City of Brentwood for the prior calendar year, 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, 2007.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood, the appropriations limit for the City of Brentwood for fiscal year ending June 30, 2008 is \$47,748,273.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on June 26, 2007 by the following vote:

AYES: Becnel, Brockman, Richey, Stonebarger, Taylor

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:

Margaret Wimberly
Margaret Wimberly, CMC
City Clerk

Robert Taylor

Robert Taylor
Mayor



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Budget For Fiscal Years 2007/08 - 2008/09

ANNUAL BUDGET SUMMARY

	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
General Fund	\$ 22,514,341	\$ 41,436,790	\$ 40,381,363	\$ 23,569,768	\$ 44,063,377	\$ 43,874,423	\$ 23,758,722	\$ 48,347,251	\$ 47,253,347	\$ 24,852,626
Special Revenue Funds	48,480,129	28,525,853	32,217,136	44,788,846	47,275,491	58,394,679	33,669,658	26,482,874	34,547,971	25,604,561
Capital Improvement Program	17,124,952	26,735,667	29,893,687	13,966,932	67,778,284	68,553,361	13,191,855	48,059,557	50,348,524	10,902,888
City Rentals Enterprise (1)	130,242	1,058,913	1,052,236	136,919	974,144	1,089,277	21,786	1,102,091	1,112,115	11,762
Solid Waste Enterprise (1)	4,633,686	8,820,656	6,600,382	6,853,960	15,884,764	13,494,286	9,244,438	9,824,833	7,793,500	11,275,771
Water Enterprise (1)	66,791,874	14,760,700	10,303,985	71,248,589	15,662,932	12,490,670	74,420,851	16,392,050	14,249,875	76,563,026
Wastewater Enterprise (1)	60,321,539	6,592,581	5,997,720	60,916,400	6,783,748	6,581,946	61,118,202	7,058,918	6,803,448	61,373,672
Housing Enterprise (1)	1,929,276	1,125,450	809,271	2,245,455	1,545,703	858,725	2,932,433	1,102,353	736,086	3,298,700
Assessment Districts	2,172,172	7,613,795	7,207,808	2,578,159	8,765,470	8,422,450	2,921,179	9,533,489	9,263,415	3,191,253
Internal Service Funds	21,087,020	9,522,221	6,967,682	23,641,559	9,299,815	8,257,842	24,683,532	9,384,503	8,211,395	25,856,640
Debt Service	19,833,020	69,930,952	72,262,969	17,501,003	19,371,602	18,462,453	18,410,152	21,020,387	20,222,823	19,207,716
Totals	\$ 265,018,251	\$ 216,123,578	\$ 213,694,239	\$ 267,447,590	\$ 237,405,330	\$ 240,480,112	\$ 264,372,808	\$ 198,308,306	\$ 200,542,499	\$ 262,138,615

(1) The "Annual Budget Summary" does not include capital expenditures. The "Summary of Expenditures by Fund Type" on page 4, "Summary of Expenditures by Category" on page 5, and the "Summary of Expenditures by Line Item Category" on page 6, do include capital expenditures.

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF REVENUE BY FUND TYPE

<u>Fund Type</u>	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	% Change	2008/09 Budget	% Change
General Fund	\$ 40,133,057	\$ 43,538,876	\$ 41,436,790	\$ 44,063,377	6.34%	\$ 48,347,251	9.72%
Special Revenue Funds	42,653,428	55,858,788	28,525,853	47,275,491	65.73%	26,482,874	-43.98%
Capital Improvement Program	39,351,170	56,307,623	26,735,667	67,778,284	153.51%	48,059,557	-29.09%
City Rentals Enterprise	1,027,786	1,073,400	1,058,913	974,144	-8.01%	1,102,091	13.13%
Solid Waste Enterprise	8,207,672	8,075,245	8,820,656	15,884,764	80.09%	9,824,833	-38.15%
Water Enterprise	16,974,725	13,479,419	14,760,700	15,662,932	6.11%	16,392,050	4.66%
Wastewater Enterprise	10,070,098	6,932,007	6,592,581	6,783,748	2.90%	7,058,918	4.06%
Housing Enterprise	1,665,217	606,527	1,125,450	1,545,703	37.34%	1,102,353	-28.68%
Assessment Districts	5,547,823	7,540,040	7,613,795	8,765,470	15.13%	9,533,489	8.76%
Internal Service Funds	10,830,342	8,872,871	9,522,221	9,299,815	4.81%	9,384,503	0.91%
Debt Service	55,796,864	70,226,969	69,930,952	19,371,602	-72.42%	21,020,387	8.51%
Total Revenue	\$ 232,258,182	\$ 272,511,765	\$ 216,123,578	\$ 237,405,330	9.85%	\$ 198,308,306	-16.47%

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF REVENUES BY CATEGORY - ALL FUNDS

	2005/06	2006/07	2006/07	2007/08	% Change	2008/09	% Change
	Actual	Budget	Projected	Budget		Budget	
<u>REVENUE</u>							
Property Tax	\$ 6,217,461	\$ 8,051,531	\$ 8,051,531	\$ 9,259,261	15.00%	\$ 10,370,372	12.00%
Sales Tax	4,659,024	5,385,627	5,385,627	6,701,848	24.44%	7,834,493	16.90%
Charges for Services	25,156,907	27,802,146	28,809,465	30,518,405	5.93%	32,042,969	5.00%
Developer Impact Fees	38,517,977	41,964,859	25,463,752	24,895,857	-2.23%	23,814,166	-4.34%
Other Agencies	5,292,852	7,006,852	4,658,892	7,041,204	51.13%	10,396,205	47.65%
Financing	39,222,435	59,878,316	52,248,317	25,200,000	-51.77%	0	-100.00%
Building	5,252,070	3,264,790	2,664,790	2,676,020	0.42%	3,158,056	18.01%
Assessment Districts	19,069,630	22,277,362	21,666,465	23,039,930	6.34%	23,786,739	3.24%
Use of Money and Property	5,458,223	4,305,527	6,609,967	5,809,785	-12.11%	6,064,449	4.38%
Engineering	2,844,846	3,580,353	2,320,810	1,900,550	-18.11%	1,709,206	-10.07%
Parks & Recreation	3,681,388	4,452,345	4,067,654	4,495,528	10.52%	4,664,604	3.76%
Real Property Tax	1,000,572	600,000	650,000	750,000	15.38%	975,000	30.00%
Other Tax	965,955	1,121,710	975,596	1,048,900	7.51%	1,107,586	5.60%
Franchise Fees	808,389	920,893	970,067	1,048,422	8.08%	1,132,236	7.99%
Planning	738,972	952,308	686,942	813,257	18.39%	898,507	10.48%
Business License Tax	471,668	531,250	531,250	637,500	20.00%	765,000	20.00%
Fines and Forfeitures	138,694	150,000	215,000	258,000	20.00%	296,700	15.00%
Transient Occupancy Tax	118,544	130,000	130,000	196,808	51.39%	269,510	36.94%
Interfund Services	8,082,709	6,832,098	6,831,535	7,447,814	9.02%	7,607,005	2.14%
Internal Transfers	45,743,939	54,072,995	32,592,866	71,376,427	118.99%	49,172,087	-31.11%
Other Revenue	18,815,927	19,230,803	10,593,052	12,289,814	16.02%	12,243,416	-0.38%
Total Revenues	\$ 232,258,182	\$ 272,511,765	\$ 216,123,578	\$ 237,405,330	9.85%	\$ 198,308,306	-16.47%

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY FUND TYPE

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	% Change	2008/09 Budget	% Change
<u>Fund Type</u>							
General Fund	\$ 37,119,277	\$ 43,944,834	\$ 40,381,363	\$ 43,874,423	8.65%	\$ 47,253,347	7.70%
Special Revenue Funds	45,923,707	60,141,794	32,217,136	58,394,679	81.25%	34,547,971	-40.84%
Capital Improvement Program	22,575,424	56,941,466	29,893,687	68,553,361	129.32%	50,348,524	-26.56%
City Rentals Enterprise	1,017,799	1,074,871	1,064,649	1,089,277	2.31%	1,112,115	2.10%
Solid Waste Enterprise	7,921,321	6,841,236	6,781,223	13,671,485	101.61%	7,993,500	-41.53%
Water Enterprise	11,531,392	17,383,265	15,805,267	17,589,294	11.29%	17,231,979	-2.03%
Wastewater Enterprise	7,483,282	7,160,578	6,993,350	7,454,906	6.60%	8,405,996	12.76%
Housing Enterprise	647,386	920,472	809,271	858,725	6.11%	736,086	-14.28%
Assessment Districts	5,348,598	7,855,316	7,207,808	8,422,448	16.85%	9,263,415	9.98%
Internal Service Funds	6,415,198	7,815,322	6,967,682	8,257,842	5.66%	8,211,396	-0.56%
Debt Service	51,109,598	71,883,926	72,262,969	18,462,453	-74.32%	20,222,823	9.53%
Total Expenditures	\$ 197,092,982	\$ 281,963,080	\$ 220,384,405	\$ 246,628,893	11.91%	\$ 205,327,152	-16.75%

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY CATEGORY - ALL FUNDS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	% Change	2008/09 Budget	% Change
<u>PERSONNEL SERVICES</u>							
Salaries	\$ 20,159,743	\$ 22,924,889	\$ 21,992,061	\$ 24,537,188	11.57%	\$ 25,519,521	4.00%
Overtime	725,132	730,137	757,757	771,570	1.82%	796,898	3.28%
Part-time	848,436	1,353,843	1,047,885	1,310,347	25.05%	1,356,179	3.50%
Benefits	9,372,260	12,190,251	11,584,429	11,792,607	1.80%	12,464,004	5.69%
Total Personnel Services	\$ 31,105,572	\$ 37,199,120	\$ 35,382,131	\$ 38,411,712	8.56%	\$ 40,136,602	4.49%
<u>SUPPLIES AND SERVICES</u>							
Operating Supplies	\$ 1,405,584	\$ 1,949,449	\$ 1,819,741	\$ 1,857,108	2.05%	\$ 1,872,537	0.83%
Utilities	2,352,877	3,055,801	2,667,600	3,118,133	16.89%	3,214,167	3.08%
Repairs and Maintenance	2,718,573	3,548,139	3,197,701	3,523,299	10.18%	3,595,704	2.06%
Rentals	209,614	356,550	218,748	342,717	56.67%	351,570	2.58%
Insurance	551,342	753,664	146,200	393,061	168.85%	390,201	-0.73%
Special Services	4,038,159	4,965,035	4,297,977	5,298,600	23.28%	5,650,317	6.64%
Communications	780,082	983,210	919,859	1,005,764	9.34%	1,078,327	7.21%
Advertising	157,909	274,130	221,890	233,247	5.12%	236,516	1.40%
Training & Conferences	477,207	994,826	783,946	1,016,351	29.65%	999,602	-1.65%
Purchased Water	3,395,383	3,747,420	3,808,423	5,105,313	34.05%	5,807,537	13.75%
Contributions	1,591,235	3,906,123	2,059,299	6,625,461	221.73%	6,174,356	-6.81%
Legal Services	279,084	708,675	422,692	603,950	42.88%	604,525	0.10%
Contractual Services	4,299,997	7,217,491	5,446,598	8,567,417	57.30%	8,712,535	1.69%
Equipment Lease	73,324	73,325	73,325	0	-100.00%	0	
Interest Expense	9,226,628	12,579,127	11,853,109	10,703,672	-9.70%	12,067,859	12.75%
Depreciation/Amortization	3,316,024	3,692,040	3,619,949	3,793,467	4.79%	3,912,319	3.13%
Interfund Service	4,316,892	4,512,552	4,478,967	4,292,539	-4.16%	4,229,180	-1.48%
Other	10,163,164	49,229,096	49,082,234	506,661	-98.97%	313,573	-38.11%
Total Supplies and Services	\$ 49,353,078	\$ 102,546,653	\$ 95,118,255	\$ 56,986,760	-40.09%	\$ 59,210,825	3.90%
<u>INTERNAL SERVICE</u>							
Internal Service	\$ 8,052,452	\$ 6,817,726	\$ 6,819,802	\$ 7,160,526	5.00%	\$ 7,293,506	1.86%
Total Internal Service	\$ 8,052,452	\$ 6,817,726	\$ 6,819,802	\$ 7,160,526	5.00%	\$ 7,293,506	1.86%
<u>CAPITAL OUTLAY / CIP</u>							
Capital Outlay / CIP	\$ 21,848,995	\$ 56,821,574	\$ 29,807,189	\$ 67,729,578	127.23%	\$ 50,991,107	-24.71%
Total Capital Outlay / CIP	\$ 21,848,995	\$ 56,821,574	\$ 29,807,189	\$ 67,729,578	127.23%	\$ 50,991,107	-24.71%
<u>OTHER</u>							
Debt Service	\$ 5,466,780	\$ 9,432,073	\$ 8,197,519	\$ 7,524,525	-8.21%	\$ 9,791,033	30.12%
Transfers	69,950,541	59,110,934	38,212,051	60,852,811	59.25%	30,214,232	-50.35%
Reimbursement	11,315,564	10,035,000	6,855,457	7,962,981	16.16%	7,689,847	-3.43%
Total Other	\$ 86,732,885	\$ 78,578,007	\$ 53,265,027	\$ 76,340,317	43.32%	\$ 47,695,112	-37.52%
Total Expenditures	\$ 197,092,982	\$ 281,963,080	\$ 220,392,405	\$ 246,628,893	11.90%	\$ 205,327,152	-16.75%

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	% Change	2008/09 Budget	% Change
<u>Line Item Category</u>							
Salaries and Benefits	\$ 31,105,563	\$ 37,199,120	\$ 35,382,130	\$ 38,411,400	8.56%	\$ 40,136,278	4.49%
Supplies and Services	49,353,085	102,546,653	95,110,256	56,987,070	-40.08%	59,211,149	3.90%
Internal Service	8,052,452	6,817,726	6,819,803	7,160,527	5.00%	7,293,506	1.86%
Capital Outlay	<u>108,581,882</u>	<u>135,399,581</u>	<u>83,072,216</u>	<u>144,069,896</u>	73.43%	<u>98,686,219</u>	-31.50%
Total All Funds by Category	<u>\$ 197,092,982</u>	<u>\$ 281,963,080</u>	<u>\$ 220,384,405</u>	<u>\$ 246,628,893</u>	11.91%	<u>\$ 205,327,152</u>	-16.75%

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Salaries and Benefits</u>					
General Fund	\$ 21,409,079	\$ 25,599,542	\$ 24,612,540	\$ 27,215,231	\$ 28,650,457
Special Revenue Funds	32,545	78,507	41,983	82,310	27,971
Capital Improvement Program	1,803,313	2,093,190	1,799,095	1,157,087	1,105,328
City Rentals Enterprise	103,542	115,386	113,454	118,516	123,464
Solid Waste Enterprise	1,936,692	2,274,224	2,215,210	2,391,845	2,497,468
Water Enterprise	1,926,580	2,410,711	2,190,568	2,525,763	2,747,022
Wastewater Enterprise	1,473,902	1,707,857	1,659,520	1,832,646	1,906,411
Housing Enterprise	422,488	477,605	474,681	521,054	373,570
Assessment Districts	393,266	529,178	481,824	494,262	520,882
Internal Service Funds	<u>1,604,156</u>	<u>1,912,920</u>	<u>1,793,255</u>	<u>2,072,686</u>	<u>2,183,705</u>
Total Salaries and Benefits	<u>\$ 31,105,563</u>	<u>\$ 37,199,120</u>	<u>\$ 35,382,130</u>	<u>\$ 38,411,400</u>	<u>\$ 40,136,278</u>

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2003/04 Actual	2004/05 Budget	2004/05 Projected	2005/06 Budget	2006/07 Budget
<u>Supplies and Services</u>					
General Fund	\$ 7,980,858	\$ 11,225,273	\$ 9,056,529	\$ 10,667,011	\$ 10,852,257
Special Revenue Funds	2,759,120	5,589,630	3,358,090	8,704,850	8,422,132
Capital Improvement Program	871,668	1,397,573	993,865	1,097,350	985,500
City Rentals Enterprise	325,109	351,503	343,212	337,000	348,099
Solid Waste Enterprise	2,741,878	3,005,072	3,004,587	3,510,053	3,807,283
Water Enterprise	6,767,588	8,509,576	7,586,544	9,269,952	10,803,008
Wastewater Enterprise	3,548,523	3,877,755	3,831,749	4,257,667	4,400,839
Housing Enterprise	191,232	386,637	280,860	284,458	320,359
Assessment Districts	3,222,218	4,672,636	4,098,948	5,722,823	6,021,944
Internal Service Funds	2,845,266	3,393,488	2,707,998	3,581,188	3,578,694
Debt Service	18,099,625	60,137,510	59,847,874	9,554,718	9,671,034
Total Supplies and Services	<u>\$ 49,353,085</u>	<u>\$ 102,546,653</u>	<u>\$ 95,110,256</u>	<u>\$ 56,987,070</u>	<u>\$ 59,211,149</u>

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Internal Service</u>					
General Fund	\$ 4,011,825	\$ 3,470,599	\$ 3,470,599	\$ 3,943,296	\$ 4,004,848
Special Revenue Funds	400,000	0	0	915	961
Capital Improvement Program	290,307	206,441	206,441	142,512	137,689
City Rentals Enterprise	299,956	300,382	300,382	329,592	335,039
Solid Waste Enterprise	1,014,011	1,023,130	1,023,130	1,033,973	1,062,825
Water Enterprise	454,235	440,373	440,373	534,253	547,421
Wastewater Enterprise	512,046	506,451	506,451	481,432	494,274
Housing Enterprise	33,666	40,730	40,730	38,213	32,157
Assessment Districts	687,718	549,216	551,293	305,365	312,134
Internal Service Funds	<u>348,688</u>	<u>280,404</u>	<u>280,404</u>	<u>350,976</u>	<u>366,158</u>
Total Internal Services	<u><u>\$ 8,052,452</u></u>	<u><u>\$ 6,817,726</u></u>	<u><u>\$ 6,819,803</u></u>	<u><u>\$ 7,160,527</u></u>	<u><u>\$ 7,293,506</u></u>

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Capital Outlay</u>					
General Fund	\$ 3,717,516	\$ 3,649,420	\$ 3,241,695	\$ 2,048,885	\$ 3,745,786
Special Revenue Funds	42,732,042	54,473,657	28,817,063	49,606,604	26,096,907
Capital Improvement Program	19,610,136	53,244,262	26,894,286	66,156,412	48,120,007
City Rentals Enterprise	289,193	307,600	307,600	304,169	305,513
Solid Waste Enterprise	2,228,740	538,810	538,296	6,735,614	625,924
Water Enterprise	2,382,989	6,022,605	5,587,782	5,259,326	3,134,528
Wastewater Enterprise	1,948,811	1,068,515	995,630	883,161	1,604,472
Housing Enterprise	0	15,500	13,000	15,000	10,000
Assessment Districts	1,045,394	2,104,286	2,075,744	1,899,998	2,408,455
Internal Service Funds	1,617,088	2,228,510	2,186,025	2,252,992	2,082,838
Debt Service	33,009,973	11,746,416	12,415,095	8,907,735	10,551,789
Total Capital Outlay	<u>\$ 108,581,882</u>	<u>\$ 135,399,581</u>	<u>\$ 83,072,216</u>	<u>\$ 144,069,896</u>	<u>\$ 98,686,219</u>

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - TEN YEAR PROJECTION

	2006/07 Projected	2007/08 Budget	2008/09 Budget	2009/10 Projected	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected
Fund Balance 7/01	\$ 22,514,341	\$ 23,569,769	\$ 23,758,723	\$ 24,852,625	\$ 25,197,408	\$ 24,419,051	\$ 24,776,615	\$ 24,784,380	\$ 25,105,686
Add:									
Revenues	37,489,473	41,091,103	45,303,016	47,777,597	51,084,310	54,803,215	57,821,774	61,250,651	65,551,250
Transfers In	3,947,317	2,972,274	3,044,235	3,077,636	3,202,451	3,330,743	3,447,853	3,569,170	3,695,115
Total Revenue	41,436,790	44,063,377	48,347,251	50,855,233	54,286,761	58,133,958	61,269,627	64,819,821	69,246,365
Less:									
Operations	37,575,578	42,132,527	43,782,615	47,668,360	50,681,753	53,026,662	56,346,361	59,396,971	63,337,071
Transfers Out	2,805,785	1,741,896	3,470,734	2,842,089	4,383,365	4,749,732	4,915,501	5,101,545	5,292,273
Total Appropriations	40,381,363	43,874,423	47,253,349	50,510,449	55,065,118	57,776,394	61,261,862	64,498,515	68,629,344
Revenue Over(Under) Appropriations	1,055,427	188,954	1,093,902	344,784	(778,357)	357,564	7,765	321,305	617,021
Fund Balance 6/30	\$ 23,569,769	\$ 23,758,723	\$ 24,852,625	\$ 25,197,408	\$ 24,419,051	\$ 24,776,615	\$ 24,784,380	\$ 25,105,686	\$ 25,722,707

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - FUND BALANCE

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 37,152,898	\$ 40,299,190	\$ 37,489,473	\$ 41,091,103	\$ 45,303,016
Expenditures	<u>33,492,768</u>	<u>40,779,397</u>	<u>37,575,578</u>	<u>42,132,527</u>	<u>43,782,615</u>
Excess (deficiency) of revenues over / (under) expenditures	3,660,130	(480,207)	(86,105)	(1,041,424)	1,520,401
Other Sources:					
Transfer In	2,980,158	3,239,686	3,947,317	2,972,274	3,044,235
Transfer Out	<u>(3,626,509)</u>	<u>(3,165,437)</u>	<u>(2,805,785)</u>	<u>(1,741,896)</u>	<u>(3,470,734)</u>
Total Other Sources (Uses)	(646,351)	74,249	1,141,532	1,230,378	(426,499)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,013,778	(405,958)	1,055,427	188,954	1,093,902
Fund Balance, Beginning Year	<u>19,500,563</u>	<u>22,514,341</u>	<u>22,514,341</u>	<u>23,569,769</u>	<u>23,758,723</u>
Fund Balance, End of Year	<u>\$ 22,514,341</u>	<u>\$ 22,108,383</u>	<u>\$ 23,569,769</u>	<u>\$ 23,758,723</u>	<u>\$ 24,852,625</u>

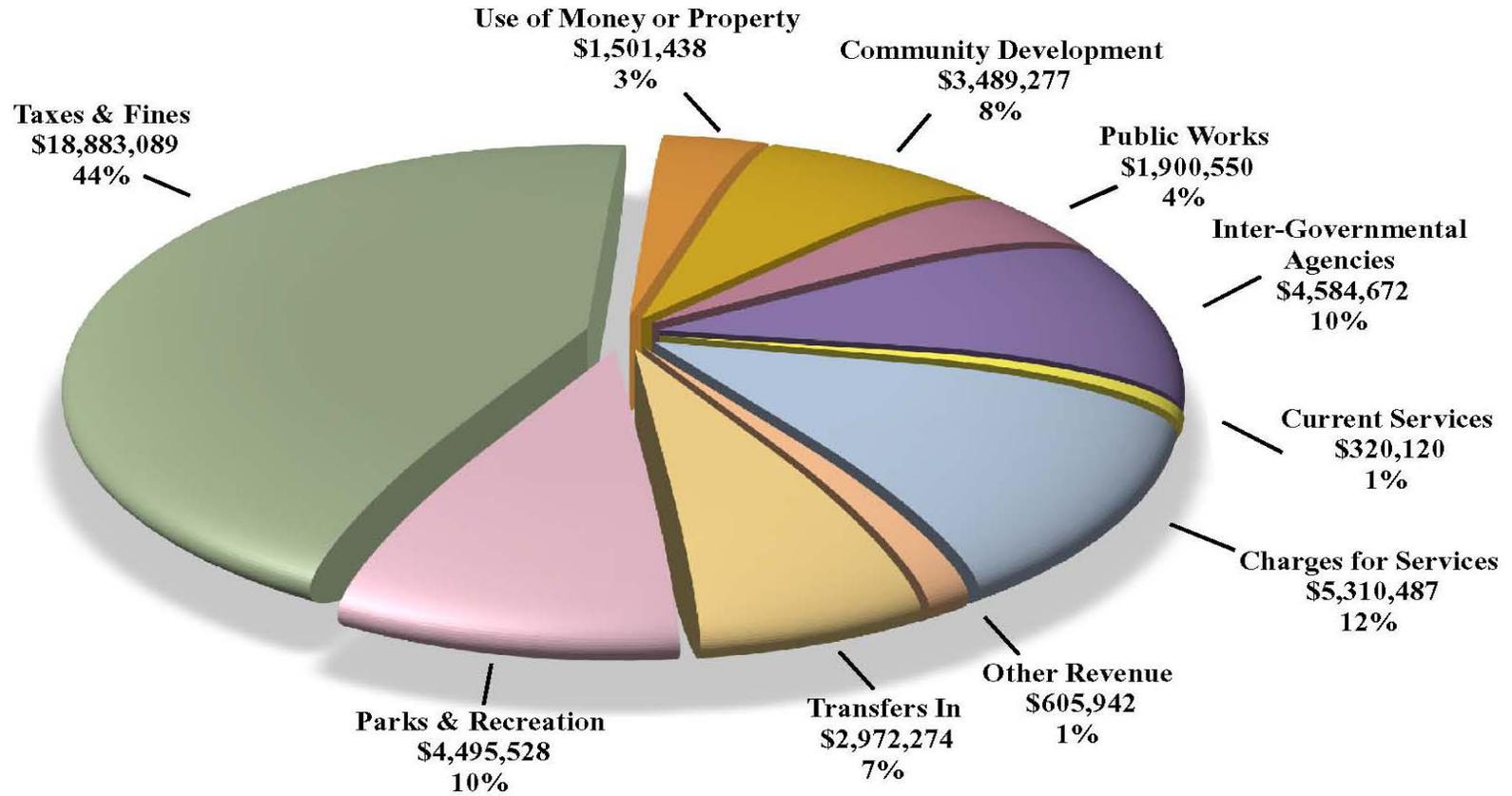
Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - FUND BALANCE

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Fund Balance:					
Reserved					
34305 Compensated Absences Reserve	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,313,000	\$ 1,378,000
34309 Village Community Resource Center	250,000	500,000	500,000	600,000	600,000
34331 Pavement Management Reserve	1,706,000	1,151,000	1,151,000	1,500,000	1,500,000
34332 Civic Center Reserve	4,000,000	4,000,000	4,000,000	6,000,000	5,000,000
34333 Storm Drain Reserve	0	500,000	500,000	0	0
34334 Capital Facilities Reserves	0	1,500,000	1,500,000	0	0
34335 Street Lights Reserve	0	0	0	200,000	300,000
34337 City Park Reserve	0	0	0	1,350,000	2,350,000
Total Reserved	6,956,000	8,901,000	8,901,000	10,963,000	11,128,000
Unreserved					
Undesignated	15,558,341	13,207,383	14,668,769	12,795,723	13,724,625
Total Unreserved	15,558,341	13,207,383	14,668,769	12,795,723	13,724,625
Percent of Appropriations	46.45%	32.39%	39.04%	30.37%	31.35%
Total Fund Balance (Reserved & Unreserved)	\$ 22,514,341	\$ 22,108,383	\$ 23,569,769	\$ 23,758,723	\$ 24,852,625

General Fund - Revenue and Interfund Transfers

Fiscal Year 2007/08



Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	% Change	2008/09 Budget	% Change
Taxes & Fines	\$ 13,485,095	\$ 15,799,301	\$ 15,963,475	\$ 18,883,089	18.29%	\$ 21,676,801	14.79%
Revenue from Use of Money or Property	1,141,753	1,723,000	1,376,250	1,501,438	9.10%	1,531,653	2.01%
Building	5,252,070	3,264,790	2,664,790	2,676,020	0.42%	3,158,056	18.01%
Planning	738,972	952,308	686,942	813,257	18.39%	898,507	10.48%
Public Works	2,844,846	3,580,353	2,320,810	1,900,550	-18.11%	1,709,206	-10.07%
Park Taxes	1,326,905	1,626,281	1,749,719	2,003,087	14.48%	2,198,396	9.75%
City Pool	227,940	285,000	238,545	295,660	23.94%	304,981	3.15%
Parks Other Revenue	2,126,544	2,541,064	2,079,390	2,196,781	5.65%	2,161,227	-1.62%
Inter-Governmental Agencies	3,945,200	4,219,810	4,219,810	4,584,672	8.65%	5,480,826	19.55%
Current Services	351,609	353,635	291,018	320,120	10.00%	352,132	10.00%
Charges for Services	4,975,944	5,270,484	5,270,734	5,310,487	0.75%	5,327,588	0.32%
Other Revenue	736,020	683,164	627,990	605,942	-3.51%	503,643	-16.88%
TOTAL GENERAL FUND REVENUE	\$ 37,152,898	\$ 40,299,190	\$ 37,489,473	\$ 41,091,103	9.61%	\$ 45,303,016	10.25%

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
<u>Taxes & Fines</u>										
40xxx	Property Tax	\$ 6,578,758		\$ 8,051,531		\$ 8,051,531		\$ 9,259,261		\$ 10,370,372
41100	Sales & Use Tax	4,467,566		5,253,500		5,253,500		6,549,902		7,659,755
41104	1/2 Cent Sales Tax	113,125		132,127		132,127		151,946		174,738
41105	Transient Occupancy Tax	118,544		130,000		130,000		196,808		269,510
41106	Sales Tax True Up	78,334		0		0		0		0
41113	ERAF Relief - State Take Away	(318,732)		0		0		0		0
41115	Franchise Fees	808,389		920,893		970,067		1,047,672		1,131,486
41118	Home Occupation Permits	28,176		30,000		30,000		32,000		34,240
41120	Business License Tax	471,668		531,250		531,250		637,500		765,000
41130	Real Property Transfer Tax	1,000,572		600,000		650,000		750,000		975,000
41150	Fines & Forfeitures	138,695		150,000		215,000		258,000		296,700
	Total Taxes & Fines	\$ 13,485,095		\$ 15,799,301		\$ 15,963,475		\$ 18,883,089		\$ 21,676,801
<u>Use of Money or Property</u>										
43300	Investment Income	\$ 957,060		\$ 1,400,000		\$ 1,100,000		\$ 1,200,000		\$ 1,200,000
43320	Rental Income	182,873		320,678		275,000		300,000		330,000
43330	Royalties	1,819		2,322		1,250		1,438		1,653
	Total Use of Money or Property	\$ 1,141,753		\$ 1,723,000		\$ 1,376,250		\$ 1,501,438		\$ 1,531,653
<u>Building</u>										
45522	Engineering Inspection	\$ 7,814		\$ 0		\$ 0		\$ 0		\$ 0
45529	Reimbursements for Services	3,500		0		0		0		0
45600	Building Permits	3,260,484		2,110,800		1,710,800		1,650,000		1,900,000
45600.01	Building Permits-Electrical	30,331		25,761		25,761		28,337		31,171
45600.02	Building Permits-Plumbing	36,486		46,696		46,696		58,370		70,044
45600.03	Building Permits-Mechanical	5,765		3,429		3,429		3,772		4,149
45600.04	Building Permits-Other	845		0		0		0		0
45605	Building Office Automation	50,758		59,937		59,937		71,924		82,713
45607	Building Plan Check Fee	1,856,086		1,018,167		818,167		863,617		1,069,979
	Total Building	\$ 5,252,070		\$ 3,264,790		\$ 2,664,790		\$ 2,676,020		\$ 3,158,056

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
Planning										
45505.01	Administrative Sign	\$ 16,540		\$ 20,396		\$ 20,396		\$ 22,436		\$ 23,557
45505.02	Annexation	14,006		0		0		0		0
45505.03	Conditional Use Permit	102,171		30,319		70,000		91,000		100,100
45505.04	Design Review	203,299		413,100		175,000		218,750		262,500
45505.05	Variance	15,428		28,246		28,246		29,658		30,548
45505.06	Temporary Use Permit	10,028		11,550		11,550		12,128		12,491
45505.07	Tentative Parcel Map	30,564		35,280		40,000		48,000		52,800
45505.08	Tentative Subdivision	169,100		104,488		150,000		187,500		206,250
45505.09	General Plan Amendment	3,295		29,002		15,000		15,750		16,223
45505.10	Rezoning	79,218		61,750		61,750		67,925		69,963
45505.11	Landscape Plan Review	17,813		7,221		8,000		8,800		9,064
45505.12	Development Agreement	0		6,353		0		0		0
45505.13	Amendments	7,510		57,475		15,000		10,000		10,300
45505.14	Time Extension	0		27,540		5,000		5,250		5,408
45505.15	Administration	1,508		11,200		15,000		18,000		18,540
45505.18	Categorical Exemption	7,189		2,000		5,000		5,500		5,665
45505.19	Negative Declaration	15,172		3,000		25,000		26,250		27,038
45505.20	Mitigated Negative Declaration	10,691		4,500		15,000		18,000		18,900
45505.21	EIR Administration Fees	0		10,000		0		0		0
45505.22	Street Addressing	3,497		2,000		2,000		2,060		2,122
45505.23	Special Services Fee	17,478		86,888		25,000		26,250		27,038
45505.24	Residential Growth Management	14,466		0		0		0		0
	Total Planning	\$ 738,972		\$ 952,308		\$ 686,942		\$ 813,257		\$ 898,507

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
<u>Public Works</u>										
45513	Tentative Map Reviews	\$ 24,476	\$	10,000	\$	22,000	\$	20,000	\$	12,000
45514	County Delta Express	135,456		35,000		40,000		45,000		40,000
45515	Development Impact Fee	24,989		0		5,000		10,000		12,000
45520	Encroachment Permit	31,132		20,000		22,000		20,000		20,000
45521	Grading Permit	20,709		8,000		25,000		4,100		2,200
45522	Engineering Inspection	1,742,360		2,744,500		1,370,000		1,250,000		1,150,000
45523	Lot Line Adjustments	11,395		10,000		12,000		10,000		10,000
45524	Assessment Respreads	13,517		6,500		30,000		20,000		10,000
45526	Plan Check Administration	547,606		450,000		450,000		250,000		225,000
45528.01	Engineering Design Standards	50		0		0		50		0
45528.02	Standard Plans & Specs	1,573		4,043		2,310		900		900
45528.03	Misc. Copies & Contract Docs	3,519		2,310		2,500		2,500		2,200
45529	Inspection Reimbursements	261,310		250,000		300,000		250,000		215,000
45531	Base Map Revision	26,755		40,000		40,000		18,000		9,906
	Total Public Works	\$ 2,844,846	\$	3,580,353	\$	2,320,810	\$	1,900,550	\$	1,709,206
<u>Parks and Recreation Administration</u>										
40001	County Revenue	\$ 1,282,320	\$	1,611,281	\$	1,627,573	\$	1,953,087	\$	2,148,396
40005	Current Unsecured	44,585		15,000		122,146		50,000		50,000
45805	Gazebo/City Park	988		1,300		3,500		0		0
46700	Other Revenue	4,729		2,500		7,100		8,175		8,838
	Total Parks and Recreation Administration	\$ 1,332,622	\$	1,630,081	\$	1,760,319	\$	2,011,262	\$	2,207,234
<u>Parks and Recreation City Pool</u>										
45816	City Pool	\$ 85,348	\$	96,900	\$	89,615	\$	101,745	\$	104,797
45829	Pool Accessories	213		300		300		550		567
45834	Swim Passes	38,095		51,300		40,000		53,865		55,481
45835	Pool Rent	7,457		17,100		7,830		10,750		11,073
45836	BFAC Swim Gate	93,612		116,850		98,300		122,700		126,831
46700	Other Income	3,215		2,550		2,500		6,050		6,232
	Total Parks and Recreation City Pool	\$ 227,940	\$	285,000	\$	238,545	\$	295,660	\$	304,981

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Parks and Recreation Planning</u>						
45506	Plan Check	\$ 227,429	\$ 0	\$ 96,606	\$ 146,000	\$ 148,000
45529	Reimbursements for Services	31,719	750,000	61,859	32,000	32,960
45532	Inspection Fees	620,348	0	504,248	593,000	595,000
47252	Quimby Fee	458,340	516,944	559,443	254,209	170,540
Total Parks and Recreation Planning		\$ 1,337,836	\$ 1,266,944	\$ 1,222,156	\$ 1,025,209	\$ 946,500
<u>Parks and Recreation Cultural Arts</u>						
47267	Transfer from Public Art Admin	\$ 125,492	\$ 54,994	\$ 95,882	\$ 0	\$ 0
Total Parks and Recreation Cultural Arts		\$ 125,492	\$ 54,994	\$ 95,882	\$ 0	\$ 0
<u>Parks and Recreation Community Center</u>						
45806	Concessions Revenue	\$ 2,002	\$ 0	\$ 0	\$ 2,600	\$ 2,163
45838	Facility Rent/Multi Purpose Room	47,284	44,832	45,000	46,177	48,077
45840	Cleaning Fee Multi Purpose Room	201	650	250	650	670
45843	Facility Rental Blue Room	8,701	6,886	8,100	7,093	7,306
Total Parks and Recreation Community Center		\$ 58,188	\$ 52,368	\$ 53,350	\$ 56,520	\$ 58,216
<u>Parks and Recreation Senior Program</u>						
45841	Senior Trips	\$ 6,315	\$ 8,050	\$ 0	\$ 0	\$ 0
45842	Senior Classes	7,414	7,460	7,500	7,500	7,725
45845	Donation Programs	0	500	0	0	0
45846	Senior Membership Card	280	3,000	0	0	0
45849	Senior Leagues	1,815	0	2,500	2,575	2,652
46700	Other Income	0	850	0	0	0
Total Parks and Recreation Senior Program		\$ 15,824	\$ 19,860	\$ 10,000	\$ 10,075	\$ 10,377
<u>Parks and Recreation Sports</u>						
45811	Non Residential Fees	\$ 0	\$ 785	\$ 0	\$ 0	\$ 0
45847	Registration	301,532	354,755	353,457	438,542	449,143
46700	Administration	0	0	1,177	0	0
Total Parks and Recreation Sports		\$ 301,532	\$ 355,540	\$ 354,634	\$ 438,542	\$ 449,143

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
<u>Parks and Recreation Programs</u>										
43320	Rental Income	\$ 4,940	\$	3,575	\$	3,500	\$	3,500	\$	3,500
45804	Cornfest Revenue	63		0		0		3,744		3,819
45805	City Park Revenue	0		2,854		500		2,584		2,584
45806	Concessions Revenue	3,999		5,040		0		0		0
45807.01	Balfour/Guthrie Rental Income	5,268		5,738		5,500		5,738		5,738
45807.04	Oak Meadow Field Rental Income	6,534		5,738		6,500		8,778		8,959
45807.05	Apple Hill Field Rental Income	2,719		2,295		2,500		2,295		2,295
45807.06	Veterans Rental Income	2,508		0		3,000		3,739		4,287
45807.08	Garin Park Rental Income	168		1,500		500		3,011		3,071
45807.09	Heritage Field	0		0		0		8,850		8,850
45807.10	Heritage High School Stadium	0		0		0		10,818		10,818
45807.11	Liberty High School Field	0		0		0		8,850		8,850
45807.12	Liberty High School Stadium	0		0		0		10,818		10,818
45807.13	Sunset Rental Fee Revenue	35,977		47,166		35,000		46,134		55,588
45819	Bristow Gym	28,132		20,808		27,500		16,904		16,033
45819	Doug Adams Gym	0		15,000		5,000		11,048		11,128
45819	Edna Hill Gym	26,460		29,357		24,500		11,048		11,128
45822	Drop In	0		0		1,000		500		500
45831	Donations	10,000		20,000		22,500		20,000		20,000
45835	Heritage High School Pool Rental Income	31		145,872		32,500		99,835		102,070
45835	Liberty High School Pool Rental Income	0		0		0		3,399		3,437
45838	Multi-Purpose Room	2,024		10,638		2,000		45,132		45,472
45847	Registration	133,132		435,039		127,719		292,535		309,208
44472	Grants	20,000		36,938		33,049		40,000		40,000
	Total Parks and Recreation Programs	\$ 281,955	\$	787,558	\$	332,768	\$	658,260	\$	688,153
<u>Inter-Governmental Agencies</u>										
41111	Traffic Relief Prop 42	\$ 188,636	\$	260,577	\$	260,577	\$	0	\$	471,304
44450	Motor Vehicle-in-lieu	2,818,504		3,663,660		3,663,660		4,313,209		4,718,794
44452	VLF Gap Loan Repayment	559,947		0		0		0		0
44453	VLF True Up	123,786		0		0		0		0
44455	POST Reimbursement	19,774		40,535		40,535		44,589		49,047
44456	Highway Maintenance	36,618		81,146		81,146		89,261		98,187
44466	Police Activity League	51,923		66,971		66,971		20,000		20,000
44473	SB-90 Reimbursement	77,110		106,921		106,921		117,613		123,494
44481	Youth Diversion Grant	42,108		0		0		0		0
44495	Grant Projects	26,794		0		0		0		0
	Total Inter-Governmental Agencies	\$ 3,945,200	\$	4,219,810	\$	4,219,810	\$	4,584,672	\$	5,480,826

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - REVENUE DETAIL

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Current Services</u>						
45500	Business License Filing Fee	\$ 29,968	\$ 35,258	\$ 35,258	\$ 38,784	\$ 42,662
45502	Reproduction Charges	3,196	5,760	5,760	6,336	6,970
45504	Police Services	272,131	312,617	250,000	275,000	302,500
45529	Reimbursements for Services	46,315	0	0	0	0
	Total Current Services	\$ 351,609	\$ 353,635	\$ 291,018	\$ 320,120	\$ 352,132
<u>Charges for Services</u>						
45609	SMI Interfund Services	\$ 1,609	\$ 0	\$ 0	\$ 0	\$ 0
46600	Water Interfund Services	782,619	825,470	825,470	866,744	910,081
46605	Wastewater Interfund Services	578,813	607,753	607,753	638,141	670,048
46607	Solid Waste Interfund Services	696,702	731,537	731,537	768,114	806,520
46615	Redevelopment Interfund Services	300,000	330,000	330,000	346,500	363,825
46620	CCCo. - Drainage Interfund Services	93,571	10,000	10,000	10,000	10,000
46629	Bypass Authority Interfund Services	162,390	200,000	200,000	230,000	264,500
46630	Facility Fee Fund Interfund Services	1,211,434	1,291,200	1,291,450	1,039,500	935,800
46632	Maintenance Reimbursement	244,658	336,000	336,000	351,014	368,564
46633	Bond Debt Service Interfund Services	467,271	439,838	439,838	506,623	412,956
46636	City Rentals Interfund Services	44,870	47,114	47,114	49,470	51,943
46637	Agriculture Interfund Services	30,000	35,000	35,000	75,000	82,500
46638	Housing Enterprise Interfund Services	91,021	95,572	95,572	100,351	105,368
46720	Assessment District LLD's Interfund Services	270,985	321,000	321,000	329,030	345,483
	Total Charges for Services	\$ 4,975,944	\$ 5,270,484	\$ 5,270,734	\$ 5,310,487	\$ 5,327,588
<u>Other Revenue</u>						
43500	Late Charges	\$ 16,980	\$ 25,300	\$ 14,500	\$ 15,950	\$ 17,545
46700	Other Income	41,341	38,825	32,000	65,371	40,532
46700.03	Business License Other Revenue	749	17,937	1,000	1,100	1,210
46702	Citations	8,500	18,600	5,000	25,000	30,000
46702.01	NPDES Citations	51,925	30,000	15,000	20,000	25,000
46715	School Contributions	52,868	58,984	58,984	171,864	177,034
46750	Capital Project Management Reimb.	531,801	450,000	450,000	250,000	150,000
46850	Passport Revenue	23,578	29,312	37,300	41,030	45,133
46851	Passport Photos	8,279	14,206	14,206	15,627	17,189
	Total Other Revenue	\$ 736,020	\$ 683,164	\$ 627,990	\$ 605,942	\$ 503,643
TOTAL GENERAL FUND		\$ 37,152,898	\$ 40,299,190	\$ 37,489,473	\$ 41,091,103	\$ 45,303,016
	Annual Percentage Change			0.91%	9.61%	10.25%

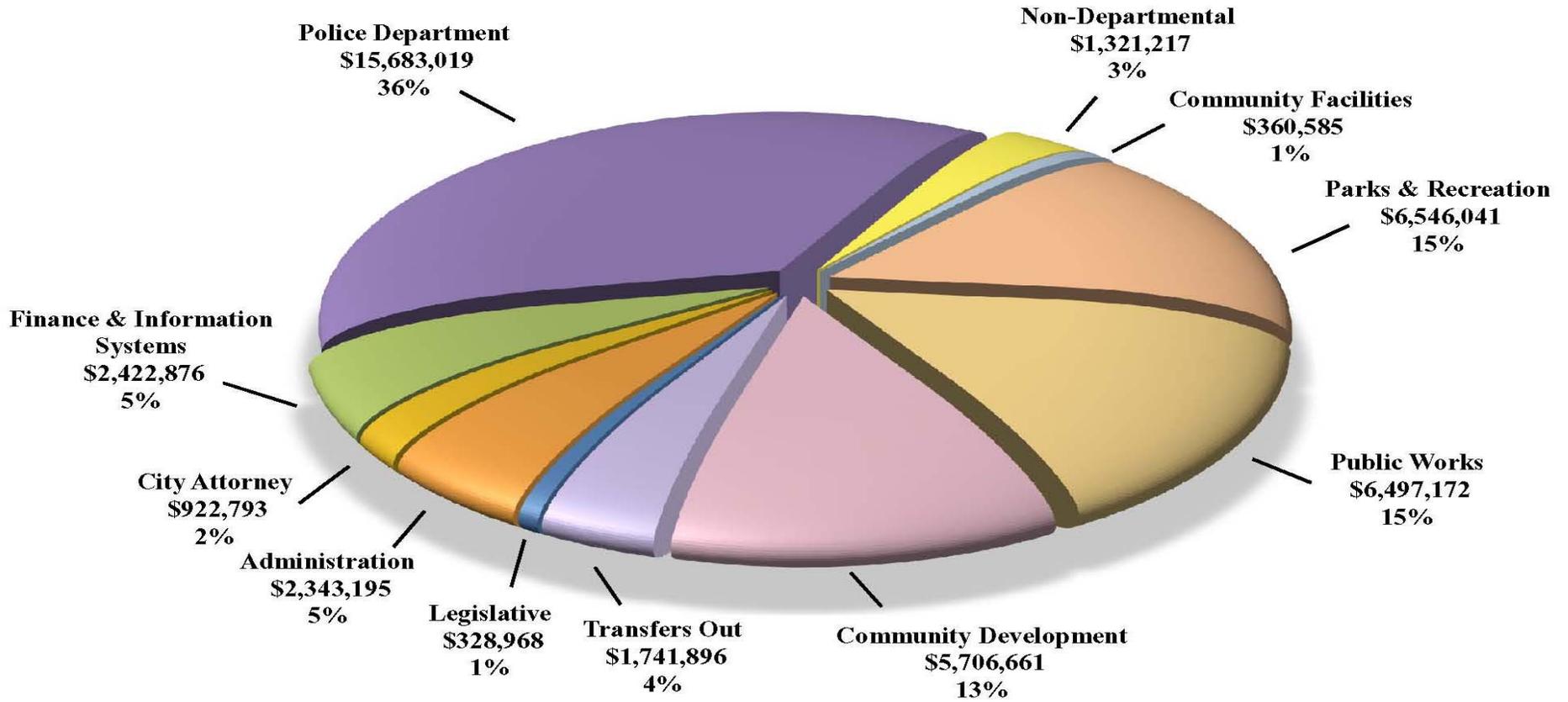
Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - SCHEDULE OF INTERFUND TRANSFERS

To Fund	Account #	From Fund	Purpose	Transfer In (Transfer Out) 2006/07	Transfer In (Transfer Out) 2007/08	Transfer In (Transfer Out) 2008/09
Transfers In						
General Fund	Misc.	Gas Tax	Street Operations Expenditures	\$ 850,000	\$ 929,584	\$ 994,235
General Fund	47216	Grants	Grants	30,393	22,690	0
General Fund	47281	Abandon Vehicle	Vehicle Abatement	15,000	120,000	75,000
General Fund	47293	Measure C	Street Operations Expenditures	272,996	0	0
General Fund	47231	CFD #2	Public Safety	454,599	502,814	547,828
General Fund	47232	CFD #3	Public Safety	1,006,490	714,831	567,372
General Fund	47233	CFD #4	Public Safety	613,597	682,355	815,800
General Fund	47234	CFD #5	Public Safety	0	0	44,000
General Fund	80337	Community Facilities Projects	Specific Plans	704,242	0	0
		Sub-Total Transfer In		\$ 3,947,317	\$ 2,972,274	\$ 3,044,235
Transfers Out						
City Rentals	80501	General Fund	City Rentals	\$ (320,589)	\$ (200,000)	\$ (312,000)
City Wide Park Assessment District	80230	General Fund	Park Maintenance	(531,196)	(566,165)	(587,004)
Community Facilities Projects	80337	General Fund	Criminal Analysis Software	0	(76,461)	0
Community Facilities Projects	80337	General Fund	Ergonomic Chair Replacement	0	(35,000)	(36,050)
Community Facilities Projects	80337	General Fund	New City Hall	0	0	(1,000,000)
Information Services	80701	General Fund	Information Services	(24,000)	0	(66,666)
Parks Projects	80522	General Fund	Tree Reforestation	(50,000)	(40,000)	(40,000)
Parks Replacement	80708	General Fund	Parks Replacement	0	(250,000)	(275,000)
Roadway Projects	80336	General Fund	City Wide Sidewalk Replacement	(53,045)	0	(48,455)
Roadway Projects	80336	General Fund	Pavement Management	(1,384,621)	(574,270)	(1,085,559)
Roadway Projects	80336	General Fund	Street Division Projects	(442,334)	0	(20,000)
		Sub-Total Transfer Out		\$ (2,805,785)	\$ (1,741,896)	\$ (3,470,734)
		TOTAL INTERFUND TRANSFERS		\$ 1,141,532	\$ 1,230,378	\$ (426,499)

General Fund - Expenditures

Fiscal Year 2007/08



Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - EXPENDITURE SUMMARY

		2005/06		2006/07		2006/07		2007/08		2008/09
		Actual		Budget		Projected		Budget		Budget
<u>Legislative</u>										
100-1201	Legislative	\$ 238,974		\$ 311,946		\$ 274,709		\$ 328,968		\$ 341,089
	Total Legislative	\$ 238,974		\$ 311,946		\$ 274,709		\$ 328,968		\$ 341,089
<u>Administration</u>										
100-1202	City Manager	\$ 560,572		\$ 891,113		\$ 719,939		\$ 862,080		\$ 888,234
100-1205	City Clerk	567,692		633,494		558,683		645,733		733,101
100-1206	Human Resources	653,778		799,450		653,775		835,382		842,175
	Total Administration	\$ 1,782,042		\$ 2,324,057		\$ 1,932,398		\$ 2,343,195		\$ 2,463,510
<u>City Attorney</u>										
100-1203	City Attorney	\$ 478,013		\$ 860,704		\$ 784,685		\$ 922,793		\$ 961,761
	Total City Attorney	\$ 478,013		\$ 860,704		\$ 784,685		\$ 922,793		\$ 961,761
<u>Finance</u>										
100-1301	Finance Administration	\$ 335,452		\$ 395,578		\$ 309,408		\$ 0		\$ 0
100-1302	Purchasing	179,789		198,315		173,785		0		0
100-1303	Business Services	408,830		610,939		551,239		1,201,670		1,287,995
100-1304	Financial Services	628,710		748,969		586,423		1,221,206		1,256,618
100-1701	Non-Departmental	1,345,381		1,846,351		1,475,876		1,321,217		1,438,246
Multi	Community Facilities	352,554		398,314		361,814		360,585		367,356
	Total Finance	\$ 3,250,715		\$ 4,198,466		\$ 3,458,547		\$ 4,104,678		\$ 4,350,215
<u>Police</u>										
100-1501	Police Department	\$ 12,689,403		\$ 14,650,479		\$ 14,519,885		\$ 15,677,249		\$ 16,260,315
100-1416	Youth Diversion	1,000		5,770		2,370		5,770		5,770
	Total Police	\$ 12,690,403		\$ 14,656,249		\$ 14,522,255		\$ 15,683,019		\$ 16,266,085

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - EXPENDITURE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 358,763	\$ 724,540	\$ 494,887	\$ 771,544	\$ 678,564
100-2101 Building Division	3,192,936	3,461,898	3,203,930	3,014,313	3,115,417
100-2201 Planning Division	1,177,030	1,760,411	1,464,036	1,880,316	1,923,152
100-2202 Planning Commission	32,257	42,194	38,969	40,488	40,870
Total Community Development	\$ 4,760,986	\$ 5,989,043	\$ 5,201,821	\$ 5,706,661	\$ 5,758,003
<u>Public Works</u>					
100-1603 Streets Division	\$ 2,366,151	\$ 2,853,913	\$ 2,745,509	\$ 2,979,653	\$ 3,082,903
100-2301 Development Engineering	1,186,216	1,374,630	1,344,048	1,819,467	1,938,927
100-2302 Construction Inspection	576,912	784,101	759,956	848,704	916,182
100-2303 Traffic & Transportation	452,209	819,756	739,929	849,348	899,605
100-2304 NPDES Unit	261,103	0	0	0	0
Total Public Works	\$ 4,842,591	\$ 5,832,400	\$ 5,589,442	\$ 6,497,172	\$ 6,837,617
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 1,003,145	\$ 1,417,767	\$ 1,281,425	\$ 1,597,829	\$ 1,754,916
100-5102 City Pool	857,801	885,062	888,638	941,567	987,031
100-5106 Parks and Recreation Commission	18,175	24,681	21,273	24,826	25,331
100-5107 Youth Commission	14,325	23,539	18,624	22,154	22,879
100-5108 Planning	1,319,661	1,270,719	1,200,883	980,160	925,678
100-5109 Cultural Arts	125,646	150,111	140,691	0	0
100-5110 Community Center	80,657	91,070	90,807	161,834	169,808
100-5111 Senior Program	182,397	189,351	176,045	194,459	202,081
100-62xx Sports	229,189	304,691	242,367	377,249	386,677
100-63xx Programs	335,676	813,032	363,131	710,163	738,076
100-1602 Landscape Division	1,017,669	1,141,424	1,099,556	1,242,557	1,290,302
100-1412 Police Activities League	264,704	295,085	288,282	293,244	301,554
Total Parks and Recreation	\$ 5,449,045	\$ 6,606,532	\$ 5,811,722	\$ 6,546,041	\$ 6,804,332
TOTAL GENERAL FUND	\$ 33,492,768	\$ 40,779,397	\$ 37,575,578	\$ 42,132,527	\$ 43,782,613

Annual Percentage Change

12.19%

12.13%

3.92%

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY

	2005/06	2006/07	2006/07	2007/08	% Change	2008/09	% Change
	Actual	Budget	Projected	Budget		Budget	
Personnel Services	\$ 21,409,079	\$ 25,599,542	\$ 24,612,540	\$ 27,215,231	10.57%	\$ 28,650,457	5.27%
Supplies and Services	7,980,858	11,225,273	9,056,529	10,667,011	17.78%	10,852,257	1.74%
Internal Service	4,011,825	3,470,599	3,470,599	3,943,296	13.62%	4,004,848	1.56%
Capital Outlay	91,007	483,983	435,910	306,989	-29.58%	275,052	-10.40%
TOTAL	\$ 33,492,768	\$ 40,779,397	\$ 37,575,578	\$ 42,132,527		\$ 43,782,615	
Annual Percentage Change			12.19%	12.13%		3.92%	

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 156,891	\$ 184,430	\$ 173,091	\$ 188,583	\$ 196,555
	Total Legislative	\$ 156,891	\$ 184,430	\$ 173,091	\$ 188,583	\$ 196,555
<u>Administration</u>						
100-1202	City Manager	\$ 425,623	\$ 633,846	\$ 571,828	\$ 616,058	\$ 639,482
100-1205	City Clerk	317,839	362,881	351,170	479,317	509,838
100-1206	Human Resources	476,745	517,507	503,925	522,353	546,204
	Total Administration	\$ 1,220,207	\$ 1,514,234	\$ 1,426,924	\$ 1,617,728	\$ 1,695,525
<u>City Attorney</u>						
100-1203	City Attorney	\$ 286,457	\$ 519,290	\$ 517,371	\$ 607,789	\$ 645,638
	Total City Attorney	\$ 286,457	\$ 519,290	\$ 517,371	\$ 607,789	\$ 645,638
<u>Finance</u>						
100-1301	Finance Administration	\$ 248,435	\$ 279,906	\$ 229,656	\$ 0	\$ 0
100-1302	Purchasing	162,785	178,997	156,637	0	0
100-1303	Business Services	355,424	476,400	446,437	846,739	923,136
100-1304	Financial Services	432,797	467,380	422,404	912,411	972,281
100-1701	Non-Departmental	19,164	21,370	22,751	0	0
Multi	Community Facilities	0	2,500	2,500	3,018	3,067
	Total Finance	\$ 1,218,604	\$ 1,426,553	\$ 1,280,387	\$ 1,762,168	\$ 1,898,484
<u>Police</u>						
100-1501	Police Department	\$ 9,165,909	\$ 10,697,205	\$ 10,690,567	\$ 11,545,850	\$ 12,047,271
	Total Police	\$ 9,165,909	\$ 10,697,205	\$ 10,690,567	\$ 11,545,850	\$ 12,047,271

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>Community Development</u>						
100-1204	Economic Development	\$ 233,739	\$ 271,187	\$ 256,846	\$ 364,191	\$ 383,997
100-2101	Building Division	2,408,251	2,659,315	2,531,998	2,312,328	2,416,033
100-2201	Planning Division	867,149	1,185,181	1,074,155	1,282,948	1,364,214
100-2202	Planning Commission	12,487	16,148	16,148	16,148	16,148
	Total Community Development	\$ 3,521,626	\$ 4,131,831	\$ 3,879,146	\$ 3,975,615	\$ 4,180,392
<u>Public Works</u>						
100-1603	Streets Division	\$ 1,267,788	\$ 1,480,048	\$ 1,454,815	\$ 1,604,135	\$ 1,680,998
100-2301	Development Engineering	892,153	916,460	890,260	1,268,941	1,374,991
100-2302	Construction Inspection	445,268	638,294	618,694	680,502	741,876
100-2303	Engineering Services (Traffic)	283,133	572,532	561,420	585,599	631,013
100-2304	NPDES Unit	104,854	0	0	0	0
	Total Public Works	\$ 2,993,196	\$ 3,607,334	\$ 3,525,189	\$ 4,139,177	\$ 4,428,878
<u>Parks and Recreation</u>						
100-5101	Recreation Administration	\$ 701,705	\$ 1,084,540	\$ 973,401	\$ 1,250,601	\$ 1,396,590
100-5102	City Pool	397,307	458,741	435,421	469,669	498,187
100-5106	Parks and Recreation Commission	6,991	9,865	9,590	9,689	9,988
100-5107	Youth Commission	1,207	2,322	2,257	2,349	2,422
100-5108	Planning	816,996	616,665	595,498	446,291	385,021
100-5109	Cultural Arts	110,864	136,818	127,441	0	0
100-5110	Community Center	11,224	14,674	14,411	15,189	15,505
100-5111	Senior Program	140,162	145,660	140,915	147,705	154,038
100-62xx	Sports	68,024	98,735	80,637	117,451	123,713
100-63xx	Programs	129,686	334,116	170,537	251,656	268,324
100-1602	Landscape Division	235,435	364,261	322,393	417,113	444,900
100-1412	Police Activities League	226,588	252,268	247,365	250,608	259,026
	Total Parks and Recreation	\$ 2,846,189	\$ 3,518,665	\$ 3,119,866	\$ 3,378,321	\$ 3,557,714
TOTAL GENERAL FUND PERSONNEL SERVICES		\$ 21,409,079	\$ 25,599,542	\$ 24,612,540	\$ 27,215,231	\$ 28,650,457
Annual Percentage Change				14.96%	10.57%	5.27%

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 45,229	\$ 87,822	\$ 61,924	\$ 92,806	\$ 96,282
	Total Legislative	\$ 45,229	\$ 87,822	\$ 61,924	\$ 92,806	\$ 96,282
<u>Administration</u>						
100-1202	City Manager	\$ 78,397	\$ 210,931	\$ 101,775	\$ 198,041	\$ 200,233
100-1205	City Clerk	176,841	173,287	96,687	111,332	167,497
100-1206	Human Resources	128,060	240,610	108,517	266,490	248,500
	Total Administration	\$ 383,298	\$ 624,828	\$ 306,979	\$ 575,863	\$ 616,230
<u>City Attorney</u>						
100-1203	City Attorney	\$ 157,910	\$ 309,974	\$ 235,874	\$ 263,190	\$ 263,640
	Total City Attorney	\$ 157,910	\$ 309,974	\$ 235,874	\$ 263,190	\$ 263,640
<u>Finance</u>						
100-1301	Finance Administration	\$ 47,918	\$ 80,015	\$ 44,095	\$ 0	\$ 0
100-1302	Purchasing	3,719	7,385	5,215	0	0
100-1303	Business Services	13,328	94,855	66,830	271,410	278,558
100-1304	Financial Services	142,319	241,908	124,400	199,340	171,730
100-1701	Non-Departmental	1,305,738	1,799,806	1,427,950	1,280,091	1,395,740
Multi	Community Facilities	336,596	380,149	343,649	338,061	343,951
	Total Finance	\$ 1,849,618	\$ 2,604,118	\$ 2,012,139	\$ 2,088,902	\$ 2,189,979
<u>Police</u>						
100-1501	Police Department	\$ 1,675,058	\$ 2,351,271	\$ 2,254,615	\$ 2,405,753	\$ 2,524,128
100-1416	Youth Diversion	1,000	5,770	2,370	5,770	5,770
	Total Police	\$ 1,676,058	\$ 2,357,041	\$ 2,256,985	\$ 2,411,523	\$ 2,529,898

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

	2005/06		2006/07		2006/07		2007/08		2008/09
	Actual		Budget		Projected		Budget		Budget
<u>Community Development</u>									
100-1204 Economic Development	\$ 100,572	\$	428,056	\$	212,750	\$	369,300	\$	255,850
100-2101 Building Division	454,306		493,535		362,899		379,920		371,920
100-2201 Planning Division	160,879		465,967		279,318		472,500		434,450
100-2202 Planning Commission	6,965		13,225		10,000		12,200		12,575
Total Community Development	\$ 722,722	\$	1,400,783	\$	864,967	\$	1,233,920	\$	1,074,795
<u>Public Works</u>									
100-1603 Streets Division	\$ 615,835	\$	698,620	\$	625,477	\$	745,955	\$	749,353
100-2301 Development Engineering	166,484		346,082		341,700		419,600		428,250
100-2302 Construction Inspection	22,666		41,970		37,425		55,580		58,290
100-2303 Traffic & Transportation	117,311		187,415		131,700		183,700		186,800
100-2304 NPDES Unit	147,390		0		0		0		0
Total Public Works	\$ 1,069,686	\$	1,274,087	\$	1,136,302	\$	1,404,835	\$	1,422,693
<u>Parks and Recreation</u>									
100-5101 Recreation Administration	\$ 134,886	\$	173,289	\$	148,086	\$	184,515	\$	188,676
100-5102 City Pool	363,253		319,951		346,847		367,368		378,055
100-5106 Parks and Recreation Commission	10,786		14,623		11,490		15,055		15,257
100-5107 Youth Commission	12,784		20,920		16,070		19,785		20,437
100-5108 Planning	383,314		537,892		499,348		452,033		464,771
100-5109 Cultural Arts	4,878		3,814		4,021		0		0
100-5110 Community Center	34,087		34,158		34,158		35,203		36,260
100-5111 Senior Program	29,319		30,859		22,298		31,525		32,472
100-62xx Sports	157,886		204,361		160,135		258,804		261,920
100-63xx Programs	196,376		475,754		189,432		442,781		453,919
100-1602 Landscape Division	726,878		720,499		720,874		758,109		776,790
100-1412 Police Activities League	21,890		30,500		28,600		30,795		30,184
Total Parks and Recreation	\$ 2,076,337	\$	2,566,620	\$	2,181,359	\$	2,595,972	\$	2,658,740
TOTAL GENERAL FUND SUPPLIES AND SERVICES	\$ 7,980,858	\$	11,225,273	\$	9,056,529	\$	10,667,011	\$	10,852,257
Annual Percentage Change					13.48%		17.78%		1.74%

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>INTERNAL SERVICE</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 36,854	\$ 39,694	\$ 39,694	\$ 47,579	\$ 48,252
	Total Legislative	\$ 36,854	\$ 39,694	\$ 39,694	\$ 47,579	\$ 48,252
<u>Administration</u>						
100-1202	City Manager	\$ 56,552	\$ 44,336	\$ 44,336	\$ 47,981	\$ 48,519
100-1205	City Clerk	73,012	50,826	50,826	55,084	55,766
100-1206	Human Resources	45,545	41,333	41,333	43,939	44,621
	Total Administration	\$ 175,109	\$ 136,495	\$ 136,495	\$ 147,004	\$ 148,906
<u>City Attorney</u>						
100-1203	City Attorney	\$ 33,646	\$ 23,440	\$ 23,440	\$ 43,814	\$ 44,483
	Total City Attorney	\$ 33,646	\$ 23,440	\$ 23,440	\$ 43,814	\$ 44,483
<u>Finance</u>						
100-1301	Finance Administration	\$ 35,622	\$ 34,117	\$ 34,117	\$ 0	\$ 0
100-1302	Purchasing	13,285	11,933	11,933	0	0
100-1303	Business Services	40,078	37,472	37,472	83,521	86,301
100-1304	Financial Services	37,024	37,619	37,619	107,455	110,607
100-1701	Non-Departmental	20,479	25,175	25,175	41,126	42,506
Multi	Community Facilities	15,958	15,665	15,665	19,506	20,338
	Total Finance	\$ 162,446	\$ 161,981	\$ 161,981	\$ 251,608	\$ 259,752
<u>Police</u>						
100-1501	Police Department	\$ 1,823,497	\$ 1,461,583	\$ 1,461,583	\$ 1,594,757	\$ 1,628,014
	Total Police	\$ 1,823,497	\$ 1,461,583	\$ 1,461,583	\$ 1,594,757	\$ 1,628,014

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 24,452	\$ 23,291	\$ 23,291	\$ 38,053	\$ 38,717
100-2101 Building Division	303,698	278,533	278,533	302,065	307,464
100-2201 Planning Division	144,076	108,063	108,063	119,368	121,988
100-2202 Planning Commission	12,805	12,821	12,821	12,140	12,147
Total Community Development	\$ 485,031	\$ 422,708	\$ 422,708	\$ 471,626	\$ 480,316
<u>Public Works</u>					
100-1603 Streets Division	\$ 477,538	\$ 469,717	\$ 469,717	\$ 542,563	\$ 522,552
100-2301 Development Engineering	127,579	112,088	112,088	127,426	132,086
100-2302 Construction Inspection	108,978	103,837	103,837	110,622	113,916
100-2303 Traffic & Transportation	51,765	39,809	39,809	53,049	54,692
100-2304 NPDES Unit	8,859	0	0	0	0
Total Public Works	\$ 774,719	\$ 725,451	\$ 725,451	\$ 833,660	\$ 823,246
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 162,205	\$ 158,688	\$ 158,688	\$ 160,213	\$ 169,650
100-5102 City Pool	97,241	106,370	106,370	104,530	110,789
100-5106 Parks and Recreation Commission	398	193	193	82	86
100-5107 Youth Commission	334	297	297	20	21
100-5108 Planning	117,704	96,037	96,037	65,836	59,886
100-5109 Cultural Arts	9,904	9,229	9,229	0	0
100-5110 Community Center	35,346	42,238	42,238	111,442	118,043
100-5111 Senior Program	12,916	12,832	12,832	15,229	15,571
100-62xx Sports	3,279	1,595	1,595	994	1,044
100-63xx Programs	9,614	3,162	3,162	15,726	15,833
100-1602 Landscape Division	55,356	56,289	56,289	67,335	68,612
100-1412 Police Activities League	16,226	12,317	12,317	11,841	12,344
Total Parks and Recreation	\$ 520,523	\$ 499,247	\$ 499,247	\$ 553,248	\$ 571,879
TOTAL GENERAL FUND INTERNAL SERVICES	\$ 4,011,825	\$ 3,470,599	\$ 3,470,599	\$ 3,943,296	\$ 4,004,848
Annual Percentage Change			-13.49%	13.62%	1.56%

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
<u>Administration</u>					
100-1202 City Manager	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 0
100-1205 City Clerk	0	46,500	60,000	0	0
100-1206 Human Resources	3,428	0	0	2,600	2,850
Total Administration	\$ 3,428	\$ 48,500	\$ 62,000	\$ 2,600	\$ 2,850
<u>City Attorney</u>					
100-1203 City Attorney	\$ 0	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total City Attorney	\$ 0	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<u>Finance</u>					
100-1301 Finance Administration	\$ 3,477	\$ 1,540	\$ 1,540	\$ 0	\$ 0
100-1303 Business Services	0	2,212	500	0	0
100-1304 Financial Services	16,570	2,062	2,000	2,000	2,000
Total Finance	\$ 20,047	\$ 5,814	\$ 4,040	\$ 2,000	\$ 2,000
<u>Police</u>					
100-1501 Police Department	\$ 24,939	\$ 140,420	\$ 113,120	\$ 130,889	\$ 60,902
Total Police	\$ 24,939	\$ 140,420	\$ 113,120	\$ 130,889	\$ 60,902
<u>Community Development</u>					
100-1204 Economic Development	\$ 0	\$ 2,006	\$ 2,000	\$ 0	\$ 0
100-2101 Building Division	26,681	30,515	30,500	20,000	20,000
100-2201 Planning Division	4,926	1,200	2,500	5,500	2,500
Total Community Development	\$ 31,607	\$ 33,721	\$ 35,000	\$ 25,500	\$ 22,500

Budget For Fiscal Years 2007/08 - 2008/09

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Public Works</u>					
100-1603 Streets Division	\$ 4,990	\$ 205,528	\$ 195,500	\$ 87,000	\$ 130,000
100-2301 Development Engineering	0	0	0	3,500	3,600
100-2302 Construction Inspection	0	0	0	2,000	2,100
100-2303 Traffic & Transportation	0	20,000	7,000	27,000	27,100
Total Public Works	\$ 4,990	\$ 225,528	\$ 202,500	\$ 119,500	\$ 162,800
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 4,349	\$ 1,250	\$ 1,250	\$ 2,500	\$ 0
100-5108 Planning	1,647	20,125	10,000	16,000	16,000
100-5109 Cultural Art		250	0	0	0
100-1602 Landscape Division	0	375	0	0	0
Total Parks and Recreation	\$ 5,996	\$ 22,000	\$ 11,250	\$ 18,500	\$ 16,000
TOTAL GENERAL FUND CAPITAL OUTLAY	\$ 91,007	\$ 483,983	\$ 435,910	\$ 306,989	\$ 275,052
Annual Percentage Change			378.99%	-29.58%	-10.40%

Listing of General Fund Divisions

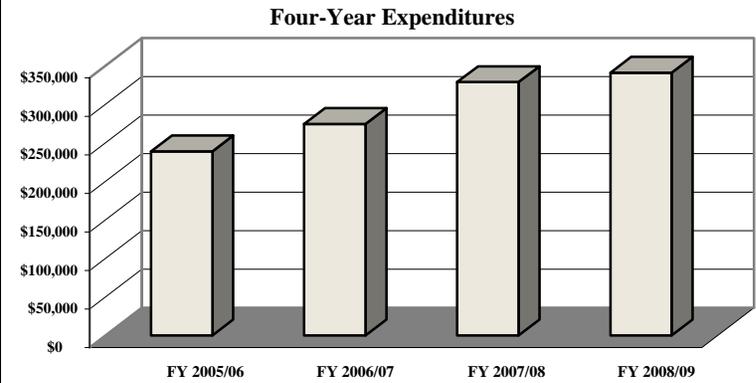
DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
	Legislative		Community Development
100-1201	City Council	100-1204	Economic Development
	Administration	100-2101	Building
100-1202	City Manager	100-2201	Planning
100-1205	City Clerk	100-2202	Planning Commission
100-1206	Human Resources		Public Works
	City Attorney	100-1603	Street Maintenance
100-1203	City Attorney	100-2301	Development Engineering
	Finance & Information Systems	100-2302	Construction Inspection
100-1301	Administrative Services	100-2303	Traffic & Transportation
100-1302	Purchasing	100-2304	NPDES
100-1303	Business Services		Parks and Recreation
100-1304	Financial Services	100-5101	Recreation Administration
100-1701	Non-Departmental	100-5102	City Pool
Miscellaneous	Community Services	100-5106	Park and Recreation Commission
	Police	100-5107	Youth Commission
100-1501	Police	100-5108	Park Planning
100-1416	Youth Diversion Program	100-5109	Cultural Arts
		100-5110	Community Center
		100-5111	Senior Programs
		100-6200 Series	Sports
		100-6300 Series	Programs
		100-1602	Landscape Operations
		100-1412	Police Activity League

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 156,891	\$ 184,430	\$ 173,091	\$ 188,583	\$ 196,555
Supplies and Services	45,229	87,822	61,924	92,806	96,282
Internal Services	36,854	39,694	39,694	47,579	48,252
Total	\$ 238,974	\$ 311,946	\$ 274,709	\$ 328,968	\$ 341,089
Annual Percentage Change			14.95%	19.75%	3.68%

Commentary

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total FTE	6.00	6.00	6.00	6.00	6.00

<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 66,459	\$ 69,776	\$ 69,624	\$ 71,782	\$ 73,936
51205 Salary - Part-time	34,440	34,200	34,200	34,200	34,200
52305 Life Insurance	72	72	70	70	74
52310 Health Insurance	23,565	39,027	31,135	45,275	49,772
52311 Flexible Benefits Plan	34	0	0	67	71
52315 Dental Insurance	5,124	8,664	7,306	7,817	8,365
52316 Employee Assist Program	47	57	45	49	52
52318 Vision Care	1,243	1,704	1,704	1,790	1,879
53400 Retirement	22,201	22,482	22,482	22,992	23,376
53405 Survivor Benefits	0	216	216	216	216
53410 Workers Comp. Ins.	2,533	5,164	5,164	3,160	3,320
53415 Medicare	418	1,508	496	496	496
53425 LTD Insurance	755	1,560	649	669	798
Total	\$ 156,891	\$ 184,430	\$ 173,091	\$ 188,583	\$ 196,555

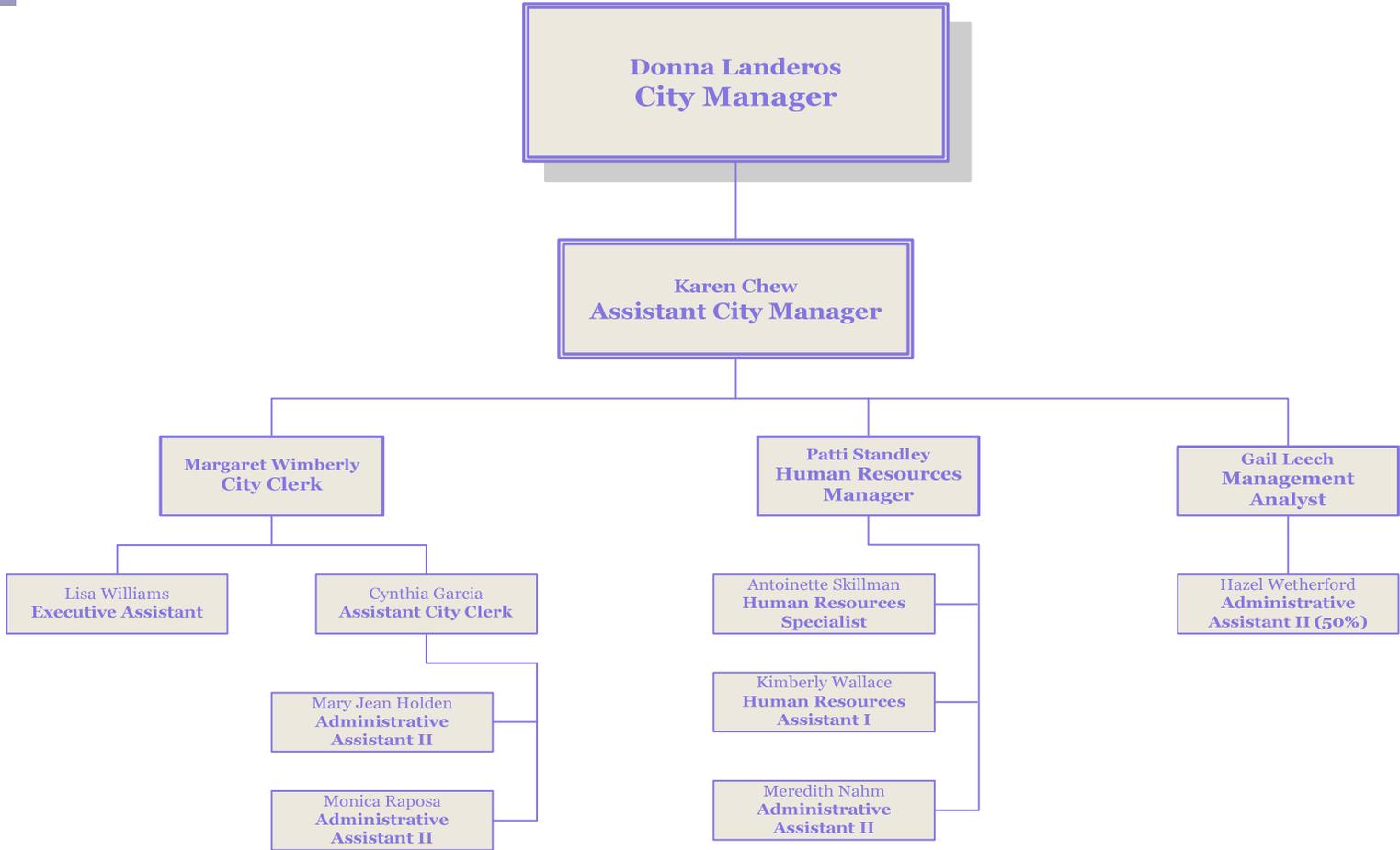
Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 3,214	\$ 8,593	\$ 8,593	\$ 8,851	\$ 9,116
60110 Publications, Dues, Licenses	20,528	34,680	20,000	38,070	39,904
60140 Special Supplies	91	0	0	0	0
70110 Equipment/Vehicle Maintenance	76	0	0	0	0
70125 Equipment Rental	0	600	600	618	637
70140 Special Services	6,035	21,218	15,000	21,855	22,510
70145 Communication	3,875	3,183	3,183	3,278	3,377
70160 Travel, Lodging & Meals	9,091	9,548	9,548	9,834	10,129
70170 Training & Conferences	2,319	10,000	5,000	10,300	10,609
Total	\$ 45,229	\$ 87,822	\$ 61,924	\$ 92,806	\$ 96,282

<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 19,473	\$ 20,763	\$ 20,763	\$ 29,005	\$ 28,672
82703 Information Systems Replacement	4,264	6,432	6,432	6,512	6,818
82704 Facilities Replacement	1,749	3,497	3,497	3,336	3,792
82705 Tuition	0	0	0	34	35
82707 Facilities Maintenance Services	6,617	6,670	6,670	7,700	7,894
82709 Insurance	4,751	2,332	2,332	992	1,041
Total	\$ 36,854	\$ 39,694	\$ 39,694	\$ 47,579	\$ 48,252

City Administration



City Administration

Divisions

City Manager
City Clerk
Human Resources



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

The **City Manager** is the administrative head of the City government, under the direction and control of the City Council, and is responsible for the efficient administration of all the affairs of the City.

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

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

Mission Statements

City Manager - *To provide responsive service to the citizens of Brentwood in a reasonable amount of time.*

City Clerk - *To provide a link between citizens and government through the dissemination of information and ensure the preservation, access and integrity of public records.*

Human Resources - *To provide prompt, courteous assistance to all internal and external customers in accordance with legal requirements, rules, regulations and departmental policies.*

City Administration

Department Accomplishments

Services

City Manager

Administrative Functions
Community Service
City Council Subcommittees

City Clerk

City Council Agenda Packets
Elections
City Records Management

Human Resources

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

- *Completed necessary arrangements to ensure effective meetings for the City Council and the Redevelopment Agency.*
- *Recorded the legislative history of the City Council and Redevelopment Agency.*
- *Preserved and protected the public record and ensured public access to municipal records.*
- *Administered federal, state and local procedures through which local government representatives are selected.*
- *Enforced regulations pertaining to elections and campaign financing, public records, meeting notices and conflicts of interest.*
- *Continued to attract and maintain high quality City staff.*
- *Provided mandated training to staff as well as training to enhance job knowledge and skills.*
- *Successfully delivered information to employees regarding the Personnel Rules and Regulations and Council/Administrative Policies in live presentation sessions which are documented with acknowledgement forms signed by individual employees.*
- *Participated in "meet and confer" as well as "meet and consult sessions" with various bargaining units regarding Memorandum of Understanding and City Manager Administrative Policy.*

Department Goals

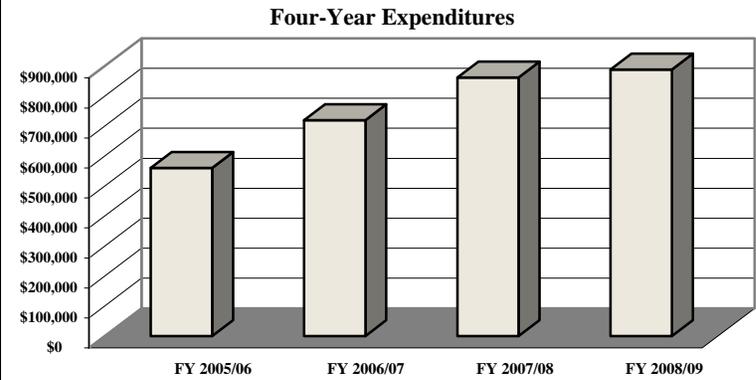
- *Continue to record the legislative history of the City Council and Redevelopment Agency.*
- *Preserve and protect the public record and ensure public access to municipal records.*
- *Administer federal, state and local procedures through which local government representatives are selected.*
- *Continue to enforce regulations pertaining to elections and campaign financing, public records, meeting notices and conflicts of interest.*
- *Continue ongoing program of employee training and initiate additional employee training to provide training that is mandated by law as well as training that will enhance staffs' skills and job knowledge.*
- *Meet and confer with the various bargaining units regarding Memoranda of Understanding (MOUs) that are set to expire June 30, 2008.*
- *Meet and confer and/or meet and consult with the various bargaining units regarding updates of the Employee Handbook, new or revised Council/Administrative Policies and other mandatory subjects, as appropriate.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Provided oversight for the implementation of the City Council's Strategic Plan.
- Attended 60 City Council and Redevelopment Agency Meetings.
- Held two Employee Roundtable meetings for all City Employees.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 425,623	\$ 633,846	\$ 571,828	\$ 616,058	\$ 639,482
Supplies and Services	78,397	210,931	101,775	198,041	200,233
Internal Service	56,552	44,336	44,336	47,981	48,519
Capital Outlay	0	2,000	2,000	0	0
Total	\$ 560,572	\$ 891,113	\$ 719,939	\$ 862,080	\$ 888,234
Annual Percentage Change			28.43%	19.74%	3.03%

Commentary

The position of Management Analyst replaced the Executive Assistant position allocated in the previous budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant II	0.50	0.50	0.50	1.00	1.00
Executive Assistant	1.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	1.00	1.00	1.00
Total FTE	3.00	3.00	3.00	3.50	3.50

PERSONNEL SERVICES

50100 Salary - Regular	\$ 303,208	\$ 438,323	\$ 398,397	\$ 439,993	\$ 454,952
50150 Salary - Bilingual	300	300	300	300	300
51200 Salary - Overtime	0	2,000	2,000	2,000	2,000
51305 Management Incentive	12,801	13,131	13,122	13,268	13,414
52300 Deferred Comp.	3,527	4,380	1,980	1,980	1,980
52305 Life Insurance	902	1,771	1,122	1,169	1,252
52310 Health Insurance	15,081	34,362	21,352	29,513	32,590
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	2,346	5,225	3,193	4,016	4,297
52316 Employee Assist Program	109	228	136	171	182
52318 Vision Care	1,030	1,704	1,278	1,566	1,644
53400 Retirement	69,598	97,123	97,123	97,846	100,758
53405 Survivor Benefit	0	144	108	126	126
53410 Workers Comp. Ins.	8,519	21,632	21,632	13,037	13,882
53415 Medicare	4,699	6,614	6,000	6,605	6,824
53425 LTD Insurance	3,434	6,837	4,013	4,401	5,210
Total	\$ 425,623	\$ 633,846	\$ 571,828	\$ 616,058	\$ 639,482

Budget For Fiscal Years 2007/08 - 2008/09

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

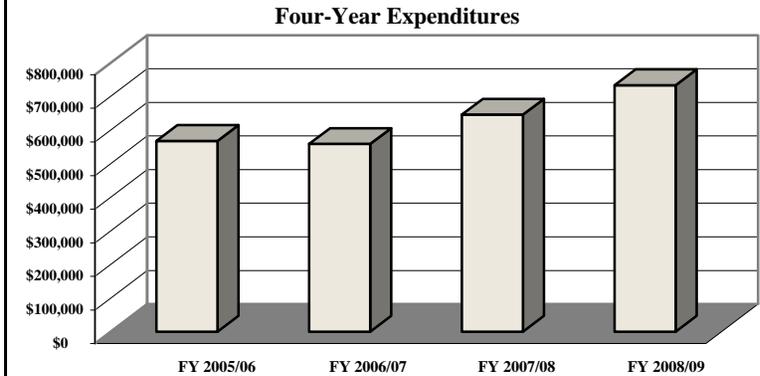
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 7,620	\$ 9,000	\$ 9,000	\$ 11,330	\$ 11,670
60110 Publications, Dues, Licenses	2,160	4,775	4,775	6,418	6,611
60140 Special Supplies	903	0	0	0	0
70125 Equipment Rental	350	1,000	1,000	1,030	1,061
70130 Insurance	0	0	0	500	500
70140 Special Services	2,051	13,945	5,000	14,363	14,794
70145 Communication	2,363	3,500	3,500	13,605	13,713
70150 Advertising	4,361	10,000	2,000	17,800	18,109
70160 Travel, Lodging & Meals	10,045	12,000	12,000	18,360	18,911
70170 Training & Conferences	2,436	4,500	4,500	9,635	9,864
70240 Contractual Services	46,108	152,211	60,000	105,000	105,000
Total	\$ 78,397	\$ 210,931	\$ 101,775	\$ 198,041	\$ 200,233
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 24,049	\$ 25,642	\$ 25,642	\$ 30,818	\$ 30,464
82703 Information Systems Replacement	3,152	4,236	4,236	4,674	4,896
82704 Facilities Replacement	1,001	2,003	2,003	2,599	2,907
82705 Tuition	102	105	105	119	122
82707 Facilities Maintenance Services	3,789	3,819	3,819	5,214	5,345
82709 Insurance	24,459	8,531	8,531	4,557	4,785
Total	\$ 56,552	\$ 44,336	\$ 44,336	\$ 47,981	\$ 48,519
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Total	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Produced 60 City Council and Redevelopment Agency agenda packets.
- Processed 1999 U. S. Passport applications.
- Responded to 208 public records requests.
- Processed 186 internal records requests.
- Prepared, logged and indexed 507 City Council Actions.
- Processed Statements of Economic Interests for designated employees and elected/appointed officials.
- Assisted 15 Candidates in the November 7, 2006, General Municipal Election.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 317,839	\$ 362,881	\$ 351,170	\$ 479,317	\$ 509,838
Supplies and Services	176,841	173,287	96,687	111,332	167,497
Internal Service	73,012	50,826	50,826	55,084	55,766
Capital Outlay	0	46,500	60,000	0	0
Total	\$ 567,692	\$ 633,494	\$ 558,683	\$ 645,733	\$ 733,101
Annual Percentage Change			-1.59%	15.58%	13.53%

Commentary

The General Municipal election, scheduled for November 2008, is budgeted for in Special Services. The on-going costs associated with the City's records management program have been budgeted for in both FY 2007/08 and FY 2008/09.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.50	1.50	1.50	1.50	1.50
Records Manager	1.00	1.00	1.00	1.00	1.00
Total FTE	4.50	4.50	4.50	4.50	4.50

<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 216,158	\$ 241,233	\$ 218,114	\$ 323,521	\$ 342,597
50150 Salary - Bilingual	300	125	300	300	300
51200 Salary - Overtime	0	2,500	2,500	2,500	2,500
52300 Deferred Comp.	2,090	2,640	3,960	3,960	3,960
52305 Life Insurance	802	954	939	1,211	1,321
52310 Health Insurance	31,614	36,061	46,267	50,984	56,030
52311 Flexible Benefits Plan	69	30	72	67	71
52315 Dental Insurance	4,793	6,646	6,455	6,907	7,390
52316 Employee Assist Program	156	183	205	219	234
52318 Vision Care	1,420	1,367	1,918	2,014	2,114
53400 Retirement	47,427	51,861	51,862	69,818	73,679
53405 Survivor Benefit	0	115	162	162	162
53410 Workers Comp. Ins.	7,674	11,905	11,906	9,586	10,454
53415 Medicare	2,932	3,538	3,804	4,753	5,029
53425 LTD Insurance	2,404	3,723	2,706	3,315	3,997
Total	\$ 317,839	\$ 362,881	\$ 351,170	\$ 479,317	\$ 509,838

Budget For Fiscal Years 2007/08 - 2008/09

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

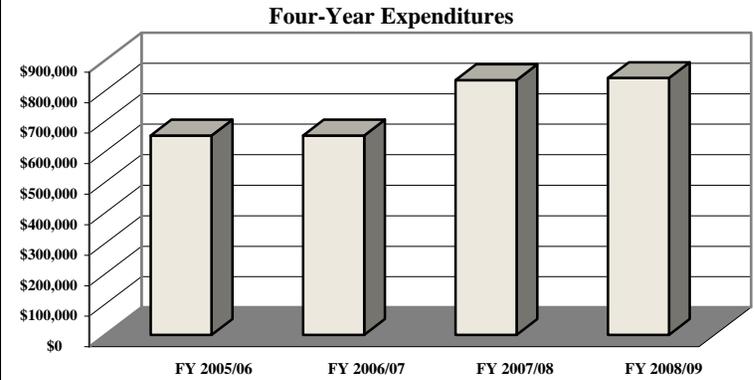
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 7,992	\$ 7,000	\$ 12,500	\$ 12,875	\$ 13,262
60110 Publications, Dues, Licenses	680	1,163	2,163	2,228	2,228
60140 Special Supplies	99	155	155	160	165
70125 Equipment Rental	903	1,133	1,133	1,167	1,202
70130 Insurance	350	0	0	350	350
70140 Special Services	150,424	60,000	20,000	10,000	75,000
70145 Communication	762	2,575	2,575	2,652	2,732
70150 Advertising	4,541	10,600	7,500	10,918	11,246
70160 Travel, Lodging & Meals	3,232	5,511	5,511	5,676	5,847
70170 Training & Conferences	923	5,150	5,150	5,306	5,465
70239 Legal Services	1,137	0	0	0	0
70240 Contractual Services	5,798	80,000	40,000	60,000	50,000
Total	\$ 176,841	\$ 173,287	\$ 96,687	\$ 111,332	\$ 167,497
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 25,445	\$ 27,130	\$ 27,130	\$ 34,444	\$ 34,048
82703 Information Systems Replacement	5,624	7,250	7,250	7,063	7,401
82704 Facilities Replacement	1,502	3,004	3,004	3,341	3,738
82705 Tuition	153	158	158	153	157
82707 Facilities Maintenance Services	5,684	5,729	5,729	6,703	6,873
82709 Insurance	34,604	7,555	7,555	3,380	3,549
Total	\$ 73,012	\$ 50,826	\$ 50,826	\$ 55,084	\$ 55,766
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 46,500	\$ 60,000	\$ 0	\$ 0
Total	\$ 0	\$ 46,500	\$ 60,000	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Processed 29 recruitments.
- Processed 1,423 employment applications.
- Processed and distributed 350 performance evaluations.
- Processed 161 Pat-on-the-Back Awards.
- Processed 29 Service Awards.
- Planned and coordinated 32 employee general/training events.
- Hired 78 employees (31 full-time, 47 part-time/seasonal).
- Processed 18 Worker's Compensation claims (46 reported incidents).



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 476,745	\$ 517,507	\$ 503,925	\$ 522,353	\$ 546,204
Supplies and Services	128,060	240,610	108,517	266,490	248,500
Internal Service	45,545	41,333	41,333	43,939	44,621
Capital Outlay	3,428	0	0	2,600	2,850
Total	\$ 653,778	\$ 799,450	\$ 653,775	\$ 835,382	\$ 842,175
Annual Percentage Change			0.00%	27.78%	0.81%

Commentary

The Human Resources Division anticipates a significant addition to the workload as staff begins the training and implementation of the IFAS Human Resources and Payroll modules. The HR/Payroll software conversion is Phase II of the IFAS conversion. Phase I, the Financial applications, was completed in July 2006. Due to the increased workload, the Human Resources Division budget includes an estimated \$5,000 to cover overtime that is anticipated due to the software conversion. Funds are also included in the training budget to cover expenditures for training that is mandated by law.

The Human Resources Division works directly with legal counsel on issues related to employment law as well as other personnel-related legal issues such as: meet and confer applicable to the Memoranda of Understanding that will expire 6/30/2008 with all bargaining units; the new Performance Evaluation Plan and updating a variety of personnel-related policies; therefore, the legal services budget reflects funds to cover these expenditures.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant I	1.00	1.00	1.00	1.00	1.00
Total FTE	4.50	4.50	4.50	4.50	4.50

PERSONNEL SERVICES

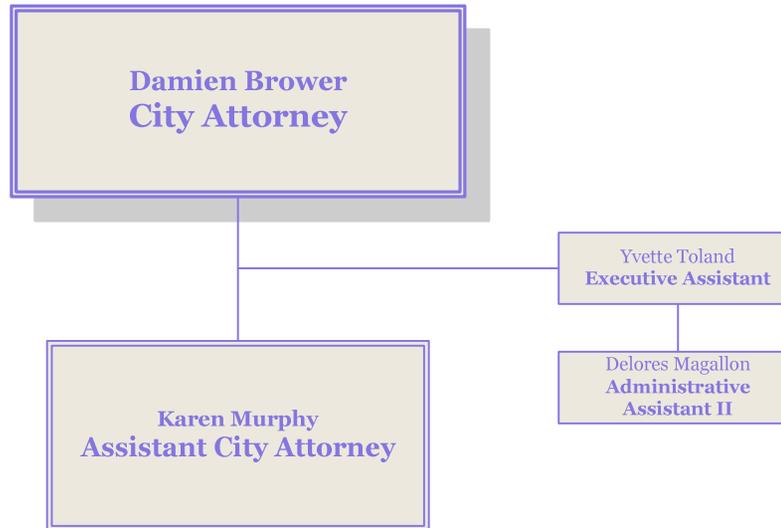
50100 Salary - Regular	\$ 342,639	\$ 356,449	\$ 355,762	\$ 370,066	\$ 387,562
51200 Salary - Overtime	0	2,000	1,500	5,000	2,000
51305 Management Incentive	4,402	4,731	4,722	4,868	5,014
52300 Deferred Comp.	1,953	1,980	1,980	1,980	1,980
52305 Life Insurance	944	1,096	897	897	952
52310 Health Insurance	28,132	35,388	27,701	30,699	33,906
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	6,119	7,655	6,808	7,284	7,794
52316 Employee Assist Program	210	257	205	219	234
52318 Vision Care	1,918	1,918	1,918	2,014	2,114
53400 Retirement	74,609	77,626	77,626	80,857	84,373
53405 Survivor Benefit	0	162	162	162	162
53410 Workers Comp. Ins.	8,483	17,591	17,591	10,965	11,826
53415 Medicare	3,441	5,266	3,665	3,826	4,033
53425 LTD Insurance	3,826	5,316	3,316	3,449	4,183
Total	\$ 476,745	\$ 517,507	\$ 503,925	\$ 522,353	\$ 546,204

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 9,942	\$ 16,860	\$ 14,000	\$ 16,660	\$ 16,895
60110 Publications, Dues, Licenses	3,280	4,745	4,500	4,550	4,715
60132 Safety Supplies	5,469	16,010	12,500	17,200	15,600
70125 Equipment Rental	903	1,800	1,000	1,000	1,100
70140 Special Services	9,795	22,000	7,685	20,000	22,000
70145 Communication	917	1,200	950	1,200	1,300
70160 Travel, Lodging & Meals	3,935	8,370	3,000	7,275	7,465
70170 Training & Conferences	14,968	47,075	6,382	32,925	18,650
70239 Legal Services	66,500	100,000	37,500	150,000	150,000
70240 Contractual Services	6,940	15,000	15,000	7,500	0
70241 Service Award	5,411	7,550	6,000	8,180	10,775
Total	\$ 128,060	\$ 240,610	\$ 108,517	\$ 266,490	\$ 248,500
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 19,473	\$ 20,763	\$ 20,763	\$ 25,380	\$ 25,088
82703 Information Systems Replacement	2,142	3,768	3,768	4,816	5,042
82704 Facilities Replacement	1,502	3,004	3,004	3,341	3,738
82705 Tuition	153	158	158	153	157
82707 Facilities Maintenance Services	5,684	5,729	5,729	6,703	6,873
82709 Insurance	16,591	7,911	7,911	3,546	3,723
Total	\$ 45,545	\$ 41,333	\$ 41,333	\$ 43,939	\$ 44,621
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 3,428	\$ 0	\$ 0	\$ 0	\$ 0
90230 Equipment	0	0	0	2,600	2,850
Total	\$ 3,428	\$ 0	\$ 0	\$ 2,600	\$ 2,850

City Attorney



City Attorney

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

Division

City Attorney



Mission Statement

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

Department Accomplishments

Services

Legal Counsel
City Mediation and Litigation
Research

- *Hired Assistant City Attorney enabling more matters to be brought in-house as opposed to using outside counsel.*
- *Worked with staff to develop a system that allows City Council staff reports to be reviewed by the Finance Department and City Attorney's Office prior to their being placed on the City Council's agenda.*
- *Managed outside counsel costs through the careful review of legal bills; requirement that developers pay certain City legal costs and expansion of the number of law firms that the City utilizes for special counsel services.*
- *Created a specific section of the Municipal Code related to the duties of the City Attorney's Office.*
- *Provided City Council with regular status updates on existing City litigation activities.*
- *Initiated regular meetings with Code Enforcement staff to discuss current cases, procedural questions and possible amendments to the City's Municipal Code.*

Department Goals

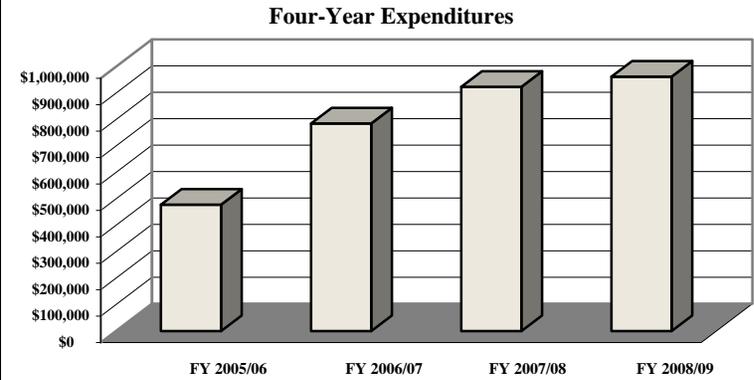
- *Development of new, and review of existing, standard agreements with the goal of creating an electronic repository for all standard agreements.*
- *Implementation of regular staff training on subpoena response procedures; Public Records Act request procedures and agreement drafting and processing to further the practice of preventative law.*
- *Provision of regular Brown Act and conflicts of interest training for new City Commissioners.*
- *Development of a standardized legal filing system for the City Attorney's Office.*
- *Review and update of the Brentwood Municipal Code including, but not limited to, sections involving neighborhood improvement issues, animal control and taxicabs.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Attended over 52 City Council Meetings (regular and special).
- Attended over 39 Planning Commission Meetings (regular and special).
- Prepared 11 Weapons Confiscation Petitions.
- Approved to Form over 750 City Council Staff Reports.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 286,457	\$ 519,290	\$ 517,371	\$ 607,789	\$ 645,638
Supplies and Services	157,910	309,974	235,874	263,190	263,640
Internal Service	33,646	23,440	23,440	43,814	44,483
Capital Outlay	0	8,000	8,000	8,000	8,000
Total	\$ 478,013	\$ 860,704	\$ 784,685	\$ 922,793	\$ 961,761
Annual Percentage Change			64.16%	17.60%	4.22%

Commentary

The increase in the FY 2007/08 budget is due primarily to the addition of two staff members - an Assistant City Attorney hired in August of 2006 and an Administrative Assistant II hired in April of 2007.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	0.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	2.00	4.00	4.00	4.00	4.00

PERSONNEL SERVICES

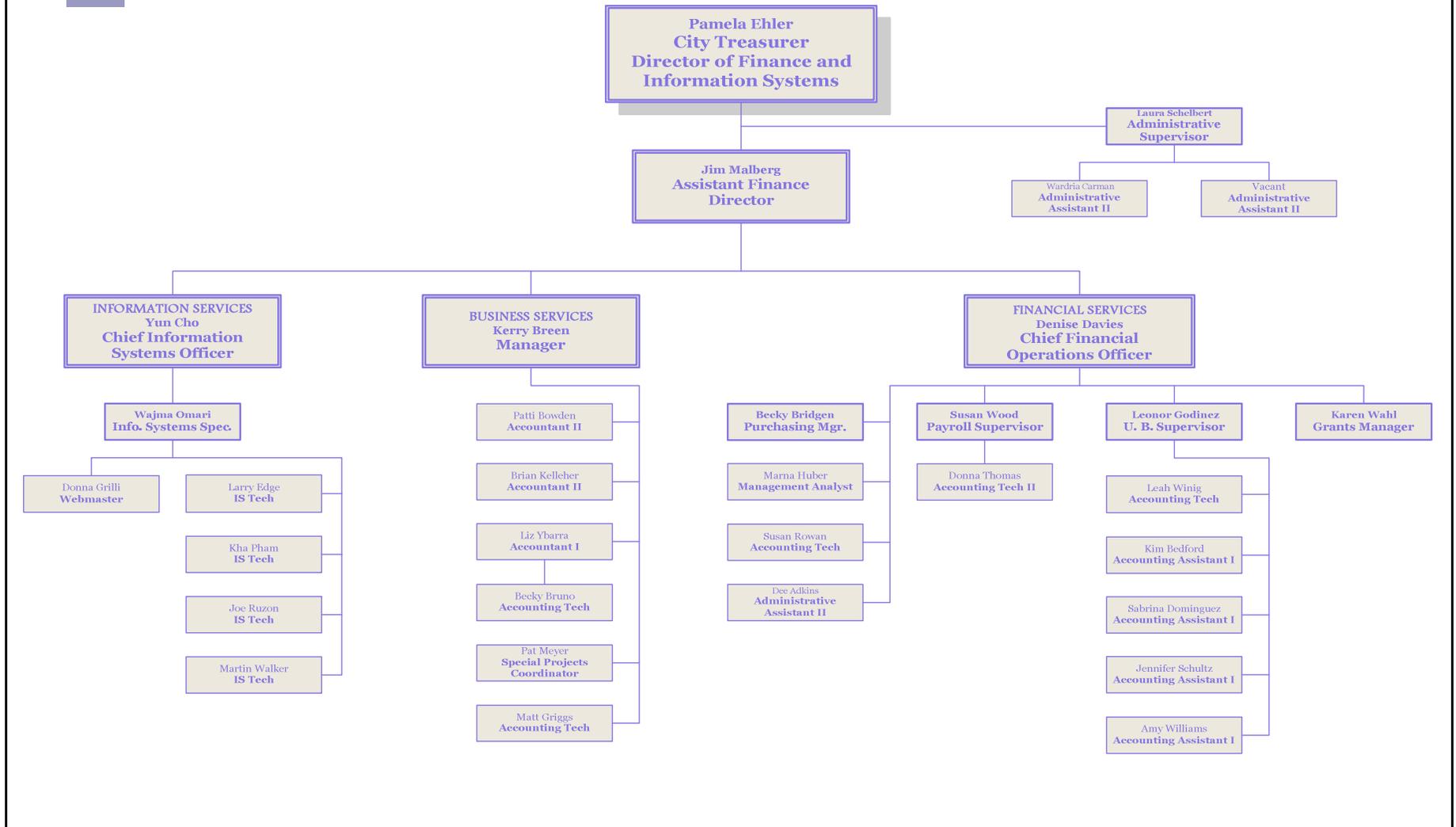
50100	Salary - Regular	\$ 194,287	\$ 377,988	\$ 363,544	\$ 427,536	\$ 453,153
50150	Salaries - Bilingual	0	175	0	600	600
51305	Management Incentive	7,560	0	8,400	8,400	8,400
52300	Deferred Comp.	1,210	2,420	2,376	2,640	2,640
52305	Life Insurance	477	1,331	956	1,057	1,121
52310	Health Insurance	11,721	28,494	34,046	39,766	43,660
52311	Flexible Benefits Plan	69	114	72	67	71
52315	Dental Insurance	3,131	6,061	6,941	7,817	8,365
52316	Employee Assist Prog	86	169	173	195	208
52318	Vision Care	817	1,331	1,619	1,790	1,879
53400	PERS Retirement	44,412	74,867	74,867	94,156	99,339
53405	PERS Survivor Benefit	0	103	137	144	144
53410	Workers' Compensation	5,624	16,376	16,376	12,668	13,827
53415	Medicare	3,259	5,047	4,848	6,368	6,740
53425	LTD Insurance	<u>2,104</u>	<u>4,814</u>	<u>3,016</u>	<u>4,585</u>	<u>5,491</u>
Total		<u>\$ 286,457</u>	<u>\$ 519,290</u>	<u>\$ 517,371</u>	<u>\$ 607,789</u>	<u>\$ 645,638</u>

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 3,837	\$ 8,360	\$ 8,360	\$ 6,000	\$ 6,000
60110 Publications, Dues, Licenses	7,097	8,401	8,401	8,300	8,500
70125 Equipment Rental	903	1,133	1,133	1,000	1,000
70140 Special Services	13,142	25,100	1,000	1,000	1,000
70145 Communication	1,569	3,140	3,140	2,500	2,500
70150 Advertising	106	0	0	0	0
70160 Travel, Lodging & Meals	2,388	7,105	7,105	12,990	13,160
70170 Training & Conferences	2,368	6,735	6,735	6,400	6,480
70239 Legal Services	126,500	250,000	200,000	225,000	225,000
Total	\$ 157,910	\$ 309,974	\$ 235,874	\$ 263,190	\$ 263,640
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 10,548	\$ 11,247	\$ 11,247	\$ 25,380	\$ 25,088
82703 Information Systems Replacement	1,915	2,638	2,638	4,952	5,186
82704 Facilities Replacement	668	1,335	1,335	2,970	3,323
82705 Tuition	68	70	70	136	139
82707 Facilities Maintenance Services	2,526	2,546	2,546	5,958	6,109
82709 Insurance	17,921	5,604	5,604	4,418	4,638
Total	\$ 33,646	\$ 23,440	\$ 23,440	\$ 43,814	\$ 44,483
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total	\$ 0	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000

Finance & Information Systems



Finance & Information Systems

Divisions

Business Services
Financial Services
Information Services

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

Business Services is responsible for maintaining the general ledger and preparation of financial reports including: budgets, the Comprehensive Annual Financial Report and the Ten Year Fiscal Model. The division is also responsible for cash collections and accounts receivable as well as City investments and debt.

Financial Services is responsible for operations including: Accounts Payable; Business Licenses; Grants; Payroll; Purchasing and Utility Billing.

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



Mission Statement

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

Finance & Information Systems

Department Accomplishments

Services

Financial Services

Accounts Payable
Business Licenses
Grants
Payroll
Purchasing
Utility Billing

Business Services

Accounts Receivable
Assessment Districts
Administration
Audit
Bond Administration
Investments
Financial Reporting
Fiscal Model
Budgets
Cost Allocation Plan

- *Produced the 2006/07 - 2010/11 Capital Improvement Program Budget; 2006/07 Cost Allocation Plan and the 2005/06 Comprehensive Annual Financial Report*
- *Received the CSMFO Excellence in Capital Budget award, the GFOA Award for Excellence for the Operating Budget and the GFOA and CSMFO Award for Excellence in Financial Reporting.*
- *Completed the 2005/06 Redevelopment Financials, Statement of Indebtedness and State Controllers report.*
- *Applied for seven grants totaling \$2.2 million; awarded \$1 million in grants; received \$500,000 in grant funds.*
- *Actively monitored assessment districts (CIFP, LLD & CFD).*
- *Successfully completed 2005/06 audit with an unqualified opinion and without any audit findings .*
- *Completed City Archive Project at the Police Department.*
- *Developed a Fiscal Model which provides a detailed analysis and projection of the next 10 years of revenues, expenses and fund balance for the general fund.*
- *Implemented the General Ledger, Accounts Payable, Accounts Receivable and Purchasing portions of IFAS, the new financial and administrative software system.*
- *Achieved a savings of approximately \$14.9 million by taking advantage of favorable interest rates and refinancing our CIFP 2002-1, CIFP 2003-1, and CIFP 2004-1 bonds.*
- *Completed the Information Technology Strategic Technology Master Plan Report.*
- *Secured Virtual Private Network (VPN) to be compliant with the Department of Justice (DOJ) allowing users to access the City's network while located offsite.*
- *Migrated mission critical City data to the Storage Area Network (SAN) System.*
- *Implemented online entry, routing and approval of Purchase Requisitions.*
- *Updated the following policies: Investment, Budget and Fiscal and Use of Vehicles and Related Equipment.*
- *Completed two new Council/Administrative Policies - Signature Authorization and Use of City Funds..*
- *Improved efficiency in Utility Billing credit card process.*
- *Completed recruitment process for an Assistant Finance Director.*

Finance & Information Systems

Services

Information Services

Client-Server Management
Network Management
Systems and Programming
Website/Intranet Management

Department Goals

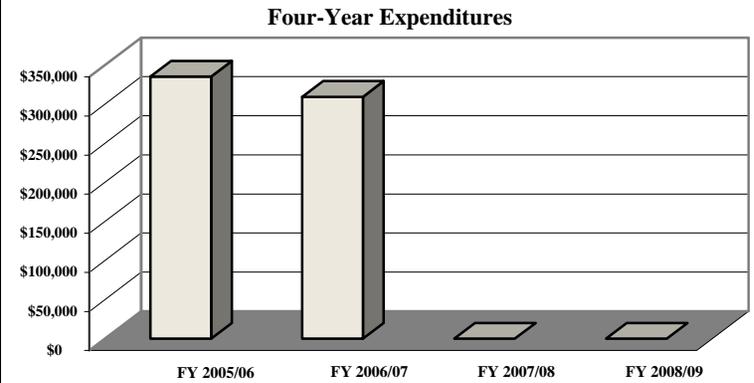
- *Develop and document procedures for all departments utilizing IFAS workflow for approvals.*
- *Develop on-line, internet registration for vendors.*
- *Create master calendar of recurring grant programs and disseminate information to all City Departments.*
- *Develop written policies and procedures for grants.*
- *Develop and Implement an Information Technology Disaster Recovery Plan.*
- *Implement the Information Technology Master Plan Report Recommendations.*
- *Develop a comprehensive policy that governs the review, approval and subsequent lease agreement negotiations for wireless communication facilities.*
- *Stay current with state-of-the-art technology.*
- *Redesign the City's website and develop web policies and procedures including website standards.*
- *Manage the City's debt and maximize savings through refinancing opportunities.*
- *Maximize investment earnings in accordance with the City's Investment Policy.*
- *Actively manage delinquent accounts receivable ledgers.*
- *Update collections procedures and write a collections policy.*
- *Update Utility Billing ordinances and procedures.*
- *Implement Web Services for Utility Billing customers to access account financial information and consumption history.*
- *Implement IFAS, the new in-house payroll software, including improved reporting to management and employees.*
- *Implement City-wide online approval and routing of accounts payable invoices.*
- *Utilize our new accounting software package to automatically prepare the majority of our Comprehensive Annual Financial Report (CAFR) reports and schedules while continuing to produce a document worthy of the GFOA Annual Award for Excellence.*
- *Develop a Business License Tax Calculator for the City's web page.*
- *Develop a Land Acquisition and Disposal Policy.*
- *Develop a formal program to provide for ongoing replacement of all City Assets.*
- *Develop and implement cash receipt automation utilizing IFAS.*
- *Reassess the City's Banking needs including up to date technology.*

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1301	Division:	Administrative Services

Description

Consolidated with other Finance divisions on July 1, 2007



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Expenditure Summary					
Personnel Services	\$ 248,435	\$ 279,906	\$ 229,656	\$ 0	\$ 0
Supplies and Services	47,918	80,015	44,095	0	0
Internal Service	35,622	34,117	34,117	0	0
Capital Outlay	3,477	1,540	1,540	0	0
Total	\$ 335,452	\$ 395,578	\$ 309,408	\$ 0	\$ 0
Annual Percentage Change			-7.76%		

Commentary

To more accurately reflect the organization of the Finance and Information Systems Department, Administrative Services (100-1301) and Purchasing (100-1302) will no longer be reported separately. Expenses will now be reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1301	Division:	Administrative Services

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Treasurer/Dir of Finance & Information Systems	0.20	0.25	0.25	0.00	0.00
Chief Financial Operations Officer	0.15	0.15	0.15	0.00	0.00
Administrative Assistant II	0.40	0.40	0.40	0.00	0.00
Administrative Supervisor	0.55	0.55	0.55	0.00	0.00
Management Analyst	0.35	0.00	0.00	0.00	0.00
Finance / Special Projects Coordinator	0.50	0.50	0.50	0.00	0.00
Total FTE	2.15	1.85	1.85	0.00	0.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 150,050	\$ 169,400	\$ 140,722	\$ 0	\$ 0
51200 Salary - Overtime	2,241	2,000	2,000	0	0
51205 Salary - Part-time	18,692	15,000	0	0	0
51305 Management Incentive	1,837	2,365	2,361	0	0
52300 Deferred Comp.	751	990	528	0	0
52305 Life Insurance	373	513	285	0	0
52310 Health Insurance	16,649	20,593	18,123	0	0
52311 Flexible Benefits Plan	69	72	72	0	0
52315 Dental Insurance	2,084	2,611	2,200	0	0
52316 Employee Assist Program	103	125	84	0	0
52318 Vision Care	937	937	788	0	0
53400 Retirement	32,598	36,917	36,917	0	0
53405 Survivor Benefit	0	90	67	0	0
53410 Workers Comp. Ins.	3,766	9,115	9,115	0	0
53415 Medicare	2,499	2,722	2,082	0	0
53420 FICA	1,165	930	0	0	0
53425 LTD Insurance	1,621	2,526	1,312	0	0
55000 Salary Settlements	13,000	13,000	13,000	0	0
Total	\$ 248,435	\$ 279,906	\$ 229,656	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1301	Division:	Administrative Services

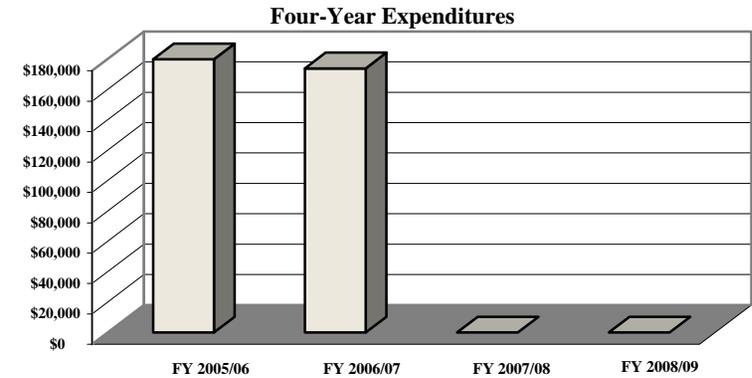
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 35,778	\$ 55,735	\$ 28,295	\$ 0	\$ 0
60110 Publications, Dues, Licenses	325	1,255	170	0	0
70110 Equipment/Vehicle Maintenance	0	440	0	0	0
70140 Special Services	7,657	9,735	12,400	0	0
70145 Communication	2,213	1,545	840	0	0
70150 Advertising	972	280	0	0	0
70160 Travel, Lodging & Meals	644	2,295	400	0	0
70170 Training & Conferences	329	8,730	1,990	0	0
Total	\$ 47,918	\$ 80,015	\$ 44,095	\$ 0	\$ 0
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 12,398	\$ 13,392	\$ 13,392	\$ 0	\$ 0
82703 Information Systems Replacement	9,861	10,664	10,664	0	0
82704 Facilities Replacement	818	1,669	1,669	0	0
82705 Tuition	70	89	89	0	0
82707 Facilities Maintenance Services	3,095	3,183	3,183	0	0
82709 Insurance	9,380	5,120	5,120	0	0
Total	\$ 35,622	\$ 34,117	\$ 34,117	\$ 0	\$ 0
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 3,477	\$ 1,540	\$ 1,540	\$ 0	\$ 0
Total	\$ 3,477	\$ 1,540	\$ 1,540	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1302	Division:	Purchasing

Description

Consolidated with other Finance divisions on July 1, 2007



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Expenditure Summary					
Personnel Services	\$ 162,785	\$ 178,997	\$ 156,637	\$ 0	\$ 0
Supplies and Services	3,719	7,385	5,215	0	0
Internal Service	13,285	11,933	11,933	0	0
Total	\$ 179,789	\$ 198,315	\$ 173,785	\$ 0	\$ 0
Annual Percentage Change			-3.34%		

Commentary

To more accurately reflect the organization of the Finance and Information Systems Department, Administrative Services (100-1301) and Purchasing (100-1302) will no longer be reported separately. Expenses will now be reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1302	Division:	Purchasing

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Finance & Information Systems	0.05	0.05	0.05	0.00	0.00
Chief Financial Operations Officer	0.15	0.00	0.00	0.00	0.00
Accounting Technician	0.20	0.20	0.20	0.00	0.00
Administrative Assistant	0.00	0.10	0.10	0.00	0.00
Purchasing Manager	1.00	1.00	1.00	0.00	0.00
Total FTE	1.40	1.35	1.35	0.00	0.00

PERSONNEL SERVICES

50100 Salary - Regular	\$ 114,378	\$ 120,854	\$ 103,771	\$ 0	\$ 0
51200 Salary - Overtime	295	0	0	0	0
51305 Management Incentive	459	473	472	0	0
52300 Deferred Comp.	1,584	1,584	1,386	0	0
52305 Life Insurance	488	519	404	0	0
52310 Health Insurance	12,567	16,016	12,882	0	0
52311 Flexible Benefits Plan	69	72	72	0	0
52315 Dental Insurance	2,273	3,081	2,431	0	0
52316 Employee Assist Program	65	86	61	0	0
52318 Vision Care	596	639	575	0	0
53400 Retirement	24,346	26,071	26,071	0	0
53405 Survivor Benefit	0	54	49	0	0
53410 Workers Comp. Ins.	2,769	5,964	5,964	0	0
53415 Medicare	1,635	1,782	1,532	0	0
53425 LTD Insurance	1,261	1,802	967	0	0
Total	\$ 162,785	\$ 178,997	\$ 156,637	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Finance & Information Systems
Fund/Division Number:	100-1302	Division:	Purchasing

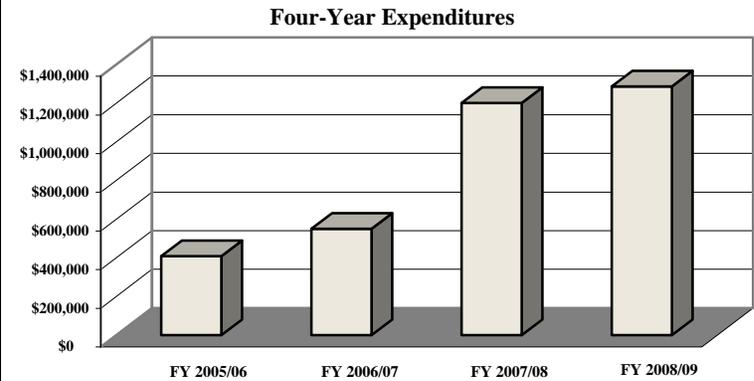
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 1,957	\$ 2,000	\$ 2,000	\$ 0	\$ 0
60110 Publications, Dues, Licenses	241	285	315	0	0
70110 Equipment/Vehicle Maintenance	10	0	0	0	0
70140 Special Services	172	600	0	0	0
70145 Communication	676	900	800	0	0
70160 Travel, Lodging & Meals	323	2,500	1,000	0	0
70170 Training & Conferences	340	1,100	1,100	0	0
Total	\$ 3,719	\$ 7,385	\$ 5,215	\$ 0	\$ 0
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 4,544	\$ 4,845	\$ 4,845	\$ 0	\$ 0
82703 Information Systems Replacement	1,246	1,751	1,751	0	0
82704 Facilities Replacement	467	935	935	0	0
82705 Tuition	44	49	49	0	0
82707 Facilities Maintenance Services	1,768	1,782	1,782	0	0
82709 Insurance	5,216	2,571	2,571	0	0
Total	\$ 13,285	\$ 11,933	\$ 11,933	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Processed 960 accounts receivable invoices.
- Identified 292 fixed assets worth \$37.9 million.
- Issued 2 CIFP Bonds and refinanced 2 CIFP Bonds.
- Monitored and reconciled investment portfolio totaling over \$100 million.
- Administered and reconciled 70 assessment districts.
- Verified and tracked 978 single family residence permits.
- Produced five major financial documents.
- Processed 6,444 cash receipts.
- Processed 2,706 deposits.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 355,424	\$ 476,400	\$ 446,437	\$ 846,739	\$ 923,136
Supplies and Services	13,328	94,855	66,830	271,410	278,558
Internal Service	40,078	37,472	37,472	83,521	86,301
Capital Outlay	0	2,212	500	0	0
Total	<u>\$ 408,830</u>	<u>\$ 610,939</u>	<u>\$ 551,239</u>	<u>\$ 1,201,670</u>	<u>\$ 1,287,995</u>
Annual Percentage Change			34.83%	117.99%	7.18%

Commentary

To more accurately reflect the organization of the Finance and Information Systems Department, Administrative Services (100-1301) and Purchasing (100-1302) will no longer be reported separately. Expenses will now be reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to the General Fund.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Finance & Information Systems	0.20	0.25	0.25	0.35	0.35
Assistant Finance Director	0.00	0.00	0.00	0.35	0.35
Chief Financial Operations Officer	0.15	0.20	0.20	0.00	0.00
Accounting Manager	0.00	0.00	0.00	0.85	0.85
Administrative Assistant II	0.00	0.27	0.27	0.65	0.65
Accountant II	0.80	1.20	1.20	1.85	1.85
Accountant I	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.25	1.50
Administrative Supervisor	0.00	0.00	0.00	0.30	0.30
Management Analyst	0.15	0.00	0.00		
Finance / Special Projects Coordinator	0.30	0.30	0.30	1.00	1.00
Total FTE	3.60	4.22	4.22	7.60	7.85

PERSONNEL SERVICES

50100 Salary - Regular	\$ 256,102	\$ 311,422	\$ 309,310	\$ 594,509	\$ 644,596
50150 Salaries - Bilingual	600	600	600	600	600
51200 Salary - Overtime	106	2,000	2,000	5,000	5,150
51205 Salary - Part-time	0	15,000	0	0	0
51305 Management Incentive	1,837	2,365	2,361	3,408	3,510
52300 Deferred Comp.	2,961	3,498	3,498	5,946	6,468
52305 Life Insurance	882	1,158	1,025	1,943	2,211
52310 Health Insurance	20,107	35,838	26,966	61,130	70,594
52311 Flexible Benefits Plan	34	72	72	67	71
52315 Dental Insurance	3,405	5,372	4,529	8,511	9,427
52316 Employee Assist Program	166	241	192	370	409
52318 Vision Care	1,512	1,798	1,798	3,401	3,688
53400 Retirement	54,736	69,749	69,749	129,059	139,403
53405 Survivor Benefit	0	163	152	274	283
53410 Workers Comp. Ins.	6,318	16,123	16,123	17,615	19,669
53415 Medicare	3,850	4,827	4,579	8,765	9,500
53420 FICA	0	930	0	0	0
53425 LTD Insurance	2,808	5,244	3,483	6,141	7,557
Total	\$ 355,424	\$ 476,400	\$ 446,437	\$ 846,739	\$ 923,136

Budget For Fiscal Years 2007/08 - 2008/09

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

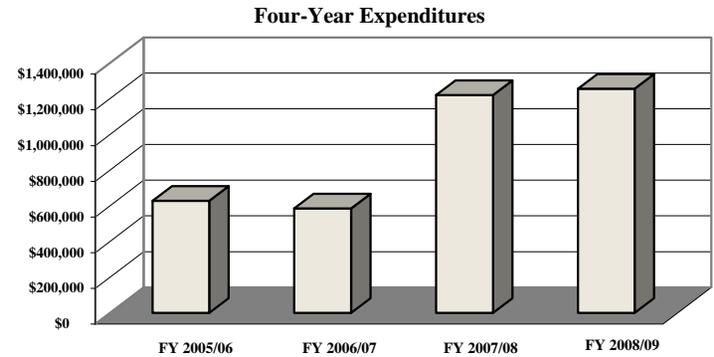
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 2,318	\$ 4,530	\$ 4,200	\$ 26,990	\$ 27,800
60110 Publications, Dues, Licenses	442	3,070	500	3,850	3,940
70110 Equipment/Vehicle Maintenance	0	660	0	1,000	1,000
70140 Special Services	7,200	25,160	56,400	96,540	98,126
70145 Communication	435	2,230	2,230	3,000	3,090
70150 Advertising	0	430	0	400	400
70160 Travel, Lodging & Meals	1,599	5,410	2,000	4,000	4,120
70170 Training & Conferences	1,334	19,635	1,500	17,000	17,510
70240 Contractual Services	0	33,730	0	118,630	122,572
Total	\$ 13,328	\$ 94,855	\$ 66,830	\$ 271,410	\$ 278,558
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 17,104	\$ 19,967	\$ 19,967	\$ 50,687	\$ 51,000
82703 Information Systems Replacement	1,912	3,476	3,476	10,010	10,637
82704 Facilities Replacement	1,202	2,737	2,737	5,643	6,521
82705 Tuition	133	151	151	259	273
82707 Facilities Maintenance Services	4,547	5,220	5,220	11,321	11,989
82709 Insurance	15,180	5,921	5,921	5,601	5,881
Total	\$ 40,078	\$ 37,472	\$ 37,472	\$ 83,521	\$ 86,301
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 2,212	\$ 500	\$ 0	\$ 0
Total	\$ 0	\$ 2,212	\$ 500	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Processed 15,280 invoices and issued 8,117 accounts payable checks.
- Processed 7,022 timesheets and issued 9,420 paychecks.
- Processed 90,022 pieces of mail.
- Authored and processed an average of 30 staff reports.
- Processed 468 purchase orders.
- Processed 969 new business licenses and 2,473 business license renewals.
- Applied for seven grants totaling \$2,192,128.
- Awarded three grants totaling \$1,026,686.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 432,797	\$ 467,380	\$ 422,404	\$ 912,411	\$ 972,281
Supplies and Services	142,319	241,908	124,400	199,340	171,730
Internal Service	37,024	37,619	37,619	107,455	110,607
Capital Outlay	16,570	2,062	2,000	2,000	2,000
Total	<u>\$ 628,710</u>	<u>\$ 748,969</u>	<u>\$ 586,423</u>	<u>\$ 1,221,206</u>	<u>\$ 1,256,618</u>
Annual Percentage Change			-6.73%	108.25%	2.90%

Commentary

To more accurately reflect the organization of the Finance and Information Systems Department, Administrative Services (100-1301) and Purchasing (100-1302) will no longer be reported separately. Expenses will now be reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to the General Fund.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Finance & Information Systems	0.20	0.10	0.10	0.30	0.30
Assistant Finance Director	0.00	0.00	0.00	0.30	0.30
Chief Financial Operations Officer	0.15	0.20	0.20	0.25	0.25
Accounting Technician	2.00	2.80	3.80	2.75	2.50
Accounting Specialist	1.00	1.00	0.00	1.00	1.00
Accounting Assistant I	0.00	0.00	0.00	0.50	0.75
Administrative Assistant II	0.00	0.28	0.28	1.20	1.45
Administrative Supervisor	0.00	0.00	0.00	0.25	0.25
Management Analyst	0.15	0.00	0.00	0.90	0.90
Purchasing Manager	0.00	0.00	0.00	1.00	1.00
Finance / Special Projects Coordinator	0.05	0.05	0.05	0.00	0.00
Total FTE	3.55	4.43	4.43	8.45	8.70

PERSONNEL SERVICES

50100	Salary - Regular	\$ 306,710	\$ 294,443	\$ 279,351	\$ 618,438	\$ 653,850
51200	Salary - Overtime	1,622	2,000	2,000	6,500	7,000
51205	Salary - Part-time	0	20,000	10,000	0	0
51305	Management Incentive	1,837	946	944	2,921	3,008
52300	Deferred Comp.	586	396	396	4,043	4,290
52305	Life Insurance	495	476	425	1,709	1,810
52310	Health Insurance	38,163	48,347	33,068	80,864	92,170
52311	Flexible Benefits Plan	34	72	72	67	71
52315	Dental Insurance	5,622	6,979	5,885	13,237	14,484
52316	Employee Assist Program	202	253	201	412	453
52318	Vision Care	1,846	1,888	1,888	3,781	4,087
53400	Retirement	62,732	65,659	65,659	133,979	141,150
53405	Survivor Benefit	0	174	159	304	313
53410	Workers Comp. Ins.	6,365	15,537	15,537	18,324	19,951
53415	Medicare	3,467	4,579	4,215	9,068	9,587
53420	FICA	0	1,240	0	0	0
53425	LTD Insurance	3,116	4,391	2,604	5,764	7,057
55000	Salary Settlements	0	0	0	13,000	13,000
Total		\$ 432,797	\$ 467,380	\$ 422,404	\$ 912,411	\$ 972,281

Budget For Fiscal Years 2007/08 - 2008/09

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

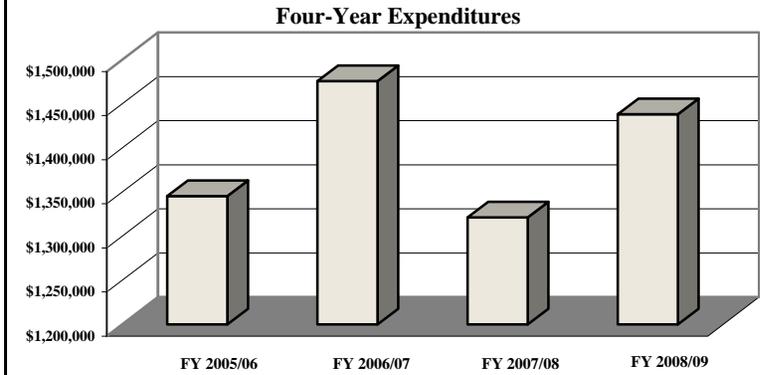
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 4,794	\$ 5,891	\$ 5,000	\$ 12,000	\$ 12,300
60103 Copy Machine Expenses	0	0	0	10,000	10,000
60105 Postage	0	0	0	10,000	10,000
60110 Publications, Dues, Licenses	1,545	3,083	1,500	5,340	5,450
70110 Equipment/Vehicle Maintenance	3,520	615	500	2,500	2,500
70140 Special Services	40,952	77,868	55,000	56,200	24,850
70145 Communication	449	2,103	2,700	6,300	6,500
70150 Advertising	2,599	401	100	1,000	1,000
70160 Travel, Lodging & Meals	900	1,895	1,600	8,400	8,630
70170 Training & Conferences	885	14,260	3,000	27,600	28,500
70240 Contractual Services	86,675	135,792	55,000	60,000	62,000
Total	\$ 142,319	\$ 241,908	\$ 124,400	\$ 199,340	\$ 171,730
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 16,942	\$ 20,659	\$ 20,659	\$ 64,464	\$ 64,619
82703 Information Systems Replacement	1,625	3,304	3,304	14,285	15,123
82704 Facilities Replacement	1,285	2,537	2,537	7,016	8,057
82705 Tuition	112	151	151	288	303
82707 Facilities Maintenance Services	4,863	4,838	4,838	14,077	14,814
82709 Insurance	12,197	6,130	6,130	7,325	7,691
Total	\$ 37,024	\$ 37,619	\$ 37,619	\$ 107,455	\$ 110,607
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 16,570	\$ 2,062	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 16,570	\$ 2,062	\$ 2,000	\$ 2,000	\$ 2,000

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 19,164	\$ 21,370	\$ 22,751	\$ 0	\$ 0
Supplies and Services	1,305,738	1,799,806	1,427,950	1,280,091	1,395,740
Internal Service	20,479	25,175	25,175	41,126	42,506
Total	\$ 1,345,381	\$ 1,846,351	\$ 1,475,876	\$ 1,321,217	\$ 1,438,246
Annual Percentage Change			9.70%	-10.48%	8.86%

Commentary

The budget for FY 2006/07 included costs associated with a contribution to East Contra Costa Fire Protection District for a “third firefighter” which is no longer included in either the FY 2007/08 or FY 2008/09 budget. Personnel Services will now be reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Administrative Assistant II	0.30	0.30	0.30	0.00	0.00
Total FTE	0.30	0.30	0.30	0.00	0.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 13,711	\$ 14,931	\$ 14,902	\$ 0	\$ 0
52305 Life Insurance	22	22	21	0	0
52310 Health Insurance	1,343	1,592	2,967	0	0
52311 Flexible Benefits Plan	69	72	72	0	0
52315 Dental Insurance	168	213	336	0	0
52316 Employee Assist Program	14	17	14	0	0
52318 Vision Care	128	128	128	0	0
53400 Retirement	3,017	3,208	3,208	0	0
53405 Survivor Benefit	0	11	11	0	0
53410 Workers Comp. Ins.	345	737	738	0	0
53415 Medicare	192	216	216	0	0
53425 LTD Insurance	155	223	139	0	0
Total	\$ 19,164	\$ 21,370	\$ 22,751	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 12,602	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
60103 Copy Machine	4,207	0	0	0	0
60110 Publications & Dues	216	25,100	30,000	44,500	66,500
60140 Special Suplies	0	0	0	15,000	0
70100 Utilities	43,460	75,000	60,000	75,000	75,000
70110 Equipment/Vehicle Maintenance	0	3,090	1,000	3,000	3,000
70111 Auto Maintenance	551	0	0	0	0
70120 Rental of Land/Buildings	43,000	66,400	66,000	72,845	77,000
70140 Special Services	23,608	54,650	47,000	51,000	51,000
70145 Communication	13,156	19,000	15,000	20,000	20,000
70160 Travel, Lodging & Meals	806	0	0	0	0
70170 Training & Conferences	159,939	274,786	274,000	250,000	250,000
70190 Contributions to Other Agencies	622,085	606,874	502,150	100,000	100,000
70192 Annexation Sales Tax to the County	14,647	20,000	20,000	30,000	35,000
70227 Public Relations	6,310	15,000	15,000	20,000	25,000
70240 Contractual Services	348,597	605,206	361,000	572,746	667,240
70250 Customer Service	0	500	100	1,000	1,000
90000 Interest Expense	12,554	9,200	11,700	0	0
Total	\$ 1,305,738	\$ 1,799,806	\$ 1,427,950	\$ 1,280,091	\$ 1,395,740

INTERNAL SERVICE

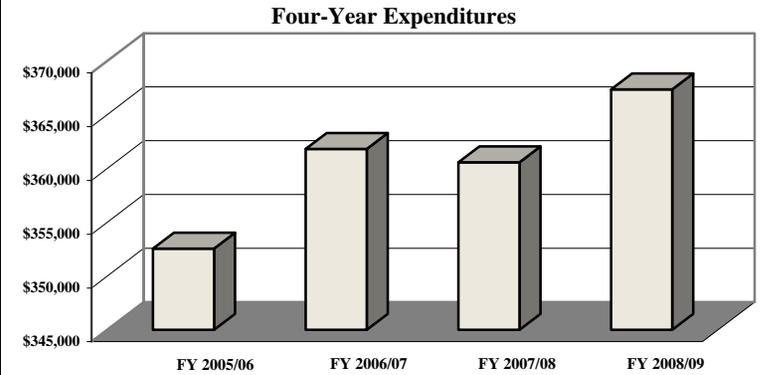
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 4,975	\$ 5,224
82701 Information Services	974	1,038	1,038	0	0
82702 Equipment Replacement	75	75	75	11,113	11,113
82703 Information Systems Replacement	50	158	158	0	0
82704 Facilities Replacement	2,450	4,900	4,900	5,359	5,996
82706 Fleet Maintenance Service	2,400	4,500	4,500	4,500	4,500
82707 Facilities Maintenance Services	9,271	9,344	9,344	10,753	11,025
82709 Insurance	5,259	5,160	5,160	4,426	4,648
Total	\$ 20,479	\$ 25,175	\$ 25,175	\$ 41,126	\$ 42,506

Budget For Fiscal Years 2007/08 - 2008/09

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

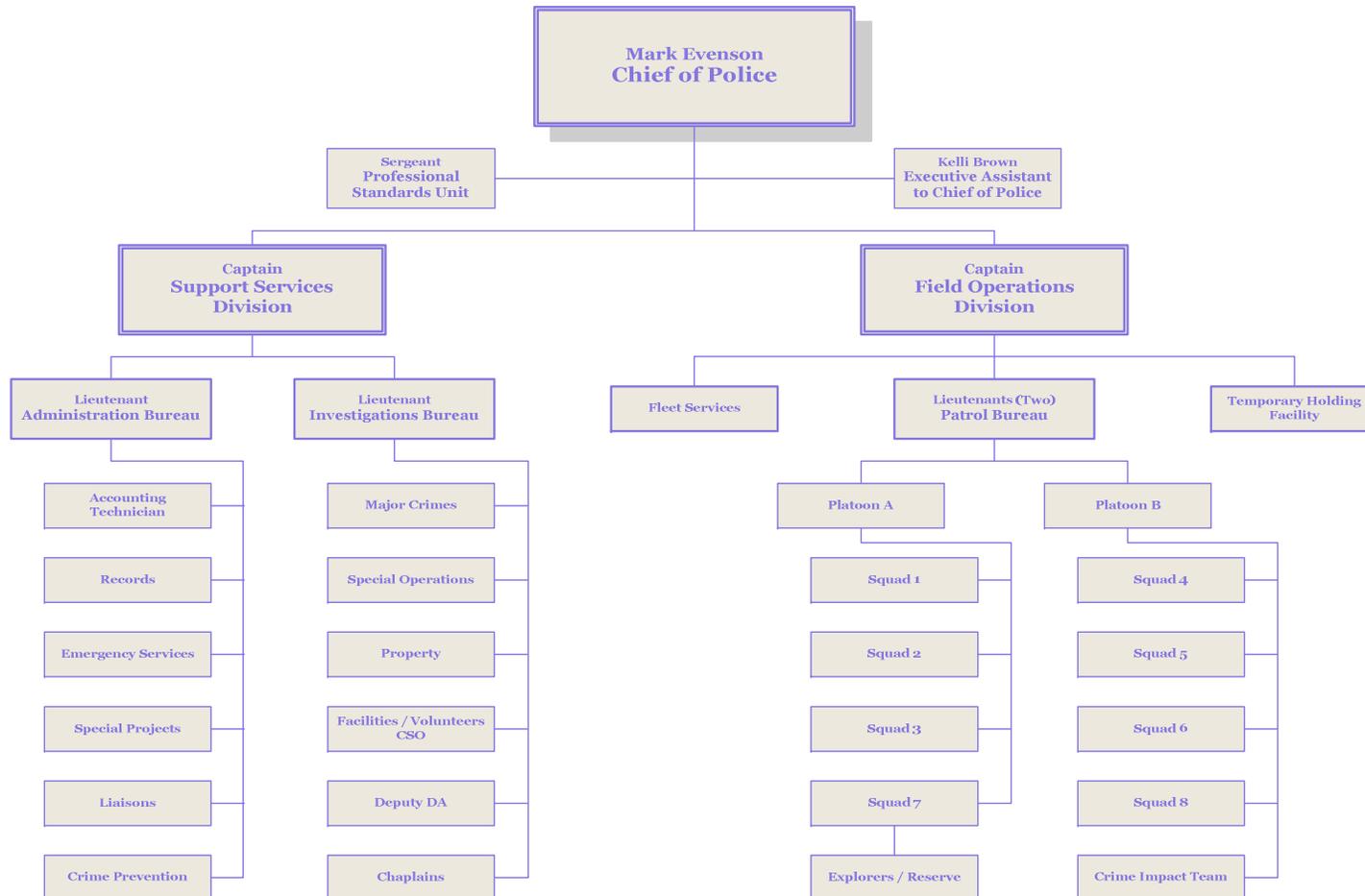
Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
100-1401 Village Resource Center	\$ 148,613	\$ 128,349	\$ 128,349	\$ 112,369	\$ 98,379
100-1403 Library	114,093	131,138	127,638	127,190	139,025
100-1404 Fountain	4,387	10,000	7,000	10,000	10,000
100-1406 Dimes-A-Ride	32,287	65,000	35,000	42,500	50,000
100-1409 Women's Club	8,954	13,527	13,527	17,659	18,500
100-1413 Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414 Brentwood Area Neighborhood Committee	2,188	3,000	3,000	3,000	3,000
100-1415 Bicycle	132	5,000	5,000	5,000	5,000
100-1417 Senior Nutrition Program	17,900	18,300	18,300	18,867	19,452
Total	\$ 352,554	\$ 398,314	\$ 361,814	\$ 360,585	\$ 367,356
Annual Percentage Change			2.63%	-0.34%	1.88%

Police



Divisions

*Field Operations
Support Services*

The purpose of the Police Department is to maintain public safety in the community. There are 62 authorized sworn positions including the Police Chief, two Captains, four Lieutenants, ten Sergeants, four Detectives, four School Resource Officers, three Traffic Safety Officers, one K-9 Officer and 33 Patrol Officers. Support staff includes one Executive Assistant to the Chief of Police, one Accounting Technician, seven Community Service Officers and, one Records Supervisor and six Records Clerks.

The Department is supplemented by one Reserve Police Officer, three per diem Police Liaison personnel, a youth diversion program, a volunteer program (VIPS), a volunteer Chaplain program and an Explorer Scout program.



Mission Statement

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

Department Accomplishments

Services

Patrol Services
Administrative
Investigative
Traffic
Volunteers

Community Programs

R.A.V.E.
Neighborhood Watch
Red Ribbon Week
Vacation Watch
Tell-A-Cop
Operation Identification
Community Introduction
Program
Every Fifteen Minutes

- *Established an opportunity for multi-agency coordination in the new Police facility.*
- *Increased the School Resource Officer division to meet the demands of a growing City and additional schools.*
- *Increased civilian staff to support a growing Department.*
- *Expanded the Police Department wireless network.*
- *Reorganized deployment plans to meet the demands of a growing community.*
- *Developed and implemented an automated police training program.*

Department Goals

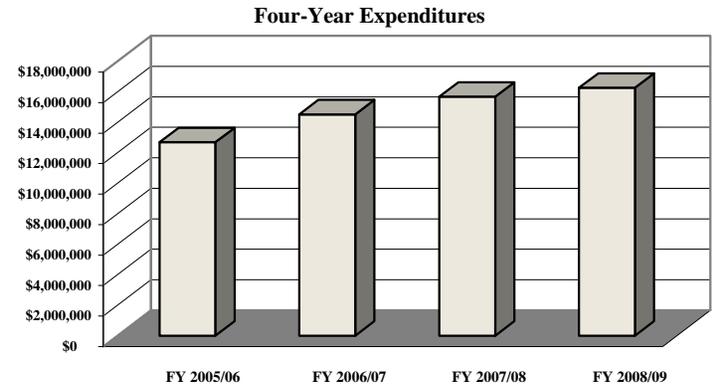
- *Achieve full staffing.*
- *Develop a Crime Analysis Program.*
- *Develop a Traffic Safety Emphasis Program.*
- *Expand crime prevention efforts.*
- *Establish a Professional Standards Unit.*
- *Expand Citywide Emergency Preparedness Training.*
- *Establish Crime Impact Team.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Responded to 25,012 calls for service.
- Completed 5,805 case reports.
- Filed 1,102 reports with the D.A.'s Office.
- Hired 10 new employees, including a Police Chief.
- Added one School Resource Officer.
- Contracted for one community-based prosecutor.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 9,165,909	\$ 10,697,205	\$ 10,690,567	\$ 11,545,850	\$ 12,047,271
Supplies and Services	1,675,058	2,351,271	2,254,615	2,405,753	2,524,128
Internal Service	1,823,497	1,461,583	1,461,583	1,594,757	1,628,014
Capital Outlay	24,939	140,420	113,120	130,889	60,902
Subtotal	12,689,403	14,650,479	14,519,885	15,677,249	16,260,315
Annual Percentage Change			14.43%	7.97%	3.72%

Commentary

The Police Department budget continues to reflect conservative projections; however, the overtime budget reflects a 5% increase for both fiscal years. The overtime budget has been under-funded since FY 03/04 due to unanticipated staffing levels below authorized strength. When staffing is at full strength, some of the overtime expenditures, such as court, will most likely increase.

An additional significant increase in the budget is for new patrol vehicles for both years, consisting of a total of four vehicles through both fiscal years. Patrol is currently operating at a minimum level of vehicles and an additional vehicle each year is necessary to maintain a healthy vehicle fleet. Additionally, two new vehicles are required for police Captains.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Community Service Officer I/II/III	4.00	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Police Captain	0.00	0.00	0.00	2.00	2.00
Police Lieutenant	4.00	4.00	4.00	4.00	4.00
Police Officer-Canine	1.00	1.00	1.00	2.00	2.00
Police Officer-Detective	5.00	4.00	4.00	5.00	5.00
Police Officers	37.00	38.00	38.00	31.00	31.00
Police Officer-School Resource	2.00	2.00	2.00	4.00	4.00
Police Officers-Traffic	3.00	2.00	2.00	3.00	3.00
Police Records Clerk II	6.00	6.00	6.00	6.00	6.00
Police Sergeants	8.00	8.00	8.00	7.00	7.00
Police Sergeant Administrative	0.00	0.00	0.00	1.00	1.00
Police Sergeants-Detective	1.00	2.00	2.00	2.00	2.00
Record Supervisor	0.00	0.00	0.00	1.00	1.00
Senior Community Service Officer	3.00	3.00	3.00	3.00	3.00
Total FTE	77.00	77.00	77.00	78.00	78.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 5,214,914	\$ 5,647,789	\$ 5,771,569	\$ 6,587,064	\$ 6,879,543
50110 Holiday-in-lieu	209,663	215,496	194,372	213,223	222,297
50115 Educational Supplement	91,379	78,035	104,041	116,332	118,864
50120 Field Training Pay	10,172	6,500	6,500	6,500	6,500
50125 Uniform Allowance	63,707	74,500	74,500	74,500	74,500
50150 Salary - Bilingual	4,175	4,800	4,200	4,200	4,200
51200 Salary - Overtime	348,401	300,000	360,000	315,000	330,750
51205 Salary - Part-time	0	86,997	54,689	86,997	86,997
51210 Reserve Officers	0	10,000	10,000	5,000	5,000
51211 Liaison	77,160	104,275	104,275	104,275	104,275
51305 Management Incentive	42,600	42,600	10,485	10,810	11,134
51315 Police Dept. Bonus	67,000	48,000	63,000	46,000	48,000
51320 Silent Second Program	18,041	28,500	28,500	35,625	35,625
52300 Deferred Comp.	6,270	6,600	6,600	9,240	9,240
52305 Life Insurance	7,912	9,756	8,919	9,717	10,470
52310 Health Insurance	558,106	804,221	709,823	799,207	871,979
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	93,955	145,089	119,003	128,529	137,532
52316 Employee Assist Program	3,108	4,389	3,502	3,800	4,062
52318 Vision Care	28,408	32,811	32,811	34,903	36,644
53400 Retirement	2,023,470	2,441,459	2,441,459	2,457,632	2,520,452
53405 Survivor Benefit	0	2,808	2,808	2,844	2,844
53410 Workers Comp. Ins.	152,633	320,028	320,028	201,106	215,212
53415 Medicare	83,356	100,092	91,937	104,570	108,606
53420 FICA Tax	3,925	5,921	5,437	6,781	5,163
53425 LTD Insurance	57,485	176,467	162,037	181,928	197,311
Total	\$ 9,165,909	\$ 10,697,205	\$ 10,690,567	\$ 11,545,850	\$ 12,047,271

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 30,699	\$ 44,950	\$ 41,950	\$ 43,209	\$ 44,504
60103 Copier Lease Charges	20,551	27,400	29,000	40,582	41,799
60105 Postage Expense	5,344	7,400	7,400	7,511	7,624
60110 Publications, Dues, Licenses	7,166	8,450	8,450	8,577	8,706
60130 Clothing Expense	32,076	53,801	53,801	54,200	47,586
60132 Safety Supplies	30,555	61,107	61,107	55,245	56,160
60140 Special Supplies	13,984	18,750	18,750	19,191	19,645
60141 SWAT	40,501	38,081	62,081	55,709	57,199
60145 Volunteer Program	3,629	16,400	5,400	5,400	5,400
70100 Utilities	170,277	225,950	240,950	248,179	255,624
70110 Equipment Maintenance	7,321	18,552	23,150	20,385	20,729
70111 Auto Maintenance	227,865	298,300	268,800	276,865	285,170
70115 Building/Facility Maintenance	5,962	10,000	6,000	10,000	10,000
70120 Rental of Building	2,255	0	0	0	0
70130 Insurance	14,280	0	0	0	0
70135 Special Events	3,138	5,200	4,000	5,200	5,200
70140 Special Services	275,053	440,248	387,450	465,002	476,442
70145 Communication	560,576	643,076	643,076	659,557	735,228
70150 Advertising	13,293	17,100	17,100	17,100	17,100
70155 Printing Services	8,913	16,550	16,550	16,550	17,047
70156 Every 15 Minutes	102	0	0	1,000	1,000
70160 Travel, Lodging & Meals	11,887	39,650	39,650	40,840	42,065
70170 Training & Conferences	15,945	24,800	24,800	25,544	26,310
70172 Reimbursable Training	46,336	50,150	50,150	51,655	53,204
70239 Legal Services	726	25,950	5,000	25,950	25,950
70240 Contractual Services	126,624	259,406	240,000	252,302	264,436
Total	\$ 1,675,058	\$ 2,351,271	\$ 2,254,615	\$ 2,405,753	\$ 2,524,128

13,000

Budget For Fiscal Years 2007/08 - 2008/09

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

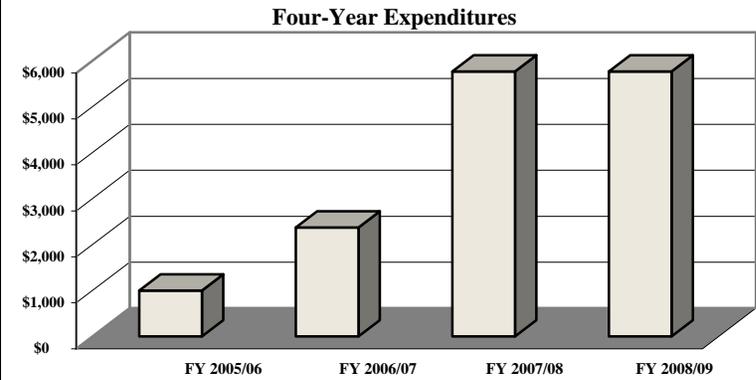
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 10,747	\$ 11,285
82701 Information Services	288,852	307,982	307,982	409,699	404,989
82702 Equipment Replacement	401,335	401,335	401,335	487,834	486,108
82703 Information Systems Replacement	82,978	101,044	101,044	108,474	113,729
82704 Facilities Replacement	75,000	150,000	150,000	150,772	171,982
82705 Tuition	2,622	2,700	2,700	2,620	2,679
82707 Facilities Maintenance Services	330,027	332,463	332,463	347,516	356,292
82709 Insurance	642,683	166,059	166,059	77,095	80,950
Total	\$ 1,823,497	\$ 1,461,583	\$ 1,461,583	\$ 1,594,757	\$ 1,628,014
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 24,939	\$ 60,120	\$ 47,120	\$ 17,160	\$ 12,731
90130 Building Improvements	0	14,300	0	14,729	15,171
90230 Equipment	0	66,000	66,000	99,000	33,000
Total	\$ 24,939	\$ 140,420	\$ 113,120	\$ 130,889	\$ 60,902

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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

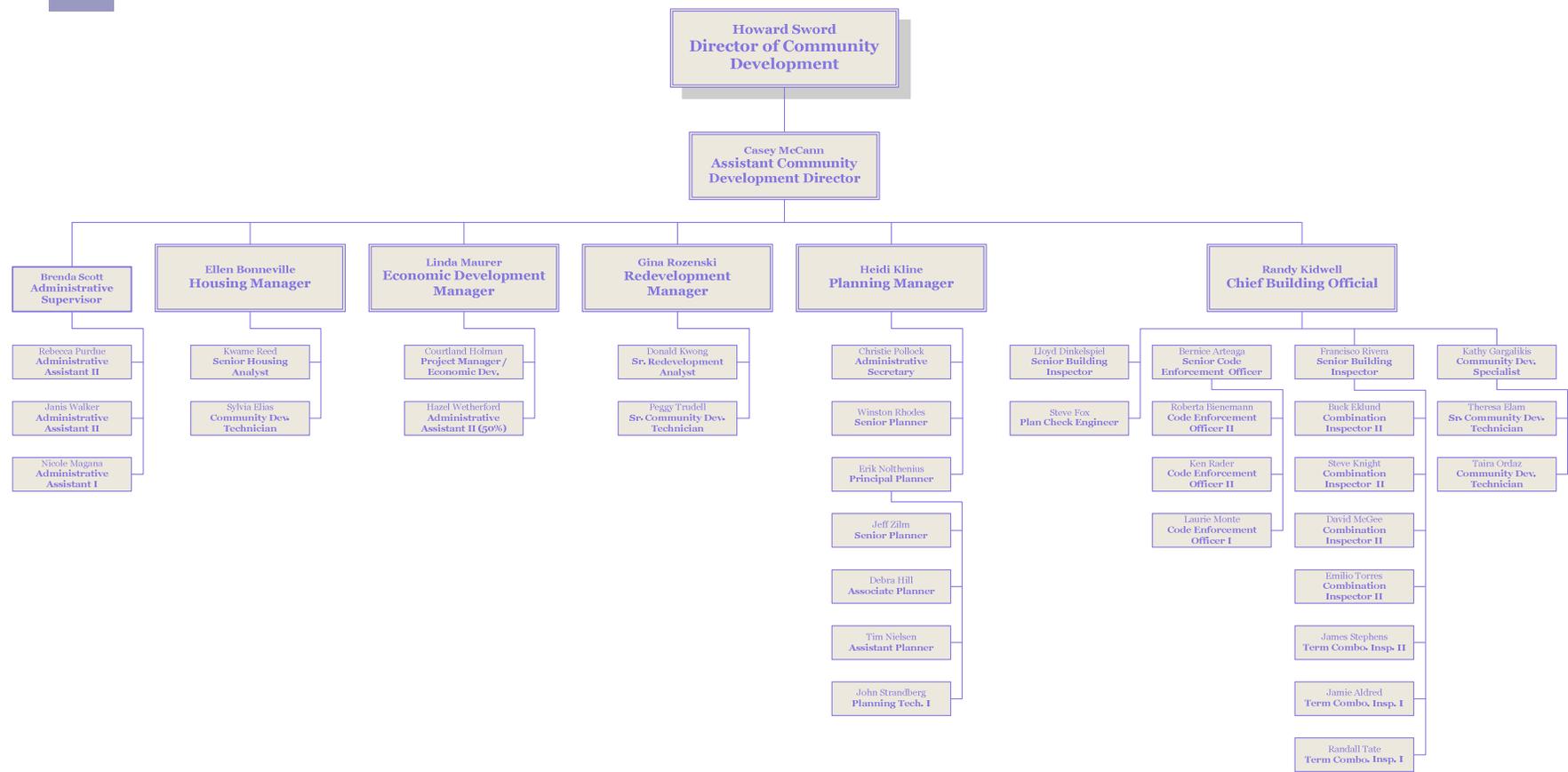


	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,000	\$ 5,770	\$ 2,370	\$ 5,770	\$ 5,770
Total	<u>\$ 1,000</u>	<u>\$ 5,770</u>	<u>\$ 2,370</u>	<u>\$ 5,770</u>	<u>\$ 5,770</u>
Annual Percentage Change			137.00%	143.46%	0.00%

Commentary

The Diversion Coordinator is responsible, in conjunction with Reach Alliance, for managing the Diversion contracts. The Diversion Coordinator also locates grant opportunities, assists in writing new grants and manages existing grants. It is the goal of this office to seek grants that will further the mission of Youth and Family Services. In the past, AB90 grant funding paid a large portion of the Coordinator's salary and benefits and the Police Department paid the office expenses. It is anticipated that the AB90 monies will no longer be available for personnel services of the Diversion Coordinator. Beginning in FY 2005/06, the Police Department facility has housed Reach Alliance in exchange for their services, thereby eliminating the cost to the City for Reach services.

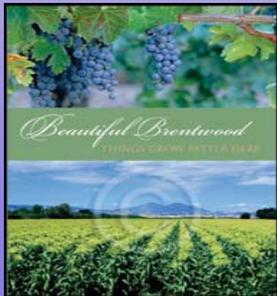
Community Development



Community Development

Divisions

Planning
Building
Economic Development
Housing
Redevelopment



The Community Development Department consists of the following five divisions:

The **Planning Division** is responsible for the preparation and administration of the General Plan and Specific Plans, plus the preparation and administration of the Zoning Ordinance. Moreover, the Division provides professional and administrative services to the Planning Commission and technical advice to the City Council and City Manager on planning related matters.

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

The **Economic Development Division** is responsible for the development of programs and activities designed to encourage business creation, attraction, retention and expansion within the community. The Division serves as liaison with local and regional Economic Development Agencies and organizations.

The **Housing Division** is responsible for the implementation of Affordable Housing Ordinance 790 and for administering all affordable housing programs and related projects for the City of Brentwood.

The **Redevelopment Agency** handles revenues and expenditures associated with the Debt Service Fund, Operating/Administrative/Capital Project Fund and Housing Fund.

Mission Statement

Community Development strives to enforce the City and State Health & Safety Codes and to protect the life and property of the citizens of Brentwood by: 1) the enforcement of Uniform Building and Fire Codes; 2) utilizing planning principles to implement the goals and policies of the General Plan; 3) developing and supporting economic development opportunities in the City by assisting in business creation; 4) ensuring the provision of decent, sanitary, safe and affordable housing for all segments of the community and 5) implementing redevelopment projects within the Merged Redevelopment Project Area.

Community Development

Department Accomplishments

Services

Planning

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

Building

Permits
Plan Review
Inspection
Code Enforcement
Building Records

Economic Development

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

- *Processed and approved 718,000 sq. ft. of new Commercial/Office/Industrial buildings.*
- *Processed and approved 815 new residential units.*
- *Completed implementation requirements for State's certification of Housing Element.*
- *Completed Habitat Conservation Plan for East County.*
- *Completed draft Land Use Plan for the Brentwood Boulevard Specific Plan.*
- *Initiated work on the City's first Parcel-based Buildout Analysis Model.*
- *Developed new staff review board process to improve inter-departmental coordination for review of new development projects.*
- *Adopted Residential Design Guidelines.*
- *Issued permits for construction having a value in excess of \$150,000,000.*
- *Completed program to automate inspection scheduling and data reporting online.*
- *Developed a Property Maintenance Ordinance and Program.*
- *Developed a Residential Rental Inspection Program.*
- *Completed the implementation of a Proactive Code Enforcement Program.*
- *Completed the remodel of 118 Oak Street.*
- *Initiated development and implementation of the One-Stop Development and Permit Services Center.*
- *Completed natural gas pump station relocation.*
- *Updated the City's Economic Strategic Plan.*
- *Adopted the Downtown Specific Plan.*
- *Successfully completed the first East County Workforce Study.*
- *Processed and approved entitlements for the 460,000 sq. ft. Streets of Brentwood Shopping Center.*

Community Development

Department Goals

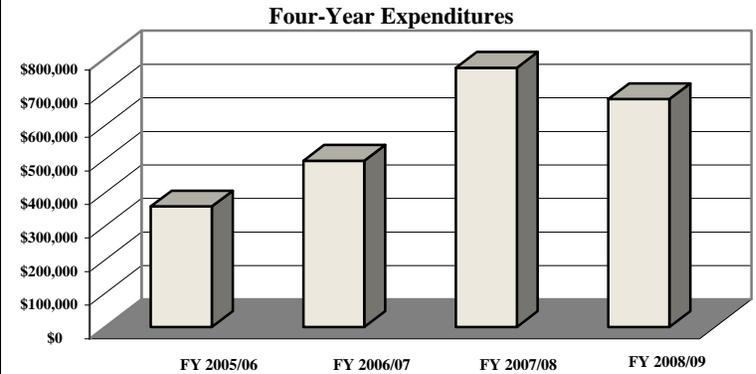
- *Continue to work in conjunction with City Clerk to codify zoning code amendments.*
- *Update development-related portions of the Municipal Code.*
- *Provide support for the adoption of an Urban Limit Line and begin work on a comprehensive General Plan Update.*
- *Implement Property Maintenance Program.*
- *Implement Residential Rental Inspection Program.*
- *Identify, purchase and implement an Enterprise Application Solution for all development activities.*
- *Implement automated workflow for the development process which encompasses the following departments: Building, Planning, Engineering and Parks and Recreation.*
- *Complete implementation of the One-Stop Development and Permit Services Center.*
- *Establish new economic development goals and policies based on adopted strategic plan.*
- *Implement new zoning certificate for businesses.*
- *Update the City's Agricultural Preservation Program.*
- *Adopt the Brentwood Boulevard Specific Plan.*
- *Establish a city-wide wayfinding for directional sign program to adhere to the Community Design Element in the General Plan.*
- *Collaborate with other departments on the development of the City-owned amphitheater, the event / conference center and the winery sites.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Conducted 19 advertising campaigns in the East Bay Business Times.
- Generated 25 news stories regarding business opportunities in Brentwood.
- Assisted 30 new retailers/developers on their move to Brentwood.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 233,739	\$ 271,187	\$ 256,846	\$ 364,191	\$ 383,997
Supplies and Services	100,572	428,056	212,750	369,300	255,850
Internal Service	24,452	23,291	23,291	38,053	38,717
Capital Outlay	0	2,006	2,000	0	0
Total	\$ 358,763	\$ 724,540	\$ 494,887	\$ 771,544	\$ 678,564
Annual Percentage Change			37.94%	55.90%	-12.05%

Commentary

In the FY 2006/07 budget, there was an increase for the potential professional services related to the development of auto retail opportunities along the new Highway 4 Bypass. Staff has continued to budget for this possibility in this two year budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Community Development	0.10	0.10	0.10	0.20	0.20
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Assitant Community Development Director	0.00	0.00	0.00	0.20	0.20
Administrative Supervisor	0.20	0.20	0.20	0.20	0.20
Administrative Assistant II	0.00	0.00	0.00	0.50	0.50
Project Manager - Economic Development	0.50	0.50	0.50	0.50	0.50
Total FTE	1.80	1.80	1.80	2.60	2.60

PERSONNEL SERVICES

50100 Salary - Regular	\$ 167,806	\$ 186,940	\$ 181,565	\$ 258,753	\$ 271,836
51200 Salary - Overtime	760	1,500	1,275	1,500	1,500
51305 Management Incentive	918	946	944	1,947	2,006
52300 Deferred Comp.	2,112	2,112	2,112	2,508	2,508
52305 Life Insurance	702	845	748	921	975
52310 Health Insurance	11,093	19,045	12,170	22,597	24,857
52311 Flexible Benefits Plan	1,291	72	72	67	71
52315 Dental Insurance	2,876	3,648	3,076	4,402	4,710
52316 Employee Assist Program	84	103	82	127	135
52318 Vision Care	767	767	767	1,163	1,221
53400 Retirement	36,711	40,375	40,375	56,216	58,848
53405 Survivor Benefit	0	65	65	94	94
53410 Workers Comp. Ins.	4,357	9,226	9,226	7,667	8,295
53415 Medicare	2,469	2,755	2,677	3,817	4,007
53425 LTD Insurance	1,793	2,788	1,692	2,412	2,934
Total	\$ 233,739	\$ 271,187	\$ 256,846	\$ 364,191	\$ 383,997

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 3,250	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,500
60110 Publications, Dues, Licenses	24,279	29,170	22,000	23,300	25,350
60140 Special Supplies	5	3,000	250	25,000	13,000
70050 Equipment	525	0	0	4,000	1,500
70120 Rental of Land & Building	1,608	23,750	0	0	0
70125 Equipment Rental	0	2,500	0	0	0
70140 Special Services	1,327	22,944	4,500	22,500	14,500
70145 Communication	2,568	3,000	3,000	3,000	3,000
70150 Advertising	16,536	96,192	90,000	44,000	44,500
70160 Travel, Lodging & Meals	7,755	15,000	10,000	5,500	5,500
70170 Training & Conferences	3,975	7,500	4,000	4,000	5,000
70190 Contributions to Other Agency	35,000	25,000	25,000	45,000	45,000
70239 Legal Services	2,188	0	25,000	10,000	10,000
70240 Contractual Services	1,556	195,000	25,000	178,000	83,000
Total	\$ 100,572	\$ 428,056	\$ 212,750	\$ 369,300	\$ 255,850

<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 11,294	\$ 13,773	\$ 13,773	\$ 24,038	\$ 23,762
82703 Information Systems Replacement	1,267	2,182	2,182	4,564	4,784
82704 Facilities Replacement	420	1,101	1,101	2,035	2,382
82705 Tuition	51	60	60	88	90
82707 Facilities Maintenance Services	1,590	2,100	2,100	4,873	5,121
82709 Insurance	9,830	4,075	4,075	2,455	2,578
Total	\$ 24,452	\$ 23,291	\$ 23,291	\$ 38,053	\$ 38,717

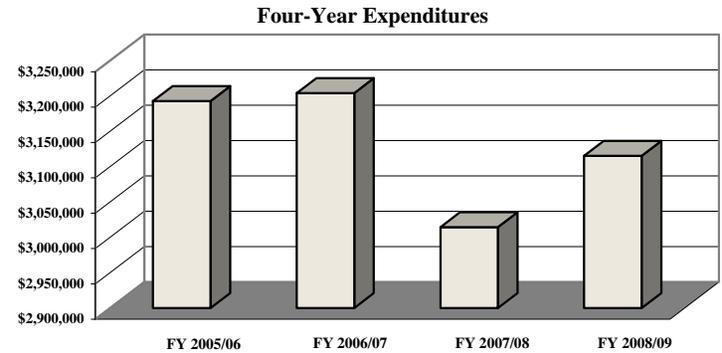
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 2,006	\$ 2,000	\$ 0	\$ 0
Total	\$ 0	\$ 2,006	\$ 2,000	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Issued 300 single family residential permits.
- Issued 1,900 total permits.
- Performed 54,000 inspections.
- Issued permits for buildings having a value in excess of \$150,000,000.
- Processed 3,000 code enforcement actions.
- Made 1,500 business license contacts.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 2,408,251	\$ 2,659,315	\$ 2,531,998	\$ 2,312,328	\$ 2,416,033
Supplies and Services	454,306	493,535	362,899	379,920	371,920
Internal Service	303,698	278,533	278,533	302,065	307,464
Capital Outlay	26,681	30,515	30,500	20,000	20,000
Total	\$ 3,192,936	\$ 3,461,898	\$ 3,203,930	\$ 3,014,313	\$ 3,115,417
Annual Percentage Change			0.34%	-5.92%	3.35%

Commentary

The budget decrease of \$447,585 in FY 2007/08 reflects the slowdown in the development community. A One Stop Permit Center is planned and is budgeted for in FY 2007/08.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:		General Fund		Department:		Community Development	
Fund/Division Number:		100-2101		Division:		Building	
		2005/06	2006/07	2006/07	2007/08	2008/09	
		Actual	Budget	Projected	Budget	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>							
	Director of Community Development	0.25	0.25	0.25	0.20	0.20	0.20
	Assist Community Development Director	0.00	0.00	0.00	0.20	0.20	0.20
	Accounting Manager	1.00	0.00	0.00	0.00	0.00	0.00
	Administrative Assistant I / II	1.25	1.75	1.75	1.50	1.50	1.50
	Administrative Secretary	0.50	0.50	0.50	0.00	0.00	0.00
	Administrative Supervisor	0.30	0.30	0.30	0.20	0.20	0.20
	Assistant Finance Director	0.00	1.00	1.00	0.00	0.00	0.00
	Assistant Planner	0.50	0.50	0.50	0.00	0.00	0.00
	Building Inspector I / II	6.95	6.80	6.80	7.00	7.00	7.00
	Chief Building Official	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer I / II	3.00	3.00	3.00	3.00	3.00	3.00
	Community Development Specialist	1.00	1.00	1.00	1.00	1.00	1.00
	Community Development Tech	1.50	1.50	1.50	1.00	1.00	1.00
	Plan Check Engineer	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Building Inspector	2.00	2.00	2.00	2.00	2.00	2.00
	Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Community Development Technician	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Planner	1.00	1.00	1.00	0.00	0.00	0.00
	Total FTE	23.25	23.60	23.60	20.10	20.10	20.10
<u>PERSONNEL SERVICES</u>							
	50100 Salary - Regular	\$ 1,723,432	\$ 1,851,132	\$ 1,765,573	\$ 1,646,673	\$ 1,710,169	\$ 1,710,169
	50150 Salary - Bilingual	600	600	600	600	600	600
	51200 Salary - Overtime	9,100	0	0	0	0	0
	51305 Management Incentive	2,296	2,365	2,361	1,947	2,006	2,006
	52300 Deferred Comp.	4,895	4,950	4,950	1,848	1,848	1,848
	52305 Life Insurance	3,221	3,155	2,756	1,944	2,072	2,072
	52310 Health Insurance	165,019	210,083	186,041	173,565	191,049	191,049
	52311 Flexible Benefits Plan	69	72	72	67	71	71
	52315 Dental Insurance	29,860	39,136	32,971	30,719	32,871	32,871
	52316 Employee Assist Program	1,047	1,305	1,073	979	1,047	1,047
	52318 Vision Care	9,605	9,843	10,056	8,994	9,443	9,443
	53400 Retirement	371,656	392,517	392,517	355,589	368,031	368,031
	53405 Survivor Benefit	0	820	850	724	724	724
	53410 Workers Comp. Ins.	43,263	89,406	89,406	48,791	52,183	52,183
	53415 Medicare	25,002	26,542	25,716	23,940	24,862	24,862
	53425 LTD Insurance	19,186	27,389	17,056	15,948	19,057	19,057
	Total	\$ 2,408,251	\$ 2,659,315	\$ 2,531,998	\$ 2,312,328	\$ 2,416,033	\$ 2,416,033

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 47,181	\$ 32,900	\$ 49,000	\$ 44,600	\$ 44,600
60110 Publications, Dues, Licenses	3,307	5,610	3,000	15,820	7,820
60130 Clothing Expense	0	3,800	5,500	5,600	5,600
60140 Special Supplies	57	0	0	0	0
70050 Equipment	8,245	0	0	0	0
70100 Utility Services	8,225	12,000	11,000	12,000	12,000
70110 Equipment/Vehicle Maintenance	12,313	13,500	10,000	13,000	13,000
70111 Auto Maintenance	3,529	0	5,000	0	0
70115 Building/Facility Maintenance	4,853	23,000	5,000	23,000	23,000
70120 Rental of Land and Building	59,796	39,000	30,500	0	0
70125 Equipment Rental	441	0	0	0	0
70140 Special Services	19,876	117,245	50,000	48,500	48,500
70145 Communication	12,032	10,000	16,500	19,000	19,000
70150 Advertising	2,602	3,000	5,499	8,000	8,000
70160 Travel, Lodging & Meals	12,096	7,400	7,400	7,400	7,400
70170 Training & Conferences	5,845	18,080	10,000	18,500	18,500
70239 Legal Services	0	2,500	2,500	2,500	2,500
70240 Contractual Services	253,808	205,500	152,000	162,000	162,000
74000 Bad Debt Expense	100	0	0	0	0
Total	\$ 454,306	\$ 493,535	\$ 362,899	\$ 379,920	\$ 371,920
	76				
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 376	\$ 395
82701 Information Services	94,932	97,239	97,239	112,867	111,569
82702 Equipment Replacement	60,432	60,432	60,432	67,058	67,058
82703 Information Systems Replacement	11,922	19,716	19,716	22,561	23,622
82704 Facilities Replacement	5,529	10,769	10,769	16,519	19,330
82705 Tuition	793	782	782	684	700
82706 Fleet Maintenance Service	18,384	26,784	26,784	26,784	26,784
82707 Facilities Maintenance Services	20,923	20,538	20,538	39,550	41,556
82709 Insurance	90,783	42,273	42,273	15,666	16,450
Total	\$ 303,698	\$ 278,533	\$ 278,533	\$ 302,065	\$ 307,464

Budget For Fiscal Years 2007/08 - 2008/09

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

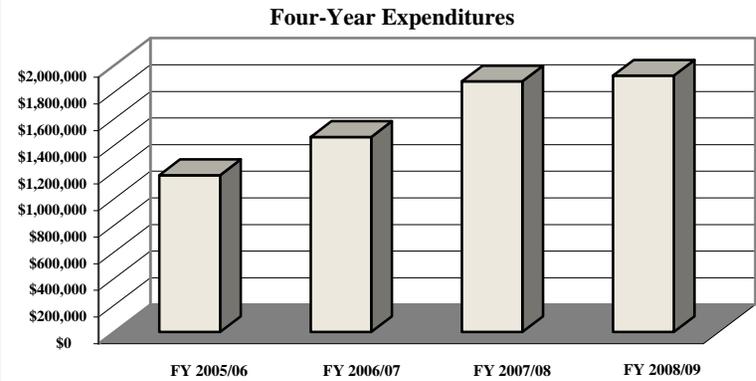
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 17,593	\$ 0	\$ 5,000	\$ 20,000	\$ 20,000
90230 Equipment	9,088	30,515	25,500	0	0
Total	\$ 26,681	\$ 30,515	\$ 30,500	\$ 20,000	\$ 20,000

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Processed and approved 718,000 sq. ft. of new Commercial/Office/Industrial buildings.
- Processed and approved 815 new residential units.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 867,149	\$ 1,185,181	\$ 1,074,155	\$ 1,282,948	\$ 1,364,214
Supplies and Services	160,879	465,967	279,318	472,500	434,450
Internal Service	144,076	108,063	108,063	119,368	121,988
Capital Outlay	4,926	1,200	2,500	5,500	2,500
Total	\$ 1,177,030	\$ 1,760,411	\$ 1,464,036	\$ 1,880,316	\$ 1,923,152
Annual Percentage Change			24.38%	28.43%	2.28%

Commentary

The City is currently in the process of adopting an Urban Limit Line (ULL) as part of its upcoming comprehensive General Plan Update. The General Plan update, and related environmental document, would be contracted for and work will commence in FY 2007/08. This is anticipated to be a multi-year project. Additionally, the Planning Division anticipates completing an update to a number of development-related chapters of the Municipal Code in FY 2007/08. These include development of a new Wireless Facilities Ordinance and a Condominium Conversion Ordinance.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Community Development	0.25	0.25	0.25	0.20	0.20
Assistant Community Development Director	0.00	1.00	1.00	0.20	0.20
Administrative Assistant I / II	2.75	2.25	2.25	1.50	1.50
Administrative Secretary	0.50	0.50	0.50	1.00	1.00
Administrative Supervisor	0.50	0.50	0.50	0.20	0.20
Assistant / Associate Planner	2.50	1.50	1.50	2.00	2.00
Community Development Technician	0.50	0.50	0.50	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	0.00	1.00	1.00	1.00	1.00
Senior Planner	2.00	1.00	1.00	2.00	2.00
Total FTE	10.00	9.50	9.50	10.10	10.10

PERSONNEL SERVICES

50100 Salary - Regular	\$ 615,191	\$ 799,403	\$ 710,296	\$ 897,207	\$ 951,013
51200 Salary - Overtime	1,923	16,000	14,000	12,000	12,000
51205 Salary - Part-time	0	12,000	10,000	10,000	10,000
51305 Management Incentive	2,296	2,365	2,361	1,947	2,006
52300 Deferred Comp.	5,610	7,590	7,590	8,888	9,768
52305 Life Insurance	2,349	2,920	2,442	3,296	3,592
52310 Health Insurance	55,672	85,968	79,187	86,951	95,872
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	9,585	16,757	13,216	14,166	15,158
52316 Employee Assist Program	374	570	432	492	526
52318 Vision Care	3,427	4,261	4,048	4,520	4,745
53400 Retirement	135,526	172,284	172,284	193,869	204,781
53405 Survivor Benefit	0	360	342	364	364
53410 Workers Comp. Ins.	18,993	40,055	40,056	26,886	29,329
53415 Medicare	9,175	11,910	10,589	13,312	14,105
53420 FICA Tax	0	744	620	620	620
53425 LTD Insurance	6,959	11,922	6,620	8,363	10,264
Total	\$ 867,149	\$ 1,185,181	\$ 1,074,155	\$ 1,282,948	\$ 1,364,214

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 42,206	\$ 43,900	\$ 43,500	\$ 44,500	\$ 46,000
60110 Publications, Dues, Licenses	4,114	4,815	6,000	5,750	5,750
70050 Equipment	8,412	15,800	0	2,500	0
70100 Utilities	6,494	7,500	10,000	6,500	6,500
70115 Building /Facility Maintenance	152	6,175	1,500	1,200	1,200
70120 Rental Building/Land	2,067	1,940	318	0	0
70125 Equipment Rental	0	1,375	0	600	600
70140 Special Services	4,186	28,450	21,000	7,500	7,500
70145 Communication	4,231	3,750	3,000	3,050	3,100
70150 Advertising	12,516	7,500	14,000	10,000	10,000
70160 Travel, Lodging & Meals	9,757	19,900	15,000	15,200	15,700
70170 Training & Conferences	10,053	20,325	15,000	15,200	15,600
70239 Legal Services	1,858	0	0	0	0
70240 Contractual Services	54,833	304,537	150,000	360,500	322,500
Total	\$ 160,879	\$ 465,967	\$ 279,318	\$ 472,500	\$ 434,450

<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 376	\$ 395
82701 Information Services	47,060	50,177	50,177	62,107	61,393
82702 Equipment Replacement	8,645	8,645	8,645	4,547	4,547
82703 Information Systems Replacement	7,136	10,749	10,749	11,883	12,443
82704 Facilities Replacement	2,335	4,787	4,787	7,907	9,253
82705 Tuition	340	351	351	344	351
82706 Fleet Maintenance Service	3,064	4,464	4,464	4,464	4,464
82707 Facilities Maintenance Services	8,836	9,130	9,130	18,931	19,892
82709 Insurance	66,660	19,760	19,760	8,809	9,250
Total	\$ 144,076	\$ 108,063	\$ 108,063	\$ 119,368	\$ 121,988

Budget For Fiscal Years 2007/08 - 2008/09

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

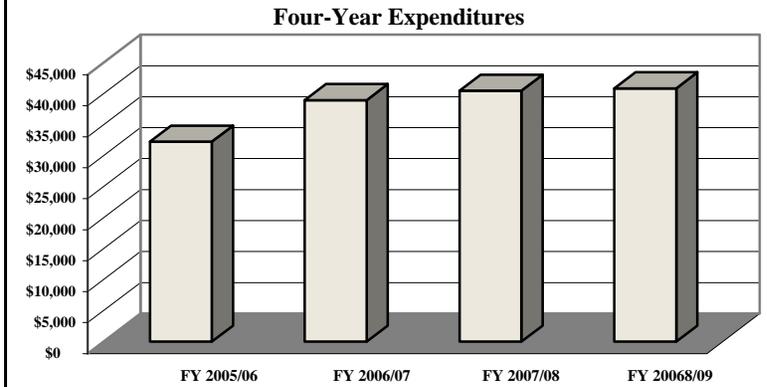
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 4,926	\$ 1,200	\$ 1,000	\$ 5,500	\$ 2,500
90230 Equipment	0	0	1,500	0	0
Total	\$ 4,926	\$ 1,200	\$ 2,500	\$ 5,500	\$ 2,500

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 12,487	\$ 16,148	\$ 16,148	\$ 16,148	\$ 16,148
Supplies and Services	6,965	13,225	10,000	12,200	12,575
Internal Service	12,805	12,821	12,821	12,140	12,147
Total	\$ 32,257	\$ 42,194	\$ 38,969	\$ 40,488	\$ 40,870
Annual Percentage Change			20.80%	3.90%	0.94%

Commentary

Planning Commissioners currently receive \$100.00 for each regularly scheduled Planning Commission Meeting. This stipend also serves as compensation for their time spent attending workshops and sub-committee meetings and preparing for the bi-monthly Planning Commission meetings. Commissioners typically attend at least two university level classes each year in, addition to the Planners' Institute, to provide them with information on procedure, new legislation and precedent. This training is vital to ensure that they are familiar with protocol and procedure as well as being familiar with current legislation and CEQA regulations that may affect their decisions as they review projects.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Planning Commissioners	5.00	5.00	5.00	5.00	5.00
Total FTE	5.00	5.00	5.00	5.00	5.00
<u>PERSONNEL SERVICES</u>					
51205 Salary - Part Time	\$ 11,600	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
53415 Medicare	168	218	218	218	218
53420 FICA Tax	719	930	930	930	930
Total	<u>\$ 12,487</u>	<u>\$ 16,148</u>	<u>\$ 16,148</u>	<u>\$ 16,148</u>	<u>\$ 16,148</u>
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 1,421	\$ 925	\$ 500	\$ 550	\$ 725
60110 Publications, Dues, Licenses	15	0	500	500	500
70140 Special Services	0	650	0	0	0
70160 Travel, Lodging & Meals	3,569	6,650	5,000	6,000	6,050
70170 Training & Conferences	1,960	5,000	4,000	5,150	5,300
Total	<u>\$ 6,965</u>	<u>\$ 13,225</u>	<u>\$ 10,000</u>	<u>\$ 12,200</u>	<u>\$ 12,575</u>
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
82703 Information Systems Replacement	480	480	480	0	0
82709 Insurance	325	341	341	140	147
Total	<u>\$ 12,805</u>	<u>\$ 12,821</u>	<u>\$ 12,821</u>	<u>\$ 12,140</u>	<u>\$ 12,147</u>

Public Works

Bailey Grewal
Director of Public Works / City Engineer

Paul Eldredge
Assistant Director of Public Works / Assistant City Engineer

Debra Galey
 Management Analyst

Chris Ehlers
Deputy Director of Public Works

Renee Payette
Administrative Supervisor

Linda Vargas
 Engineering Services Specialist

Anthony Salam
CIP Senior Engineer

Steve Korsevan
Traffic Manager

Jagtar Dhallwal
Development Manager

Diane Williams
Administrative Supervisor

Kris Vickers
Wastewater Manager

Carl Gaston
WWTP Supervisor

Scott Dempsey
Fleet Manager

Erik Begnal
Purchasing Assistant

Jim Gallegos
Streets Manager

Kim Dempsey
 Administrative Secretary

Frank Elders
 Associate Engineer

Randy Craig
 Assistant Engineer

Dee Baskovic
 Associate Engineer

Cathy Alexander
 Administrative Assistant II

Dustin Bloomfield
 WW Maintenance Supervisor

Vince Friedman
 WWTP Operator III

Kent Langendorff
 Senior Equipment Mechanic

Kelly Warren
 Safety/Special Projects Coordinator

Dave Parsons
 Streets Supervisor

Catherine Mullen
 Administrative Assistant II

Vacant
 Senior Associate Engineer

Teresa Wooten
 Assistant Engineer

Nick Estakhri
 Assistant Engineer

Cindy Blazek
 Administrative Assistant I

Gary Krehbiel
 Collection System Worker II

Pat Swaggerty
 WWTP Operator III

Joe Babel
 Equipment Mechanic

Rafael Prado
 Senior Street Maintenance Worker

Ed Herrera
 Senior Street Maintenance Worker

Heather Silfies
 Administrative Assistant II

Vacant
 Associate Engineer

Edelyn Baula
 GIS Coordinator

Tamara Hopkins
 Administrative Assistant II

Rainbow Brown
 Administrative Assistant II

Rusty Sims
 Collection System Worker I

Troy Jaquez
 WWTP Operator Assistant

John Rich
 Equipment Mechanic

Dean Parva
 Street Maintenance Worker II

Jim Fuson
 Street Maintenance Worker II

Jeff Crawley
 Electrician

Lori Sanders
 Project Services Specialist

Chris Chatham
 Engineering Technician

Janet Kurz
 Administrative Assistant II

Chris Ziemann
 Collection System Worker I

Chris Ziemann
 Collection System Worker I

Vacant
 WWTP Operator III

John Howard
 Street Maintenance Worker II

Dylan Ulrich
 Street Maintenance Worker I

Casey Grijalva
 Street Maintenance Worker II

Randy Frizzell
 Street Sweeper Operator

Marie Sullivan
 Right of Way Specialist

Eric Brennan
 Water Operations Manager

Jessica Ward
 Tech Assistant II

Dennis Muzzy
 Electrician (50%)

Eric Brennan
 Water Operations Manager

Kyle Anderson
 WW Laboratory Technician I

John Spadini
 Street Maintenance Worker II

John Spadini
 Street Maintenance Worker II

John Spadini
 Street Maintenance Worker II

Tony Pantor
 Street Sweeper Operator

Jerry Burkhardt
 Street Sweeper Operator

Craig Draffon
 Svs Construction Inspector

Gary Skym
 Water Distribution Supervisor

Paul Senick
 Senior Water Distribution Worker

Richard Navarro
 Water Production Supervisor

Richard Bloomfield
 Cross Connection Control Specialist

Dennis Muzzy
 Electrician (50%)

Antonio Arteaga
 SW Equipment Operator II

Matt Monroe
 SW Equipment Operator II

Martin Hopkins
 SW Equipment Operator II

Gil Ordillas
 Construction Inspector II

Rich Leaver
 Water Distribution Worker II

Jim McCormick
 Water Production Worker I

Jim McCormick
 Water Production Worker I

Diana Williford
 Water Conservation Specialist

Darin Berumen
 Senior Water Service Worker

Jamie Berbers
 SW Equipment Operator II

Lucio Padilla
 SW Equipment Operator II

George Pitts
 SW Equipment Operator II

Jeff Cowling
 Construction Inspector I (NPDES)

Pat Hammon
 Water Distribution Worker II

Mark Poston
 Water Production Worker I

Mark Poston
 Water Production Worker I

Joey Ruiz
 Senior Water Worker II

Ray Coulter
 SW Equipment Operator II

Anthony Aladonna
 SW Equipment Operator II

Mark Verdusco
 SW Equipment Operator II

Steve Quesada
 Construction Inspector II

Allen Forstler
 Water Distribution Worker I

Allen Forstler
 Water Distribution Worker I

Joey Ruiz
 Senior Water Worker II

Joey Ruiz
 Senior Water Worker II

Jim Lynn
 SW Equipment Operator II

Henry "Ray" Harbin
 SW Equipment Operator II

Stephen Coelho
 SW Equipment Operator I

Les Backner
 Construction Inspector I

James Gallegos
 Water Distribution Worker I

James Gallegos
 Water Distribution Worker I

Abel Ordaz
 Water Service Worker II

Abel Ordaz
 Water Service Worker II

Jim Lynn
 SW Equipment Operator II

Henry "Ray" Harbin
 SW Equipment Operator II

Stephen Coelho
 SW Equipment Operator I

Public Works

Divisions

**Construction Inspection
Development Engineering
Street Maintenance
Traffic & Transportation**



The segment of the Public Works Department which is funded by the General Fund consists of Construction Inspection, Development Engineering, Street Maintenance and Traffic & Transportation.

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

Development Engineering is responsible for plan checking private construction projects for conformance with City, State and federal codes; supervision of assessment district functions and issuing engineering permits (grading, encroachment and improvement). Development Engineering also provides engineering expertise to other City departments and acts as liaison to other agencies and companies.

Street Maintenance is responsible for the following aspects of street repair and maintenance: asphalt repair and maintenance; hazardous pothole repair; the repair and replacement of concrete, curb, gutter and other concrete structures; street sweeping; catch basin; storm drain repairs and the Pavement Management Program.

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

Mission Statements

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

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

Street Maintenance - Dedicated to providing safe, clean streets; clear traffic signs and markings; operational streetlights and safe sidewalks throughout the City of Brentwood.

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

Department Accomplishments

Services

Infrastructure Master Plans
Grading and Infrastructure Plans
Grading and Encroachment Permits
Inspection Services
Maps
Traffic Engineering
GIS
Pavement Management
Street Sweeping
Street Lighting
Storm Drain Repairs
Asphalt Repairs
Concrete Repairs
Weed Abatement
Signs and Markings
Fountain Maintenance
Graffiti Abatement

- *Provided quality and timely plan checking.*
- *Reviewed and approved 18 sets of grading plans, 86 sets of improvement plans and 41 final maps creating 2,040 new lots.*
- *Provided a high level of service with current staffing.*
- *Issued 46 grading permits, 259 encroachment permits and 2,084 transportation permits.*
- *Continued to update Standard Plans and Specifications, including the Engineering Procedures Manual.*
- *Continued to manage and coordinate the implementation of the City's National Pollution Discharge Elimination System (NPDES) Program inter-departmentally in a comprehensive and cost-effective manner.*
- *Continued the enhancement of the Geographic Information System (GIS) database to provide more information to the City, as well as residents.*
- *Added interactive I-Street View to intranet.*
- *Implemented an annual crack sealing program to help defer costs incurred from using outside contractors.*
- *Added staff and divided staff into multifunctional crews to maintain street lights; signs; pavement and concrete markings and to provide weed abatement and street sweeping services.*
- *Administered Public Works' Pavement Management Program (PMP) contract. Planned and designed future PMP scenarios to keep City's Pavement Condition Index (PCI) rating above 83.*
- *Trained personnel on new asphalt paver and asphalt grinder.*
- *Completed a successful weed abatement program city wide.*
- *Continued to improve the thermo plastic replacement city wide with about 20% of the City's streets being re-marked annually.*
- *City electrician completed streetlight repairs as necessary and continues to assist other departments with their electrical needs.*

Department Goals

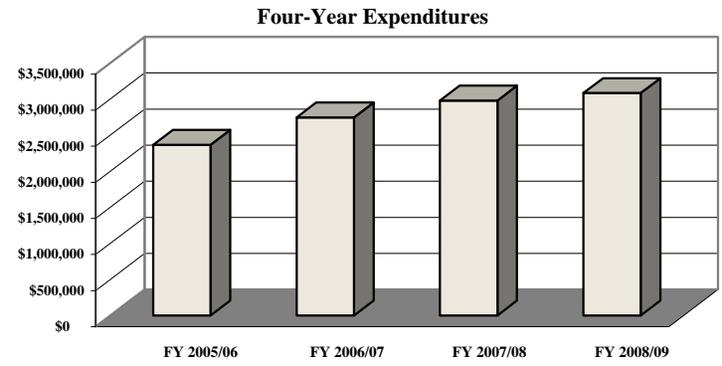
- *Update the Development Fee Program to ensure master planned infrastructure is included and construction costs are current.*
- *Maintain quality and timely plan checking by adhering to objective review schedules.*
- *Develop objective customer service standards and maintain Engineering Procedures Manual as development guidelines.*
- *Maintain up-to-date Standard Plans and Specifications for quality infrastructure projects.*
- *Continue to manage and coordinate the implementation of the City's NPDES Program inter-departmentally in a comprehensive and cost-effective manner.*
- *Optimize signal timing.*
- *Update City's Traffic Calming Manual.*
- *Continue to search and apply for available infrastructure grants.*
- *Implement a successful streetlight and signal light preventative maintenance program.*
- *Implement a successful concrete replacement program. Develop a strategic plan from newly completed concrete trip hazard inventory.*
- *Continue to maintain all street markings to ensure safe travel ways.*
- *Implement a sign replacement program and upgrade to high intensity signs around pedestrian crossings and stop intersections.*
- *Maintain all Public Works right-of-ways including creeks, road sides and ponds.*
- *Continue to sweep all City streets, adjusting sweeper routes with City growth. Develop a preventative maintenance schedule for commercial zones and main arterials.*
- *Continue to improve City streets by utilizing the City's Pavement Management Program.*
- *Achieve ten consecutive years of compliance with the state AB939 50% Recycling Mandate.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Swept 21,980 miles of curb and gutter.
- Sweepers removed 2,236 cubic yards of debris from roadways.
- Completed 924 work orders.
- Sealed 25 miles of roadway cracks.
- Repaired 214 street lights.
- Replaced 25% of the City's thermo plastic and replaced approximately 321 worn signs.
- Replaced 4,850 sq. ft. of City sidewalks.
- Replaced 392 tons of asphalt.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,267,788	\$ 1,480,048	\$ 1,454,815	\$ 1,604,135	\$ 1,680,998
Supplies and Services	615,835	698,620	625,477	745,955	749,353
Internal Service	477,538	469,717	469,717	542,563	522,552
Capital Outlay	4,990	205,528	195,500	87,000	130,000
Total	\$ 2,366,151	\$ 2,853,913	\$ 2,745,509	\$ 2,979,653	\$ 3,082,903
Annual Percentage Change			16.03%	8.53%	3.47%

Commentary

The City has continued to grow and add streets. Consequently, this division's growth is a function of any increase in the City's street mileage.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Dir of Public Works / City Engineer	0.05	0.05	0.05	0.05	0.05
Dir of Public Works	0.20	0.00	0.00	0.00	0.00
Deputy Director Public Works Operations	0.00	0.20	0.20	0.20	0.20
Asst. Dir of Public Works / Asst City Eng	0.05	0.05	0.05	0.05	0.05
Administrative Assistant I	0.25	0.25	0.25	1.00	1.00
Administrative Supervisor	0.15	0.15	0.15	0.20	0.20
Electrician	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.06	0.06	0.06	0.06	0.06
Project Services Specialist	0.06	0.06	0.06	0.06	0.06
Purchasing Assistant	0.00	0.00	0.00	0.20	0.20
Right of Way Specialist	0.00	0.00	0.00	0.00	0.00
Safety /Special Projects Coordinator	0.00	0.00	0.00	0.20	0.20
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Street Maintenance Worker I / II	6.00	6.00	6.00	0.00	0.00
Street Sweeper Operator	3.00	3.00	3.00	9.00	9.00
Streets Supervisor	1.00	1.00	1.00	1.00	1.00
Streets Manager	1.00	1.00	1.00	1.00	1.00
Total FTE	14.82	14.82	14.82	16.02	16.02
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 860,434	\$ 960,072	\$ 954,717	\$ 1,068,835	\$ 1,111,601
50121 Cross Training	700	1,050	1,050	1,050	1,050
50150 Salary - Bilingual	225	600	600	600	600
51200 Salary - Overtime	15,701	21,500	19,500	15,000	15,500
51205 Salary - Part-time	0	5,000	5,000	0	0
51215 Salary - Pub Works Standby	(220)	2,720	2,720	2,720	2,720
51305 Management Incentive	1,054	501	501	517	532
52300 Deferred Comp.	2,808	3,115	3,115	3,115	3,115
52305 Life Insurance	1,744	2,017	1,858	1,972	2,111
52310 Health Insurance	128,859	160,449	153,382	182,239	199,785
52311 Flexible Benefits Plan	64	72	72	67	71
52315 Dental Insurance	23,213	31,813	26,828	31,013	33,185
52316 Employee Assist Program	636	845	674	780	834
52318 Vision Care	5,828	6,315	6,315	7,169	7,526
53400 Retirement	183,072	206,530	206,530	230,690	239,095
53405 Survivor Benefit	0	534	534	577	577
53410 Workers Comp. Ins.	22,001	47,632	47,633	31,670	33,919
53415 Medicare	12,288	14,055	13,977	15,559	16,180
53420 FICA Tax	0	310	310	0	0
53425 LTD Insurance	9,381	14,918	9,499	10,562	12,597
Total	\$ 1,267,788	\$ 1,480,048	\$ 1,454,815	\$ 1,604,135	\$ 1,680,998

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 5,363	\$ 4,880	\$ 6,825	\$ 7,100	\$ 7,313
60110 Publications, Dues, Licenses	1,378	1,270	1,270	1,308	1,347
60130 Clothing Expense	5,998	9,930	7,500	7,500	7,725
60132 Safety Equipment	7,876	12,310	11,000	11,000	11,330
60140 Special Supplies	2,975	3,860	3,000	3,976	4,095
70100 Utilities	294,464	286,725	286,752	295,327	304,187
70110 Equipment/Vehicle Maintenance	30,201	61,575	30,000	34,479	19,356
70111 Auto Maintenance	75,833	38,630	30,000	81,789	84,243
70112 Legends/Striping	13,362	44,560	35,000	40,000	41,200
70113 Asphalt Maintenance	42,388	89,105	70,000	80,000	82,400
70114 Weed Abatement	12,883	12,895	12,895	13,282	13,680
70115 Building/Facility Maintenance	3,679	15,910	25,000	16,388	16,880
70125 Equipment Rental	428	2,780	1,000	2,000	2,060
70130 Insurance	230	0	1,000	0	0
70140 Special Services	15,752	7,300	6,000	35,819	36,045
70142 Disposal	0	5,150	1,000	2,500	2,575
70145 Communication	9,031	11,655	8,500	12,005	12,365
70150 Advertising	0	3,185	500	1,500	1,545
70160 Travel, Lodging & Meals	4,420	7,210	7,210	7,426	7,649
70170 Training & Conferences	7,164	6,365	5,000	9,056	9,753
70240 Contractual Services	9,085	0	2,700	83,500	83,605
80450 Equipment Lease	73,325	73,325	73,325	0	0
Total	\$ 615,835	\$ 698,620	\$ 625,477	\$ 745,955	\$ 749,353

Budget For Fiscal Years 2007/08 - 2008/09

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

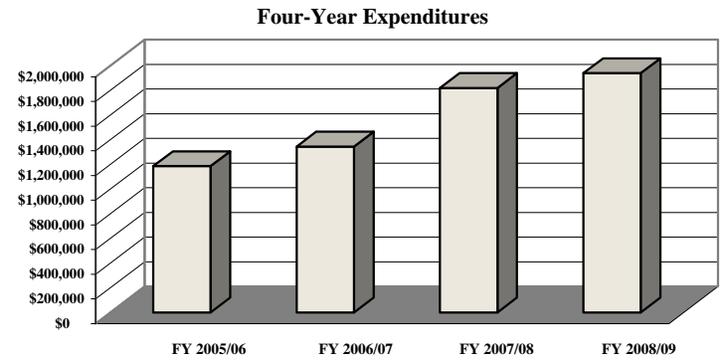
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 223	\$ 234
82702 Information Services	39,156	42,610	42,610	59,223	58,393
82702 Equipment Replacement	224,475	224,475	224,475	279,422	258,618
82703 Information Systems Replacement	4,265	9,530	9,530	12,226	12,784
82704 Facilities Replacement	0	0	0	2,616	2,985
82705 Tuition	496	511	511	545	558
82706 Fleet Maintenance Service	158,592	171,692	171,692	171,692	171,692
82707 Facilities Maintenance	0	0	0	6,263	6,417
82709 Insurance	50,554	20,899	20,899	10,353	10,871
Total	\$ 477,538	\$ 469,717	\$ 469,717	\$ 542,563	\$ 522,552
<u>CAPITAL OUTLAY</u>					
	\$ 28	\$ 17			
90058 Information Systems	\$ 4,990	\$ 1,500	\$ 1,500	\$ 1,000	\$ 0
90230 Equipment	0	204,028	194,000	86,000	130,000
Total	\$ 4,990	\$ 205,528	\$ 195,500	\$ 87,000	\$ 130,000

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Established Capital Improvement Financing Plans (CIFPs) 2005 and 2006 which provided \$58,350,567 for public infrastructure improvements.
- Established five Lighting and Landscaping Districts (LLDs) to provide \$4,636,124 in funding for maintenance and street lighting and landscaping.
- Processed recordation of approximately 2,500 new lots.
- Reviewed and approved plans for construction of \$97.3 million worth of infrastructure.
- Incorporated C3 requirements into Engineering Standards.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 892,153	\$ 916,460	\$ 890,260	\$ 1,268,941	\$ 1,374,991
Supplies and Services	166,484	346,082	341,700	419,600	428,250
Internal Service	127,579	112,088	112,088	127,426	132,086
Capital Outlay	0	0	0	3,500	3,600
Total	\$ 1,186,216	\$ 1,374,630	\$ 1,344,048	\$ 1,819,467	\$ 1,938,927
Annual Percentage Change			13.31%	35.37%	6.57%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to the General Fund and Enterprise Funds.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Dir of Public Works / City Engineer	0.06	0.06	0.06	0.06	0.06
Asst. Dir of Public Works / Asst City Eng	0.06	0.06	0.06	0.06	0.06
Administrative Assistant I / II	1.05	1.05	1.05	0.90	0.90
Administrative Secretary	0.35	0.35	0.35	0.35	0.40
Administrative Supervisor	0.60	0.50	0.50	0.50	0.50
Assistant Engineer	2.00	2.00	2.00	1.00	1.00
Associate Engineer	1.10	1.10	1.10	2.20	2.20
Engineering Manager	0.00	1.00	1.00	1.00	1.00
Engineering Technician	0.25	0.25	0.25	0.30	0.35
Engineering Services Specialist	0.10	0.10	0.10	0.20	0.20
GIS Coordinator	0.40	0.40	0.40	0.40	0.40
Management Analyst	0.06	0.06	0.06	0.06	0.06
Project Services Specialist	0.27	0.27	0.27	0.27	0.27
Right of Way Agent	0.10	0.00	0.00	0.00	0.00
Right of Way Specialist	0.10	0.10	0.10	0.10	0.10
Senior Associate Engineer	0.60	0.60	0.60	0.60	0.80
Senior Engineer	0.10	0.00	0.00	1.20	1.20
Technical Assistant II	0.25	0.25	0.25	0.50	0.50
Total FTE	7.45	8.15	8.15	9.70	10.00

PERSONNEL SERVICES

50100	Salary - Regular	\$ 628,821	\$ 614,820	\$ 608,356	\$ 874,348	\$ 943,823
51200	Salary - Overtime	18,613	27,250	5,000	27,000	27,500
51305	Management Incentive	2,472	602	602	620	639
52300	Deferred Comp.	5,781	5,914	6,970	8,686	8,950
52305	Life Insurance	2,165	2,515	2,151	3,107	3,442
52310	Health Insurance	53,551	68,459	73,955	98,532	111,600
52311	Flexible Benefits Plan	69	144	72	67	71
52315	Dental Insurance	9,039	12,607	12,266	15,900	17,641
52316	Employee Assist Program	351	425	371	473	521
52318	Vision Care	3,206	3,175	3,473	4,341	4,698
53400	Retirement	133,599	131,888	131,888	188,649	202,937
53405	Survivor Benefit	0	268	293	349	360
53410	Workers Comp. Ins.	17,983	30,262	30,263	25,907	28,799
53415	Medicare	9,518	8,986	8,931	12,813	13,824
53425	LTD Insurance	6,985	9,145	5,670	8,150	10,186
Total		\$ 892,153	\$ 916,460	\$ 890,260	\$ 1,268,941	\$ 1,374,991

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 23,227	\$ 40,300	\$ 40,000	\$ 8,200	\$ 8,400
60103 Copy Machine Expense	0	0	0	7,200	7,400
60105 Postage Expense	0	0	0	1,800	1,900
60110 Publications, Dues, Licenses	769	4,200	4,000	4,000	4,100
60130 Clothing/Safety Expense	0	0	0	1,000	1,100
60132 Safety Supplies	0	0	0	800	850
60140 Special Supplies	0	14,250	14,000	24,500	24,600
70050 Equipment	0	0	0	2,000	2,100
70100 Utilities	4,287	11,290	11,000	8,600	8,900
70110 Equipment/Vehicle Maintenance	0	3,600	3,600	3,800	4,000
70111 Auto Maintenance	988	0	0	2,500	2,700
70115 Building /Facility Maintenance	555	3,700	3,700	2,000	2,100
70140 Special Services	112,451	208,917	195,000	48,200	50,400
70142 Permits/Fees/Tolls	0	0	0	212,000	224,000
70145 Communication	3,681	10,200	8,000	6,000	6,500
70150 Advertising	1,159	0	2,200	5,000	5,500
70155 Printing and Binding	0	0	0	3,500	3,600
70160 Travel, Lodging & Meals	2,207	10,250	10,200	9,000	9,500
70170 Training & Conferences	757	18,175	15,000	15,000	15,000
70240 Contractual Services	16,403	21,200	35,000	54,500	45,600
Total	\$ 166,484	\$ 346,082	\$ 341,700	\$ 419,600	\$ 428,250
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 2,445	\$ 2,567
82701 Information Services	40,731	51,042	51,042	62,506	62,863
82702 Equipment Replacement	0	0	0	5,751	5,751
82703 Information Systems Replacement	9,825	14,197	14,197	17,445	18,467
82704 Facilities Replacement	3,882	9,660	9,660	8,458	9,949
82705 Tuition	325	415	415	330	348
82707 Facilities Maintenance Services	14,691	18,422	18,422	20,250	21,389
82709 Insurance	58,125	18,352	18,352	10,241	10,752
Total	\$ 127,579	\$ 112,088	\$ 112,088	\$ 127,426	\$ 132,086

Budget For Fiscal Years 2007/08 - 2008/09

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

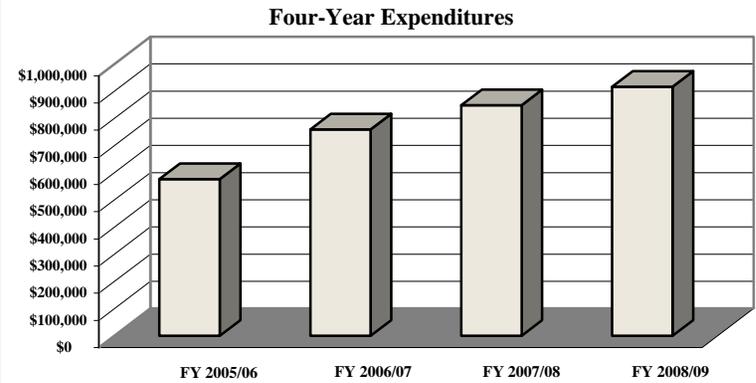
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 0	\$ 0	\$ 3,500	\$ 3,600
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,500</u>	<u>\$ 3,600</u>

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Inspected 23 miles of roadway.
- Inspected 46 miles of sidewalk.
- Inspected 364,200 linear feet of water, sewer and storm drain utilities.
- Provided inspection services for public and private infrastructure worth approximately \$45,000,000.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 445,268	\$ 638,294	\$ 618,694	\$ 680,502	\$ 741,876
Supplies and Services	22,666	41,970	37,425	55,580	58,290
Internal Service	108,978	103,837	103,837	110,622	113,916
Capital Outlay	0	0	0	2,000	2,100
Total	\$ 576,912	\$ 784,101	\$ 759,956	\$ 848,704	\$ 916,182
Annual Percentage Change			31.73%	11.68%	7.95%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to the General Fund and Enterprise Funds.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Administrative Assistant I / II	0.25	0.25	0.25	0.40	0.45
Administrative Supervisor	0.00	0.00	0.00	0.02	0.02
Administrative Secretary	0.25	0.25	0.25	0.25	0.30
Construction Inspector I / II	4.00	4.00	4.00	4.00	4.00
GIS Coordinator	0.05	0.05	0.05	0.05	0.05
Senior Construction Inspector	0.40	0.40	0.40	0.60	0.80
Total FTE	4.95	4.95	4.95	5.32	5.62

PERSONNEL SERVICES

50100 Salary - Regular	\$ 273,873	\$ 384,921	\$ 377,778	\$ 420,931	\$ 460,300
51200 Salary - Overtime	49,169	75,000	70,000	75,000	75,000
51305 Management Incentive	402	0	0	0	0
52300 Deferred Comp.	124	66	66	66	66
52305 Life Insurance	318	377	364	390	439
52310 Health Insurance	36,753	53,857	49,813	58,977	68,100
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	5,496	8,933	7,860	8,986	10,173
52316 Employee Assist Program	182	282	225	259	293
52318 Vision Care	1,664	2,109	2,109	2,381	2,640
52800 Unemployment Insurance	5,175	0	0	0	0
53400 Retirement	56,896	82,321	82,321	90,754	98,904
53405 Survivor Benefit	0	178	178	192	202
53410 Workers Comp. Ins.	7,585	18,908	18,908	12,472	14,045
53415 Medicare	4,634	5,556	5,479	6,104	6,675
53425 LTD Insurance	2,928	5,714	3,521	3,923	4,968
Total	\$ 445,268	\$ 638,294	\$ 618,694	\$ 680,502	\$ 741,876

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 1,566	\$ 2,700	\$ 2,500	\$ 2,200	\$ 2,300
60103 Copy Machine Expenses	0	0	0	1,900	1,950
60105 Postage Expense	0	0	0	180	190
60110 Publications, Dues, Licenses	480	1,095	1,000	1,000	1,100
60130 Clothing Expense	499	5,000	3,000	5,000	5,100
60132 Safety Supplies	0	0	0	1,900	1,900
60140 Special Supplies	1,592	2,650	2,000	1,000	1,100
70050 Equipment	0	0	0	1,100	1,150
70100 Utility Services	0	0	0	1,000	1,100
70110 Equipment/Vehicle Maintenance	6,023	7,775	7,775	0	0
70111 Auto Maintenance	7,870	0	0	15,000	16,100
70115 Building /Facility Maintenance	0	4,600	4,000	2,000	2,100
70140 Special Services	1	0	0	500	525
70145 Communication	1,615	7,000	6,000	7,000	7,500
70150 Adverstising	1,483	0	0	1,500	1,550
70155 Printing and Binding	0	0	0	300	325
70160 Travel, Lodging & Meals	658	2,450	2,450	3,000	3,100
70170 Training & Conferences	879	3,450	3,450	6,000	6,100
70240 Contractual Services	0	5,250	5,250	5,000	5,100
Total	\$ 22,666	\$ 41,970	\$ 37,425	\$ 55,580	\$ 58,290

<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 29,697	\$ 33,048	\$ 33,048	\$ 44,958	\$ 45,516
82702 Equipment Replacement	26,417	26,417	26,417	24,819	24,819
82703 Information Systems Replacement	10,764	12,474	12,474	9,137	9,759
82704 Facilities Replacement	1,873	4,108	4,108	4,639	5,592
82705 Tuition	141	160	160	181	196
82706 Fleet Maintenance Service	7,660	11,160	11,160	11,160	11,160
82707 Facilities Maintenance Services	7,089	7,834	7,834	11,106	12,021
82709 Insurance	25,337	8,636	8,636	4,622	4,853
Total	\$ 108,978	\$ 103,837	\$ 103,837	\$ 110,622	\$ 113,916

Budget For Fiscal Years 2007/08 - 2008/09

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

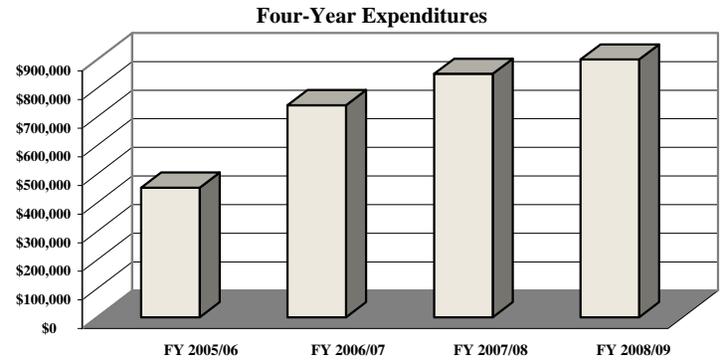
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,100
Total	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,100

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Constructed four new traffic signals.
- Completed seven signal modifications.
- Distributed 1,200 bicycle helmets.
- Constructed one in-pavement crosswalk light project.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 283,133	\$ 572,532	\$ 561,420	\$ 585,599	\$ 631,013
Supplies and Services	117,311	187,415	131,700	183,700	186,800
Internal Service	51,765	39,809	39,809	53,049	54,692
Capital Outlay	0	20,000	7,000	27,000	27,100
Total	\$ 452,209	\$ 819,756	\$ 739,929	\$ 849,348	\$ 899,605
Annual Percentage Change			63.63%	14.79%	5.92%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to either the General Fund or the Enterprise Fund.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Dir of Public Works / City Engineer	0.05	0.05	0.05	0.05	0.05
Asst. Dir of Public Works / Asst City Eng	0.05	0.05	0.05	0.05	0.05
Administrative Supervisor	0.00	0.00	0.00	0.02	0.02
Administrative Assistant II	0.20	0.20	0.20	0.30	0.35
Assistant Engineer	2.00	2.00	2.00	2.00	2.00
Associate Engineer	1.00	0.00	0.00	0.00	0.00
Engineering Manager	0.00	1.00	1.00	1.00	1.00
Engineering Technician	0.25	0.25	0.25	0.30	0.35
GIS Coordinator	0.05	0.05	0.05	0.05	0.05
Management Analyst	0.05	0.05	0.05	0.05	0.05
Project Services Specialist	0.26	0.26	0.26	0.26	0.26
Technical Assistant II	0.25	0.25	0.25	0.25	0.25
Total FTE	4.16	4.16	4.16	4.33	4.43

PERSONNEL SERVICES

50100 Salary - Regular	\$ 197,815	\$ 383,687	\$ 381,693	\$ 406,495	\$ 436,105
51200 Salary - Overtime	930	1,700	1,650	1,500	1,750
51205 Salary - Part-time	0	12,000	10,000	4,000	4,000
51305 Management Incentive	865	501	501	517	532
52300 Deferred Comp.	2,362	4,224	4,224	4,224	4,224
52305 Life Insurance	913	1,674	1,399	1,436	1,600
52310 Health Insurance	24,279	45,720	42,355	48,592	54,524
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	3,400	6,909	5,826	6,485	7,078
52316 Employee Assist Program	117	237	189	211	231
52318 Vision Care	1,070	1,773	1,773	1,938	2,081
53400 Retirement	40,410	82,202	82,202	87,755	93,822
53405 Survivor Benefit	0	150	150	156	159
53410 Workers Comp. Ins.	5,807	19,459	19,460	12,165	13,431
53415 Medicare	2,998	5,782	5,748	6,021	6,450
53420 FICA	0	744	620	248	248
53425 LTD Insurance	2,098	5,698	3,558	3,789	4,707
Total	\$ 283,133	\$ 572,532	\$ 561,420	\$ 585,599	\$ 631,013

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 1,847	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000
60103 Copy Machine Expense	0	0	0	3,000	3,100
60105 Postage Expense	0	0	0	400	450
60110 Publications, Dues, Licenses	2,160	13,780	2,500	14,000	14,000
60130 Clothing	64	725	1,500	750	800
60132 Safety Supplies	0	0	0	250	300
60140 Special Supplies	6,897	9,000	5,000	5,000	5,000
60142 Safety Equipment	0	550	500	0	0
70050 Equipment	0	0	4,050	7,000	7,500
70100 Utilities	0	2,510	2,000	2,200	2,300
70110 Equipment/Vehicle Maintenance	3,623	2,700	2,700	0	0
70111 Auto Maintenance	719	0	0	4,000	4,200
70115 Building/Facility Maintenance	0	0	0	1,000	1,000
70140 Special Services	9,961	4,200	2,000	34,000	35,500
70145 Communication	1,959	2,350	2,350	2,500	2,750
70155 Printing and Binding	0	0	0	600	700
70160 Travel, Lodging & Meals	404	2,300	2,300	2,000	2,200
70170 Training & Conferences	690	2,800	2,800	3,000	3,000
70240 Contractual Services	88,987	142,000	100,000	100,000	100,000
Total	\$ 117,311	\$ 187,415	\$ 131,700	\$ 183,700	\$ 186,800
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 16,065	\$ 16,091	\$ 16,091	\$ 24,509	\$ 24,586
82702 Equipment Replacement	5,814	5,814	5,814	4,436	4,436
82703 Information Systems Replacement	3,199	3,998	3,998	5,054	5,353
82704 Facilities Replacement	1,196	2,122	2,122	3,776	4,408
82705 Tuition	90	82	82	147	154
82706 Fleet Maintenance Service	1,532	2,232	2,232	2,232	2,232
82707 Facilities Maintenance Services	4,527	4,046	4,046	9,040	9,476
82709 Insurance	19,342	5,424	5,424	3,855	4,047
Total	\$ 51,765	\$ 39,809	\$ 39,809	\$ 53,049	\$ 54,692

Budget For Fiscal Years 2007/08 - 2008/09

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

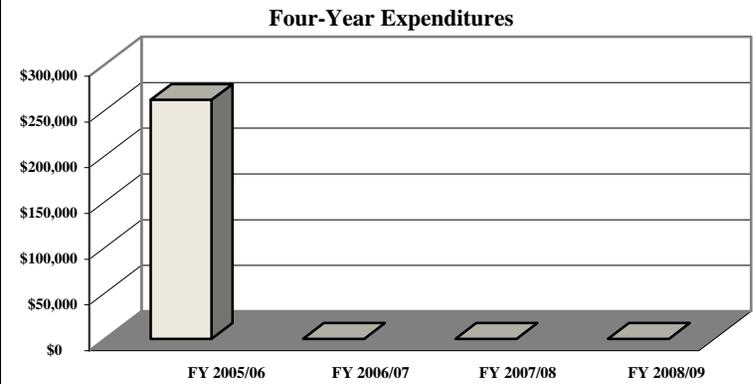
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,100
90230 Equipment	0	20,000	7,000	25,000	25,000
Total	\$ 0	\$ 20,000	\$ 7,000	\$ 27,000	\$ 27,100

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2304	Division:	NPDES

Description

On July 1, 2006 the NPDES division was closed and transferred to Development Engineering.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
Personnel Services	\$ 104,854	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	147,390	0	0	0	0
Internal Service	8,859	0	0	0	0
Total	\$ 261,103	\$ 0	\$ 0	\$ 0	\$ 0

Annual Percentage Change

Commentary

On July 1, 2006 the NPDES division was closed and transferred to Development Engineering.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2304	Division:	NPDES

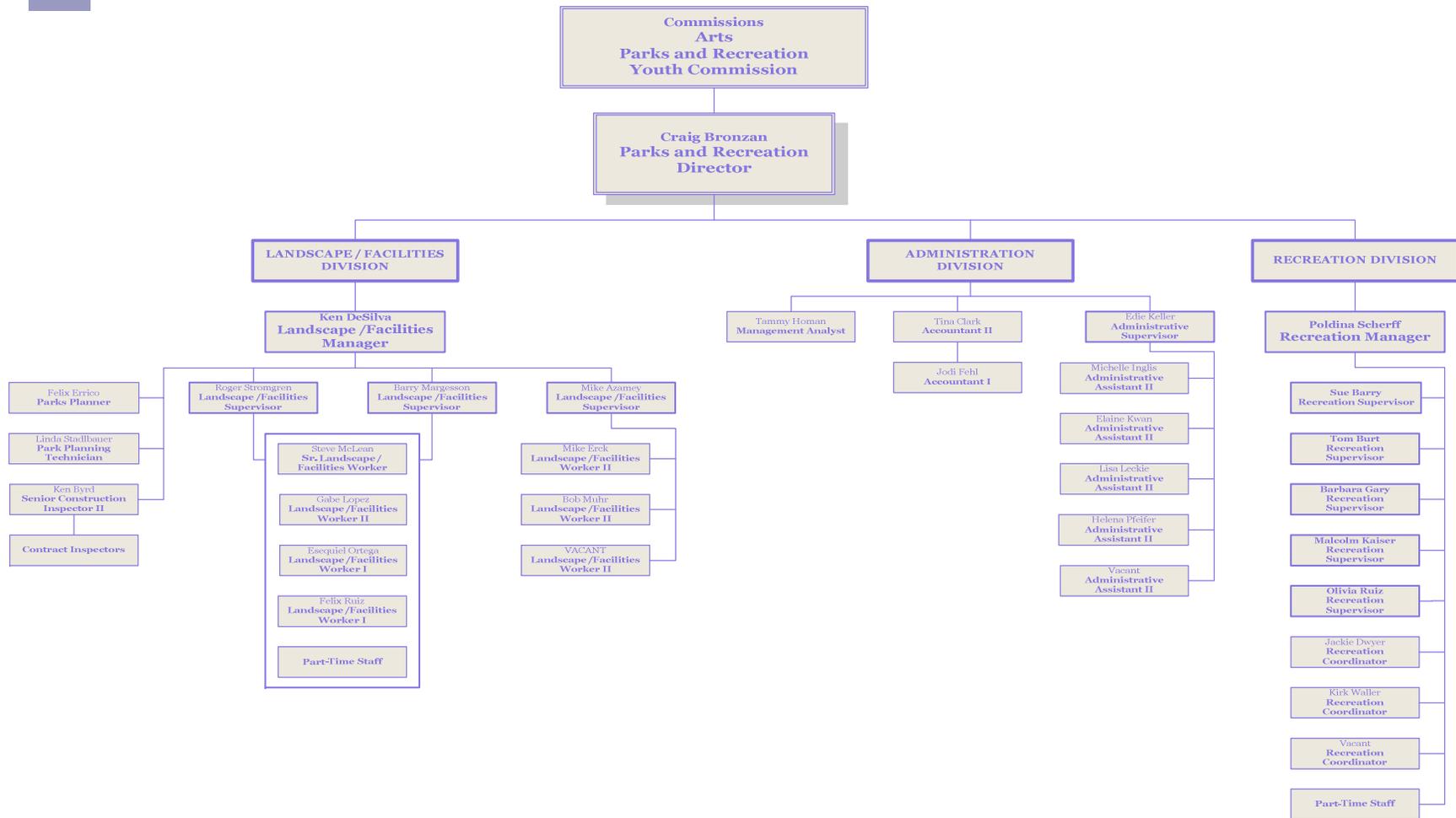
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Administrative Assistant I	0.10	0.00	0.00	0.00	0.00
Construction Inspector II	0.50	0.00	0.00	0.00	0.00
Total FTE	0.60	0.00	0.00	0.00	0.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 66,253	\$ 0	\$ 0	\$ 0	\$ 0
51200 Salary - Overtime	11,617	0	0	0	0
52300 Deferred Comp.	242	0	0	0	0
52305 Life Insurance	132	0	0	0	0
52310 Health Insurance	7,378	0	0	0	0
52311 Flexible Benefits Plan	69	0	0	0	0
52315 Dental Insurance	1,338	0	0	0	0
52316 Employee Assist Program	36	0	0	0	0
52318 Vision Care	330	0	0	0	0
53400 Retirement	13,860	0	0	0	0
53410 Workers Comp. Ins.	1,660	0	0	0	0
53415 Medicare	1,211	0	0	0	0
53425 LTD Insurance	727	0	0	0	0
Total	\$ 104,853	\$ 0	\$ 0	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Public Works
Fund/Division Number:	100-2304	Division:	NPDES

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 255	\$ 0	\$ 0	\$ 0	\$ 0
60140 Special Supplies	7,660	0	0	0	0
70140 Special Services	138,550	0	0	0	0
70145 Communications	548	0	0	0	0
70150 Advertising	331	0	0	0	0
70160 Travel, Lodging & Meals	46	0	0	0	0
Total	\$ 147,390	\$ 0	\$ 0	\$ 0	\$ 0
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 2,921	\$ 0	\$ 0	\$ 0	\$ 0
82703 Information Systems Replacement	289	0	0	0	0
82704 Facilities Replacement	361	0	0	0	0
82705 Tuition	27	0	0	0	0
82707 Facilities Maintenance Services	1,367	0	0	0	0
82709 Insurance	3,894	0	0	0	0
Total	\$ 8,859	\$ 0	\$ 0	\$ 0	\$ 0

Parks and Recreation



Parks and Recreation

Divisions

Recreation Administration
Landscape / Facility
Services
Cultural Arts
Administration



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

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

The ***Landscape / Facilities Division*** is responsible for the planning, design, construction maintenance and inspection of landscape facilities for City-wide parks, public landscaping, commercial and residential developments and lighting and landscape districts. In addition, this division manages the construction, maintenance and inspection of City-owned and operated buildings and facilities.

The ***Cultural Arts Division*** is responsible for encouraging, stimulating and promoting diversity in the arts and fostering cultural enrichment throughout the community.

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

Mission Statement

Creating joyful community experiences through people, parks and programs.

Parks and Recreation

Department Accomplishments

Services

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

- Staff implemented and utilized the League Scheduling module of Class Software to make the league program functions more efficient and time effective.
- Established and conducted American Red Cross swim lessons for the first time following a nationally accredited program.
- Received Distinguished Project Award for Sunset Park Athletic Complex from the American Public Works Association.
- Completed city-wide phone survey on community interest related to parks and recreation as an update to the Master Plan.
- The Parks and Recreation Department website was completely redesigned to include expanded information on our programs, services and resources.
- Open Space Management Plan for City-wide open space areas was developed.
- Completed the agreement between the City and the Brentwood Union School District for the City's oversight and reservation of BUSD's gymnasium, multi-purpose room and playing fields during non-school hours.
- Completed a department-wide evaluation form.
- Obtained proposals for the operation of a batting cage at the Sunset Athletic Park Complex.
- Updated Landscape Standard Plans and Specifications.
- Improved sub-standard landscaping in the older sections of the City.
- Upgraded older irrigation controllers making them compatible with the central irrigation control computer system.

Parks and Recreation

Department Goals

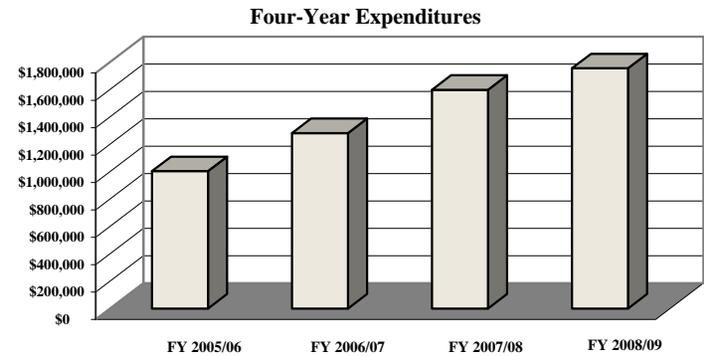
- *Solicit proposals for the construction and operation of batting cages at Sunset Park Athletic Complex.*
- *Develop Mobile Vending guidelines, for inclusion in the Brentwood Municipal Code, to regulate vending in our parks and facilities.*
- *Start Parks, Trails and Recreation Master Plan update process and expand the Recreation section.*
- *Develop a Tree Shade Policy in order to reduce amount of radiant heat and run-off generated off of reflective and impervious materials.*
- *Develop and implement a Wellness Policy that will include strategies for encouraging lifelong healthy behaviors in our community.*
- *Conduct a fee study for the programs at the Brentwood Family Aquatics Complex for City Council consideration.*

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Processed a total of 5,499 registrations, 1,187 of these were completed on-line.
- Processed a total of 70 picnic rentals.
- Prepared and distributed 42 agenda packets for the Arts Commission, Parks and Recreation Commission and the Youth Commission.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 701,705	\$ 1,084,540	\$ 973,401	\$ 1,250,601	\$ 1,396,590
Supplies and Services	134,886	173,289	148,086	184,515	188,676
Internal Service	162,205	158,688	158,688	160,213	169,650
Capital Outlay	4,349	1,250	1,250	2,500	0
Total	\$ 1,003,145	\$ 1,417,767	\$ 1,281,425	\$ 1,597,829	\$ 1,754,916
Annual Percentage Change			27.74%	24.69%	9.83%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 43% of employees currently funded through Park impact fees being reallocated to other divisions including Recreation Administration.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Parks and Recreation	0.05	0.42	0.42	0.85	0.85
Accountant I / II	0.30	0.80	0.80	0.80	1.30
Administrative Assistant I / II	1.25	2.00	2.00	2.00	2.25
Administrative Supervisor	0.25	0.50	0.50	1.00	1.00
Management Analyst	0.00	0.50	0.50	0.85	0.85
Recreation Coordinator	1.90	1.90	1.90	1.90	1.90
Recreation Manager	0.75	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	3.00	3.00	3.00	3.00
Total FTE	7.50	10.12	10.12	11.40	12.15
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 482,940	\$ 713,938	\$ 628,382	\$ 846,804	\$ 940,741
50150 Salary - Bilingual Pay	735	1,140	600	600	600
51200 Salary - Overtime	1,224	0	0	0	0
51205 Salary - Part-time	9,536	20,270	20,270	20,878	21,504
51305 Management Incentive	428	3,708	3,701	7,722	7,954
52300 Deferred Comp.	5,247	7,440	7,550	8,580	9,240
52305 Life Insurance	1,584	2,522	2,171	2,734	3,198
52310 Health Insurance	60,999	98,914	82,369	108,603	128,635
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	9,022	17,242	15,449	19,032	21,529
52316 Employee Assist Program	325	567	460	555	633
52318 Vision Care	2,968	4,277	4,312	5,101	5,708
52800 Unemployment Insurance	9	0	0	0	0
53400 Retirement	101,013	154,411	154,411	181,820	201,358
53405 Survivor Benefit	0	356	364	410	437
53410 Workers Comp. Ins.	12,842	36,001	35,999	25,367	28,997
53415 Medicare	7,026	10,806	9,577	12,653	14,032
53420 FICA Tax	598	1,257	1,257	1,294	1,333
53425 LTD Insurance	5,140	11,619	6,457	8,381	10,620
Total	\$ 701,705	\$ 1,084,540	\$ 973,401	\$ 1,250,601	\$ 1,396,590

Budget For Fiscal Years 2007/08 - 2008/09

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

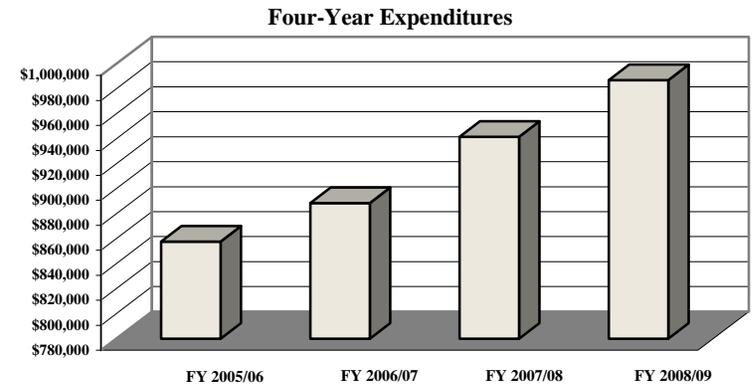
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 18,030	\$ 20,764	\$ 20,764	\$ 20,764	\$ 21,387
60105 Postage	15,660	16,800	10,000	16,800	17,304
60110 Publications, Dues, Licenses	1,187	2,060	1,500	2,060	2,122
60130 Clothing	852	1,030	1,030	1,061	1,093
60140 Special Supplies	664	5,974	2,500	6,153	6,338
70100 Utilities	3,749	2,575	2,976	2,652	2,732
70110 Equipment/Vehicle Maintenance	992	2,060	1,000	1,000	1,030
70111 Auto Maintenance	2,866	0	0	2,950	3,039
70120 Rental of Land and Building	4,309	4,668	3,890	4,668	4,808
70125 Equipment Rental	2,624	5,665	4,966	5,835	6,010
70140 Special Services	29,111	28,810	28,810	29,674	30,564
70145 Communication	4,148	8,240	7,385	8,487	8,742
70150 Advertising	13,213	25,629	18,000	25,629	26,398
70160 Travel, Lodging & Meals	8,921	18,702	10,000	16,771	16,376
70170 Training & Conferences	4,081	5,592	9,668	13,450	13,375
70227 Public Relations	4,768	6,695	4,911	6,695	6,896
70240 Contractual Service	17,714	18,025	20,686	19,866	20,462
74000 Bad Debt Expense	1,997	0	0	0	0
Total	\$ 134,886	\$ 173,289	\$ 148,086	\$ 184,515	\$ 188,676
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 36,772	\$ 46,543	\$ 46,543	\$ 59,642	\$ 61,644
82702 Equipment Replacement	27,577	27,577	27,577	16,430	16,430
82703 Information Systems Replacement	6,041	9,870	9,870	11,858	12,869
82704 Building Replacement	25,000	25,000	25,000	14,542	17,781
82705 Tuition	255	337	337	384	419
82706 Fleet Maintenance Service	18,896	20,996	20,996	20,996	20,996
82707 Facilities Maintenance Services	16,302	16,432	16,432	28,324	31,073
82709 Insurance	31,362	11,933	11,933	8,037	8,438
Total	\$ 162,205	\$ 158,688	\$ 158,688	\$ 160,213	\$ 169,650
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 4,349	\$ 1,250	\$ 1,250	\$ 2,500	\$ 0
Total	\$ 4,349	\$ 1,250	\$ 1,250	\$ 2,500	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- 1,307 swimmers participated in swim camps.
- 43,021 swimmers participated in Recreation Swim.
- 4,127 swimmers participated in Lap Swim.
- 1,578 adults participated in Water Exercise Classes.
- 11,336 children participated in Youth swim lessons.
- 650 competitive swimmers participated in swim team practice.
- 6,600 competitive swimmers participated in swim meets.
- 15 families purchased Family Season Passes.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 397,307	\$ 458,741	\$ 435,421	\$ 469,669	\$ 498,187
Supplies and Services	363,253	319,951	346,847	367,368	378,055
Internal Service	97,241	106,370	106,370	104,530	110,789
Total	\$ 857,801	\$ 885,062	\$ 888,638	\$ 941,567	\$ 987,031
Annual Percentage Change			3.59%	5.96%	4.83%

Commentary

The two year budget reflects increased part-time personnel costs associated with the State Minimum Wage increase, effective January 2007, as well as increases associated with utilities.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.25	0.25	0.25	0.25	0.25
Landscape / Facilities Worker II	0.75	0.75	0.75	0.75	0.75
Landscape / Facilities Supervisor	0.05	0.25	0.25	0.25	0.25
Total FTE	2.05	2.25	2.25	2.25	2.25
 <u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 98,273	\$ 139,506	\$ 127,503	\$ 133,492	\$ 141,074
51200 Salary - Overtime	5,364	0	0	0	0
51205 Salary - Part-time	222,163	226,204	221,986	244,585	258,958
52300 Deferred Comp.	66	330	330	330	330
52305 Life Insurance	136	235	225	227	245
52310 Health Insurance	13,000	18,366	13,725	21,435	23,743
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	2,134	3,209	2,176	2,328	2,491
52316 Employee Assist Program	76	128	102	110	117
52318 Vision Care	696	959	959	1,007	1,057
52800 Unemployment Insurance	5,588	0	0	0	0
53400 Retirement	22,167	29,975	29,975	32,770	34,279
53405 Survivor Benefit	0	81	81	81	81
53410 Workers Comp. Ins.	8,495	18,263	18,264	11,342	12,358
53415 Medicare	4,787	5,308	5,072	5,487	5,805
53420 FICA Tax	13,237	14,025	13,763	15,164	16,055
53425 LTD Insurance	1,056	2,080	1,188	1,244	1,523
Total	\$ 397,307	\$ 458,741	\$ 435,421	\$ 469,669	\$ 498,187

Budget For Fiscal Years 2007/08 - 2008/09

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

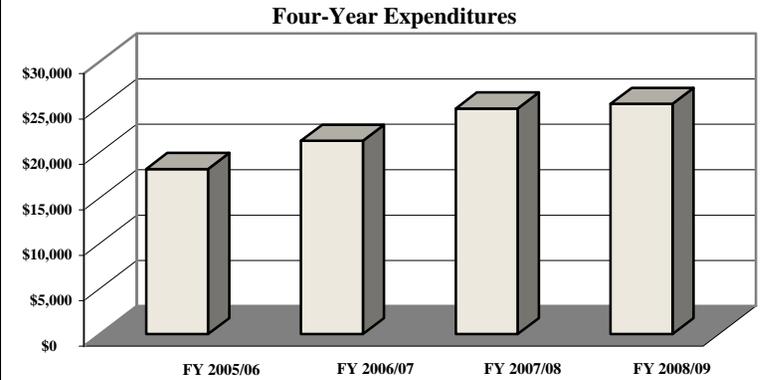
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 2,016	\$ 4,943	\$ 2,500	\$ 2,575	\$ 2,652
60105 Postage	2,653	312	1,680	1,718	1,824
60110 Publications, Dues, Licenses	9,715	3,857	3,857	8,700	8,961
60130 Clothing	3,438	3,785	3,855	3,861	3,977
60132 Safety Equipment	4,748	4,153	4,153	4,278	4,406
60140 Special Supplies	3,645	4,303	4,303	4,389	4,521
70100 Utilities	152,625	130,385	139,292	154,000	158,620
70110 Equipment/Vehicle Maintenance	10,166	12,000	10,500	9,500	9,785
70111 Auto Maintenance	935	0	4,200	2,500	2,575
70115 Building/Facility Maintenance	96,099	94,500	85,000	67,000	69,010
70125 Equipment Rental	0	7,725	5,000	5,000	5,150
70140 Special Services	8,635	3,183	12,970	8,600	8,858
70145 Communication	4,421	8,354	4,506	5,000	5,150
70150 Advertising	5,278	6,208	5,436	6,208	5,428
70160 Travel, Lodging & Meals	1,235	800	800	800	1,343
70170 Training & Conferences	2,181	1,668	1,668	1,737	1,850
70180 Water	29,032	25,275	29,903	30,000	30,900
70240 Contractual Services	26,431	8,500	27,224	51,500	53,045
Total	\$ 363,253	\$ 319,951	\$ 346,847	\$ 367,368	\$ 378,055
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 2,597	\$ 2,726
82701 Information Services	13,144	14,707	14,707	20,037	19,652
82703 Information Systems Replacement	9,823	10,650	10,650	11,124	11,673
82704 Facilities Replacement	17,352	34,704	34,704	34,397	39,289
82705 Tuition	70	79	79	77	78
82707 Facilities Maintenance Services	26,403	26,613	26,613	30,781	31,578
82709 Insurance	30,449	19,617	19,617	5,517	5,793
Total	\$ 97,241	\$ 106,370	\$ 106,370	\$ 104,530	\$ 110,789

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 6,991	\$ 9,865	\$ 9,590	\$ 9,689	\$ 9,988
Supplies and Services	10,786	14,623	11,490	15,055	15,257
Internal Service	398	193	193	82	86
Total	\$ 18,175	\$ 24,681	\$ 21,273	\$ 24,826	\$ 25,331
Annual Percentage Change			17.05%	16.70%	2.03%

Commentary

This budget reflects anticipated increased costs associated with Park and Recreation Commission training.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>					
51205 Salary - Part-time	\$ 5,745	\$ 8,755	\$ 8,500	\$ 8,755	\$ 9,018
52800 Unemployment Insurance	593	0	0	0	0
53410 Workers Comp.	214	440	440	264	280
53415 Medicare	83	127	123	127	131
53420 FICA	356	543	527	543	559
Total	\$ 6,991	\$ 9,865	\$ 9,590	\$ 9,689	\$ 9,988

<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 612	\$ 1,133	\$ 500	\$ 650	\$ 670
60110 Publications, Dues, Licenses	1,055	990	990	1,055	1,087
70160 Travel, Lodging & Meals	6,977	7,500	7,500	7,500	7,500
70170 Training & Conferences	2,142	5,000	2,500	5,850	6,000
Total	\$ 10,786	\$ 14,623	\$ 11,490	\$ 15,055	\$ 15,257

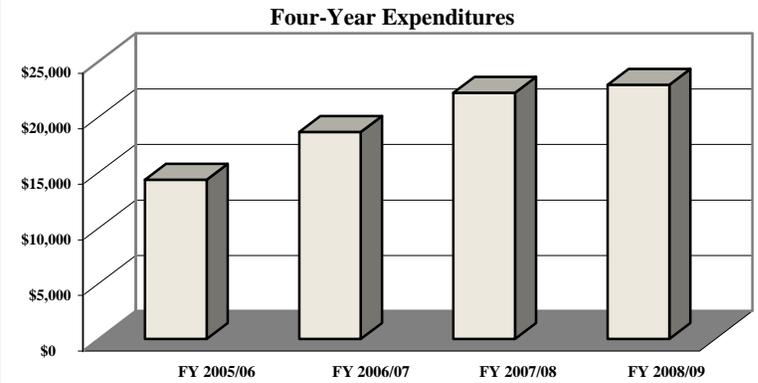
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 398	\$ 193	\$ 193	\$ 82	\$ 86
Total	\$ 398	\$ 193	\$ 193	\$ 82	\$ 86

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,207	\$ 2,322	\$ 2,257	\$ 2,349	\$ 2,422
Supplies and Services	12,784	20,920	16,070	19,785	20,437
Internal Service	334	297	297	20	21
Total	\$ 14,325	\$ 23,539	\$ 18,624	\$ 22,154	\$ 22,879
Annual Percentage Change			30.01%	18.96%	3.27%

Commentary

Budget For Fiscal Years 2007/08 - 2008/09

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

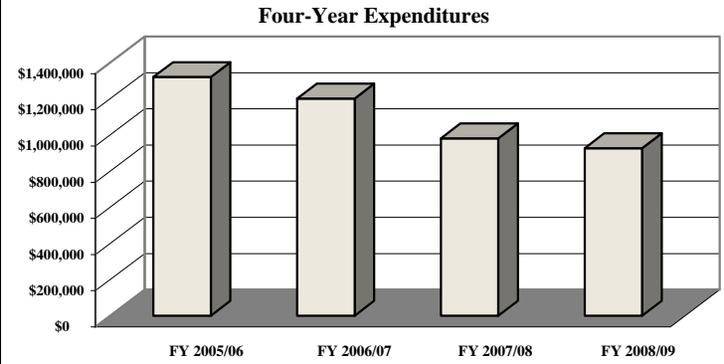
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>					
51205 Salary - Part-time	\$ 1,074	\$ 2,060	\$ 2,000	\$ 2,122	\$ 2,186
53410 Workers Comp	50	104	104	64	68
53415 Medicare	16	30	29	31	32
53420 FICA	67	128	124	132	136
Total	\$ 1,207	\$ 2,322	\$ 2,257	\$ 2,349	\$ 2,422
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 124	\$ 370	\$ 370	\$ 375	\$ 386
60130 Clothing/Uniforms	0	850	0	850	876
60140 Special Supplies	4,281	5,000	5,000	5,100	5,253
70140 Special Services	7,169	10,000	7,500	10,000	10,300
70150 Advertising	335	2,700	1,500	1,500	1,500
70160 Travel, Lodging & Meals	475	1,000	1,200	1,030	1,061
70170 Training & Conferences	400	1,000	500	930	1,061
Total	\$ 12,784	\$ 20,920	\$ 16,070	\$ 19,785	\$ 20,437
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 334	\$ 297	\$ 297	\$ 20	\$ 21
Total	\$ 334	\$ 297	\$ 297	\$ 20	\$ 21

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5108	Division:	Park Planning

Description

- Managed 15 capital improvement projects.
- Processed 177 sets of landscape plans.
- Inspected 1,616,437 square feet of landscape area.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Expenditure Summary					
Personnel Services	\$ 816,996	\$ 616,665	\$ 595,498	\$ 446,291	\$ 385,021
Supplies and Services	383,314	537,892	499,348	452,033	464,771
Internal Service	117,704	96,037	96,037	65,836	59,886
Capital Outlay	1,647	20,125	10,000	16,000	16,000
Total	\$ 1,319,661	\$ 1,270,719	\$ 1,200,883	\$ 980,160	\$ 925,678
Annual Percentage Change			-9.00%	-18.38%	-5.56%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 43% of employees currently funded through Park Planning impact fees being reallocated to other funding sources.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5108	Division:	Park Planning

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Parks and Recreation	0.80	0.43	0.43	0.00	0.00
Accountant I / II	1.00	0.50	0.50	0.50	0.00
Administrative Assistant I / II	1.00	0.25	0.25	0.25	0.00
Administrative Supervisor	0.75	0.50	0.50	0.00	0.00
Landscape / Facilities Manager	0.10	0.10	0.10	0.00	0.00
Landscape / Facilities Supervisor	1.15	0.20	0.20	0.10	0.00
Management Analyst	0.00	0.25	0.25	0.00	0.00
Parks Planner	1.00	1.00	1.00	1.00	1.00
Parks Planning Technician	1.00	1.00	1.00	1.00	1.00
Recreation Manager	0.25	0.00	0.00	0.00	0.00
Senior Construction Inspector	1.00	1.00	1.00	1.00	1.00
Total FTE	8.05	5.23	5.23	3.85	3.00

PERSONNEL SERVICES

50100 Salary - Regular	\$ 571,137	\$ 422,501	\$ 402,274	\$ 304,284	\$ 261,826
51200 Salary - Overtime	7,408	8,400	8,000	8,652	8,912
51305 Management Incentive	6,857	3,796	3,789	0	0
52300 Deferred Comp.	4,796	3,219	3,274	2,112	1,320
52305 Life Insurance	1,731	1,275	1,081	776	624
52310 Health Insurance	58,870	42,979	46,590	41,372	35,646
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	10,542	8,498	7,125	5,078	4,060
52316 Employee Assist Program	346	293	238	188	156
52318 Vision Care	3,190	2,211	2,229	1,723	1,409
53400 Retirement	122,263	90,482	90,482	65,605	56,258
53405 Survivor Benefit	0	184	188	139	108
53410 Workers Comp. Ins.	15,146	20,471	20,472	9,016	7,989
53415 Medicare	8,449	6,144	5,935	4,443	3,816
53425 LTD Insurance	6,192	6,140	3,750	2,836	2,826
Total	\$ 816,996	\$ 616,665	\$ 595,498	\$ 446,291	\$ 385,021

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5108	Division:	Park Planning

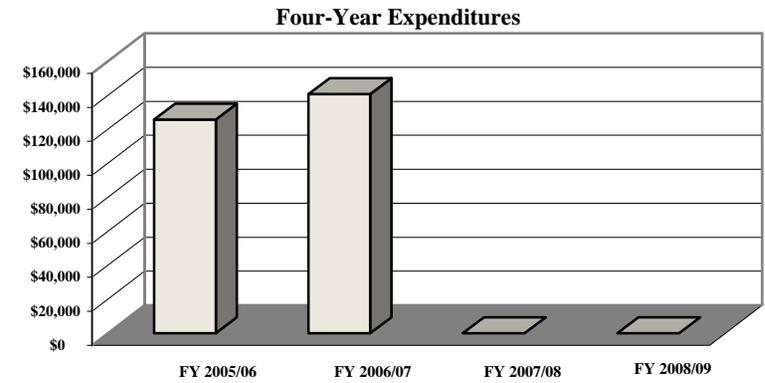
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 9,222	\$ 9,249	\$ 9,249	\$ 9,526	\$ 9,812
60105 Postage	4,057	2,060	2,900	4,100	4,223
60110 Publications, Dues, Licenses	1,447	1,098	1,098	1,600	1,648
60130 Clothing	292	175	500	400	412
60140 Special Supplies	526	515	515	530	546
70100 Utility Services	3,390	0	4,697	6,025	6,206
70110 Equipment/Vehicle Maintenance	21	550	100	250	258
70111 Auto Maintenance	843	0	1,350	1,200	1,236
70125 Rental of Equipment	1,698	2,850	3,161	3,400	3,502
70140 Special Services	31,042	15,500	3,750	15,500	15,965
70145 Communication	4,383	5,356	4,428	5,356	5,517
70150 Advertising	8,305	16,500	4,600	10,000	10,300
70160 Travel, Lodging & Meals	7,243	6,074	7,000	8,261	8,011
70170 Training & Conferences	2,691	2,965	3,500	5,885	5,885
70239 Legal Services	4,338	10,000	2,500	5,000	5,000
70240 Contractual Services	303,816	465,000	450,000	375,000	386,250
Total	\$ 383,314	\$ 537,892	\$ 499,348	\$ 452,033	\$ 464,771
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 26,126	\$ 17,233	\$ 17,233	\$ 20,956	\$ 17,669
82702 Equipment Replacement	16,769	16,769	16,769	14,483	14,483
82703 Information Systems Replacement	1,414	2,701	2,701	3,829	3,490
82704 Facilities Replacement	9,248	18,495	18,495	4,955	4,427
82705 Tuition	265	175	175	131	104
82706 Fleet Maintenance Service	6,128	8,928	8,928	8,928	8,928
82707 Facilities Maintenance Services	17,498	17,637	17,637	9,650	7,736
82709 Insurance	40,256	14,099	14,099	2,904	3,049
Total	\$ 117,704	\$ 96,037	\$ 96,037	\$ 65,836	\$ 59,886
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 1,647	\$ 625	\$ 0	\$ 0	\$ 0
90230 Equipment	0	19,500	10,000	16,000	16,000
Total	\$ 1,647	\$ 20,125	\$ 10,000	\$ 16,000	\$ 16,000

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5109	Division:	Cultural Arts

Performance Measures

On July 1, 2007 the Cultural Arts division will close and be transferred to Fund 267 - Public Art Administration.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 110,864	\$ 136,818	\$ 127,441	\$ 0	\$ 0
Supplies and Services	4,878	3,814	4,021	0	0
Internal Service	9,904	9,229	9,229	0	0
Capital Outlay	0	250	0	0	0
Total	\$ 125,646	\$ 150,111	\$ 140,691	\$ 0	\$ 0
Annual Percentage Change			11.97%		

Commentary

This is the first year that Cultural Arts administrative expenses are being reported under the Public Art Administration Fund 267.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5109	Division:	Cultural Arts

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Arts Manager	1.00	1.00	1.00	0.00	0.00
Management Analyst	0.00	0.10	0.10	0.00	0.00
Total FTE	1.00	1.10	1.10	0.00	0.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 76,629	\$ 90,363	\$ 86,006	\$ 0	\$ 0
51205 Salary - Part-time	0	2,853	0	0	0
52300 Deferred Comp.	1,320	1,430	1,452	0	0
52305 Life Insurance	371	430	387	0	0
52310 Health Insurance	9,551	12,107	10,888	0	0
52311 Flexible Benefits Plan	69	72	72	0	0
52315 Dental Insurance	1,708	2,318	2,009	0	0
52316 Employee Assist Program	47	61	50	0	0
52318 Vision Care	426	462	469	0	0
53400 Retirement	16,884	19,437	19,438	0	0
53405 Survivor Benefit	0	38	40	0	0
53410 Workers Comp. Ins.	1,931	4,560	4,560	0	0
53415 Medicare	1,061	1,371	1,268	0	0
53425 LTD Insurance	867	1,316	802	0	0
Total	\$ 110,864	\$ 136,818	\$ 127,441	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-5109	Division:	Cultural Arts

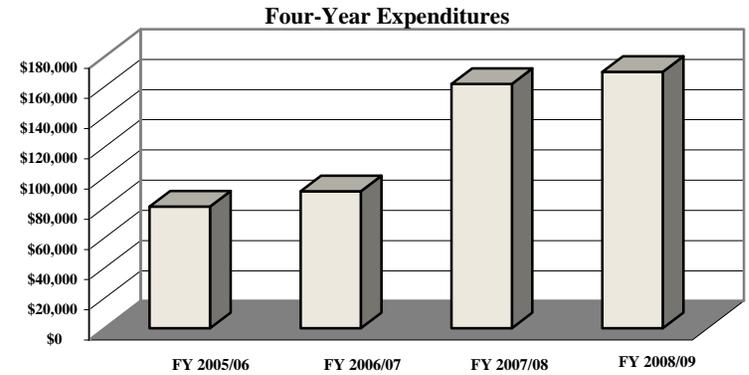
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 2,906	\$ 1,548	\$ 1,122	\$ 0	\$ 0
60110 Publications, Dues, Licenses	254	650	275	0	0
70145 Communication	891	650	1,700	0	0
70160 Travel, Lodging & Meals	827	666	550	0	0
70170 Training & Conferences	0	300	374	0	0
Total	\$ 4,878	\$ 3,814	\$ 4,021	\$ 0	\$ 0
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 3,246	\$ 3,460	\$ 3,460	\$ 0	\$ 0
82703 Information Systems Replacement	241	602	602	0	0
82704 Facilities Replacement	574	1,149	1,149	0	0
82705 Tuition	34	35	35	0	0
82707 Facilities Maintenance Services	2,174	2,191	2,191	0	0
82709 Insurance	3,635	1,792	1,792	0	0
Total	\$ 9,904	\$ 9,229	\$ 9,229	\$ 0	\$ 0
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 250	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 250	\$ 0	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- 40,686 people attended activities at the Community Center.
- 6,419 people enjoyed activities at the joint use City gyms.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 11,224	\$ 14,674	\$ 14,411	\$ 15,189	\$ 15,505
Supplies and Services	34,087	34,158	34,158	35,203	36,260
Internal Service	35,346	42,238	42,238	111,442	118,043
Total	\$ 80,657	\$ 91,070	\$ 90,807	\$ 161,834	\$ 169,808
Annual Percentage Change			12.58%	78.22%	4.93%

Commentary

This budget more accurately reflects costs associated with facilities replacement and maintenance associated with the Community Center.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>PERSONNEL SERVICES</u>					
51200 Salary - Overtime	\$ 195	\$ 0	\$ 0	\$ 0	\$ 0
51205 Salary - Part-time	9,834	13,023	12,780	13,725	13,999
52311 Flexible Benefits Plan	35	0	0	0	0
53410 Workers Comp. Ins.	322	655	654	414	435
53415 Medicare	157	189	185	199	203
53420 FICA	681	807	792	851	868
Total	\$ 11,224	\$ 14,674	\$ 14,411	\$ 15,189	\$ 15,505

<u>SUPPLIES AND SERVICES</u>					
60130 Clothing Safety Expense	\$ 0	\$ 127	\$ 127	\$ 200	\$ 206
60140 Special Supplies	436	306	300	475	489
70100 Utilities	12,830	28,531	13,497	13,235	13,632
70115 Building/Facilities Maintenance	854	2,158	500	2,158	2,223
70140 Special Services	148	250	250	250	258
70145 Communication	766	750	850	800	824
70150 Advertising	1,787	2,036	950	300	309
70180 Purchased Water	17,266	0	17,684	17,785	18,319
Total	\$ 34,087	\$ 34,158	\$ 34,158	\$ 35,203	\$ 36,260

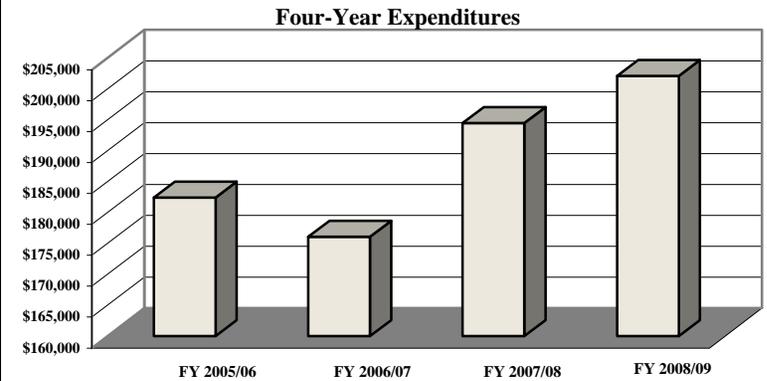
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 2,323	\$ 2,439
82704 Facilities Replacement	6,907	13,813	13,813	31,598	36,079
82707 Facilities Maintenance Services	26,136	26,344	26,344	75,652	77,562
82709 Insurance	2,303	2,081	2,081	1,869	1,963
Total	\$ 35,346	\$ 42,238	\$ 42,238	\$ 111,442	\$ 118,043

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 140,162	\$ 145,660	\$ 140,915	\$ 147,705	\$ 154,038
Supplies and Services	29,319	30,859	22,298	31,525	32,472
Internal Service	12,916	12,832	12,832	15,229	15,571
Total	\$ 182,397	\$ 189,351	\$ 176,045	\$ 194,459	\$ 202,081
Annual Percentage Change			-3.48%	10.46%	3.92%

Commentary

Increases in this budget are due to the State Minimum Wage increase, effective January 2007.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.25	0.25	0.25	0.25	0.25
Total FTE	1.25	1.25	1.25	1.25	1.25
 <u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 88,275	\$ 87,193	\$ 85,125	\$ 88,874	\$ 92,094
51200 Salary - Overtime	131	0	0	0	0
51205 Salary - Part-time	11,804	12,130	11,552	14,243	14,670
52300 Deferred Comp.	1,320	1,320	1,320	1,320	1,320
52305 Life Insurance	348	380	358	369	402
52310 Health Insurance	11,935	14,050	12,992	14,274	15,645
52311 Flexible Benefits Plan	34	72	72	67	71
52315 Dental Insurance	2,135	2,707	2,283	2,443	2,614
52316 Employee Assist Program	58	71	57	61	65
52318 Vision Care	533	533	533	559	587
53400 Retirement	18,158	18,735	18,735	19,162	19,788
53405 Survivor Benefit	0	45	45	45	45
53410 Workers Comp. Ins.	2,368	4,913	4,913	3,063	3,266
53415 Medicare	1,427	1,459	1,421	1,514	1,567
53420 FICA	701	752	716	883	910
53425 LTD Insurance	935	1,300	793	828	994
Total	\$ 140,162	\$ 145,660	\$ 140,915	\$ 147,705	\$ 154,038

Budget For Fiscal Years 2007/08 - 2008/09

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

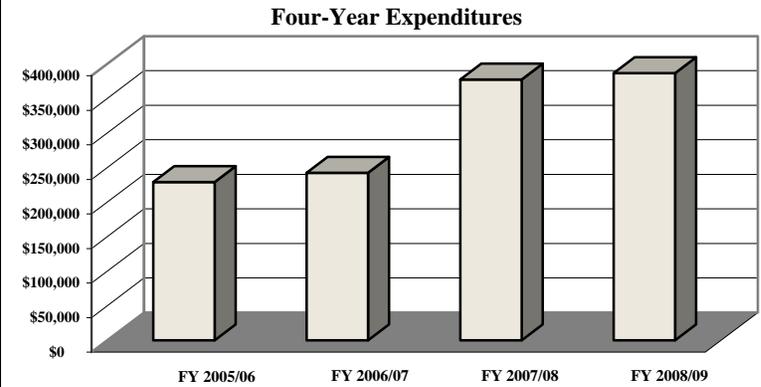
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 742	\$ 1,030	\$ 1,030	\$ 1,051	\$ 1,083
60105 Postage	7	721	100	736	758
60110 Publications, Dues, Licenses	160	235	235	240	247
60140 Special Supplies	8,158	9,111	8,200	9,384	9,666
70140 Special Services	8,596	8,400	1,500	8,652	8,912
70145 Communication	285	725	375	725	747
70150 Advertising	3,080	3,340	3,075	3,440	3,543
70160 Travel, Lodging & Meals	622	913	913	913	940
70170 Training & Conferences	1,364	1,300	1,786	1,300	1,339
70240 Contractual Services	6,305	5,084	5,084	5,084	5,237
Total	\$ 29,319	\$ 30,859	\$ 22,298	\$ 31,525	\$ 32,472
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 4,057	\$ 4,326	\$ 4,326	\$ 8,158	\$ 8,064
82703 Information Systems Replacement	208	660	660	1,308	1,369
82704 Facilities Replacement	1,436	2,872	2,872	1,609	1,845
82705 Tuition	43	44	44	43	43
82707 Facilities Maintenance Services	2,717	2,739	2,739	3,133	3,223
82709 Insurance	4,455	2,191	2,191	978	1,027
Total	\$ 12,916	\$ 12,832	\$ 12,832	\$ 15,229	\$ 15,571

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6200 Series	Division:	Sports

Performance Measures

- 2,100 individuals participated in adult sports leagues.
- 2,642 children participated in youth sports.
- Added the following activities: Adult Flag Football and Adult Coed Soccer.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 68,024	\$ 98,735	\$ 80,637	\$ 117,451	\$ 123,713
Supplies and Services	157,886	204,361	160,135	258,804	261,920
Internal Service	3,279	1,595	1,595	994	1,044
Total	\$ 229,189	\$ 304,691	\$ 242,367	\$ 377,249	\$ 386,677
Annual Percentage Change			5.75%	55.65%	2.50%

Commentary

Increases in this budget are due to the State Minimum Wage increase, effective January 2007. Other increases are due to additional program offerings. This division is self-supporting and brings in enough revenue to cover program direct costs and a percentage of department overhead.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6200 Series	Division:	Sports

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>					
51200 Salary - Overtime	\$ 33	\$ 525	\$ 0	\$ 0	\$ 0
51205 Salary - Part-time	61,081	89,011	70,010	106,127	111,694
53400 Retirement	851	3,649	3,649	0	0
53410 Workers Comp. Ins.	1,768	0	1,622	3,205	3,474
53415 Medicare	751	1,052	1,015	1,539	1,620
53420 FICA Tax	3,540	4,498	4,341	6,580	6,925
Total	\$ 68,024	\$ 98,735	\$ 80,637	\$ 117,451	\$ 123,713

SUPPLIES AND SERVICES

6200 Administration	\$ 807	\$ 6,405	\$ 2,725	\$ 4,725	\$ 4,725
6201 Pre-School Kickball	158	1,403	0	0	0
6202 Pre-School Floor Hockey	158	1,487	197	1,267	1,256
6203 Pre-School Basketball	6,180	7,884	7,753	8,191	8,347
6204 Pre-School Soccer Indoor	4,732	9,087	6,424	9,902	10,275
6205 Pre-School Soccer Outdoor	6,744	8,199	10,521	9,688	10,720
6206 Pre-School Flag Football	2,845	2,725	3,908	2,911	3,021
6207 Pre-School Sandlot	6,285	4,214	2,813	6,695	6,812
6208 Youth Baseball-Pee Wee	12,031	10,052	9,226	11,490	11,490
6209 Youth Softball ASA Girls	19,638	14,157	14,157	22,109	22,174
6210 Youth Softball Tournaments	158	1,333	0	0	0
6211 Youth Softball Clinics	158	1,418	0	0	0
6212 Youth Flag Football	12,541	10,319	12,157	13,919	13,941
6213 Youth Basketball	15,332	14,792	14,792	19,735	19,735
6214 Youth Basketball Tourn 7th	158	1,328	0	0	0
6215 Youth Basketball Tourn 8th	158	1,326	0	0	0
6216 Youth Basketball Camps	837	2,309	195	0	0
6217 Youth Volleyball Clinics	158	2,773	0	0	0
6218 Adult Basketball 3 Man	1,335	176	76	448	448
6219 Adult Basketball 30 +	2,220	1,418	612	3,004	3,004
6220 Adult Basketball Open	874	1,488	1,102	3,004	3,004
6221 Adult Softball Fall	13,841	22,418	16,716	22,490	22,541
6222 Adult Softball	23,041	16,516	16,475	22,114	22,158
6223 Adult Softball Coed	1,574	946	104	9,286	9,352
Subtotal	\$ 131,963	\$ 144,173	\$ 119,953	\$ 170,978	\$ 173,003

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6200 Series	Division:	Sports

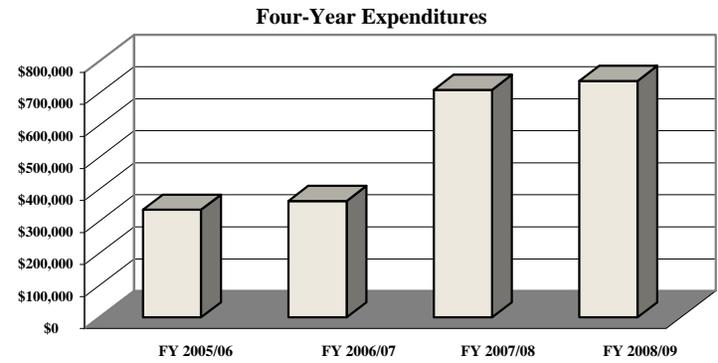
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES CONTINUED</u>					
6224 Adult Softball Practice	\$ 72	\$ 463	\$ 76	\$ 0	\$ 0
6225 Adult Softball Tournaments	37	3,995	76	0	0
6226 Adult Volleyball Co-ed	74	375	178	1,044	1,044
6227 Youth Basketball Clinics	102	2,303	272	0	0
6228 Youth Outdoor Roller	1,382	1,770	76	0	0
6229 Tennis Tournaments	320	1,582	374	4,963	5,059
6230 Youth Sports Golf	525	986	76	872	861
6231 Youth Sports Development	944	986	1,306	772	772
6232 Adult Daylight Slo Pitch	37	0	0	0	0
6233 Adult Flag Football	2,862	1,807	3,838	3,112	3,118
6234 Adult One-Pitch Softball	37	0	76	2,848	2,851
6235 Adult Soccer League	393	3,749	5,901	5,917	5,921
6236 Adult Winter Softball	1,703	0	0	0	0
6237 Youth Soccer	158	4,008	76	0	0
6238 Adult Competitive Softball	1,012	0	154	9,418	9,434
6239 Kidz Live Soccer	16,265	22,000	22,000	28,853	29,414
6240 Bocce Family Leagues	0	0	1,340	0	0
6241 Adult Softball Summer	0	16,164	4,363	20,986	21,008
6242 Adult Soccer League Fall	0	0	0	5,917	5,917
6243 Adult Flag Football Fall	0	0	0	2,724	3,118
6244 Hershey Track and Field	0	0	0	400	400
Subtotal	25,923	60,188	40,182	87,826	88,917
Total	\$ 157,886	\$ 204,361	\$ 160,135	\$ 258,804	\$ 261,920
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 3,279	\$ 1,595	\$ 1,595	\$ 994	\$ 1,044
Total	\$ 3,279	\$ 1,595	\$ 1,595	\$ 994	\$ 1,044

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6300 Series	Division:	Programs

Performance Measures

- 5,786 class participants and 1,614 spectators.
- Contracted with 25 new instructors to offer camps and classes.
- Offered 15 youth camps and six field trips and outings.
- 2,430 individuals participated in special programs.
- 33 student and senior citizen volunteers.
- 10,800 people attended nine summer concerts in City Park.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 129,686	\$ 334,116	\$ 170,537	\$ 251,656	\$ 268,324
Supplies and Services	196,376	475,754	189,432	442,781	453,919
Internal Service	9,614	3,162	3,162	15,726	15,833
Total	\$ 335,676	\$ 813,032	\$ 363,131	\$ 710,163	\$ 738,076
Annual Percentage Change			8.18%	95.57%	3.93%

Commentary

Increases in this budget are due to the State Minimum Wage increase, effective January 2007. Other increases are due to additional program offerings. This division is self-supporting and brings in enough revenue to cover program direct costs and a percentage of department overhead.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6300 Series	Division:	Programs

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>					
51200 Salary - Overtime	\$ 2,672	\$ 1,000	\$ 0	\$ 1,000	\$ 1,000
51205 Salary - Part-time	114,573	307,293	150,474	227,435	243,629
52310 Health Insurance	0	5,308	0	0	0
53400 Retirement	0	3,114	3,114	0	0
53410 Workers Comp. Ins.	3,491	7,211	7,211	6,821	7,102
53415 Medicare	1,702	2,129	2,012	3,275	3,311
53420 FICA Tax	7,248	8,061	7,726	13,125	13,282
Total	\$ 129,686	\$ 334,116	\$ 170,537	\$ 251,656	\$ 268,324

<u>SUPPLIES AND SERVICES</u>					
6300 Administration	\$ 1,698	\$ 8,957	\$ 3,125	\$ 4,664	\$ 4,805
6301 Youth Camp	15,023	14,169	11,707	12,244	14,880
6302 Animal Activities Classes	12,041	6,565	11,617	36,255	36,978
6303 Creative Activities Music	283	16,027	0	0	0
6304 Creative Activities Arts/Crafts	3,328	7,725	7,190	14,260	14,554
6305 Creative Activities Play	4,961	7,256	4,776	40,697	41,767
6306 Creative Activities Writing	283	2,799	0	0	0
6307 Youth Dance Classes	6,035	18,460	1,893	15,041	14,978
6308 Adult Dance Classes	4,425	21,194	6,485	14,460	14,688
6309 Gymnastics	3,446	5,835	2,209	3,330	3,375
6310 Fitness	2,078	24,134	3,454	9,118	11,039
6311 Martial Arts	1,509	15,114	4,114	9,965	10,142
6312 Health/Safety Classes	5,175	18,809	5,014	5,077	5,172
6313 Tennis Classes	10,161	11,258	11,258	18,443	18,824
6314 Golf Classes	2,416	2,995	4,002	3,046	3,094
6315 Cooking Classes	283	6,196	0	1,460	1,484
6316 Language Classes	1,024	3,512	0	1,107	1,128
6317 Finance Classes	721	3,697	196	1,043	1,063
6318 Miscellaneous Classes	547	11,849	0	2,017	2,047
6319 Excursions	2,383	11,078	674	2,063	2,103
6320 Special Events	15,930	19,281	16,300	23,943	24,404
6321 Bristow Gym	13,788	20,058	19,302	9,454	9,551
6322 Edna Hill Gym	15,452	11,950	11,094	7,084	7,085
6323 Liberty High School Facilities	0	600	0	17,799	17,799
6324 Byron Gym	0	100	0	100	100
Subtotal	\$ 122,990	\$ 269,618	\$ 124,410	\$ 252,670	\$ 261,060

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-6300 Series	Division:	Programs

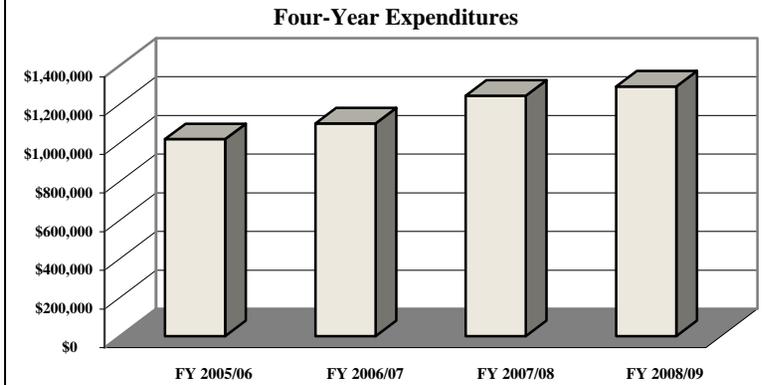
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES CONTINUED</u>					
6325 Skate Park	\$ 823	\$ 1,670	\$ 1,462	\$ 3,332	\$ 3,403
6326 Special Needs Recreation	859	1,737	0	649	649
6327 Performing Arts	5,967	68,541	4,014	7,715	7,838
6328 Mobile Stage	297	2,575	1,012	2,500	2,500
6329 Garin Multi-Purpose Room	783	3,567	1,000	5,200	5,200
6330 Krey Multi-Purpose Room	0	1,020	100	3,750	3,750
6331 Apple Hill Field Rental	149	1,020	714	1,020	1,020
6332 Balfour/Guthrie Field Rental	0	0	0	500	500
6333 Oak Meadow Field Rental	0	0	0	600	604
6334 Sunset Field Rental	780	1,800	1,300	1,987	1,987
6335 Concerts In The Park	38,915	38,600	35,100	29,823	30,437
6339 Heritage High School Pool	24,813	65,286	15,475	76,195	77,910
6340 Cornfest	0	2,345	2,345	2,392	2,440
6341 Building/Facility	0	10,000	2,500	10,000	10,000
6342 Doug Adams Gymnasium	0	7,975	0	6,990	6,990
6343 Teen Activities	0	0	0	3,648	3,822
6344 Brentwood School MP Room	0	0	0	3,750	3,750
6345 Loma Vista School MP	0	0	0	3,750	3,750
6346 Marsh Creek Shool MP	0	0	0	3,750	3,750
6347 Pioneer School MP Room	0	0	0	3,750	3,750
6348 Ron Nunn School MP Room	0	0	0	3,750	3,750
6349 Heritage High Field/Stadium	0	0	0	15,060	15,060
Subtotal	73,386	206,136	65,022	190,110	192,860
Total	\$ 196,376	\$ 475,754	\$ 189,432	\$ 442,781	\$ 453,919
<u>INTERNAL SERVICE</u>					
82708 Parks and LLD Replacement	\$ 0	\$ 0	\$ 0	\$ 13,602	\$ 13,602
82709 Insurance	9,614	3,162	3,162	2,124	2,231
Total	\$ 9,614	\$ 3,162	\$ 3,162	\$ 15,726	\$ 15,833

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- GPS surveyed all trees adding 7,000 trees to the current inventory.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 235,435	\$ 364,261	\$ 322,393	\$ 417,113	\$ 444,900
Supplies and Services	726,878	720,499	720,874	758,109	776,790
Internal Service	55,356	56,289	56,289	67,335	68,612
Capital Outlay	0	375	0	0	0
Total	\$ 1,017,669	\$ 1,141,424	\$ 1,099,556	\$ 1,242,557	\$ 1,290,302
Annual Percentage Change			8.05%	13.01%	3.84%

Commentary

Increases in this two year budget are due to the addition of new areas requiring landscape maintenance and aging areas that require additional work.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Parks and Recreation	0.10	0.10	0.10	0.10	0.10
Accountant I / II	0.40	0.40	0.40	0.40	0.40
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Landscape / Facilities Manager	0.25	0.25	0.25	0.33	0.33
Landscape / Facilities Supervisor	0.15	0.90	0.90	1.00	1.10
Landscape / Facilities Worker I / II	0.35	0.35	0.35	0.35	0.35
Landscape / Facilities Worker Sr.	0.30	0.30	0.30	0.30	0.30
Management Analyst	0.00	0.15	0.15	0.15	0.15
Total FTE	1.80	2.70	2.70	2.88	2.98

PERSONNEL SERVICES

50100	Salary - Regular	\$ 125,055	\$ 194,554	\$ 191,784	\$ 222,837	\$ 238,935
51200	Salary - Overtime	6,155	7,875	7,500	5,665	5,835
51205	Salary - Part-time	26,762	34,243	15,000	75,705	77,976
51215	Salary - Standby	11,541	11,000	10,000	10,000	10,000
51305	Management Incentive	857	883	881	908	936
52300	Deferred Comp.	1,188	2,343	2,376	2,614	2,746
52305	Life Insurance	425	765	690	804	910
52310	Health Insurance	18,757	35,634	20,832	25,716	29,020
52311	Flexible Benefits Plan	74	72	72	67	71
52315	Dental Insurance	2,376	5,082	3,936	4,427	4,946
52316	Employee Assist Program	84	151	123	140	155
52318	Vision Care	765	1,140	1,151	1,289	1,400
52800	Unemployment Insurance	2,887	0	0	0	0
53400	Retirement	28,155	45,812	45,812	47,940	51,233
53405	Survivor Benefit	0	131	97	104	107
53410	Workers Comp. Ins.	4,836	13,234	13,234	8,847	9,671
53415	Medicare	2,399	3,931	3,843	4,359	4,628
53420	FICA Tax	1,707	4,557	3,274	3,627	3,768
53425	LTD Insurance	1,412	2,854	1,788	2,064	2,563
Total		\$ 235,435	\$ 364,261	\$ 322,393	\$ 417,113	\$ 444,900

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
SUPPLIES AND SERVICES					
60100 Office Expense	\$ 478	\$ 950	\$ 800	\$ 500	\$ 515
60110 Publications, Dues, Licenses	120	200	200	350	361
60130 Clothing Expense	490	1,025	1,025	1,000	1,000
60132 Safety Equipment	0	130	130	130	134
60140 Special Supplies	2,308	0	0	0	0
70100 Utilities	14,363	15,490	14,795	15,955	16,434
70110 Equipment/Vehicle Maintenance	4,574	2,475	1,200	2,550	2,627
70111 Auto Maintenance	1,120	0	1,165	1,200	1,236
70115 Building/Facility Maintenance	26,932	18,926	15,000	20,590	21,208
70130 Insurance	1,087	0	1,000	500	515
70140 Special Services	18,813	41,007	54,284	11,896	12,253
70145 Communication	1,163	824	1,200	1,200	1,236
70150 Advertising	185	0	911	0	0
70160 Travel, Lodging & Meals	232	3,825	800	3,756	2,193
70170 Training & Conferences	2,127	3,725	2,500	3,600	1,350
70180 Purchased Water	83,696	70,530	86,207	90,000	92,700
70240 Contractual Services	569,190	561,392	539,657	604,882	623,028
Total	\$ 726,878	\$ 720,499	\$ 720,874	\$ 758,109	\$ 776,790

INTERNAL SERVICE

82701 Information Services	\$ 10,710	\$ 14,015	\$ 14,015	\$ 18,708	\$ 18,852
82702 Equipment Replacement	16,975	16,975	16,975	20,361	20,361
82703 Information Systems Replacement	2,572	3,618	3,618	3,545	3,773
82704 Facilities Replacement	1,034	2,068	2,068	3,706	4,250
82705 Tuition	61	89	89	98	104
82706 Fleet Maintenance Service	7,962	10,762	10,762	10,762	10,762
82707 Facilities Maintenance Services	3,913	3,944	3,944	7,219	7,427
82709 Insurance	12,129	4,818	4,818	2,936	3,083
Total	\$ 55,356	\$ 56,289	\$ 56,289	\$ 67,335	\$ 68,612

Budget For Fiscal Years 2007/08 - 2008/09

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

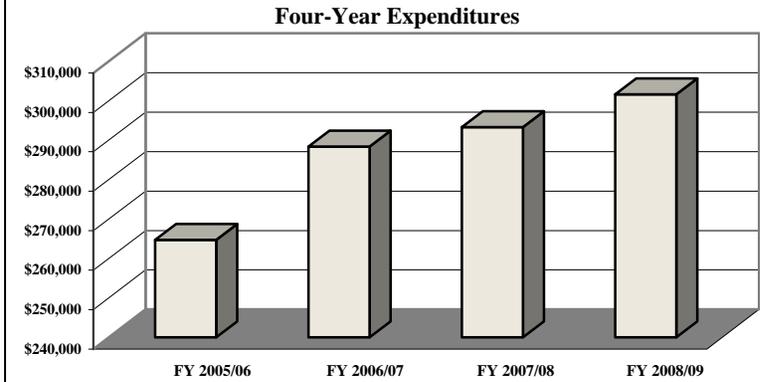
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 375	\$ 0	\$ 0	\$ 0
Total	<u>\$ 0</u>	<u>\$ 375</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-1412	Division:	Police Activity League

Performance Measures

- Total of 261 students registered in the PAL programs at Bristow Middle School, Edna Hill Middle School and Loma Vista Elementary School.
- Average daily attendance for APL programs was 30 students at Bristow, 30 students at Edna Hill and 20 students at Loma Vista.
- Averaged 20 part-time seasonal staff during the school year.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 226,588	\$ 252,268	\$ 247,365	\$ 250,608	\$ 259,026
Supplies and Services	21,890	30,500	28,600	30,795	30,184
Internal Service	16,226	12,317	12,317	11,841	12,344
Total	\$ 264,704	\$ 295,085	\$ 288,282	\$ 293,244	\$ 301,554
Annual Percentage Change			8.91%	1.72%	2.83%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-1412	Division:	Police Activity League

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Recreation Services Coordinator	0.10	0.10	0.10	0.10	0.10
Recreation Services Supervisor	1.00	1.00	1.00	1.00	1.00
Total FTE	1.10	1.10	1.10	1.10	1.10
 <u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 74,838	\$ 80,339	\$ 77,573	\$ 83,875	\$ 86,688
50150 Salary - Bilingual	15	60	0	0	0
51200 Salary - Overtime	736	0	0	0	0
51205 Salary - Part-time	102,039	116,971	116,971	115,453	118,375
52300 Deferred Comp.	1,320	1,320	1,320	1,320	1,320
52305 Life Insurance	309	360	340	358	390
52310 Health Insurance	14,474	11,823	10,653	11,970	13,127
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	1,744	2,237	1,939	2,074	2,220
52316 Employee Assist Program	49	63	50	54	57
52318 Vision Care	447	469	469	492	517
53400 Retirement	16,753	17,275	17,275	18,084	18,626
53405 Survivor Benefit	0	40	40	40	40
53410 Workers Comp. Ins.	4,777	9,848	9,850	5,972	6,327
53415 Medicare	2,564	2,881	2,840	2,909	2,993
53420 FICA Tax	5,667	7,252	7,252	7,158	7,339
53425 LTD Insurance	787	1,258	723	782	936
Total	\$ 226,588	\$ 252,268	\$ 247,365	\$ 250,608	\$ 259,026

Budget For Fiscal Years 2007/08 - 2008/09

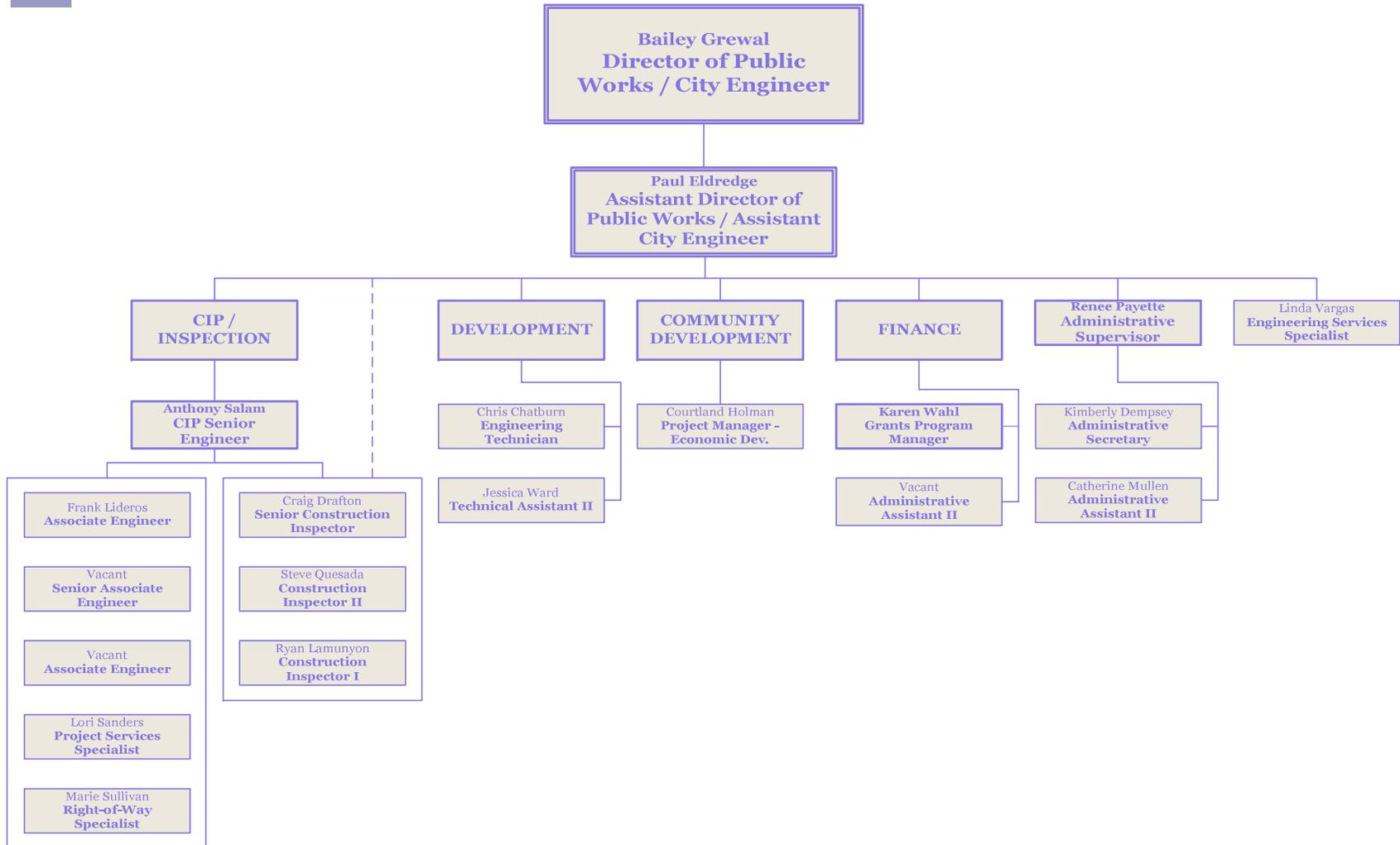
Fund Title:	General Fund	Department:	Parks and Recreation
Fund/Division Number:	100-1412	Division:	Police Activity League

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 2,040	\$ 5,000	\$ 1,991	\$ 4,000	\$ 4,000
60110 Publications, Dues, Licenses	265	500	300	755	760
60130 Clothing Expense	851	2,000	1,000	2,040	2,081
60140 Special Supplies	1,825	7,500	3,500	3,500	3,500
70110 Equipment/Vehicle Maintenance	632	1,000	800	1,000	1,000
70140 Special Services	10,264	4,000	11,009	9,000	9,000
70145 Communication	2,868	3,000	3,000	3,000	3,000
70150 Advertising	1,974	3,000	2,500	3,000	3,000
70160 Travel, Lodging & Meals	251	2,750	2,750	2,750	1,593
70170 Training & Conferences	920	1,750	1,750	1,750	2,250
Total	\$ 21,890	\$ 30,500	\$ 28,600	\$ 30,795	\$ 30,184
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 3,570	\$ 3,807	\$ 3,807	\$ 3,988	\$ 3,942
82703 Information Systems Replacement	1,294	1,692	1,692	1,777	1,945
82704 Facilities Replacement	0	0	0	1,416	1,623
82705 Tuition	37	39	39	37	38
82707 Facilities Maintenance Services	2,391	2,410	2,410	2,757	2,837
82709 Insurance	8,934	4,369	4,369	1,866	1,959
Total	\$ 16,226	\$ 12,317	\$ 12,317	\$ 11,841	\$ 12,344



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Capital Improvement Program



Capital Improvement Program

Divisions

Capital Improvement Program

Each year the Capital Improvement Program (CIP) Division of the Public Works Department prepares and implements a CIP Budget which includes: street improvements, traffic signals, storm drains, sewer and waste treatment facilities, recycled water, potable water and water treatment facilities and wells, community building facilities and structures, recreational facilities and Redevelopment Agency projects.

The CIP Division also plans, designs, estimates, prepares and reviews bid documentation including construction plans and specifications; provides project management and administration and provides inspection and technical assistance as needed on all City-related capital improvement projects.



Mission Statement

To provide responsive, professional and technical engineering services related to the Capital Improvement Program; infrastructure development and rehabilitation; inter-departmental technical assistance; and interagency technical liaison.

Capital Improvement Program

Department Accomplishments

Services

Roadway Improvements
Parks and Trails
Improvements
Water Improvements
Wastewater Improvements
Community Facilities
Improvements
Drainage Improvements
Development Improvements

- *Completed the design and construction of the major infrastructure within the Northwest Quadrant including: Amber Lane, Shady Willow Lane, Heidorn Ranch Road and Empire Avenue North.*
- *Completed formation of Capital Improvement Financing Plans (CIFPs) 2005 and 2006 to include prepayment of Highway 4 Bypass fees to expedite Bypass Segments 1 and 3.*
- *Completed the backbone infrastructure for Marsh Creek Elementary School.*
- *Completed construction of the Surface Water Treatment Facility - Phase I and began construction of Phase II.*
- *Completed the design and construction of O'Hara Avenue, between Lone Tree Way and Sand Creek Road, creating another north-south thoroughfare within the City.*
- *Completed the implementation of chloramination of water wells city wide.*
- *Completed the Lone Oak Road sewer and water improvements.*
- *Installed traffic signals at the following intersections: Sand Creek Road and Shady Willow Lane; American Avenue/Balfour Road; Nancy Street/Brentwood Boulevard and Dainty Street/Central Avenue.*
- *Completed the widening of American Avenue at Balfour Road alleviating school traffic issues.*
- *Paved streets under our annual Pavement Management Program.*
- *Completed storm drain improvements at Pippo Avenue and Breakwater Way.*
- *Completed water distribution and sewer improvements at Sarah Street.*

Capital Improvement Program

Department Goals

- *Complete the Walnut Boulevard Widening project.*
- *Complete design and begin construction on Sand Creek Road ,west of the Highway 4 Bypass, and extend San Jose Avenue west to Sand Creek Road.*
- *Continue construction of the Surface Water Treatment Facility - Phase II.*
- *Continue the utility and street design on six lanes of Lone Tree Way undercrossing at the Union Pacific Railroad tracks.*
- *Widen Sand Creek Road between the Union Pacific Railroad tracks and O'Hara Avenue.*
- *Widen Brentwood Boulevard, between Village Drive and Sycamore Avenue, to two lanes in each direction.*
- *Complete the housing and chloramination of Well #15.*
- *Complete the Grant Street, 12" non-potable water line connection from Cesar Chavez Drive to Brentwood Boulevard.*
- *Complete signal modifications on Brentwood Boulevard at Second Street and Applewood Common.*
- *Complete Sellers Avenue lift station expansion and upgrade.*
- *Start the construction of the John Muir Parkway extension from Ventura Drive to Foothill Drive.*
- *Complete the water and wastewater rate study.*
- *Complete the Brentwood Sewer Master Plan.*

Budget For Fiscal Years 2007/08 - 2008/09

CAPITAL IMPROVEMENT PROGRAM - SUMMARY

	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
335 CIP Administration	\$ 1,233	\$ 2,986,928	\$ 2,986,921	\$ 1,240	\$ 2,344,948	\$ 2,344,949	\$ 1,239	\$ 2,182,017	\$ 2,182,017	\$ 1,239
336 Roadway Projects	3,536,417	9,168,643	11,894,891	810,169	10,793,725	10,889,824	714,070	4,749,431	4,430,721	1,032,780
337 Community Facilities Projects	4,618,927	5,484,881	3,176,209	6,927,599	9,688,833	11,318,188	5,298,244	25,924,050	29,924,050	1,298,244
352 Parks and Trails Projects	2,791,700	928,055	2,031,117	1,688,638	10,647,637	10,914,536	1,421,739	5,942,646	5,962,646	1,401,739
380 City CIPF Capital	712,855	734,527	0	1,447,382	1,051,785	2,000,000	499,167	1,307,077	412,419	1,393,825
391 Drainage Projects	150,802	15,632	118,000	48,434	730,000	730,000	48,434	10,000	10,000	48,434
393 Vineyards	1,611,225	75,000	58,865	1,627,360	137,664	100,000	1,665,024	135,648	100,000	1,700,672
542 Solid Waste Projects	1,351,612	47,399	245,834	1,153,177	6,123,947	7,277,124	0	0	0	0
562 Water Projects	1,854,137	5,944,566	7,705,726	92,977	23,383,905	19,932,944	3,543,938	3,583,353	3,101,336	4,025,955
592 Wastewater Projects	496,044	1,350,036	1,676,124	169,956	2,875,840	3,045,796	0	4,225,335	4,225,335	0
Capital Improvement Program Totals	\$ 17,124,952	\$ 26,735,667	\$ 29,893,687	\$ 13,966,932	\$ 67,778,284	\$ 68,553,361	\$ 13,191,855	\$ 48,059,557	\$ 50,348,524	\$ 10,902,888

Budget For Fiscal Years 2007/08 - 2008/09

CAPITAL IMPROVEMENT PROGRAM - REVENUE AND EXPENDITURE SUMMARY

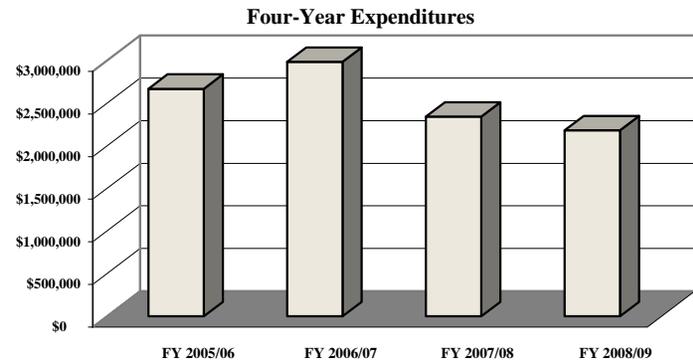
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CIP Revenues</u>					
335 CIP Administration	\$ 2,949,826	\$ 3,599,323	\$ 2,986,928	\$ 2,344,948	\$ 2,182,017
336 Roadway Projects	12,435,112	17,695,059	9,168,643	10,793,725	4,749,431
337 Community Facilities Projects	5,026,540	12,022,914	5,484,881	9,688,833	25,924,050
352 Parks Projects	1,727,722	3,794,645	928,055	10,647,637	5,942,646
380 City CIP Projects	712,853	656,500	734,527	1,051,785	1,307,077
391 Drainage Projects	100,000	375,000	15,632	730,000	10,000
393 Vineyards Projects	1,668,121	0	75,000	137,664	135,648
542 Solid Waste Projects	1,200,000	5,953,458	47,399	6,123,947	0
562 Water Projects	12,009,853	9,023,843	5,944,566	23,383,905	3,583,353
592 Wastewater Projects	1,521,142	3,186,881	1,350,036	2,875,840	4,225,335
TOTAL CIP REVENUES	\$ 39,351,170	\$ 56,307,623	\$ 26,735,667	\$ 67,778,284	\$ 48,059,557
Annual Percentage Change			-32.06%	153.51%	-29.09%
<u>CIP Expenditures</u>					
335-3601 CIP Administration	\$ 2,670,809	\$ 3,643,589	\$ 2,986,921	\$ 2,344,949	\$ 2,182,017
335-3602 CIP Projects Services	259,952	0	0	0	0
336 Roadway Projects	5,131,489	17,695,059	11,894,891	10,889,824	4,430,721
337 Community Facilities Projects	3,408,239	12,528,123	3,176,209	11,318,188	29,924,050
352 Parks Projects	2,183,914	4,435,513	2,031,117	10,914,536	5,962,646
380 City CIP Projects	0	100,000	0	2,000,000	412,419
391 Drainage Projects	50,935	375,000	118,000	730,000	10,000
393 Vineyards Projects	56,896	0	58,865	100,000	100,000
542 Solid Waste Projects	207,593	5,953,458	245,834	7,277,124	0
562 Water Projects	8,209,828	9,023,843	7,705,726	19,932,944	3,101,336
592 Wastewater Projects	395,769	3,186,881	1,676,124	3,045,796	4,225,335
TOTAL CIP EXPENDITURES	\$ 22,575,424	\$ 56,941,466	\$ 29,893,687	\$ 68,553,361	\$ 50,348,524
Annual Percentage Change			32.42%	129.32%	-26.56%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Capital Improvement Program	Department:	Public Works
Fund/Division Number:	335-3601	Division:	Capital Improvement Program Administration

Performance Measures

- Managed 15 formal bid projects and 16 informal bid projects.
- Received 30 Performance and Payment Bonds to verify and monitor for various City projects.
- Prepared four Request for Proposals (RFPs).
- Prepared 91 Professional Service Agreements.
- Managed 39 projects through the design phase.
- Managed 27 projects through the construction phase.
- Completed 20 projects.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,560,059	\$ 2,093,190	\$ 1,799,095	\$ 1,157,087	\$ 1,105,328
Supplies and Services	812,943	1,297,573	935,000	997,350	885,500
Internal Service	275,438	206,441	206,441	142,512	137,689
Capital Outlay	22,369	46,385	46,385	48,000	53,500
Total	\$ 2,670,809	\$ 3,643,589	\$ 2,986,921	\$ 2,344,949	\$ 2,182,017
Annual Percentage Change			11.84%	-21.49%	-6.95%

Commentary

In order to reduce the City's dependence on development impact fees, this two year budget reflects 42% of employees currently funded through the CIP Administration Fund being reallocated to the General Fund and Enterprise Funds.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Capital Improvement Program	Department:	Public Works
Fund/Division Number:	335-3601	Division:	Capital Improvement Program Administration

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Public Works / City Engineer	0.34	0.34	0.34	0.05	0.05
Accountant I / II	1.20	0.80	0.80	0.00	0.00
Administrative Assistant I / II	2.10	1.50	1.50	0.90	0.55
Administrative Secretary	0.00	0.40	0.40	0.40	0.30
Administrative Supervisor	0.50	0.50	0.50	0.40	0.40
Assist Director of PW / Assist City Eng.	0.34	0.34	0.34	0.10	0.10
Assist Engineer	0.20	0.00	0.00	0.40	0.40
Associate Engineer	1.50	0.90	0.90	0.00	0.00
Chief Financial Operations Officer	0.05	0.05	0.05	0.00	0.00
Construction Inspector I/II	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.60	0.50	0.50	0.40	0.30
Senior Engineer	0.00	2.00	2.00	0.80	0.80
Engineering Services Specialist	1.00	0.90	0.90	0.80	0.80
Engineering Manager	1.00	0.00	0.00	0.00	0.00
Grant Program Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.33	1.33	1.33	0.00	0.00
Project Manager/Economic Development	0.50	0.50	0.50	0.50	0.50
Project Services Specialist	0.00	0.27	0.27	0.27	0.27
Right of Way Specialist	1.00	0.90	0.90	0.90	0.90
Senior Associate Engineer	0.50	0.40	0.40	0.40	0.20
Senior Construction Inspector	0.90	0.60	0.60	0.40	0.20
Technical Assistant II	0.60	0.50	0.50	0.25	0.25
Total FTE	14.66	14.73	14.73	8.97	8.02
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 1,075,618	\$ 1,408,967	\$ 1,164,453	\$ 770,900	\$ 727,821
51200 Salary - Overtime	35,755	40,000	41,000	46,100	51,100
51205 Salary - Part-time	3,425	17,500	15,000	17,500	17,500
51305 Management Incentive	4,836	3,785	3,410	517	532
52300 Deferred Comp.	7,053	11,286	10,111	4,290	4,026
52305 Life Insurance	3,095	5,010	3,411	1,829	1,811
52310 Health Insurance	110,326	156,288	133,979	87,748	85,699
52311 Flexible Benefits Plan	63	144	72	67	71
52315 Dental Insurance	18,165	29,395	21,259	13,897	13,226
52316 Employee Assist Program	652	927	670	437	418
52318 Vision Care	5,943	6,924	6,277	4,014	3,768
52800 Unemployment Insurance	7,319	0	0	0	0
53400 Retirement	227,138	300,202	300,202	166,323	156,502
53405 Survivor Benefit	0	585	530	323	289
53410 Workers Comp. Ins.	32,712	69,639	69,639	23,370	22,752
53415 Medicare	16,168	20,675	17,298	11,502	10,873
53420 FICA Tax	212	1,085	930	1,085	1,085
53425 LTD Insurance	11,579	20,778	10,854	7,185	7,855
Total	\$ 1,560,059	\$ 2,093,190	\$ 1,799,095	\$ 1,157,087	\$ 1,105,328

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Capital Improvement Program	Department:	Public Works
Fund/Division Number:	335-3601	Division:	Capital Improvement Program Administration

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 32,473	\$ 60,282	\$ 45,000	\$ 24,200	\$ 24,400
60103 Copy Machine Expenses	0	0	0	9,000	9,500
60105 Postage Expense	0	0	0	3,000	3,100
60110 Publications, Dues, Licenses	2,271	13,024	6,000	6,650	7,000
60130 Clothing Expense	456	5,335	4,000	4,000	5,000
60132 Safety Equipment	0	5,000	3,000	4,000	4,200
60140 Special Supplies	11,190	33,070	20,000	20,000	25,000
70050 Equipment	0	0	0	2,000	2,200
70100 Utilities	15,149	10,260	17,000	20,000	22,500
70110 Equipment/Vehicle Maintenance	301	5,603	0	1,000	1,100
70111 Auto Maintenance	3,981	0	10,000	7,000	7,100
70115 Building/Facility Maintenance	0	0	0	1,000	1,100
70120 Rental of Land & Building	1,608	0	1,000	0	0
70140 Special Services	57,574	126,025	60,000	60,000	65,000
70145 Communication	7,776	12,505	10,000	13,500	14,500
70150 Advertising	6,233	979	3,000	4,000	4,100
70155 Printing and Binding	0	0	0	5,000	5,200
70160 Travel, Lodging & Meals	6,339	15,226	10,000	13,000	14,000
70170 Training & Conferences	4,044	45,124	10,000	30,000	35,000
70200 Interfund Services	465,233	400,000	400,000	250,000	150,000
70239 Legal Services	2,507	39,140	20,000	30,000	30,500
70240 Contractual Services	195,808	526,000	316,000	490,000	455,000
Total	\$ 812,943	\$ 1,297,573	\$ 935,000	\$ 997,350	\$ 885,500
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 81,787	\$ 86,166	\$ 86,166	\$ 75,486	\$ 71,214
82702 Equipment Replacement	15,948	15,948	15,948	8,980	8,980
82703 Information Systems Replacement	16,957	22,598	22,598	18,095	18,391
82704 Facilities Replacement	7,656	13,548	13,548	7,565	7,735
82705 Tuition	519	526	526	305	279
82706 Fleet Maintenance Service	4,596	6,696	6,696	6,696	6,696
82707 Facilities Maintenance Services	28,974	25,839	25,839	17,681	16,305
82709 Insurance	119,001	35,120	35,120	7,704	8,089
Total	\$ 275,438	\$ 206,441	\$ 206,441	\$ 142,512	\$ 137,689

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Capital Improvement Program	Department:	Public Works
Fund/Division Number:	335-3601	Division:	Capital Improvement Program Administration

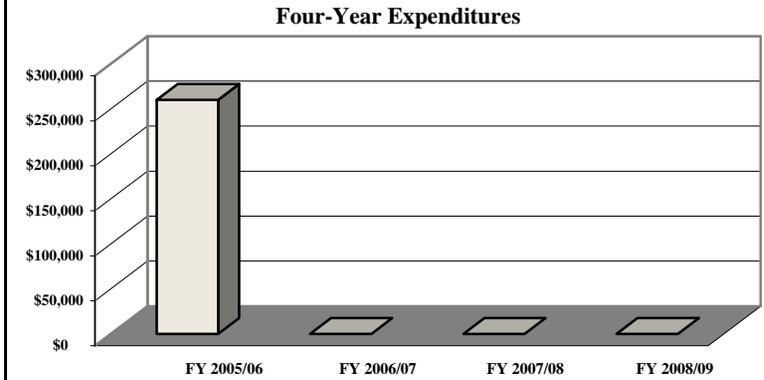
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>CAPITAL OUTLAY</u>					
80703 Transfer to Information Systems	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
90058 Information Systems	844	17,119	17,119	18,000	18,500
90230 Equipment	11,525	29,266	29,266	30,000	35,000
Total	\$ 22,369	\$ 46,385	\$ 46,385	\$ 48,000	\$ 53,500

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Capital Improvement Program	Department:	Public Works
Fund/Division Number:	335-3602	Division:	Capital Improvement Program Project Services

Description

Consolidated with the Capital Improvement Program Administrative division on July 1, 2006.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Personnel Services	\$ 243,254	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	1,829	0	0	0	0
Internal Service	14,869	0	0	0	0
Total	<u>\$ 259,952</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Annual Percentage Change

Commentary

Consolidated with the Capital Improvement Program Administrative division on July 1, 2006.

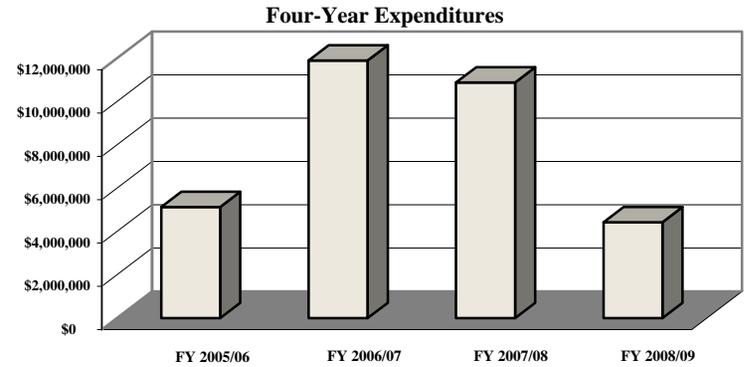
Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Roadway Projects
Fund/Division Number: 336-MISC

Department: Public Works
Division: Roadway CIP Projects

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Capital Outlay	\$ 5,131,489	\$ 17,695,059	\$ 11,894,891	\$ 10,889,824	\$ 4,430,721
Total	<u>\$ 5,131,489</u>	<u>\$ 17,695,059</u>	<u>\$ 11,894,891</u>	<u>\$ 10,889,824</u>	<u>\$ 4,430,721</u>
Annual Percentage Change			131.80%	-8.45%	-59.31%

Commentary

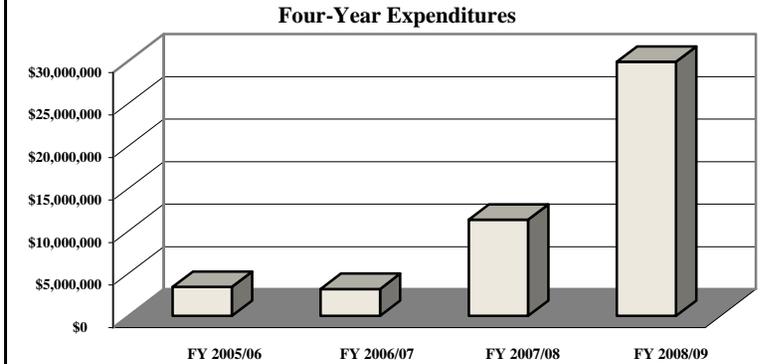
The budget shown is a consolidated budget for Fund 336. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Capital Outlay	\$ 3,408,239	\$ 12,528,123	\$ 3,176,209	\$ 11,318,188	\$ 29,924,050
Total	<u>\$ 3,408,239</u>	<u>\$ 12,528,123</u>	<u>\$ 3,176,209</u>	<u>\$ 11,318,188</u>	<u>\$ 29,924,050</u>
Annual Percentage Change			-6.81%	256.34%	164.39%

Commentary

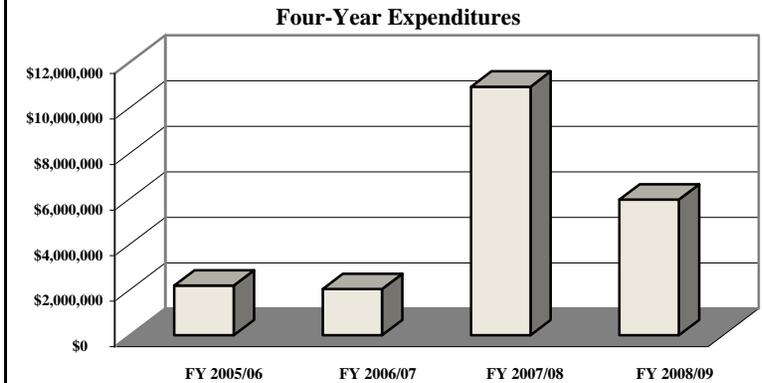
The budget shown is a consolidated budget for Fund 337. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Capital Outlay	\$ 2,183,914	\$ 4,435,513	\$ 2,031,117	\$ 10,914,536	\$ 5,962,646
Total	<u>\$ 2,183,914</u>	<u>\$ 4,435,513</u>	<u>\$ 2,031,117</u>	<u>\$ 10,914,536</u>	<u>\$ 5,962,646</u>
Annual Percentage Change			-7.00%	437.37%	-45.37%

Commentary

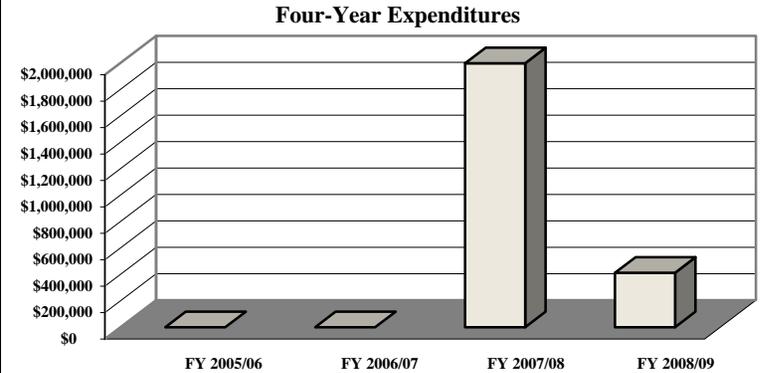
The budget shown is a consolidated budget for Fund 352. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70140 Special Services	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0
80337 CIP Community Facilities	0	0	0	2,000,000	0
90000 Interest	0	0	0	0	412,419
Total	\$ 0	\$ 100,000	\$ 0	\$ 2,000,000	\$ 412,419

Annual Percentage Change

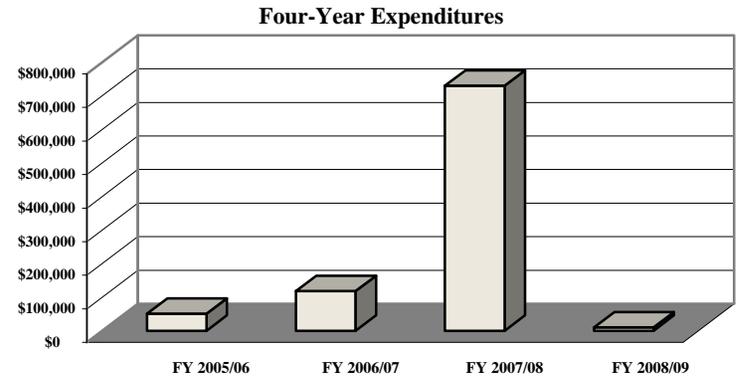
-79.38%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Capital Outlay	\$ 50,935	\$ 375,000	\$ 118,000	\$ 730,000	\$ 10,000
Total	<u>\$ 50,935</u>	<u>\$ 375,000</u>	<u>\$ 118,000</u>	<u>\$ 730,000</u>	<u>\$ 10,000</u>
Annual Percentage Change			131.67%	518.64%	-98.63%

Commentary

The budget shown is a consolidated budget for Fund 391. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

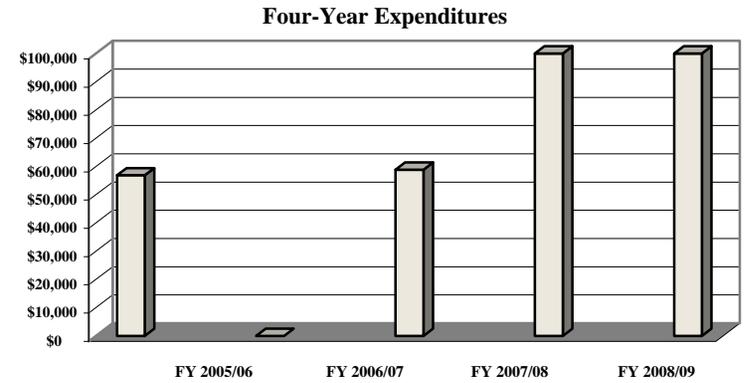
Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Vineyards Projects
Fund/Division Number: 393

Department: Public Works
Division: Vineyards CIP Projects

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Supplies and Services	\$ 56,896	\$ 0	\$ 58,865	\$ 100,000	\$ 100,000
Total	<u>\$ 56,896</u>	<u>\$ 0</u>	<u>\$ 58,865</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Annual Percentage Change			3.46%	69.88%	0.00%

Commentary

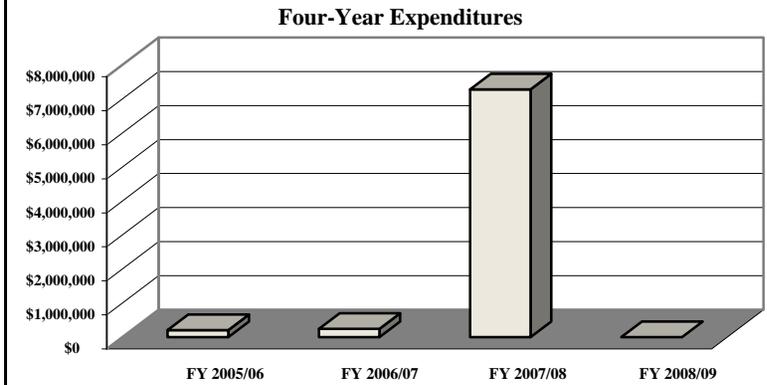
This fund was established to track the design and construction of certain infrastructure improvements associated with the Vineyards at Marsh Creek project. As the project progresses, additional expenditures will occur.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

This fund supports capital improvement projects pertaining to Solid Waste.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Solid Waste Transfer Station	\$ 207,593	\$ 5,953,458	\$ 245,834	\$ 7,277,124	\$ 0
Total	<u>\$ 207,593</u>	<u>\$ 5,953,458</u>	<u>\$ 245,834</u>	<u>\$ 7,277,124</u>	<u>\$ 0</u>
Annual Percentage Change			18.42%	2860.18%	-100.00%

Commentary

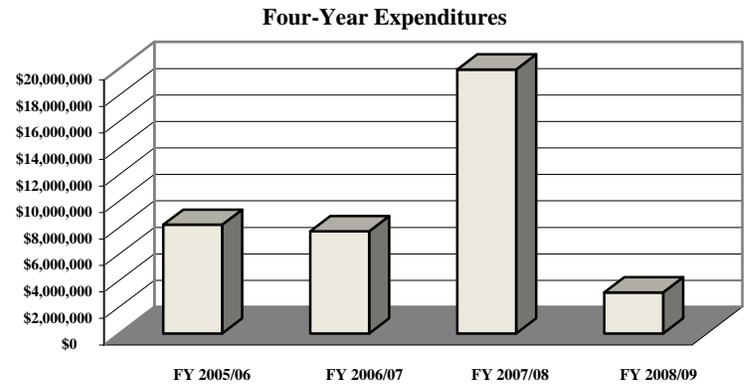
The budget shown is a consolidated budget for Fund 542. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Capital Outlay	\$ 8,209,828	\$ 9,023,843	\$ 7,705,726	\$ 19,932,944	\$ 3,101,336
Total	<u>\$ 8,209,828</u>	<u>\$ 9,023,843</u>	<u>\$ 7,705,726</u>	<u>\$ 19,932,944</u>	<u>\$ 3,101,336</u>
Annual Percentage Change			-6.14%	158.68%	-84.44%

Commentary

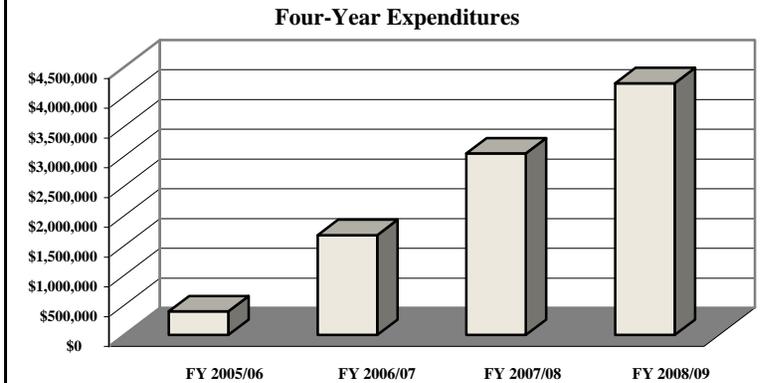
The budget shown is a consolidated budget for Fund 562. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

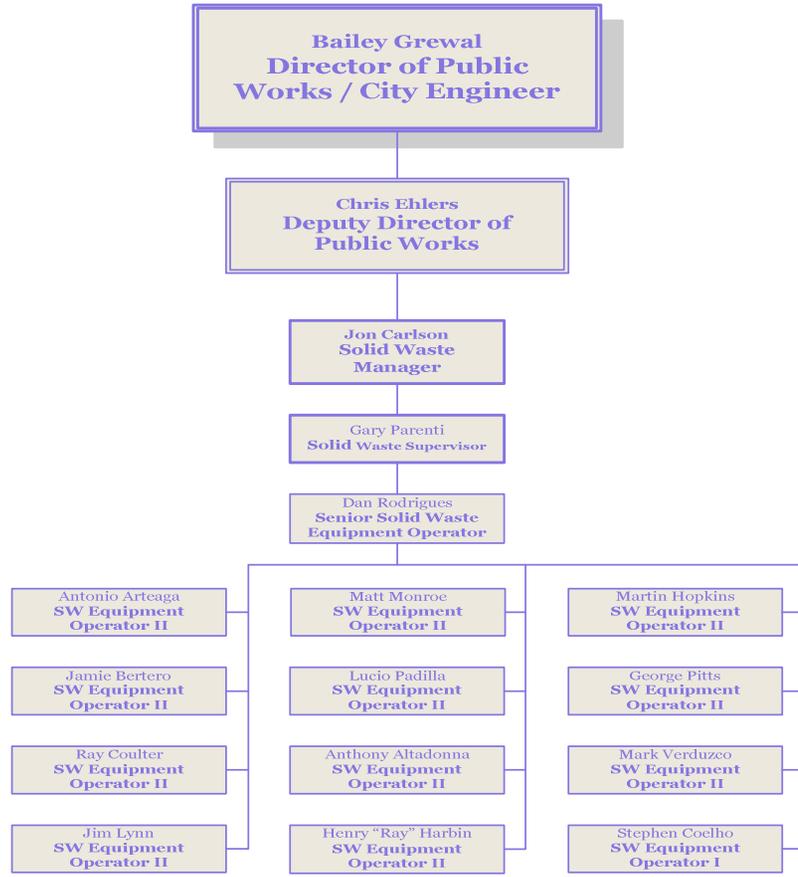
Expenditure Summary

Capital Outlay	\$ 395,769	\$ 3,186,881	\$ 1,676,124	\$ 3,045,796	\$ 4,225,335
Total	<u>\$ 395,769</u>	<u>\$ 3,186,881</u>	<u>\$ 1,676,124</u>	<u>\$ 3,045,796</u>	<u>\$ 4,225,335</u>
Annual Percentage Change			323.51%	81.72%	38.73%

Commentary

The budget shown is a consolidated budget for Fund 592. For more information please refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Solid Waste Enterprise



Solid Waste Enterprise

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



Divisions

Solid Waste Collection
Solid Waste Transfer
Station
Utility Billing

Mission Statement

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

Solid Waste Enterprise

Services

**Solid Waste Collection
Solid Waste Transfer
Utility Billing**

Department Accomplishments

- *Conducted a Solid Waste Enterprise/Financial & Operations review.*
- *Completed a Mitigated Negative Declaration for the Solid Waste Transfer Station improvements Phase III project, CIP #542-54020, which is currently in the schematic design phase.*
- *Fifty percent of the collection routes now utilize the new split-body collection truck which allows operators to pick up two streams of material at one time.*
- *Three consecutive years with no loss-time injuries (November 2004 - November 2006).*
- *Ten consecutive years of compliance with the state AB939 50% Recycling Mandate.*

Solid Waste Enterprise

Department Goals

- *Continue the Solid Waste Transfer Station Improvements Phase III project, CIP #542-54020.*
- *Avoid loss-time from injuries through training and awareness.*
- *Continue to meet and exceed AB939's goal of 50% diversion of recyclable materials from the City's waste stream.*
- *Continue to provide the highest level of service, at the best possible rate for the City's customers.*

Budget For Fiscal Years 2007/08 - 2008/09

SOLID WASTE ENTERPRISE - TEN YEAR PROJECTION

	2006/07 Projected	2007/08 Budget	2008/09 Budget	2009/10 Projected	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected
Net Assets 7/01	\$ 4,633,686	\$ 6,853,960	\$ 9,244,438	\$ 11,275,772	\$ 12,570,488	\$ 13,817,736	\$ 14,956,918	\$ 16,027,012	\$ 17,020,121
Add:									
Revenues	8,820,656	15,884,764	9,824,833	10,217,826	10,677,629	11,104,734	11,548,923	12,010,880	12,491,315
Total Revenue	8,820,656	15,884,764	9,824,833	10,217,826	10,677,629	11,104,734	11,548,923	12,010,880	12,491,315
Less:									
Operations	6,781,223	13,671,485	7,993,500	9,223,110	9,730,381	10,265,552	10,778,829	11,317,771	11,883,659
Total Appropriations	6,781,223	13,671,485	7,993,500	9,223,110	9,730,381	10,265,552	10,778,829	11,317,771	11,883,659
Revenue Over(Under) Appropriations	2,039,433	2,213,279	1,831,333	994,717	947,248	839,182	770,094	693,109	607,656
Add Capital Expenses (1)	180,841	177,199	200,000	300,000	300,000	300,000	300,000	300,000	300,000
Net Assets 6/30	<u>\$ 6,853,960</u>	<u>\$ 9,244,438</u>	<u>\$ 11,275,772</u>	<u>\$ 12,570,488</u>	<u>\$ 13,817,736</u>	<u>\$ 14,956,918</u>	<u>\$ 16,027,012</u>	<u>\$ 17,020,121</u>	<u>\$ 17,927,777</u>

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

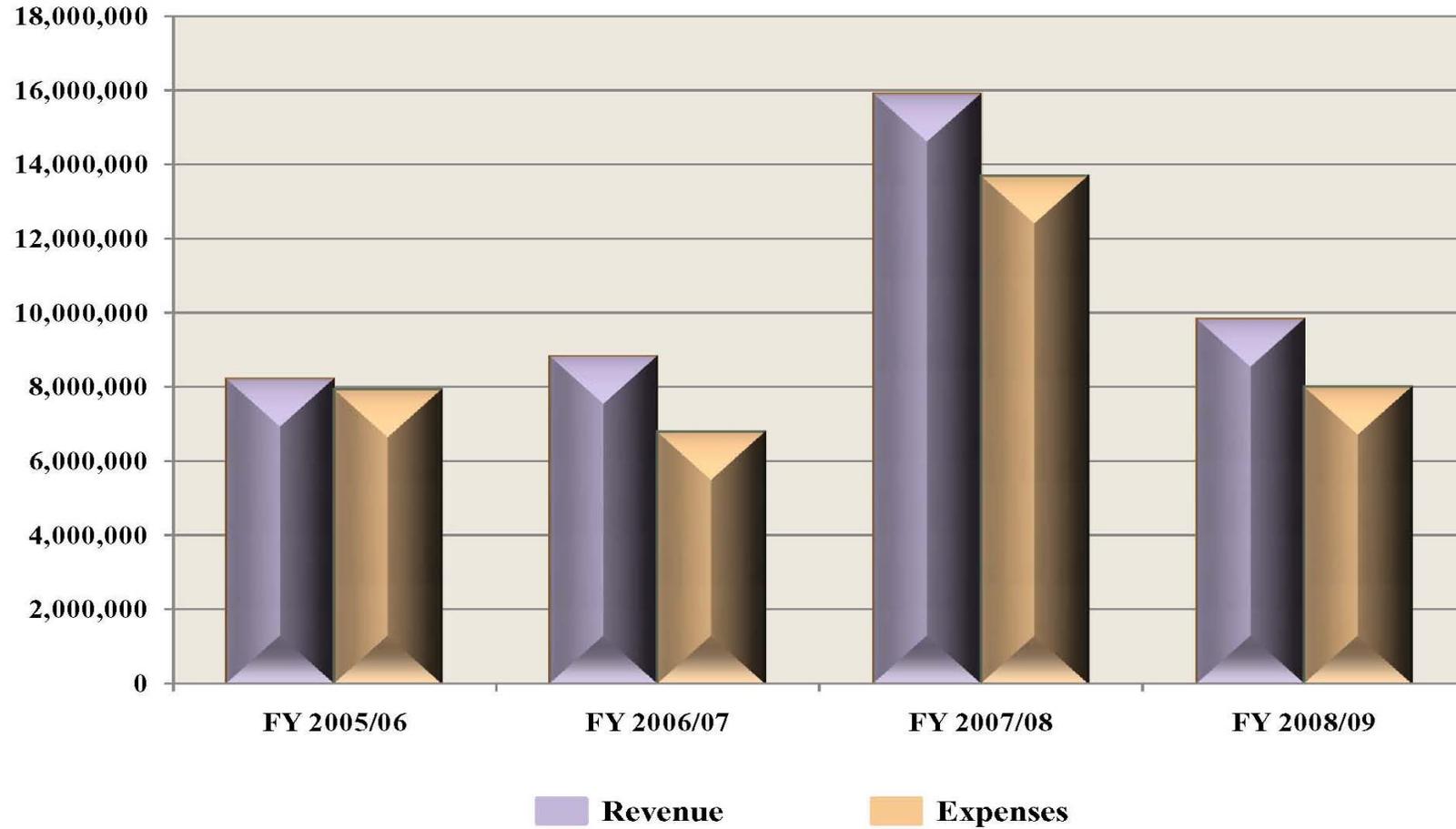
Budget For Fiscal Years 2007/08 - 2008/09

SOLID WASTE ENTERPRISE FUND - NET ASSETS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 8,056,252	\$ 8,075,245	\$ 8,820,656	\$ 15,856,589	\$ 9,824,833
Expenses	<u>6,169,954</u>	<u>6,588,940</u>	<u>6,409,427</u>	<u>7,378,672</u>	<u>7,678,500</u>
Excess (deficiency) of revenues over / (under) expenses	1,886,298	1,486,305	2,411,229	8,477,917	2,146,333
Other Sources:					
Transfer In	151,420	0	0	28,175	0
Transfer Out	<u>(1,751,367)</u>	<u>(252,296)</u>	<u>(371,796)</u>	<u>(6,292,813)</u>	<u>(315,000)</u>
Total Other Sources (Uses)	(1,599,947)	(252,296)	(371,796)	(6,264,638)	(315,000)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	286,351	1,234,009	2,039,433	2,213,279	1,831,333
Net Assets, Beginning Year	2,595,968	4,633,686	4,633,686	6,853,960	9,244,438
Add Capital Expenses to Net Assets(1)	<u>1,751,367</u>	<u>61,341</u>	<u>180,841</u>	<u>177,199</u>	<u>200,000</u>
Net Assets, End of Year	<u><u>\$ 4,633,686</u></u>	<u><u>\$ 5,929,036</u></u>	<u><u>\$ 6,853,960</u></u>	<u><u>\$ 9,244,438</u></u>	<u><u>\$ 11,275,771</u></u>

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

Solid Waste Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2007/08 - 2008/09

SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues					
540 Operations	\$ 8,053,944	\$ 8,075,245	\$ 8,813,656	\$ 15,848,589	\$ 9,816,733
543 Replacement	153,728	0	7,000	36,175	8,100
TOTAL SOLID WASTE REVENUES	\$ 8,207,672	\$ 8,075,245	\$ 8,820,656	\$ 15,884,764	\$ 9,824,833
Annual Percentage Change			7.47%	80.09%	-38.15%
Expenses					
540-5301 Solid Waste Operations	\$ 6,709,669	\$ 5,450,766	\$ 5,397,756	\$ 12,265,111	\$ 6,534,301
540-5302 Solid Waste Utility Billing	375,082	462,391	462,324	481,596	498,634
540-5303 Solid Waste Transfer Station	836,570	928,079	921,143	866,445	910,565
543-5350 Solid Waste Replacement	0	0	0	58,333	50,000
TOTAL SOLID WASTE EXPENSES	\$ 7,921,321	\$ 6,841,236	\$ 6,781,223	\$ 13,671,485	\$ 7,993,500
Annual Percentage Change			-14.39%	101.61%	-41.53%

Budget For Fiscal Years 2007/08 - 2008/09

SOLID WASTE ENTERPRISE FUND - REVENUE DETAIL

	2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
<u>540 -Solid Waste Enterprise</u>									
41115 Franchise Fees	\$ 0	\$	0	\$	0	\$	750	\$	750
43300 Investment Income	28,025		15,000		75,000		85,000		90,000
43500 Late Charges	254,129		117,975		125,000		132,500		139,125
45529 Reimbursements for Services	30,257		14,520		12,500		13,250		13,913
45550 Solid Waste Charges	6,063,863		6,890,799		5,326,460		5,646,047		5,928,349
45552 Recycled Cardboard	96,561		0		105,000		111,300		116,865
45553 Public Disposal Metals	1,173		0		2,500		2,650		2,783
45554 Dumpster Charges	521,324		965,338		3,091,738		3,277,242		3,441,104
45556 Ewaste	0		0		4,500		4,635		4,867
45561 Application Fees	1,052,755		59,169		43,500		46,110		48,416
45562 Solid Waste Compost Bins	450		828		700		742		779
45563 Recycled Motor Oil	4,978		10,609		16,500		17,490		18,365
46700 Other Income	429		1,007		10,258		10,873		11,417
46715 Contributions	0		0		0		0		0
47542 Transfer to Solid Waste Capital	0		0		0		0		0
49950 Bond Proceeds	0		0		0		6,500,000		0
Total Solid Waste Enterprise	\$ 8,053,944	\$	8,075,245	\$	8,813,656	\$	15,848,589	\$	9,816,733
<u>543 -Solid Waste Replacement</u>									
43300 Investment Income	\$ 2,308	\$	0	\$	7,000	\$	8,000	\$	8,100
47540 Transfer from Solid Waste Fund	151,420		0		0		0		0
47702 Transfer from Equipment Replacement	0		0		0		28,175		0
Total Solid Waste Replacement	\$ 153,728	\$	0	\$	7,000	\$	36,175	\$	8,100
TOTAL SOLID WASTE REVENUES	\$ 8,207,672	\$	8,075,245	\$	8,820,656	\$	15,884,764	\$	9,824,833
Annual Percentage Change					7.47%		180.09%		61.85%

Budget For Fiscal Years 2007/08 - 2008/09

SOLID WASTE ENTERPRISE FUND - EXPENSE DETAIL

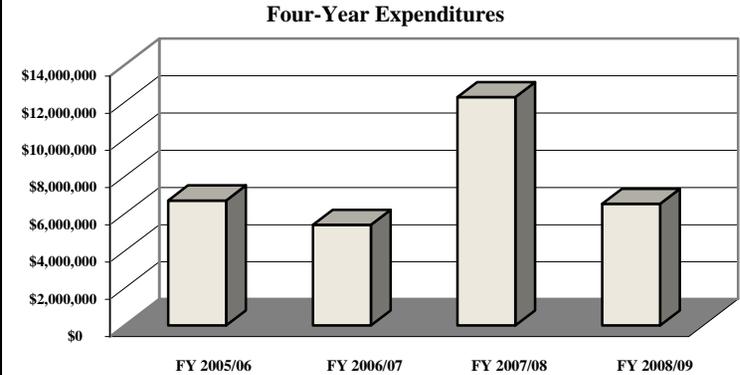
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Personnel Services	\$ 1,936,692	\$ 2,274,224	\$ 2,215,210	\$ 2,391,845	\$ 2,497,468
Supplies and Services	2,741,878	3,005,072	3,004,587	3,510,053	3,807,283
Internal Service	1,014,011	1,023,130	1,023,130	1,033,973	1,062,825
Capital Outlay	2,228,740	538,810	538,296	6,735,614	625,924
Total	\$ 7,921,321	\$ 6,841,236	\$ 6,781,223	\$ 13,671,485	\$ 7,993,500
<u>Personnel Services</u>					
540-5301 Solid Waste Operations	\$ 1,428,452	\$ 1,739,480	\$ 1,671,002	\$ 1,907,826	\$ 1,993,227
540-5302 Solid Waste Utility Billing	197,379	219,293	233,904	234,850	244,506
540-5303 Solid Waste Transfer Station	310,861	315,451	310,304	249,169	259,735
Total Personnel Services	\$ 1,936,692	\$ 2,274,224	\$ 2,215,210	\$ 2,391,845	\$ 2,497,468
<u>Supplies and Services</u>					
540-5301 Solid Waste Operations	\$ 2,082,718	\$ 2,238,497	\$ 2,238,307	\$ 2,632,530	\$ 2,888,700
540-5302 Solid Waste Utility Billing	156,384	224,131	209,730	223,540	231,117
540-5303 Solid Waste Transfer Station	502,776	542,444	556,550	603,983	637,466
543-5350 Solid Waste Replacement	0	0	0	50,000	50,000
Total Supplies and Services	\$ 2,741,878	\$ 3,005,072	\$ 3,004,587	\$ 3,510,053	\$ 3,807,283
<u>Internal Service</u>					
540-5301 Solid Waste Operations	\$ 969,958	\$ 987,097	\$ 987,097	\$ 999,342	\$ 1,028,374
540-5302 Solid Waste Utility Billing	21,204	17,100	17,100	21,338	21,087
540-5303 Solid Waste Transfer Station	22,849	18,933	18,933	13,293	13,364
Total Internal Service	\$ 1,014,011	\$ 1,023,130	\$ 1,023,130	\$ 1,033,973	\$ 1,062,825
<u>Capital Outlay</u>					
540-5301 Solid Waste Operations	\$ 2,228,541	\$ 485,692	\$ 501,350	\$ 6,725,413	\$ 624,000
540-5302 Solid Waste Utility Billing	115	1,867	1,590	1,868	1,924
540-5303 Solid Waste Transfer Station	84	51,251	35,356	0	0
543-5350 Solid Waste Replacement	0	0	0	8,333	0
Total Capital Outlay	\$ 2,228,740	\$ 538,810	\$ 538,296	\$ 6,735,614	\$ 625,924

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Currently service approximately 15,000 homes per week, which equals 30,000 carts per week and 1,560,000 carts annually.
- Collected and processed 42,082 tons of solid waste, a 24% increase from 2004.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,428,452	\$ 1,739,480	\$ 1,671,002	\$ 1,907,826	\$ 1,993,227
Supplies and Services	2,082,718	2,238,497	2,238,307	2,632,530	2,888,700
Internal Service	969,958	987,097	987,097	999,342	1,028,374
Capital Outlay	2,228,541	485,692	501,350	6,725,413	624,000
Total	\$ 6,709,669	\$ 5,450,766	\$ 5,397,756	\$ 12,265,111	\$ 6,534,301
Annual Percentage Change			-19.55%	127.23%	-46.72%

Commentary

The Solid Waste Transfer Station Improvements Phase III CIP project, #542-54020, will require capital expenditures beginning in FY 2007/08.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Public Works / City Engineer	0.15	0.15	0.15	0.26	0.26
Director of Public Works	0.20	0.00	0.00	0.00	0.00
Assist Director of PW / Assist City Eng.	0.15	0.15	0.15	0.21	0.21
Deputy Director Public Works / Operations	0.00	0.20	0.20	0.16	0.16
Admin. Assistant I/II	2.10	2.10	2.10	1.60	1.60
Administrative Supervisor	0.25	0.25	0.25	0.18	0.18
Management Analyst	0.15	0.15	0.15	0.26	0.26
Project Services Specialist	0.04	0.04	0.04	0.04	0.04
Purchasing Assistant	0.33	0.33	0.33	0.16	0.16
Safety/Special Projects Coordinator	0.25	0.25	0.25	0.16	0.16
Solid Waste Equipment Operator I/II	9.00	10.00	10.00	12.00	12.00
Solid Waste Manager	0.80	0.80	0.80	0.80	0.80
Solid Waste Supervisor	0.80	0.80	0.80	0.80	0.80
Sr. Solid Waste Equipment Operator	0.80	0.80	0.80	0.80	0.80
Total FTE	15.02	16.02	16.02	17.43	17.43

PERSONNEL SERVICES

50100	Salary - Regular	\$ 906,817	\$ 1,073,019	\$ 1,040,734	\$ 1,213,837	\$ 1,260,007
50121	Salary - Cross Training	0	1,050	1,050	1,050	1,050
50150	Salary - Bilingual	1,800	1,800	1,800	1,800	1,800
51200	Salary - Overtime	65,901	96,800	88,000	68,000	70,000
51205	Salary - Part-time	46,624	35,350	34,320	60,000	61,800
51305	Management Incentive	1,152	1,504	1,504	2,688	2,769
52300	Deferred Comp.	2,373	2,970	2,970	3,287	3,287
52305	Life Insurance	1,647	2,170	1,903	2,114	2,262
52310	Health Insurance	123,620	160,430	147,994	178,577	196,411
52311	Flexible Benefits	69	72	72	67	71
52315	Dental Insurance	24,167	33,594	26,782	31,241	33,430
52316	Employee Assist Program	674	903	729	849	908
52318	Vision Care	6,150	6,826	6,826	7,800	8,189
53400	Retirement	196,396	231,692	231,692	262,694	271,736
53405	Survivor Benefit	0	577	577	627	627
53410	Workers Comp. Ins.	23,446	54,742	54,742	37,778	40,369
53415	Medicare	14,493	16,171	15,679	18,583	19,280
53420	FICA Tax	3,026	2,192	2,128	3,720	3,832
53425	LTD Insurance	10,097	17,618	11,500	13,114	15,399
Total		\$ 1,428,452	\$ 1,739,480	\$ 1,671,002	\$ 1,907,826	\$ 1,993,227

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 16,013	\$ 16,207	\$ 14,000	\$ 16,693	\$ 17,194
60110 Publications, Dues, Licenses	1,315	2,864	2,500	2,950	3,038
60130 Clothing Expense	4,894	6,064	6,000	5,300	5,150
60132 Safety Equipment	2,188	6,546	6,000	6,842	6,945
60140 Special Supplies	326	934	900	1,000	1,030
70100 Utilities	9,848	21,837	15,000	15,000	15,450
70110 Equipment/Vehicle Maintenance	75,018	100,750	75,000	92,000	82,400
70111 Auto Maintenance	135,617	120,000	150,000	180,000	185,400
70115 Building/Facility Maintenance	1,515	13,084	10,000	10,000	10,300
70120 Rental of Land/Buildings	6,000	6,000	3,500	0	0
70125 Equipment Rental	717	2,000	2,000	2,000	2,000
70130 Insurance	3,702	0	20,000	0	0
70140 Special Services	117,198	9,270	130,000	80,000	53,000
70142 Disposal Charges	938,634	1,004,172	950,000	1,075,761	1,161,469
70145 Communication	10,774	26,164	15,000	25,000	25,750
70150 Advertising	3,209	4,120	4,000	4,120	4,244
70160 Travel, Lodging & Meals	5,831	6,511	6,000	6,711	6,706
70170 Training & Conferences	688	6,788	6,000	7,088	6,992
70200 Interfund Services	580,052	611,907	611,907	642,502	674,627
70227 Public Relations	7,282	7,878	7,000	16,878	8,114
70239 Legal Services	1,642	3,000	2,000	3,000	3,000
70240 Contractual Services	66,772	191,190	122,000	191,190	191,190
90000 Interest Expense	25,030	10,000	10,000	177,995	353,201
95500 Depreciation Expense	68,453	61,211	69,500	70,500	71,500
Total	\$ 2,082,718	\$ 2,238,497	\$ 2,238,307	\$ 2,632,530	\$ 2,888,700

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 4,194	\$ 4,404
82701 Information Services	62,282	66,407	66,407	92,345	91,284
82702 Equipment Replacement	410,837	410,837	410,837	398,762	426,377
82703 Information Systems Replacement	9,914	15,153	15,153	19,740	20,672
82705 Tuition	493	508	508	559	572
82706 Fleet Maintenance Service	418,761	450,161	450,161	450,161	450,161
82707 Facilities Maintenance Services	12,963	13,065	13,065	14,380	14,743
82709 Insurance	54,708	30,966	30,966	19,201	20,161
Total	\$ 969,958	\$ 987,097	\$ 987,097	\$ 999,342	\$ 1,028,374
<u>CAPITAL OUTLAY</u>					
80337 Transfer to Community Facility CIP	\$ 332,500	\$ 10,000	\$ 10,000	\$ 0	\$ 0
80542 Transfer to Solid Waste CIP	1,200,000	0	0	6,123,947	0
80543 Transfer to Solid Waste Replacement	151,420	0	0	0	0
90010 Loan Principal Expense	0	190,955	190,955	0	115,000
90058 Information Systems	31,295	0	5,000	132,600	0
90062 Solid Waste Containers	294,574	284,737	160,000	300,000	309,000
90230 Equipment	218,752	0	135,395	168,866	200,000
Total	\$ 2,228,541	\$ 485,692	\$ 501,350	\$ 6,725,413	\$ 624,000

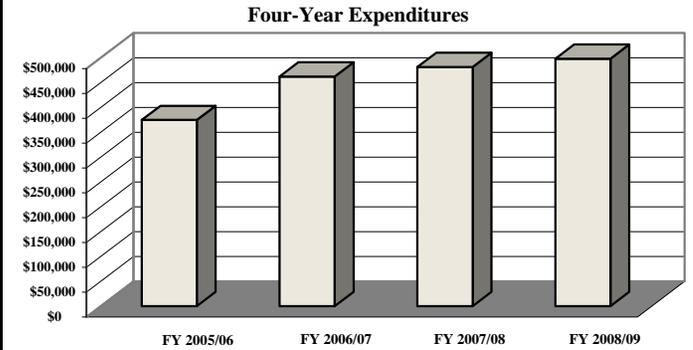
Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Opened 4,261 new accounts.
- Mailed 189,042 invoices.
- Received and processed 102,497 payments.
- Processed 20,519 customer service requests.

The Utility Billing Service in the Finance Department is responsible for the billing and collections for water, sewer and solid waste services.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 197,379	\$ 219,293	\$ 233,904	\$ 234,850	\$ 244,506
Supplies and Services	156,384	224,131	209,730	223,540	231,117
Internal Service	21,204	17,100	17,100	21,338	21,087
Capital Outlay	115	1,867	1,590	1,868	1,924
Total	\$ 375,082	\$ 462,391	\$ 462,324	\$ 481,596	\$ 498,634
Annual Percentage Change			23.26%	4.17%	3.54%

Commentary

Increased merchant processing costs, and related monthly fees associated with the web services implementation, have been budgeted in FY 2007/08. The web services will allow Utility customers to access account financial information and consumption history including graphs.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Treasurer / Director of Finance & Information System:	0.05	0.05	0.05	0.05	0.05
Assistant Finance Director	0.00	0.00	0.00	0.05	0.05
Chief Financial Operations Officer	0.10	0.20	0.20	0.25	0.25
Accountant II	0.00	0.00	0.00	0.05	0.05
Accounting Assistant I / II	0.99	1.32	1.32	1.16	1.07
Accounting Manager	0.33	0.33	0.33	0.05	0.05
Accounting Specialist	0.30	0.30	0.30	0.35	0.35
Accounting Technician	0.43	0.33	0.33	0.33	0.33
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.00	0.00	0.00	0.10	0.10
Finance / Special Projects Coordinator	0.05	0.05	0.05	0.00	0.00
Total FTE	2.30	2.63	2.63	2.44	2.35

PERSONNEL SERVICES

50100 Salary - Regular	\$ 129,065	\$ 147,299	\$ 156,461	\$ 157,262	\$ 163,418
50150 Salary - Bilingual	206	396	378	408	408
51200 Salary - Overtime	3,502	630	7,100	6,400	6,720
51205 Salary - Part-time	9,444	0	0	0	0
51305 Management Incentive	459	473	472	487	501
52300 Deferred Comp.	617	964	766	594	594
52305 Life Insurance	323	468	390	339	355
52310 Health Insurance	14,890	19,722	20,477	21,714	22,807
52311 Flexible Benefits	74	72	72	67	71
52315 Dental Insurance	2,654	4,108	3,154	3,341	3,460
52316 Employee Assist Program	101	138	120	119	122
52318 Vision Care	922	1,058	1,121	1,092	1,104
53400 Retirement	27,542	31,911	31,911	34,103	35,312
53405 Survivor Benefit	0	89	95	88	85
53410 Workers Comp. Ins.	3,386	7,259	7,259	4,660	4,986
53415 Medicare	2,166	2,162	2,292	2,302	2,391
53420 FICA Tax	606	0	0	0	0
53425 LTD Insurance	1,422	2,544	1,836	1,874	2,172
Total	\$ 197,379	\$ 219,293	\$ 233,904	\$ 234,850	\$ 244,506

Budget For Fiscal Years 2007/08 - 2008/09

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

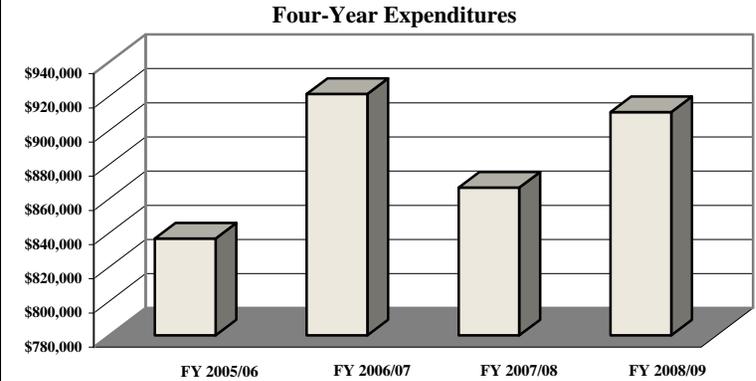
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 28,129	\$ 57,584	\$ 57,500	\$ 8,507	\$ 8,762
60105 Postage Expense	0	0	0	23,520	24,226
60110 Publications, Dues, Licenses	294	364	200	374	385
70110 Equipment/Vehicle Maintenance	0	1,545	0	3,591	3,699
70125 Equipment Rental	0	258	250	3,333	3,433
70140 Special Services	44,674	90,001	85,000	99,672	102,533
70145 Communication	197	1,030	550	1,060	1,092
70150 Advertising	541	0	0	0	0
70160 Travel, Lodging & Meals	970	3,863	2,100	3,979	4,098
70170 Training & Conferences	664	5,356	3,600	10,517	10,833
70200 Interfund Services	45,350	47,630	47,630	50,012	52,512
74000 Bad Debt Expense	35,565	16,500	12,900	18,975	19,544
Total	\$ 156,384	\$ 224,131	\$ 209,730	\$ 223,540	\$ 231,117
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 7,465	\$ 7,440	\$ 7,440	\$ 12,182	\$ 11,720
82703 Information Systems Replacement	1,494	2,246	2,246	2,093	2,135
82704 Facilities Replacement	734	1,435	1,435	1,812	1,952
82705 Tuition	76	75	75	83	82
82707 Facilities Maintenance Services	2,779	2,737	2,737	3,635	3,589
82709 Insurance	8,656	3,167	3,167	1,533	1,609
Total	\$ 21,204	\$ 17,100	\$ 17,100	\$ 21,338	\$ 21,087
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 1,777	\$ 1,500	\$ 1,868	\$ 1,924
90230 Equipment	115	90	90	0	0
Total	\$ 115	\$ 1,867	\$ 1,590	\$ 1,868	\$ 1,924

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Loaded approximately 2,240 transfer trailer loads, a 29% increase from 2004.
- Collected and processed 42,082 tons of solid waste, a 24% increase from 2004.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Personnel Services	\$ 310,861	\$ 315,451	\$ 310,304	\$ 249,169	\$ 259,735
Supplies and Services	502,776	542,444	556,550	603,983	637,466
Internal Service	22,849	18,933	18,933	13,293	13,364
Capital Outlay	84	51,251	35,356	0	0
Total	\$ 836,570	\$ 928,079	\$ 921,143	\$ 866,445	\$ 910,565
Annual Percentage Change			10.11%	-5.94%	5.09%

Commentary

The decrease in FY 2007/08 is due to the reallocation of an employee to Operations.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Public Works	0.00	0.00	0.00	0.00	0.00
Deputy Director of Public Works	0.00	0.00	0.00	0.04	0.04
Administrative Assistant II	0.40	0.40	0.40	0.40	0.40
Administrative Supervisor	0.00	0.00	0.00	0.04	0.04
Purchasing Assistant	0.00	0.00	0.00	0.04	0.04
Safety/Special Projects Coordinator	0.00	0.00	0.00	0.04	0.04
Senior Solid Waste Equipment Operator	0.20	0.20	0.20	0.20	0.20
Solid Waste Equipment Operator I / II	2.00	2.00	2.00	1.00	1.00
Solid Waste Manager	0.20	0.20	0.20	0.20	0.20
Solid Waste Supervisor	0.20	0.20	0.20	0.20	0.20
Total FTE	3.00	3.00	3.00	2.16	2.16

PERSONNEL SERVICES

50100 Salary - Regular	\$ 203,005	\$ 190,881	\$ 192,172	\$ 151,993	\$ 157,701
51200 Salary - Overtime	12,889	24,200	22,000	17,000	17,500
51205 Salary - Part-time	7,673	8,837	8,580	15,000	15,450
51305 Management Incentive	993	0	0	0	0
52300 Deferred Comp	724	528	528	581	581
52305 Life Insurance	425	362	346	308	329
52310 Health Insurance	23,155	25,415	23,552	16,375	18,057
52311 Flexible Benefits	63	72	72	67	71
52315 Dental Insurance	5,390	6,498	5,480	4,191	4,485
52316 Employee Assist Program	148	171	136	105	112
52318 Vision Care	1,345	1,278	1,278	967	1,015
53400 Retirement	43,756	40,958	40,958	32,770	33,885
53405 Survivor Benefit	0	108	108	78	78
53410 Workers Comp. Ins.	5,269	9,852	9,852	4,957	5,292
53415 Medicare	3,269	2,900	2,919	2,430	2,519
53420 FICA	508	548	532	930	958
53425 LTD Insurance	2,249	2,843	1,791	1,417	1,702
Total	\$ 310,861	\$ 315,451	\$ 310,304	\$ 249,169	\$ 259,735

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 3,311	\$ 1,452	\$ 1,450	\$ 1,496	\$ 1,540
60110 Publications, Dues, Licenses	157	504	500	519	535
60130 Clothing Expense	252	2,048	1,800	2,000	2,060
60132 Safety Supplies	1,657	2,005	2,000	2,000	2,060
60140 Special Supplies	210	1,575	1,500	2,266	2,334
70100 Utilities	2,764	3,218	5,000	4,800	4,944
70110 Equipment/Vehicle Maintenance	19,017	7,562	7,500	7,500	7,725
70111 Auto Maintenance	19,843	12,000	20,000	20,000	20,600
70115 Building/Facility Maintenance	1,746	9,138	9,000	9,412	9,695
70125 Rental of Equipment	0	2,000	2,000	2,000	2,000
70130 Insurance	75	0	0	0	0
70140 Special Services	22,118	5,150	18,000	16,000	8,900
70142 Dumping Fees	345,505	391,768	390,000	429,803	464,188
70145 Communication	2,337	6,407	6,000	5,000	5,150
70150 Advertising	802	1,030	1,000	1,000	1,030
70160 Travel, Lodging & Meals	634	1,398	1,300	1,398	1,440
70170 Training & Conferences	798	1,463	1,400	1,463	1,507
70200 Interfund Services	71,300	72,000	72,000	75,600	79,380
70227 Public Relations	28	1,126	1,100	1,126	1,160
70240 Contractual Services	10,222	20,600	15,000	20,600	21,218
Total	\$ 502,776	\$ 542,444	\$ 556,550	\$ 603,983	\$ 637,466

INTERNAL SERVICE

82701 Information Services	\$ 10,288	\$ 10,970	\$ 10,970	\$ 9,137	\$ 9,032
82703 Information Systems Replacement	528	1,674	1,674	1,437	1,502
82705 Tuition	108	111	111	73	75
82707 Facilities Maintenance Services	783	790	790	901	923
82709 Insurance	11,142	5,388	5,388	1,745	1,832
Total	\$ 22,849	\$ 18,933	\$ 18,933	\$ 13,293	\$ 13,364

Budget For Fiscal Years 2007/08 - 2008/09

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

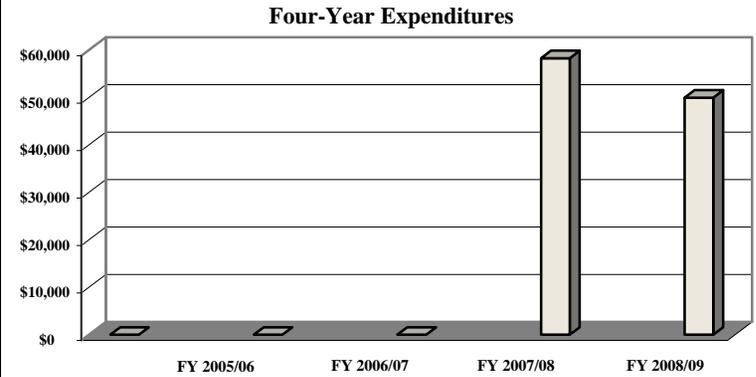
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 84	\$ 0	\$ 0	\$ 0	\$ 0
90230 Equipment	0	51,251	35,356	0	0
Total	\$ 84	\$ 51,251	\$ 35,356	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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

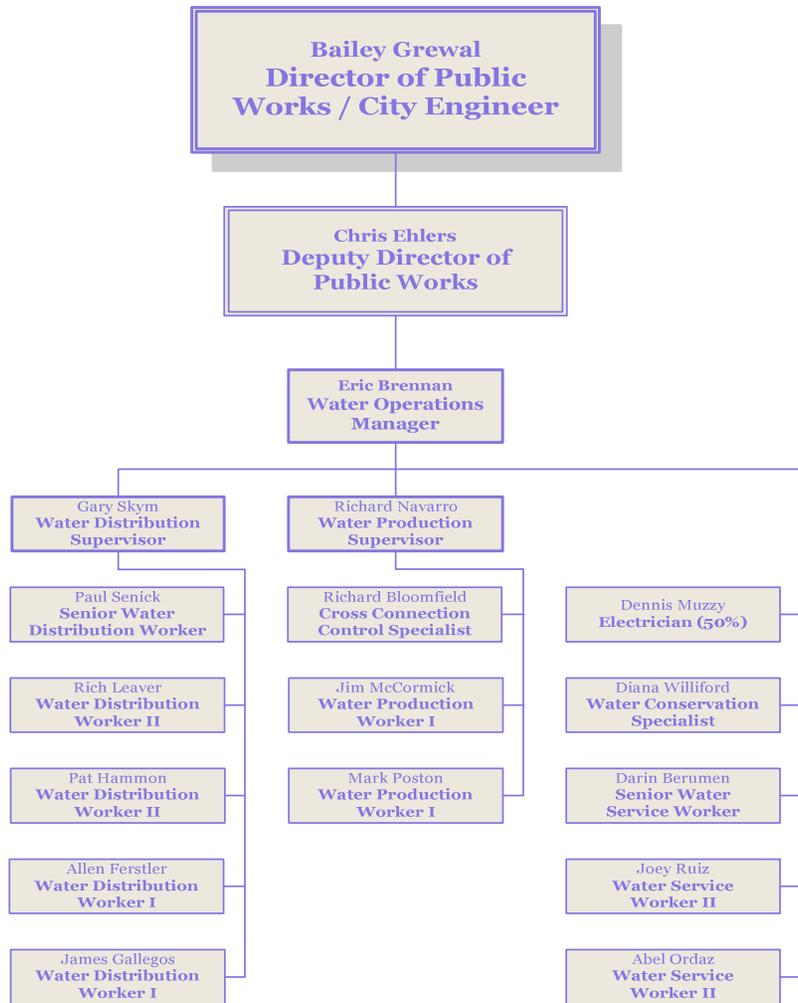


	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Capital Outlay	0	0	0	8,333	0
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,333</u>	<u>\$ 50,000</u>
Annual Percentage Change					-14.29%

Water Enterprise



Water Enterprise

Divisions

Water
Non-Potable Water
Utility Billing

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



Mission Statement

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

Department Accomplishments

Services

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

- *Removed and replaced the Sarah Street main line.*
- *Inspected and cleaned four potable water reservoirs.*
- *Continued with the annual valve turning and flushing program.*
- *Continued with the leak detection program.*
- *Pulled, inspected and repaired wells 13 and 14.*
- *Completed the conversion of the entire water system from free chlorine to chloramines.*

Department Goals

- *Complete well abandonment for specified wells.*
- *Continue well and distribution system monitoring to maintain compliance with Unregulated Contaminant Monitoring Regulation (UCMR) and Initial Distribution System Evaluation (IDSE).*
- *Continue leak detection program.*
- *Inspect and clean six potable water reservoirs.*
- *Establish and administer a fire hydrant maintenance and repair program.*
- *Establish and administer High-Efficient Washer (HEW) and High-Efficient Toilet (HET) rebate programs.*

Budget For Fiscal Years 2007/08 - 2008/09

WATER ENTERPRISE FUND - TEN YEAR PROJECTION

	2006/07 Projected	2007/08 Budget	2008/09 Budget	2009/10 Projected	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected
Net Assets 7/01	\$ 66,791,874	\$ 71,248,589	\$ 74,420,851	\$ 76,563,026	\$ 76,103,259	\$ 75,245,328	\$ 74,046,146	\$ 72,669,255	\$ 71,207,288
Add:									
Revenues	14,760,700	15,662,932	16,392,050	16,883,812	17,390,326	17,998,987	18,718,947	19,467,705	20,246,413
Total Revenue	14,760,700	15,662,932	16,392,050	16,883,812	17,390,326	17,998,987	18,718,947	19,467,705	20,246,413
Less:									
Operations	15,805,267	17,589,294	17,231,979	18,093,578	18,998,257	19,948,170	20,845,838	21,679,671	22,546,858
Total Appropriations	15,805,267	17,589,294	17,231,979	18,093,578	18,998,257	19,948,170	20,845,838	21,679,671	22,546,858
Revenue Over(Under) Appropriations	(1,044,567)	(1,926,362)	(839,929)	(1,209,767)	(1,607,931)	(1,949,183)	(2,126,891)	(2,211,966)	(2,300,445)
Add Capital Expenses (1)	5,501,282	5,098,624	2,982,104	750,000	750,000	750,000	750,000	750,000	750,000
Net Assets 6/30	\$ 71,248,589	\$ 74,420,851	\$ 76,563,026	\$ 76,103,259	\$ 75,245,328	\$ 74,046,146	\$ 72,669,255	\$ 71,207,288	\$ 69,656,843

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

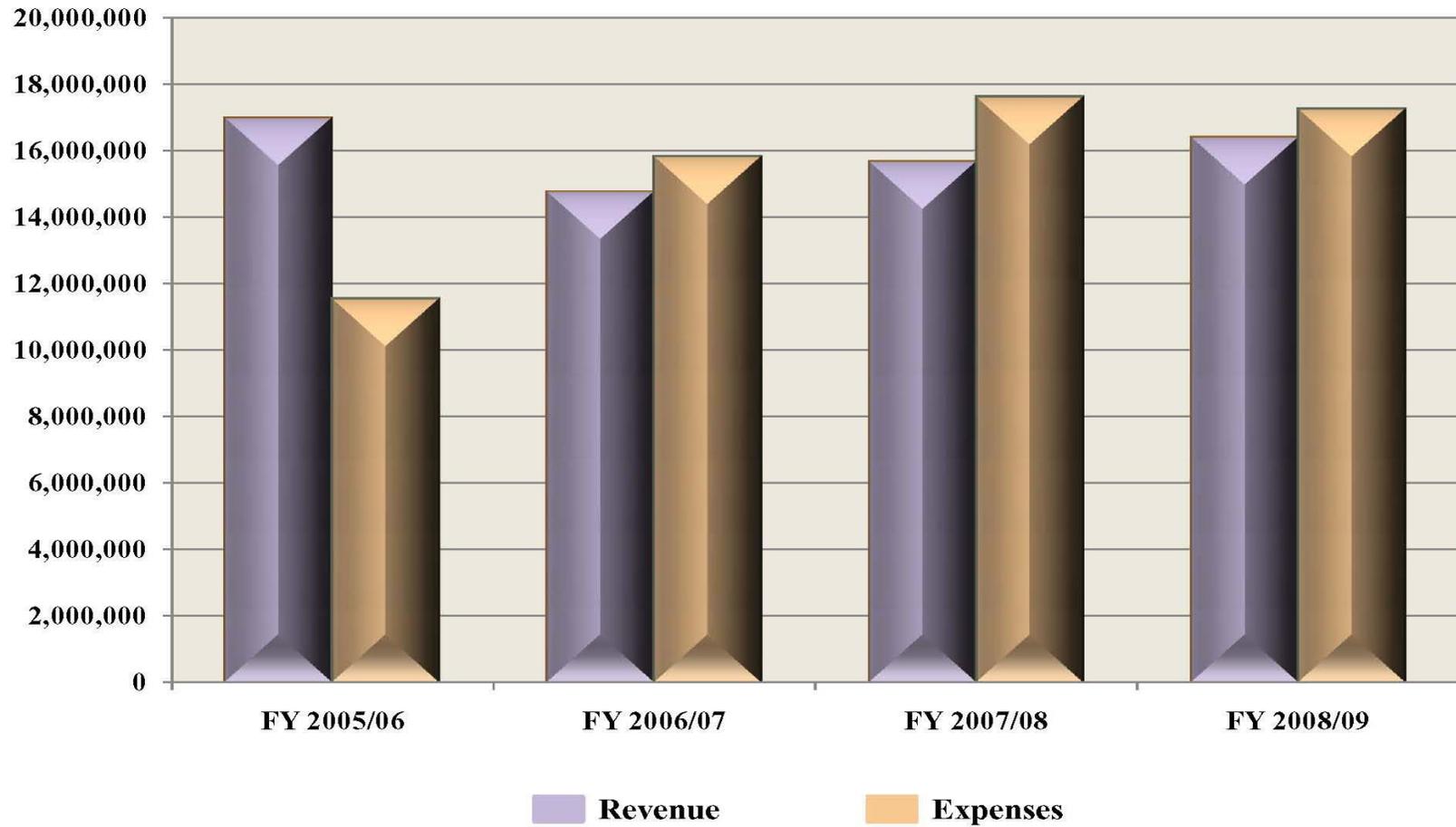
Budget For Fiscal Years 2007/08 - 2008/09

WATER ENTERPRISE FUND - NET ASSETS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 14,889,834	\$ 13,479,419	\$ 14,760,700	\$ 15,623,832	\$ 16,392,050
Expenses	<u>9,228,490</u>	<u>11,484,310</u>	<u>10,303,985</u>	<u>12,490,670</u>	<u>14,249,875</u>
Excess (deficiency) of revenues over / (under) expenses	5,661,344	1,995,109	4,456,715	3,133,162	2,142,175
Other Sources:					
Transfer In	2,084,891	0	0	39,100	0
Transfer Out	<u>(2,302,902)</u>	<u>(5,898,955)</u>	<u>(5,501,282)</u>	<u>(5,098,624)</u>	<u>(2,982,104)</u>
Total Other Sources (Uses)	(218,011)	(5,898,955)	(5,501,282)	(5,059,524)	(2,982,104)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	5,443,333	(3,903,846)	(1,044,567)	(1,926,362)	(839,929)
Net Assets, Beginning Year	61,036,625	66,791,874	66,791,874	71,248,589	74,420,851
Add Capital Expenses to Net Assets (1)	<u>311,916</u>	<u>5,898,955</u>	<u>5,501,282</u>	<u>5,098,624</u>	<u>2,982,104</u>
Net Assets, End of Year	<u>\$ 66,791,874</u>	<u>\$ 68,786,983</u>	<u>\$ 71,248,589</u>	<u>\$ 74,420,851</u>	<u>\$ 76,563,026</u>

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

Water Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2007/08 - 2008/09

WATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>Revenues</u>						
560	Operations	\$ 14,979,977	\$ 13,479,419	\$ 14,669,700	\$ 15,528,832	\$ 16,295,050
563	Replacement	1,994,748	0	91,000	134,100	97,000
TOTAL WATER REVENUES		\$ 16,974,725	\$ 13,479,419	\$ 14,760,700	\$ 15,662,932	\$ 16,392,050
Annual Percentage Change				-13.04%	6.11%	4.66%
<u>Expenses</u>						
560-5501	Water Operations	\$ 10,731,987	\$ 16,413,235	\$ 14,899,451	\$ 16,507,218	\$ 16,118,847
560-5502	Water Utility Billing	450,743	547,833	501,718	549,180	566,009
560-5504	Non-Potable	348,662	422,197	404,098	474,562	497,123
563-5550	Water Replacement	0	0	0	58,334	50,000
TOTAL WATER EXPENSES		\$ 11,531,392	\$ 17,383,265	\$ 15,805,267	\$ 17,589,294	\$ 17,231,979
Annual Percentage Change				37.06%	11.29%	-2.03%

Budget For Fiscal Years 2007/08 - 2008/09

WATER ENTERPRISE FUND - REVENUE DETAIL

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>560 - Water Enterprise</u>					
40085 Vacant Parcel Charges	\$ 73,154	\$ 73,590	\$ 55,000	\$ 52,250	\$ 49,638
43300 Investment Income	275,086	200,000	250,000	250,000	257,500
43500 Late Charges	126,817	110,250	175,000	185,500	194,775
45529 Reimbursements for Services	0	0	7,000	7,420	7,791
45550 Water Usage	7,679,188	9,031,679	9,800,000	10,388,000	10,907,400
45557 Base Meter Charge	3,602,123	3,744,400	3,950,000	4,187,000	4,396,350
45558 Fireline Charges	19,280	5,000	22,000	23,320	24,486
45559 Non-Potable	234,716	0	185,000	196,100	205,905
45560 Meter Installation Fee	1,590	2,000	200	212	223
45561 Application Fees	58,985	72,600	45,000	47,700	50,085
45565 Hydrant Meter Usage	81,612	229,900	100,000	106,000	111,300
45568 Reclaimed Water Usage	6,295	0	5,500	5,830	6,122
46700 Other Income	86,387	10,000	75,000	79,500	83,475
46715 Contributions	2,640,839	0	0	0	0
47570 Transfer from Water Project	93,905	0	0	0	0
Total Water Enterprise	\$ 14,979,977	\$ 13,479,419	\$ 14,669,700	\$ 15,528,832	\$ 16,295,050
<u>563 - Water Replacement</u>					
43300 Investment Income	\$ 3,762	\$ 0	\$ 91,000	\$ 95,000	\$ 97,000
47560 Transfer from Water Fund	1,990,986	0	0	0	0
47702 Transfer from Equipment Replacement	0	0	0	39,100	0
Total Water Replacement	\$ 1,994,748	\$ 0	\$ 91,000	\$ 134,100	\$ 97,000
TOTAL WATER REVENUES	\$ 16,974,725	\$ 13,479,419	\$ 14,760,700	\$ 15,662,932	\$ 16,392,050
Annual Percentage Change			-13.04%	6.11%	4.66%

Budget For Fiscal Years 2007/08 - 2008/09

WATER ENTERPRISE FUND - EXPENSE DETAIL

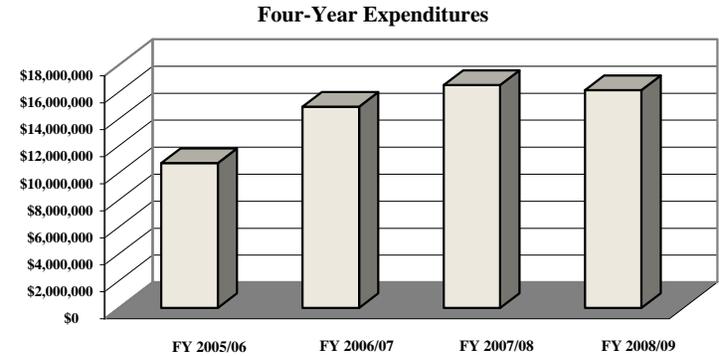
		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Personnel Services	\$	1,926,580	\$ 2,410,711	\$ 2,190,568	\$ 2,525,763	\$ 2,747,022
Supplies and Services		6,767,588	8,509,576	7,586,544	9,269,952	10,803,008
Internal Service		454,235	440,373	440,373	534,253	547,421
Capital Outlay		2,382,989	6,022,605	5,587,782	5,259,326	3,134,528
Total	\$	11,531,392	\$ 17,383,265	\$ 15,805,267	\$ 17,589,294	\$ 17,231,979
<u>Personnel Services</u>						
560-5501	Water Operations	\$ 1,666,614	\$ 2,078,591	\$ 1,876,437	\$ 2,203,155	\$ 2,406,628
560-5502	Water Utility Billing	203,615	240,043	234,082	238,519	249,392
560-5504	Non-Potable	56,351	92,077	80,049	84,089	91,002
Total Personnel Services	\$	1,926,580	\$ 2,410,711	\$ 2,190,568	\$ 2,525,763	\$ 2,747,022
<u>Supplies and Service</u>						
560-5501	Water Operations	\$ 6,288,018	\$ 7,925,976	\$ 7,048,300	\$ 8,578,722	\$ 10,089,885
560-5502	Water Utility Billing	204,086	265,716	226,431	268,580	274,843
560-5504	Non-Potable	275,484	317,884	311,813	372,650	388,280
563+5550	Water Replacement	0	0	0	50,000	50,000
Total Supplies and Services	\$	6,767,588	\$ 8,509,576	\$ 7,586,544	\$ 9,269,952	\$ 10,803,008
<u>Internal Service</u>						
560-5501	Water Operations	\$ 395,768	\$ 387,932	\$ 387,932	\$ 476,217	\$ 489,730
560-5502	Water Utility Billing	43,042	40,205	40,205	40,213	39,850
560-5504	Non-Potable	15,425	12,236	12,236	17,823	17,841
Total Internal Service	\$	454,235	\$ 440,373	\$ 440,373	\$ 534,253	\$ 547,421
<u>Capital Outlay</u>						
560-5501	Water Operations	\$ 2,381,587	\$ 6,020,736	\$ 5,586,782	\$ 5,249,124	\$ 3,132,604
560-5502	Water Utility Billing	0	1,869	1,000	1,868	1,924
560-5504	Non-Potable	1,402	0	0	0	0
563+5550	Water Replacement	0	0	0	8,334	0
Total Capital Outlay	\$	2,382,989	\$ 6,022,605	\$ 5,587,782	\$ 5,259,326	\$ 3,134,528

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Produced over 6.8 billion gallons of potable water over the last two fiscal years.
- Received and marked over 6,800 Underground Service Alerts (USA's).
- Recorded over 357,000 meter reads.
- Painted 868 fire hydrants.
- Installed 17 new water sample stations for regulatory compliance.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,666,614	\$ 2,078,591	\$ 1,876,437	\$ 2,203,155	\$ 2,406,628
Supplies and Services	6,288,018	7,925,976	7,048,300	8,578,722	10,089,885
Internal Service	395,768	387,932	387,932	476,217	489,730
Capital Outlay	2,381,587	6,020,736	5,586,782	5,249,124	3,132,604
Total	\$ 10,731,987	\$ 16,413,235	\$ 14,899,451	\$ 16,507,218	\$ 16,118,847
Annual Percentage Change			38.83%	10.79%	-2.35%

Commentary

Purchased water has continued to increase due to population growth and the development of parklands and medians. Fuel costs and the size of the fleet have increased as well. Diesel retrofits caused a larger increase in equipment maintenance. The cost of operations has remained constant.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
BUDGETED STAFFING LEVEL					
Director of Public Works / City Engineer	0.20	0.20	0.20	0.32	0.32
Director of Public Works	0.24	0.00	0.00	0.00	0.00
Assist Director of PW / Assist City Engineer	0.20	0.20	0.20	0.32	0.32
Deputy Director of Public Works / Operations	0.00	0.20	0.20	0.20	0.20
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.25	0.25	0.25	0.22	0.22
Associate Engineer	0.00	0.00	0.00	0.20	0.20
Cross-Control Connection Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	0.50	0.50	0.50	0.50	0.50
Management Analyst	0.20	0.20	0.20	0.31	0.31
Project Services Specialist	0.04	0.04	0.04	0.04	0.04
Purchasing Assistant	0.34	0.34	0.34	0.20	0.20
Regulatory Compliance Supervisor	0.00	1.00	1.00	1.00	1.00
Safety / Special Projects Coordinator	0.25	0.25	0.25	0.20	0.20
Senior Water Distribution Worker	1.00	1.00	1.00	1.00	1.00
Senior Water Service Worker	1.00	1.00	1.00	1.00	1.00
Wastewater Laboratory Technician I / II	0.50	0.50	0.50	0.00	0.00
Water Distribution Worker I / II	4.00	4.00	4.00	5.00	6.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
Water Operations Manager	1.00	1.00	1.00	1.00	1.00
Water Production Worker I / II	2.00	2.00	2.00	2.00	2.00
Water Production Supervisor	1.00	1.00	1.00	1.00	1.00
Water Service Worker II	2.00	2.00	2.00	2.00	2.00
Total FTE	17.72	18.68	18.68	19.51	20.51
PERSONNEL SERVICES					
50100 Salary - Regular	\$ 1,100,632	\$ 1,341,376	\$ 1,202,558	\$ 1,452,657	\$ 1,580,865
50121 Salary - Cross Training	1,400	1,050	1,050	1,050	1,050
50150 Salary - Bilingual	925	600	600	600	600
51200 Salary - Overtime	48,630	37,080	36,000	38,000	38,000
51205 Salary - Part-time	0	20,600	2,000	20,000	20,000
51215 Salary - Standby	40,346	39,530	39,530	39,530	39,530
51305 Management Incentive	1,093	2,006	2,006	3,309	3,408
52300 Deferred Comp.	3,989	6,389	5,016	7,062	7,062
52305 Life Insurance	2,215	3,276	2,393	3,250	3,597
52310 Health Insurance	140,296	185,039	165,246	201,745	234,100
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	24,331	34,830	27,052	32,242	36,591
52316 Employee Assist Program	784	1,056	804	951	1,068
52318 Vision Care	7,153	7,977	7,534	8,730	9,636
53400 Retirement	239,160	289,071	289,071	314,057	340,555
53405 Survivor Benefit	0	662	636	702	738
53410 Workers Comp. Ins.	27,844	66,656	66,656	43,647	48,859
53415 Medicare	15,560	19,860	16,280	20,176	21,997
53420 FICA Tax	0	1,277	124	1,240	1,240
53425 LTD Insurance	12,187	20,184	11,809	14,140	17,661
Total	\$ 1,666,614	\$ 2,078,591	\$ 1,876,437	\$ 2,203,155	\$ 2,406,628

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 11,689	\$ 18,377	\$ 15,000	\$ 18,000	\$ 19,000
60110 Publications, Dues, Licenses	5,567	14,624	10,000	10,000	11,000
60130 Clothing Expense	5,885	12,223	10,000	10,500	11,500
60132 Safety Supplies	10,615	16,995	16,995	17,500	18,000
60140 Special Supplies	8,528	8,652	8,655	8,900	9,100
70100 Utilities	530,731	886,180	670,000	880,000	900,000
70110 Equipment/Vehicle Maintenance	5,946	11,665	11,665	23,665	12,000
70111 Production	228,942	436,175	405,000	485,000	486,000
70114 Distribution Expense	90,744	171,380	140,000	195,000	200,000
70115 Building/Facility Maintenance	3,065	6,078	6,000	6,000	6,000
70125 Rental of Equipment	1,675	5,150	5,150	5,200	5,300
70140 Special Services	140,538	180,275	180,275	185,000	245,424
70142 Permits/Fees/Tolls	24,779	26,523	26,523	27,000	27,500
70145 Communication	16,164	23,309	18,000	20,000	21,000
70150 Advertising	9,176	15,214	15,214	15,000	15,200
70160 Travel, Lodging & Meals	5,861	9,732	9,732	10,000	10,000
70170 Training & Conferences	6,769	14,853	14,000	28,000	15,000
70180 Purchased Water	2,687,586	2,864,736	2,864,736	3,850,000	4,472,500
70181 Non-Potable Water	1,967	0	0	0	0
70200 Interfund Services	729,319	769,270	769,270	807,734	848,120
70227 Public Relations	6,450	6,077	6,077	15,000	6,000
70240 Contractual Services	57,820	74,200	71,200	187,000	188,000
90000 Interest Expense	461,238	949,184	475,403	440,968	1,198,241
95500 Depreciation Expense	962,559	1,380,699	1,025,000	1,070,000	1,115,000
95501 Amortization Expense	274,405	24,405	274,405	263,255	250,000
Total	\$ 6,288,018	\$ 7,925,976	\$ 7,048,300	\$ 8,578,722	\$ 10,089,885

Budget For Fiscal Years 2005/06 - 2006/07

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 17,180	\$ 18,039
82701 Information Services	67,053	71,493	71,493	120,009	118,629
82702 Equipment Replacement	129,154	129,154	129,154	156,598	167,303
82703 Information Systems Replacement	9,774	15,917	15,917	26,524	27,787
82705 Tuition	578	596	596	630	644
82706 Fleet Maintenance Service	95,627	106,827	106,827	106,827	106,827
82707 Facilities Maintenance Services	13,746	13,855	13,855	14,949	15,326
82709 Insurance	79,836	50,090	50,090	33,500	35,175
Total	\$ 395,768	\$ 387,932	\$ 387,932	\$ 476,217	\$ 489,730
<u>CAPITAL OUTLAY</u>					
80337 Transfer to Community Facilities	\$ 41,250	\$ 0	\$ 0	\$ 0	\$ 66,667
80352 Transfer to Parks Capital Projects	0	77,000	77,000	0	0
80522 Transfer to Parks Capital Projects	150,000	150,000	150,000	0	0
80562 Transfer to Water Capital Projects	25,055	4,557,510	4,557,510	4,457,640	1,222,153
80563 Transfer to Water Replacement	1,990,986	0	0	0	0
90010 Loan Principal Expense	0	1,084,673	687,000	452,284	1,553,284
90058 Information Systems	992	7,781	3,500	500	500
90075 Meters	77,693	114,000	82,000	150,000	150,000
90230 Equipment	95,611	29,772	29,772	188,700	140,000
Total	\$ 2,381,587	\$ 6,020,736	\$ 5,586,782	\$ 5,249,124	\$ 3,132,604

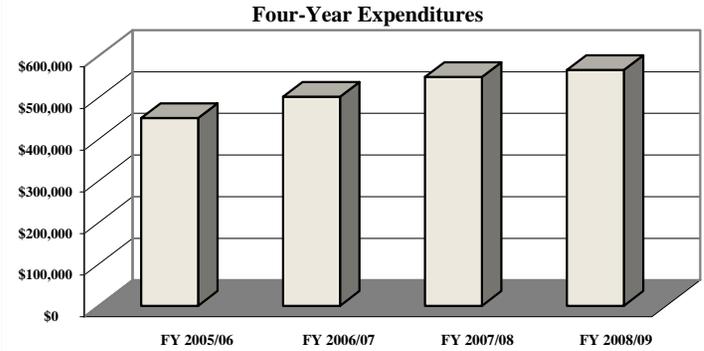
Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Opened 4,261 new accounts.
- Mailed 189,042 invoices.
- Received and processed 102,497 payments.
- Processed 20,519 customer service requests.

The Utility Billing Service in the Finance Department is responsible for the billing and collections for water, sewer and solid waste services.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 203,615	\$ 240,043	\$ 234,082	\$ 238,519	\$ 249,392
Supplies and Services	204,086	265,716	226,431	268,580	274,843
Internal Service	43,042	40,205	40,205	40,213	39,850
Capital Outlay	0	1,869	1,000	1,868	1,924
Total	\$ 450,743	\$ 547,833	\$ 501,718	\$ 549,180	\$ 566,009
Annual Percentage Change			11.31%	9.46%	3.06%

Commentary

Increased merchant processing costs, and related monthly fees associated with the web services implementation, have been budgeted in FY 2007/08. The web services will allow Utility customers to access account financial information and consumption history including graphs.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Treasurer / Dir of Finance & Information Systems	0.05	0.05	0.05	0.05	0.05
Assistant Finance Director	0.00	0.00	0.00	0.05	0.05
Chief Financial Operations Officer	0.10	0.10	0.10	0.25	0.25
Accountant	0.00	0.00	0.00	0.05	0.05
Accounting Assistant I	1.02	1.36	1.36	1.19	1.11
Accounting Manager	0.33	0.33	0.33	0.05	0.05
Accounting Specialist	0.40	0.40	0.40	0.40	0.40
Accounting Technician	0.44	0.34	0.34	0.34	0.34
Administrative Assistant II	0.00	0.00	0.00	0.05	0.05
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Finance / Special Projects Coordinator	0.05	0.05	0.05	0.00	0.00
Total FTE	2.44	2.68	2.68	2.48	2.40

PERSONNEL SERVICES

50100 Salary - Regular	\$ 137,172	\$ 161,261	\$ 153,097	\$ 159,988	\$ 166,976
50150 Salary - Bilingual	212	408	444	444	444
51200 Salary - Overtime	3,700	630	7,100	6,400	6,720
51205 Salary - Part-time	4,464	0	0	0	0
51305 Management Incentive	459	473	472	487	501
52300 Deferred Comp.	612	1,162	634	594	594
52305 Life Insurance	340	530	355	341	359
52310 Health Insurance	16,078	21,663	20,399	21,784	23,007
52311 Flexible Benefits	68	72	72	67	71
52315 Dental Insurance	2,877	4,465	3,174	3,378	3,512
52316 Employee Assist Program	107	149	122	121	125
52318 Vision Care	977	1,139	1,142	1,110	1,128
53400 Retirement	28,981	34,914	34,914	34,699	36,085
53405 Survivor Benefit	0	96	96	89	86
53410 Workers Comp. Ins.	3,579	7,948	7,948	4,740	5,095
53415 Medicare	2,179	2,368	2,242	2,342	2,443
53420 FICA Tax	297	0	0	0	0
53425 LTD Insurance	1,513	2,765	1,871	1,935	2,246
Total	\$ 203,615	\$ 240,043	\$ 234,082	\$ 238,519	\$ 249,392

Budget For Fiscal Years 2007/08 - 2008/09

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

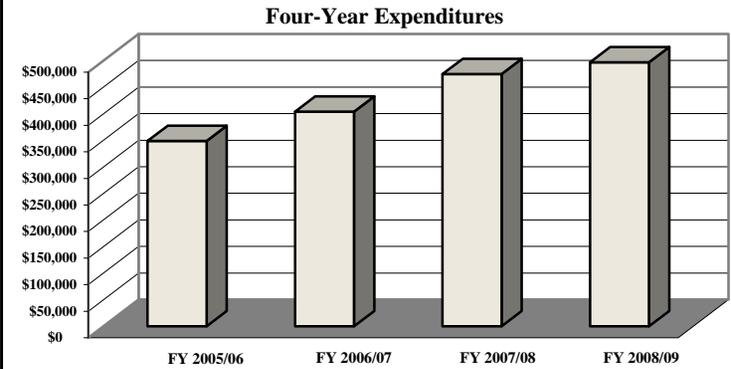
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 29,865	\$ 57,584	\$ 59,730	\$ 15,077	\$ 15,529
60105 Postage	0	0	0	23,520	24,226
60110 Publications, Dues, Licenses	297	364	200	374	385
70110 Equipment/Vehicle Maintenance	0	1,545	0	1,591	1,639
70125 Equipment Rental	0	258	250	3,333	3,433
70140 Special Services	46,357	122,501	87,501	122,144	122,833
70145 Communication	264	1,030	550	1,060	1,092
70150 Advertising	541	0	0	0	0
70160 Travel, Lodging & Meals	1,015	3,863	2,100	3,979	4,098
70170 Training & Conferences	672	5,871	3,900	15,517	15,983
70200 Interfund Services	53,300	56,200	56,200	59,010	61,961
74000 Bad Debt Expense	71,775	16,500	16,000	22,975	23,664
Total	\$ 204,086	\$ 265,716	\$ 226,431	\$ 268,580	\$ 274,843
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 27,392	\$ 28,860	\$ 28,860	\$ 30,456	\$ 29,819
82703 Information Systems Replacement	2,550	3,379	3,379	2,580	2,652
82704 Facilities Replacement	781	1,562	1,562	1,841	1,994
82705 Tuition	98	80	80	84	84
82707 Facilities Maintenance Services	2,956	2,979	2,979	3,694	3,665
82709 Insurance	9,265	3,345	3,345	1,558	1,636
Total	\$ 43,042	\$ 40,205	\$ 40,205	\$ 40,213	\$ 39,850
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 1,869	\$ 1,000	\$ 1,868	\$ 1,924
Total	\$ 0	\$ 1,869	\$ 1,000	\$ 1,868	\$ 1,924

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Replaced four Roddy Ranch pumps.
- Converted East Bay Municipal Utility District (EBMUD) easement irrigation to non-potable.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 56,351	\$ 92,077	\$ 80,049	\$ 84,089	\$ 91,002
Supplies and Services	275,484	317,884	311,813	372,650	388,280
Internal Service	15,425	12,236	12,236	17,823	17,841
Capital Outlay	1,402	0	0	0	0
Total	\$ 348,662	\$ 422,197	\$ 404,098	\$ 474,562	\$ 497,123
Annual Percentage Change			15.90%	17.44%	4.75%

Commentary

The Non-Potable Water Division was established in FY 2003/04. The budget increases reflect increased usage of non-potable water.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Water Reclamation Specialist	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 40,038	\$ 58,910	\$ 53,979	\$ 58,435	\$ 63,193
51200 Salary - Overtime	53	1,800	1,800	1,800	1,800
52305 Life Insurance	54	72	70	70	74
52310 Health Insurance	3,578	11,240	4,945	5,509	6,111
52311 Flexible Benefits	34	72	72	67	71
52315 Dental Insurance	1,281	2,166	1,827	1,954	2,091
52316 Employee Assist Program	35	57	45	49	52
52318 Vision Care	320	426	426	447	470
53400 Retirement	8,576	12,658	12,658	12,599	13,578
53405 Survivor Benefit	0	36	36	36	36
53410 Workers Comp. Ins.	1,345	2,907	2,907	1,731	1,928
53415 Medicare	618	854	783	847	916
53425 LTD Insurance	419	879	503	545	682
Total	\$ 56,351	\$ 92,077	\$ 80,049	\$ 84,089	\$ 91,002

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 210	\$ 594	\$ 500	\$ 550	\$ 560
60110 Publications, Dues, Licenses	23	743	700	700	720
60130 Clothing Expense	0	1,273	500	600	600
60132 Safety Supplies	0	743	700	500	500
60140 Special Supplies	333	1,061	1,000	1,000	1,000
70100 Utilities	119,358	153,194	153,194	155,000	160,000
70110 Equipment/Vehicle Maintenance	25,438	41,524	41,524	41,000	41,000
70140 Special Services	0	4,244	1,000	3,500	4,000
70142 Permits, Fees, Tolls	200	1,061	1,000	1,000	1,000
70145 Communication	16	1,273	1,000	1,300	1,300
70150 Advertising	885	1,273	1,000	1,200	1,300
70160 Travel, Lodging & Meals	719	1,910	1,000	1,300	1,300
70170 Training & Conferences	448	796	500	500	500
70181 Non-Potable Water	127,854	103,560	103,560	160,000	170,000
70400 NPDES	0	4,635	4,635	4,500	4,500
Total	\$ 275,484	\$ 317,884	\$ 311,813	\$ 372,650	\$ 388,280

<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 3,246	\$ 3,460	\$ 3,460	\$ 7,251	\$ 7,168
82702 Equipment Replacement	4,692	4,692	4,692	6,249	6,249
82703 Information Systems Replacement	167	528	528	1,493	1,565
82705 Tuition	34	35	35	34	35
82706 Fleet Maintenance Service	1,532	2,232	2,232	2,232	2,232
82709 Insurance	5,754	1,289	1,289	564	592
Total	\$ 15,425	\$ 12,236	\$ 12,236	\$ 17,823	\$ 17,841

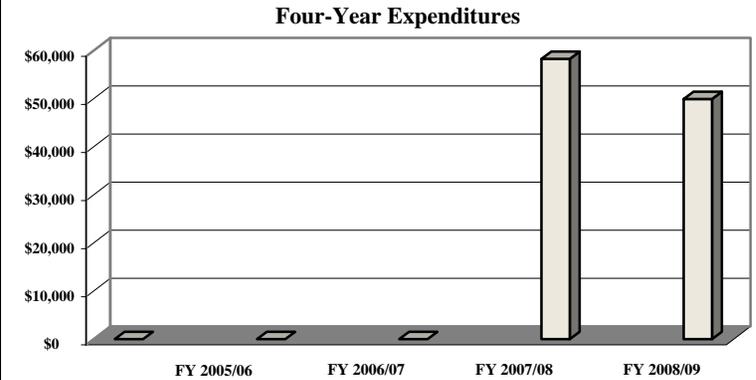
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 1,402	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,402	\$ 0	\$ 0	\$ 0	\$ 0

Budget For Fiscal Years 2005/06 - 2006/07

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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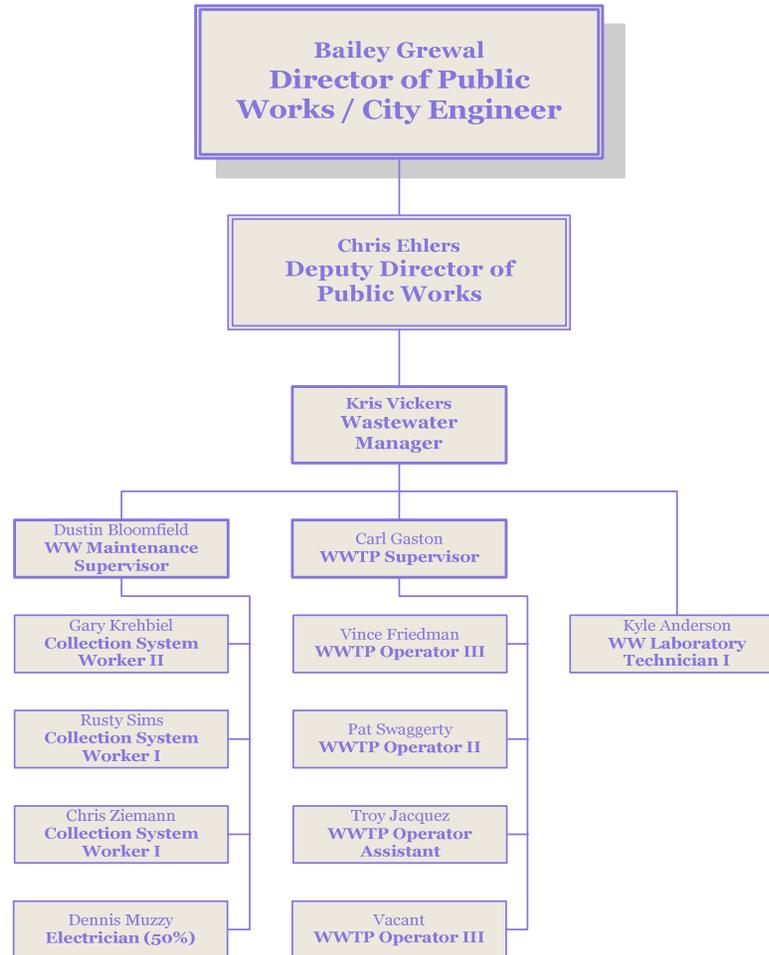
Expenditure Summary

Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Capital Outlay	0	0	0	8,334	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,334</u>	<u>50,000</u>
Annual Percentage Change					-14.29%



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Wastewater Enterprise



Wastewater Enterprise

The Public Works Operations Wastewater Division operates and maintains the City's Wastewater Treatment Plant. Operational since July of 2002, the City's 5.0 million gallon tertiary treatment plant is able to provide recycled water for a variety of landscape and industrial uses. As of July 2003, the Collections Section became part of the Wastewater Division and is responsible for maintaining lift stations, collections piping and storm drains. The Finance Department's Utility Billing Division is responsible for billing and payment collection.

Divisions

**Wastewater
Collections / Lateral
Maintenance
Utility Billing**



Mission Statement

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

Wastewater Enterprise

Department Accomplishments

Services

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

- *The Wastewater Treatment Plant did not have any discharge violations.*
- *Completed the Marsh Creek Temperature Study.*
- *Laboratory re-certified by the Environmental Laboratory Accreditation Program (ELAP).*
- *Updated Municipal Code Chapter 13.04 Sewer System-Rules and Regulations.*
- *Replaced 12 sewer laterals throughout the City through the Lateral Maintenance program.*
- *Installed recycled water filling station for off-site construction use.*

Wastewater Enterprise

Department Goals

- *Complete National Pollutant Discharge Elimination System (NPDES) permit renewal process.*
- *Upgrade Sellers Avenue Lift Station.*
- *Assist developer of Dream Catcher in completing a new lift station.*
- *Repair / replace utility water lines at the Wastewater Treatment Plant.*
- *Develop a Sewer System Management Plan (SSMP).*

Budget For Fiscal Years 2007/08 - 2008/09

WASTEWATER ENTERPRISE FUND - TEN YEAR PROJECTION

	2006/07 Projected	2007/08 Budget	2008/09 Budget	2009/10 Projected	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected
Net Assets 7/01	\$ 60,321,539	\$ 60,916,400	\$ 61,118,202	\$ 61,373,671	\$ 61,384,954	\$ 62,008,295	\$ 63,144,972	\$ 64,297,116	\$ 65,465,346
Add:									
Revenues	6,592,581	6,783,748	7,058,918	7,835,399	8,618,939	9,394,643	9,770,429	10,161,246	10,567,696
Total Revenue	6,592,581	6,783,748	7,058,918	7,835,399	8,618,939	9,394,643	9,770,429	10,161,246	10,567,696
Less:									
Operations	6,993,350	7,454,906	8,405,996	8,574,116	8,745,598	9,007,966	9,368,285	9,743,016	10,132,737
Total Appropriations	6,993,350	7,454,906	8,405,996	8,574,116	8,745,598	9,007,966	9,368,285	9,743,016	10,132,737
Revenue Over(Under) Appropriations	(400,769)	(671,158)	(1,347,078)	(738,717)	(126,659)	386,677	402,144	418,230	434,959
Add Capital Expenses (1)	995,630	872,960	1,602,548	750,000	750,000	750,000	750,000	750,000	750,000
Net Assets 6/30	<u>\$ 60,916,400</u>	<u>\$ 61,118,202</u>	<u>\$ 61,373,671</u>	<u>\$ 61,384,954</u>	<u>\$ 62,008,295</u>	<u>\$ 63,144,972</u>	<u>\$ 64,297,116</u>	<u>\$ 65,465,346</u>	<u>\$ 66,650,305</u>

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

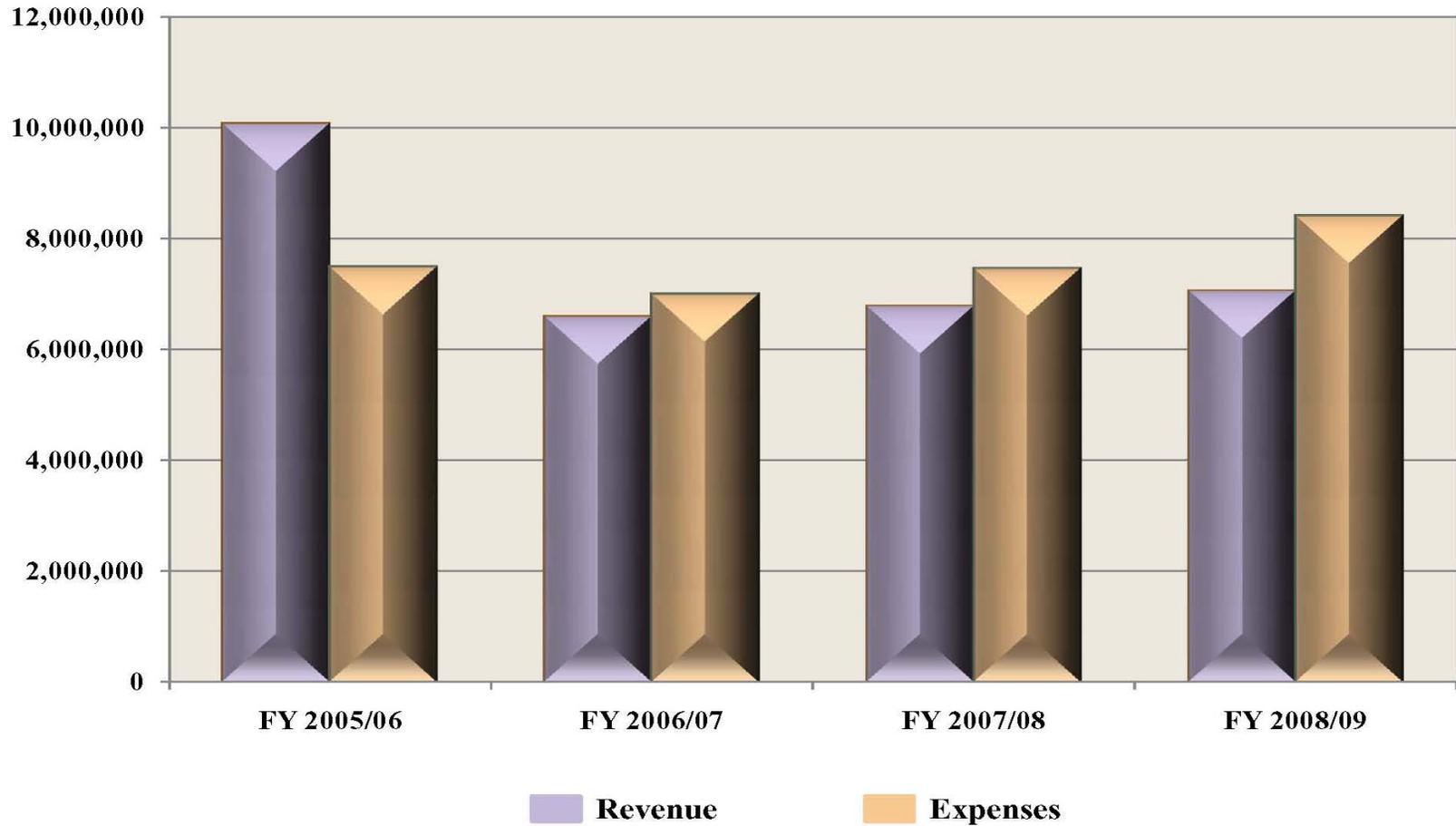
Budget For Fiscal Years 2007/08 - 2008/09

WASTEWATER ENTERPRISE FUND - NET ASSETS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 8,111,303	\$ 6,932,007	\$ 6,592,581	\$ 6,751,548	\$ 7,058,918
Expenses	<u>5,551,095</u>	<u>6,909,815</u>	<u>6,793,350</u>	<u>7,454,906</u>	<u>7,632,999</u>
Excess (deficiency) of revenues over / (under) expenses	2,560,208	22,192	(200,769)	(703,358)	(574,081)
Other Sources:					
Transfer In	1,958,795	0	0	32,200	0
Transfer Out	<u>(1,932,187)</u>	<u>(250,763)</u>	<u>(200,000)</u>	<u>0</u>	<u>(772,997)</u>
Total Other Sources (Uses)	26,608	(250,763)	(200,000)	32,200	(772,997)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	2,586,816	(228,571)	(400,769)	(671,158)	(1,347,078)
Net Assets, Beginning Year	57,571,385	60,321,539	60,321,539	60,916,400	61,118,202
Add Capital Expenses to Net Assets (1)	<u>163,338</u>	<u>1,066,648</u>	<u>995,630</u>	<u>872,960</u>	<u>1,602,548</u>
Net Assets, End of Year	<u>\$ 60,321,539</u>	<u>\$ 61,159,616</u>	<u>\$ 60,916,400</u>	<u>\$ 61,118,202</u>	<u>\$ 61,373,672</u>

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

Wastewater Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2007/08 - 2008/09

WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Revenues</u>						
590	Operations	\$ 8,279,124	\$ 6,932,007	\$ 6,511,881	\$ 6,666,548	\$ 6,971,918
593	Replacement	<u>1,790,974</u>	<u>0</u>	<u>80,700</u>	<u>117,200</u>	<u>87,000</u>
TOTAL WASTEWATER REVENUES		<u>\$ 10,070,098</u>	<u>\$ 6,932,007</u>	<u>\$ 6,592,581</u>	<u>\$ 6,783,748</u>	<u>\$ 7,058,918</u>
Annual Percentage Change				-34.53%	2.90%	4.06%
<u>Expenses</u>						
590-5801	Wastewater Operations	\$ 7,069,456	\$ 6,579,054	\$ 6,448,363	\$ 6,814,666	\$ 7,762,969
590-5802	Wastewater Utility Billing	367,272	463,181	444,055	461,708	480,021
590-5803	Wastewater Lateral Maintenance	46,554	118,343	100,932	120,199	113,006
593-5850	Wastewater Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,333</u>	<u>50,000</u>
TOTAL WASTEWATER EXPENSES		<u>\$ 7,483,282</u>	<u>\$ 7,160,578</u>	<u>\$ 6,993,350</u>	<u>\$ 7,454,906</u>	<u>\$ 8,405,996</u>
Annual Percentage Change				-6.55%	6.60%	12.76%

Budget For Fiscal Years 2007/08 - 2008/09

WASTEWATER ENTERPRISE FUND - REVENUE DETAIL

	2005/06		2006/07		2006/07		2007/08		2008/09
	Actual		Budget		Projected		Budget		Budget
590 - Wastewater Enterprise									
40090 Vacant Parcel Charges	\$ 97,537	\$	98,120	\$	70,593	\$	67,068	\$	63,714
43300 Investment Income	127,649		100,000		150,000		115,000		100,000
43500 Late Charges	67,409		70,000		85,000		90,100		94,605
45529 Reimbursements for Services	0		0		10,000		10,000		10,000
45561 Application Fees	31,115		33,500		23,000		24,380		25,599
45568 Reclaimed Water	25,201		0		23,000		24,380		25,599
45570 Wastewater Charges	5,292,918		6,336,000		5,800,000		6,148,000		6,455,400
45576 Sewer Lateral Maintenance Fee	175,834		241,887		177,000		187,620		197,001
46700 Other Income	29,637		52,500		173,288		0		0
46715 Contributions	2,254,224		0		0		0		0
47592 Transfer from Sewer CIP Projects	177,600		0		0		0		0
Total Wastewater Enterprise	\$ 8,279,124	\$	6,932,007	\$	6,511,881	\$	6,666,548	\$	6,971,918
593 - Wastewater Replacement									
43300 Investment Income	\$ 9,779	\$	0	\$	80,700	\$	85,000	\$	87,000
47590 Transfer from Wastewater Fund	1,781,195		0		0		0		0
47702 Transfer from Equipment Replacement	0		0		0		32,200		0
Total Wastewater Replacement	\$ 1,790,974	\$	0	\$	80,700	\$	117,200	\$	87,000
TOTAL WASTEWATER REVENUES	\$ 10,070,098	\$	6,932,007	\$	6,592,581	\$	6,783,748	\$	7,058,918
Annual Percentage Change					-34.53%		2.90%		4.06%

Budget For Fiscal Years 2007/08 - 2008/09

WASTEWATER ENTERPRISE FUND - EXPENSE DETAIL

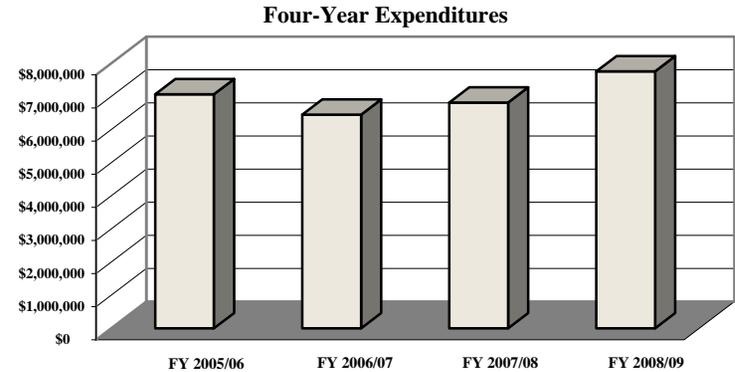
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
Personnel Services	\$ 1,473,902	\$ 1,707,857	\$ 1,659,520	\$ 1,832,646	\$ 1,906,411
Supplies and Services	3,548,523	3,877,755	3,831,749	4,257,667	4,400,839
Internal Service	512,046	506,451	506,451	481,432	494,274
Capital Outlay	1,948,811	1,068,515	995,630	883,161	1,604,472
Total	\$ 7,483,282	\$ 7,160,578	\$ 6,993,350	\$ 7,454,906	\$ 8,405,996
<u>Personnel Services</u>					
590-5801 Wastewater Operations	\$ 1,246,704	\$ 1,435,228	\$ 1,392,412	\$ 1,554,785	\$ 1,618,114
590-5802 Wastewater Utility Billing	192,886	220,543	216,074	221,252	230,682
590-5803 Wastewater Lateral Maintenance	34,312	52,086	51,034	56,609	57,615
Total Personnel Services	\$ 1,473,902	\$ 1,707,857	\$ 1,659,520	\$ 1,832,646	\$ 1,906,411
<u>Supplies and Services</u>					
590-5801 Wastewater Operations	\$ 3,391,037	\$ 3,595,066	\$ 3,578,209	\$ 3,937,951	\$ 4,070,550
590-5802 Wastewater Utility Billing	149,013	219,290	206,500	218,376	227,409
590-5803 Wastewater Lateral Maintenance	8,473	63,399	47,040	51,340	52,880
593-5850 Wastewater Replacement	0	0	0	50,000	50,000
Total Supplies and Services	\$ 3,548,523	\$ 3,877,755	\$ 3,831,749	\$ 4,257,667	\$ 4,400,839
<u>Internal Service</u>					
590-5801 Wastewater Operations	\$ 482,904	\$ 482,112	\$ 482,112	\$ 458,720	\$ 471,757
590-5802 Wastewater Utility Billing	25,373	21,481	21,481	20,212	20,006
590-5803 Wastewater Lateral Maintenance	3,769	2,858	2,858	2,500	2,511
Total Internal Service	\$ 512,046	\$ 506,451	\$ 506,451	\$ 481,432	\$ 494,274
<u>Capital Outlay</u>					
590-5801 Wastewater Operations	\$ 1,948,811	\$ 1,066,648	\$ 995,630	\$ 863,210	\$ 1,602,548
590-5802 Wastewater Utility Billing	0	1,867	0	1,868	1,924
590-5803 Wastewater Lateral Maintenance	0	0	0	9,750	0
593-5850 Wastewater Replacement	0	0	0	8,333	0
Total Capital Outlay	\$ 1,948,811	\$ 1,068,515	\$ 995,630	\$ 883,161	\$ 1,604,472

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Treated 1,224 million gallons of wastewater per year.
- Processed 1,149 dry metric tons of biosolids per year.
- A total of 22.797 million gallons of reclaim water sent off-site.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,246,704	\$ 1,435,228	\$ 1,392,412	\$ 1,554,785	\$ 1,618,114
Supplies and Services	3,391,037	3,595,066	3,578,209	3,937,951	4,070,550
Internal Service	482,904	482,112	482,112	458,720	471,757
Capital Outlay	1,948,811	1,066,648	995,630	863,210	1,602,548
Total	\$ 7,069,456	\$ 6,579,054	\$ 6,448,363	\$ 6,814,666	\$ 7,762,969
Annual Percentage Change			-8.79%	5.68%	13.92%

Commentary

The increase in budget is due to chemical cost increases, higher disposal fees and fuel costs, and plant equipment replacement parts that need to be ordered for scheduled maintenance.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Public Works / City Engineer	0.13	0.13	0.13	0.19	0.19
Director of Public Works	0.20	0.00	0.00	0.00	0.00
Assist Director of PW / Assist City Eng.	0.13	0.13	0.13	0.19	0.19
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.25	0.25	0.25	0.22	0.22
Associate Engineer	0.00	0.00	0.00	0.20	0.20
Collection Systems Worker I / II	2.50	2.50	2.50	2.50	2.50
Deputy Director Public Works / Operations	0.00	0.20	0.20	0.20	0.20
Electrician	0.50	0.50	0.50	0.50	0.50
Management Analyst	0.13	0.13	0.13	0.24	0.24
Project Services Specialist	0.04	0.04	0.04	0.04	0.04
Purchasing Assistant	0.33	0.33	0.33	0.20	0.20
Safety / Specialist Projects Coordinator	0.50	0.50	0.50	0.20	0.20
Wastewater Laboratory Technician I	0.50	0.50	0.50	1.00	1.00
Wastewater Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Operations Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Operator Assistant	1.00	1.00	1.00	1.00	1.00
Wastewater Treatment Plant Oper I / II / III	3.00	3.00	3.00	3.00	3.00
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Total FTE	13.21	13.21	13.21	13.68	13.68
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 843,915	\$ 934,349	\$ 921,459	\$ 1,051,987	\$ 1,087,578
50110 Salary - Holiday	7,416	0	0	0	0
50121 Salary - Cross Training	0	1,050	1,050	1,050	1,050
50150 Salary - Bilingual	50	0	0	0	0
51200 Salary - Overtime	28,599	19,144	18,232	19,718	20,310
51205 Salary - Part-time	0	13,388	12,750	13,789	14,203
51215 Salary - Standby	11,830	11,800	11,800	11,800	11,800
51305 Management Incentive	1,093	1,304	1,304	1,965	2,023
52300 Deferred Comp.	2,834	4,739	4,739	5,306	5,306
52305 Life Insurance	1,916	2,476	2,017	2,364	2,543
52310 Health Insurance	100,433	133,735	116,427	132,543	145,744
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	18,040	24,058	19,765	21,866	23,398
52316 Employee Assist Program	570	753	601	666	712
52318 Vision Care	5,201	5,629	5,629	6,122	6,427
53400 Retirement	181,232	205,313	205,313	227,244	234,129
53405 Survivor Benefit	0	476	476	492	492
53410 Workers Comp. Ins.	21,500	47,764	47,764	31,587	33,627
53415 Medicare	12,781	14,118	13,634	15,559	16,082
53420 FICA	0	830	791	855	881
53425 LTD Insurance	9,225	14,230	8,589	9,805	11,738
Total	\$ 1,246,704	\$ 1,435,228	\$ 1,392,412	\$ 1,554,785	\$ 1,618,114

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 6,651	\$ 7,487	\$ 7,100	\$ 7,711	\$ 7,942
60110 Publications, Dues, Licenses	14,736	14,586	14,586	15,025	15,476
60130 Clothing	4,850	5,100	3,550	5,253	5,411
60132 Safety Supplies	6,990	10,710	7,700	11,750	12,103
60140 Special Supplies	4,347	6,732	6,732	9,952	10,250
70100 Utilities	534,242	552,500	552,500	574,600	591,838
70110 Equipment/Vehicle Maintenance	8,667	10,812	7,500	3,984	4,104
70111 Auto Maintenance	6,683	5,500	5,500	9,350	9,631
70115 Building/Facility Maintenance	14,022	12,095	10,500	12,460	12,834
70125 Rental of Equipment	533	4,060	3,200	6,000	6,180
70140 Special Services	63,687	61,000	61,000	62,830	64,715
70142 Permits/Fees/Tolls	4,823	10,020	7,500	10,321	10,631
70145 Communication	19,895	18,382	17,100	18,933	19,501
70150 Advertising	1,645	4,080	2,500	4,202	4,328
70160 Travel, Lodging & Meals	3,281	5,355	4,750	5,516	5,682
70170 Training & Conferences	3,572	13,056	11,100	16,520	17,017
70200 Interfund Services	533,783	560,473	560,473	588,497	617,921
70227 Public Relations	6,450	5,100	4,800	5,253	5,411
70239 Legal Services	6,321	0	0	0	0
70240 Contractual Services	98,306	86,000	86,000	205,000	212,400
70400 NPDES	48,111	57,029	57,029	61,150	62,985
71111 Treatment Maintenance	159,396	205,477	203,477	281,526	316,897
71112 Collection/Lift Station Maintenance	4,659	17,149	15,500	24,575	25,312
71113 Sludge Removal	205,420	268,046	268,046	316,689	332,523
71114 Lab Analysis	5,200	4,820	3,500	4,820	4,965
90000 Interest Expense	414,070	405,465	405,465	387,720	369,493
95500 Depreciation Expense	1,204,596	1,237,931	1,245,000	1,285,000	1,325,000
95501 Amortization Expense	6,101	6,101	6,101	3,314	0
Total	\$ 3,391,037	\$ 3,595,066	\$ 3,578,209	\$ 3,937,951	\$ 4,070,550

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09	
	Actual	Budget	Projected	Budget	Budget	
<u>INTERNAL SERVICE</u>						
82700	Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 43,459	\$ 45,632
82701	Information Services	47,774	50,938	50,938	76,248	75,371
82702	Equipment Replacement	190,805	190,805	190,805	152,641	160,307
82703	Information Systems Replacement	7,657	12,261	12,261	15,846	16,593
82705	Tuition	433	447	447	465	476
82706	Fleet Maintenance Service	126,307	140,507	140,507	83,831	83,831
82707	Facilities Maintenance Services	29,209	29,440	29,440	40,184	41,199
82709	Insurance	80,719	57,714	57,714	46,046	48,348
	Total	\$ 482,904	\$ 482,112	\$ 482,112	\$ 458,720	\$ 471,757
<u>CAPITAL OUTLAY</u>						
80337	Transfer to Community Facility CIP	\$ 41,250	\$ 0	\$ 0	\$ 0	\$ 66,667
80562	Water CIP Project	0	0	0	0	533,095
80592	Wastewater CIP Project	109,742	250,763	200,000	0	173,235
80593	Transfer to Wastewater Replacement	1,781,195	0	0	0	0
90010	Principal Expense	0	795,630	795,630	811,960	829,551
90058	Information Systems	4,278	0	0	0	0
90230	Equipment	12,346	20,255	0	51,250	0
	Total	\$ 1,948,811	\$ 1,066,648	\$ 995,630	\$ 863,210	\$ 1,602,548

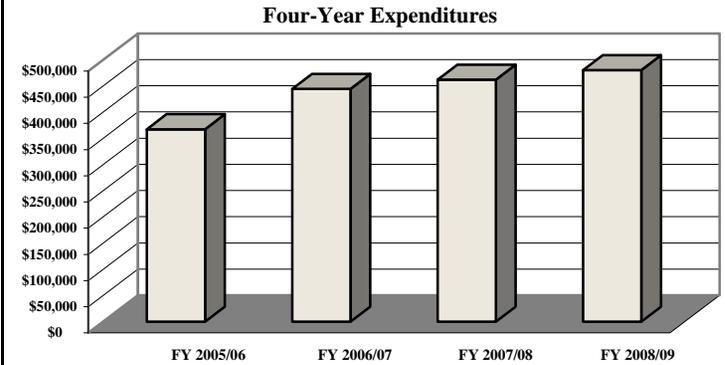
Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Opened 4,261 new accounts.
- Mailed 189,042 invoices.
- Received and processed 102,497 payments.
- Processed 20,519 customer service requests.

The Utility Billing Service in the Finance Department is responsible for the billing and collections for water, sewer and solid waste services.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 192,886	\$ 220,543	\$ 216,074	\$ 221,252	\$ 230,682
Supplies and Services	149,013	219,290	206,500	218,376	227,409
Internal Service	25,373	21,481	21,481	20,212	20,006
Capital Outlay	0	1,867	0	1,868	1,924
Total	\$ 367,272	\$ 463,181	\$ 444,055	\$ 461,708	\$ 480,021
Annual Percentage Change			20.91%	3.98%	3.97%

Commentary

Increased merchant processing costs, and related monthly fees associated with the web services implementation, have been budgeted in FY 2007/08. The web services will allow Utility customers to access account financial information and consumption history including graphs.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
City Treasurer / Dir of Finance & Info Systems	0.05	0.05	0.05	0.05	0.05
Assistant Finance Director	0.00	0.00	0.00	0.05	0.05
Chief Financial Operations Officer	0.10	0.05	0.05	0.25	0.25
Accounting Manager	0.34	0.34	0.34	0.05	0.05
Accountant II	0.00	0.00	0.00	0.05	0.05
Accounting Assistant I	0.99	1.32	1.32	1.15	1.07
Accounting Specialist	0.30	0.30	0.30	0.25	0.25
Accounting Technician	0.43	0.33	0.33	0.33	0.33
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.00	0.00	0.00	0.05	0.05
Finance / Special Projects Coordinator	0.05	0.05	0.05	0.00	0.00
Total FTE	2.31	2.49	2.49	2.28	2.20

<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 129,750	\$ 148,195	\$ 140,683	\$ 147,794	\$ 153,784
50150 Salary - Bilingual	206	396	378	348	348
51200 Salary - Overtime	3,503	630	7,100	6,400	6,720
51205 Salary - Part-time	4,332	0	0	0	0
51305 Management Incentive	459	473	472	487	501
52300 Deferred Comp	630	977	581	594	594
52305 Life Insurance	333	473	326	328	344
52310 Health Insurance	14,940	19,780	19,049	20,499	21,585
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	2,676	4,115	2,992	3,205	3,327
52316 Employee Assist Program	102	139	113	111	115
52318 Vision Care	928	1,062	1,061	1,020	1,034
53400 Retirement	27,726	32,104	32,104	32,048	33,229
53405 Survivor Benefit	0	90	90	82	79
53410 Workers Comp. Ins.	3,407	7,303	7,303	4,379	4,692
53415 Medicare	2,091	2,176	2,061	2,164	2,251
53420 FICA Tax	289	0	0	0	0
53425 LTD Insurance	1,445	2,558	1,689	1,726	2,008
Total	\$ 192,886	\$ 220,543	\$ 216,074	\$ 221,252	\$ 230,682

Budget For Fiscal Years 2007/08 - 2008/09

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

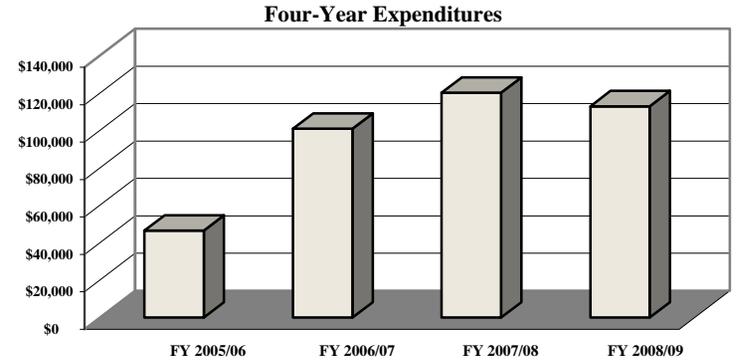
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 29,376	\$ 57,583	\$ 57,520	\$ 7,743	\$ 8,319
60105 Postage Expense	0	0	0	23,520	24,226
60110 Publications, Dues, Licenses	300	364	200	374	385
70110 Equipment/Vehicle Maintenance	0	1,545	0	3,591	3,699
70125 Equipment Rental	0	258	250	3,333	3,433
70140 Special Services	46,094	85,001	85,000	98,640	102,744
70145 Communication	253	1,030	550	1,060	1,092
70150 Advertising	543	0	0	0	0
70160 Travel, Lodging & Meals	986	3,863	2,100	3,979	4,098
70170 Training & Conferences	678	5,356	3,600	7,517	7,743
70200 Interfund Services	45,030	47,280	47,280	49,644	52,126
70239 Legal Services	0	510	0	0	0
74000 Bad Debt Expense	25,753	16,500	10,000	18,975	19,544
Total	\$ 149,013	\$ 219,290	\$ 206,500	\$ 218,376	\$ 227,409
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 10,743	\$ 10,935	\$ 10,935	\$ 11,602	\$ 11,182
82703 Information Systems Replacement	2,336	3,092	3,092	2,000	2,044
82704 Facilities Replacement	738	1,442	1,442	1,693	1,827
82705 Tuition	76	76	76	78	77
82707 Facilities Maintenance Services	2,791	2,750	2,750	3,396	3,360
82709 Insurance	8,689	3,186	3,186	1,443	1,516
Total	\$ 25,373	\$ 21,481	\$ 21,481	\$ 20,212	\$ 20,006
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 1,867	\$ 0	\$ 1,868	\$ 1,924
Total	\$ 0	\$ 1,867	\$ 0	\$ 1,868	\$ 1,924

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Responded to over 49 sewer calls.
- Inspected over 2.8 miles of collection system lines.
- Cleaned approximately 67 creek outlets.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 34,312	\$ 52,086	\$ 51,034	\$ 56,609	\$ 57,615
Supplies and Services	8,473	63,399	47,040	51,340	52,880
Internal Service	3,769	2,858	2,858	2,500	2,511
Capital Outlay	0	0	0	9,750	0
Total	\$ 46,554	\$ 118,343	\$ 100,932	\$ 120,199	\$ 113,006
Annual Percentage Change			116.81%	19.09%	-5.98%

Commentary

The increase in the budget is due to a one-time purchase of a 4" automated sewer lateral snake for lateral maintenance use.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Collection System Worker I	0.50	0.50	0.50	0.50	0.50
Total FTE	0.50	0.50	0.50	0.50	0.50
 <u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 24,429	\$ 29,419	\$ 29,364	\$ 33,377	\$ 33,581
51200 Salary - Overtime	75	9,923	9,450	10,220	10,527
52305 Life Insurance	33	36	35	35	37
52310 Health Insurance	2,046	2,654	2,472	2,754	3,056
52311 Flexible Benefits	0	72	72	0	0
52315 Dental Insurance	784	1,083	913	977	1,046
52316 Employee Assist Program	21	29	23	24	26
52318 Vision Care	195	213	213	224	235
53400 Retirement	5,385	6,321	6,321	7,196	7,215
53405 Survivor Benefit	0	18	18	18	18
53410 Workers Comp. Ins.	680	1,452	1,452	989	1,025
53415 Medicare	385	427	427	484	487
53425 LTD Insurance	279	439	274	311	362
Total	\$ 34,312	\$ 52,086	\$ 51,034	\$ 56,609	\$ 57,615

Budget For Fiscal Years 2007/08 - 2008/09

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

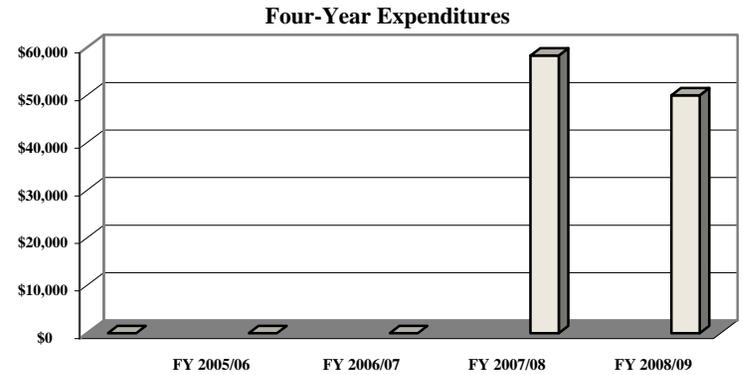
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 143	\$ 3,570	\$ 3,420	\$ 3,500	\$ 3,605
60110 Publications, Dues, Licenses	306	1,020	620	1,500	1,545
70110 Equipment/Vehicle Maintenance	3,496	10,200	7,600	10,000	10,300
70111 Auto Maintenance	0	0	0	5,100	5,253
70125 Equipment Rental	0	5,100	5,000	6,000	6,180
70140 Special Services	4,528	25,500	20,500	20,000	20,600
70145 Communication	0	2,709	500	2,840	2,925
70160 Travel, Lodging & Meals	0	6,120	4,200	1,200	1,236
70170 Training & Conferences	0	9,180	5,200	1,200	1,236
Total	\$ 8,473	\$ 63,399	\$ 47,040	\$ 51,340	\$ 52,880
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 1,623	\$ 1,730	\$ 1,730	\$ 1,813	\$ 1,792
82703 Information Systems Replacement	83	264	264	291	304
82705 Tuition	17	18	18	17	17
82709 Insurance	2,046	846	846	379	398
Total	\$ 3,769	\$ 2,858	\$ 2,858	\$ 2,500	\$ 2,511
<u>CAPITAL OUTLAY</u>					
90230 Equipment	\$ 0	\$ 0	\$ 0	\$ 9,750	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 9,750	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

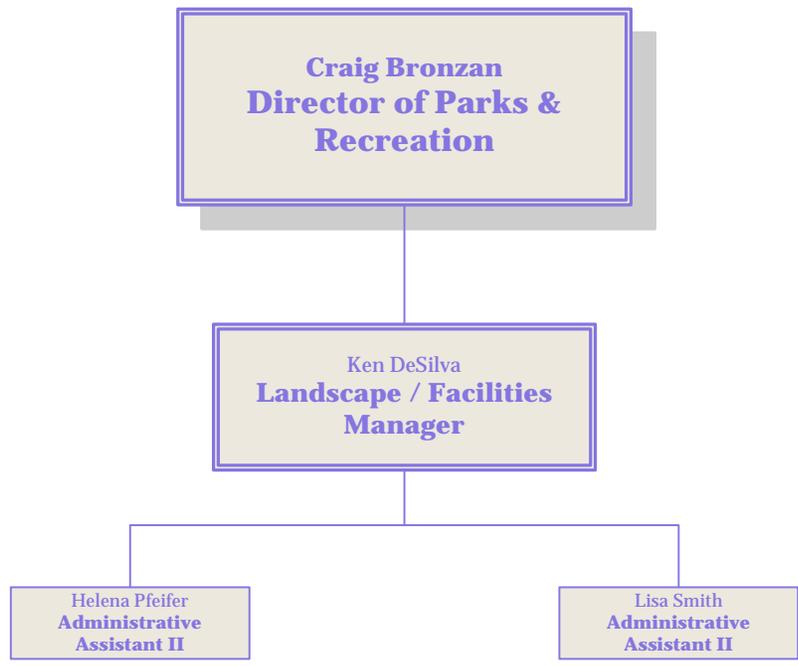
Expenditure Summary

Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Capital Outlay	0	0	0	8,333	0
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,333</u>	<u>\$ 50,000</u>
Annual Percentage Change					-14.29%



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City Rentals Enterprise



City Rentals Enterprise

The Parks and Recreation Department is the property manager for the Brentwood Education and Technology Center. The Technology Center accelerates the formation, growth and success of small, technology-based companies in Brentwood. The 17,500 square foot facility offers affordable space and shared office equipment services, making it possible to provide an affordable workplace for our resident entrepreneurs. In addition, the City has provided an adjacent 17,000 square foot Education Center for use by Los Medanos College. As the anchor tenant, the City manages the rental accounts for the entire center.



Mission Statement

The mission of the Technology Center is to promote and support small business opportunities in the City of Brentwood by renting affordable office space, including receptionist and support services, on a month-to-month basis.

City Rentals Enterprise

Department Accomplishments

Services

Technology Center
Los Medanos College

- *Renovated large areas into smaller offices to increase available office space.*
- *Provided support staff and services to tenants.*
- *Hired a property management company to manage the common area.*
- *Repaved the parking lot.*
- *Repaired damaged sewer line.*
- *Updated the landscaping.*

City Rentals Enterprise

Department Goals

- *Achieve 90% occupancy rate.*
- *Continue to provide support staff and services to tenants.*
- *Repair the roof of the Technology Center.*
- *Paint the interior of the Technology Center.*

Budget For Fiscal Years 2007/08 - 2008/09

CITY RENTALS ENTERPRISE FUND - TEN YEAR PROJECTION

	2006/07 Projected	2007/08 Budget	2008/09 Budget	2009/10 Projected	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected
Net Assets 7/01	\$ 130,242	\$ 136,919	\$ 21,786	\$ 11,761	\$ 10,253	\$ 9,858	\$ 10,619	\$ 10,197	\$ 9,762
Add:									
Revenues	<u>1,058,913</u>	<u>974,144</u>	<u>1,102,091</u>	<u>1,143,970</u>	<u>1,167,994</u>	<u>1,206,538</u>	<u>1,242,734</u>	<u>1,280,016</u>	<u>1,318,416</u>
Total Revenue	1,058,913	974,144	1,102,091	1,143,970	1,167,994	1,206,538	1,242,734	1,280,016	1,318,416
Less:									
Operations	<u>1,064,649</u>	<u>1,089,277</u>	<u>1,112,115</u>	<u>1,145,479</u>	<u>1,168,388</u>	<u>1,205,777</u>	<u>1,243,156</u>	<u>1,280,451</u>	<u>1,318,864</u>
Total Appropriations	1,064,649	1,089,277	1,112,115	1,145,479	1,168,388	1,205,777	1,243,156	1,280,451	1,318,864
Revenue Over(Under) Appropriations	(5,736)	(115,133)	(10,024)	(1,508)	(395)	761	(422)	(435)	(448)
Add Capital Expenses (1)	12,413	0	0	0	0	0	0	0	0
Net Assets 6/30	<u>\$ 136,919</u>	<u>\$ 21,786</u>	<u>\$ 11,761</u>	<u>\$ 10,253</u>	<u>\$ 9,858</u>	<u>\$ 10,619</u>	<u>\$ 10,197</u>	<u>\$ 9,762</u>	<u>\$ 9,314</u>

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

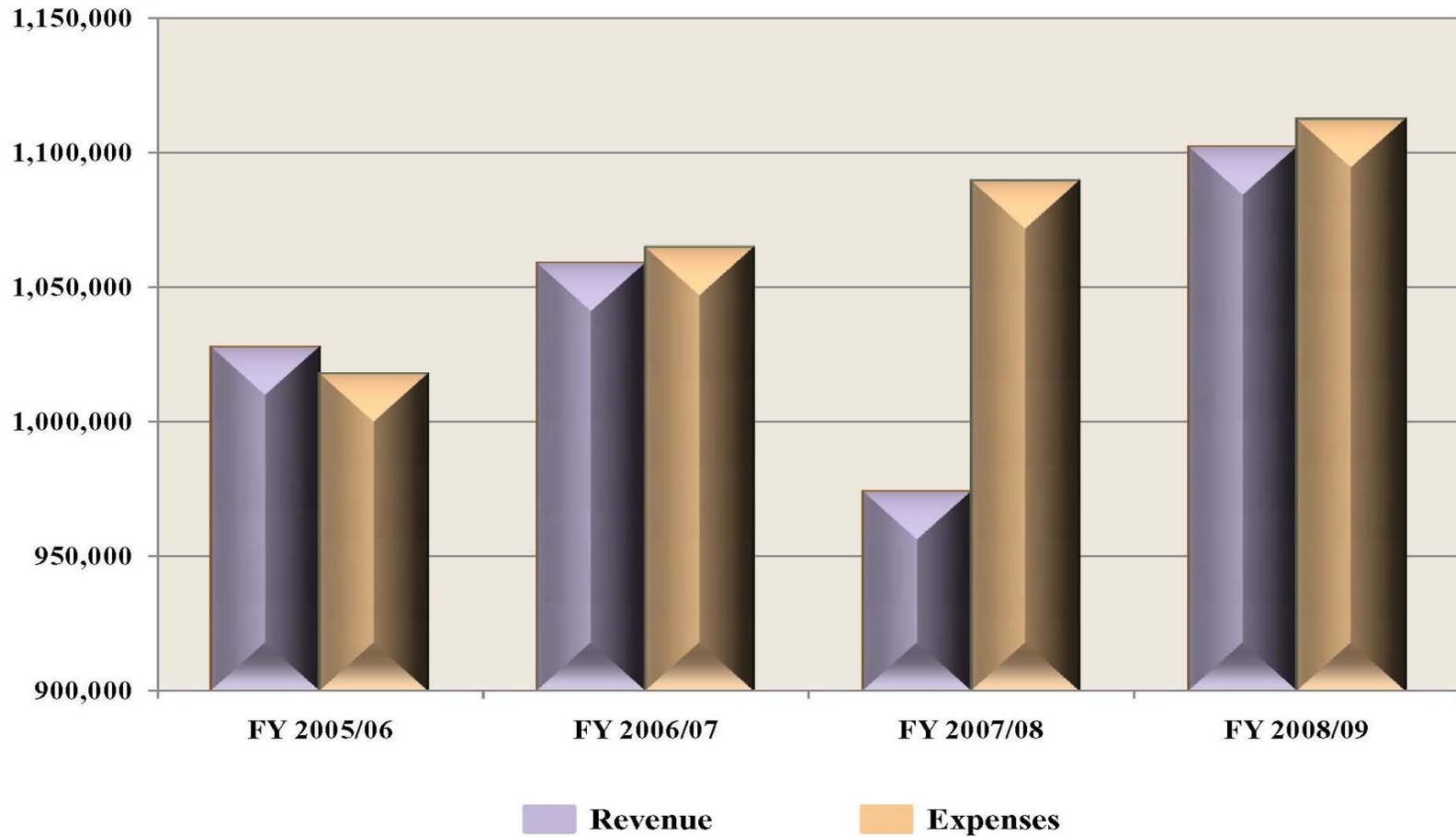
Budget For Fiscal Years 2007/08 - 2008/09

CITY RENTALS ENTERPRISE FUND - NET ASSETS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 769,631	\$ 752,811	\$ 738,323	\$ 774,144	\$ 790,091
Expenses	<u>728,606</u>	<u>767,271</u>	<u>757,049</u>	<u>785,108</u>	<u>806,602</u>
Excess (deficiency) of revenues over / (under) expenses	41,025	(14,460)	(18,726)	(10,964)	(16,511)
Other Sources:					
Transfer In	258,155	320,589	320,590	200,000	312,000
Transfer Out	<u>(289,193)</u>	<u>(307,600)</u>	<u>(307,600)</u>	<u>(304,169)</u>	<u>(305,513)</u>
Total Other Sources (Uses)	(31,037)	12,989	12,990	(104,169)	6,487
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	9,988	(1,471)	(5,736)	(115,133)	(10,024)
Net Assets, Beginning Year	120,254	130,242	130,242	136,919	21,786
Add Capital Expenses to Net Assets (1)	<u>0</u>	<u>12,413</u>	<u>12,413</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 130,242</u>	<u>\$ 141,184</u>	<u>\$ 136,919</u>	<u>\$ 21,786</u>	<u>\$ 11,761</u>

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

City Rentals Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2007/08 - 2008/09

CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Revenues</u>					
501-5001 Cam Main Rental	\$ 294,049	\$ 364,860	\$ 357,458	\$ 247,653	\$ 361,126
501-5002 College Rental	275,537	265,019	266,394	276,000	276,990
501-5003 Incubator Rental	458,200	443,521	435,061	450,491	463,975
TOTAL CITY RENTAL REVENUES	\$ 1,027,786	\$ 1,073,400	\$ 1,058,913	\$ 974,144	\$ 1,102,091
Annual Percentage Change			3.03%	-8.01%	13.13%
<u>Expenses</u>					
501-5001 Cam Main Rental	\$ 703,422	\$ 727,162	\$ 726,146	\$ 751,779	\$ 763,086
501-5002 College Rental	91,937	112,959	128,024	103,256	106,355
501-5003 Incubator Rental	222,440	234,750	210,479	234,242	242,674
TOTAL CITY RENTAL EXPENSES	\$ 1,017,799	\$ 1,074,871	\$ 1,064,649	\$ 1,089,277	\$ 1,112,115
Annual Percentage Change			4.60%	2.31%	2.10%

Budget For Fiscal Years 2007/08 - 2008/09

CITY RENTALS ENTERPRISE FUND - REVENUE DETAIL

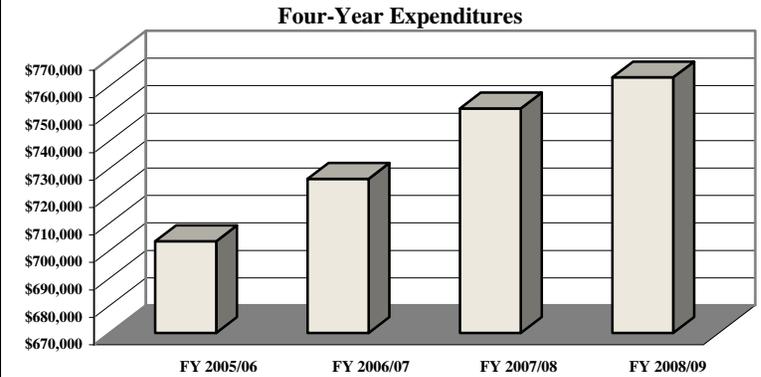
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>501-5001 - CAM Main Rental</u>					
43300 Investment Income	\$ 2,383	\$ 356	\$ 3,500	\$ 4,676	\$ 4,859
46700 Other Income	23	0	0	0	0
47100 Transfer from General Fund	258,132	320,589	320,590	200,000	312,000
45550 User Fees	33,511	43,915	33,368	42,977	44,267
Total CAM Main Rental	\$ 294,049	\$ 364,860	\$ 357,458	\$ 247,653	\$ 361,126
<u>501-5002 - College Rental</u>					
43320.17 College Rental	\$ 243,000	\$ 243,000	\$ 243,000	\$ 243,000	\$ 243,000
46703 Reimbursement	32,537	22,019	23,394	33,000	33,990
Total College Rental	\$ 275,537	\$ 265,019	\$ 266,394	\$ 276,000	\$ 276,990
<u>501-5003 - Incubator Rental</u>					
43320.17 Incubator Rental	\$ 440,674	\$ 409,008	\$ 418,236	\$ 430,783	\$ 443,706
43500 Late Charge	0	1,000	250	1,000	1,000
46700 Other Income	5,963	6,799	8,232	6,799	7,003
46703 Reimbursement	11,563	26,714	8,343	11,909	12,266
Total Incubator Rental	\$ 458,200	\$ 443,521	\$ 435,061	\$ 450,491	\$ 463,975
TOTAL CITY RENTAL REVENUES	\$ 1,027,786	\$ 1,073,400	\$ 1,058,913	\$ 974,144	\$ 1,102,091
Annual Percentage Change			3.03%	-8.01%	13.13%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

The City is the owner of a 34,500 square foot building located on the corner of Brentwood Blvd. and Sand Creek Road. Located in the Brentwood Shopping Center, the City's building houses the Brentwood Technology Incubator Center and the Los Medanos College satellite campus.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Supplies and Services	\$ 116,009	\$ 119,180	\$ 118,164	\$ 118,788	\$ 123,341
Internal Service	298,220	300,382	300,382	328,822	334,232
Capital Outlay	289,193	307,600	307,600	304,169	305,513
Total	<u>\$ 703,422</u>	<u>\$ 727,162</u>	<u>\$ 726,146</u>	<u>\$ 751,779</u>	<u>\$ 763,086</u>
Annual Percentage Change			3.23%	3.53%	1.50%

Commentary

The increase in contractual services is due to the hiring of a property management company that relieves the City of property management responsibility.

Budget For Fiscal Years 2007/08 - 2008/09

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

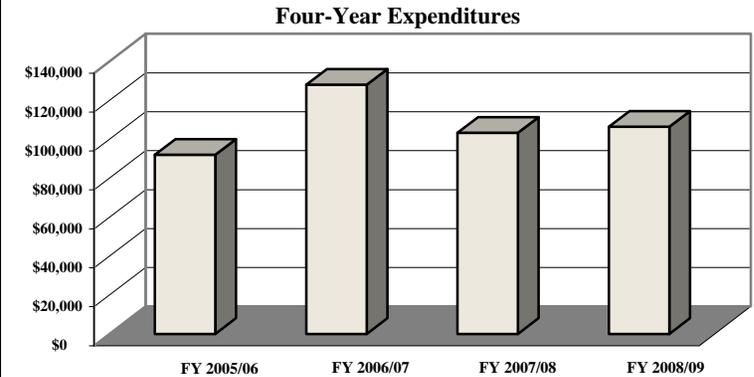
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 0	\$ 0	\$ 201	\$ 0	\$ 0
70100 Utility Services	8,402	18,342	12,200	13,320	13,720
70115 Building /Facility Maintenance	36,321	40,872	40,872	42,098	43,361
70140 Special Services	7,832	11,277	11,277	0	0
70200 Interfund Services	44,870	47,114	47,114	49,470	51,943
70239 Legal Services	18,584	1,575	6,500	2,500	2,575
70240 Contractual Services	0	0	0	11,400	11,742
Total	\$ 116,009	\$ 119,180	\$ 118,164	\$ 118,788	\$ 123,341
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 5,116	\$ 5,372
82701 Information Services	51,954	51,954	51,954	56,080	54,975
82703 Information Systems Replacement	50,000	50,000	50,000	52,500	55,125
82704 Facilities Replacement	50,000	50,000	50,000	75,000	75,000
82705 Tuition	51	53	53	0	0
82707 Facilities Maintenance Services	122,465	123,437	123,437	136,292	139,734
82709 Insurance	23,750	24,938	24,938	3,834	4,026
Total	\$ 298,220	\$ 300,382	\$ 300,382	\$ 328,822	\$ 334,232
<u>CAPITAL OUTLAY</u>					
80337 Transfer to CIP	\$ 0	\$ 12,413	\$ 12,413	\$ 0	\$ 0
80445 Transfer to CIP 2001 Debt Service	289,193	295,187	295,187	304,169	305,513
Total	\$ 289,193	\$ 307,600	\$ 307,600	\$ 304,169	\$ 305,513

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

The City has provided a 17,000 square foot facility to serve as a Los Medanos College satellite campus.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Supplies and Services	\$ 91,937	\$ 112,959	\$ 128,024	\$ 103,256	\$ 106,355
Total	<u>\$ 91,937</u>	<u>\$ 112,959</u>	<u>\$ 128,024</u>	<u>\$ 103,256</u>	<u>\$ 106,355</u>
Annual Percentage Change			39.25%	-19.35%	3.00%

Commentary

Based on the current agreement with Los Medanos College (LMC), the City can renegotiate the agreement in order to request reimbursement from LMC for the actual utility costs if they exceed the projected utility budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

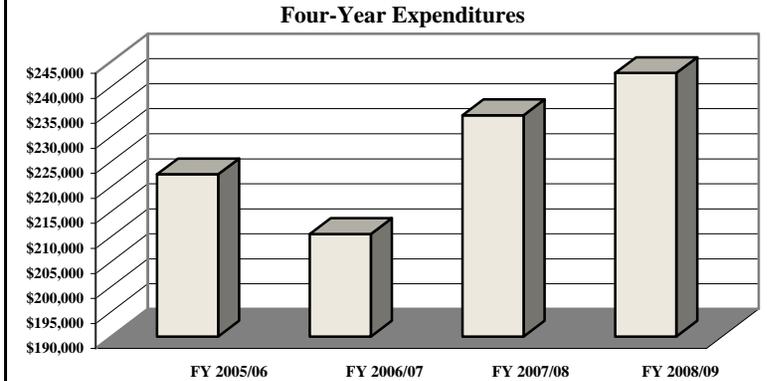
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
70100 Utility Services	\$ 39,346	\$ 42,676	\$ 42,676	\$ 43,956	\$ 45,275
70115 Building /Facility Maintenance	52,591	30,129	45,194	54,168	55,794
70140 Special Services	0	40,154	40,154	5,132	5,286
Total	\$ 91,937	\$ 112,959	\$ 128,024	\$ 103,256	\$ 106,355

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5003	Division:	Incubator Rental

Performance Measures

- 54.3% of the available space is leased to business owners.
- 10.1% of the available space is leased to the City of Brentwood.
- 35.6% of the available space is vacant.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Personnel Services	\$ 103,541	\$ 115,386	\$ 113,454	\$ 118,516	\$ 123,464
Supplies and Services	117,163	119,364	97,025	114,956	118,403
Internal Services	1,736	0	0	770	807
Total	<u>\$ 222,440</u>	<u>\$ 234,750</u>	<u>\$ 210,479</u>	<u>\$ 234,242</u>	<u>\$ 242,674</u>
Annual Percentage Change			-5.38%	11.29%	3.60%

Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5003	Division:	Incubator Rental

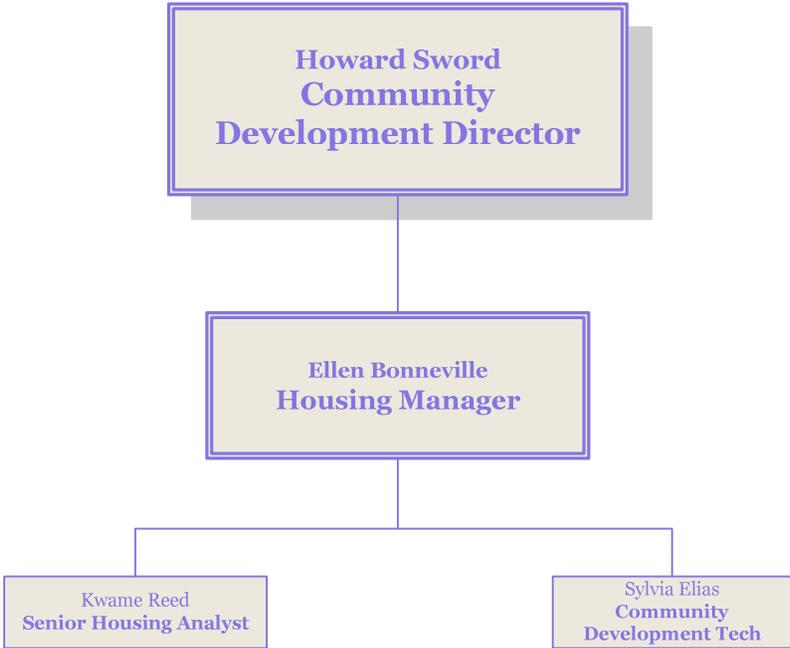
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Administrative Assistant I / II	1.50	1.50	1.50	1.50	1.50
Total FTE	1.50	1.50	1.50	1.50	1.50
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 67,750	\$ 73,808	\$ 73,328	\$ 76,820	\$ 79,120
52305 Life Insurance	108	108	104	104	112
52310 Health Insurance	14,025	16,547	15,590	17,129	18,774
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	2,232	2,831	2,740	2,931	3,137
52316 Employee Assist Program	70	86	68	73	78
52318 Vision Care	640	639	639	671	705
53400 Retirement	15,158	15,543	15,543	16,563	17,000
53405 Survivor Benefit	0	54	54	54	54
53410 Workers Comp. Ins.	1,734	3,570	3,570	2,274	2,412
53415 Medicare	971	1,049	1,063	1,114	1,147
53425 LTD Insurance	784	1,079	683	716	854
Total	\$ 103,541	\$ 115,386	\$ 113,454	\$ 118,516	\$ 123,464

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5003	Division:	Incubator Rental

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 8,066	\$ 6,624	\$ 4,899	\$ 6,323	\$ 6,527
60103 Copy Machine	7,726	8,819	6,085	7,957	8,196
60110 Publication & Dues	454	0	500	500	500
60140 Special Supplies	200	0	250	0	0
70100 Utility Services	26,231	22,525	27,976	27,017	27,828
70115 Building /Facility Maintenance	9,432	26,821	15,497	20,662	21,282
70120 Office Rental	5,422	5,976	5,651	5,741	5,913
70140 Special Services	758	1,993	4,837	5,000	5,150
70145 Communication	38,062	28,132	27,806	28,976	29,845
70150 Advertising	3,255	1,824	1,824	1,879	1,935
70160 Travel, Lodging & Meals	0	200	200	200	206
70170 Training/Conference Registration	0	700	500	700	721
70240 Contractual Services	0	15,750	1,000	10,001	10,300
74000 Bad Debt Expense	17,557	0	0	0	0
Total	\$ 117,163	\$ 119,364	\$ 97,025	\$ 114,956	\$ 118,403
<u>INTERNAL SERVICE</u>					
82705 Tuition	\$ 0	\$ 0	\$ 0	\$ 51	\$ 52
82709 Insurance	1,736	0	0	719	755
Total	\$ 1,736	\$ 0	\$ 0	\$ 770	\$ 807

Housing Enterprise



Housing Enterprise

The Housing Division of the Community Development Department is responsible for the implementation of Affordable Housing Ordinance 790 and for administering all affordable housing programs, and related projects, for the City of Brentwood.



Divisions

**Administration
Rentals**

Mission Statement

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

Housing Enterprise

Department Accomplishments

Services

**Affordable Housing
City Rental Program
First Time Homebuyer
Program**

- *City Council approved a comprehensive administrative manual in January 2006 which the Division uses to sell all homes under the Affordable Housing Program.*
- *Conducted three training sessions with preferred lenders to teach the First Time Homebuyer Program.*
- *Received 146 qualified applications in June 2006 for the Affordable Housing Program.*
- *Closed two, first time homebuyer loans.*
- *Sold 20 homes to qualified families in the Affordable Housing Program.*
- *Received and rented 14 units in Rental Program.*
- *Provided Housing Trust Funds to two projects: 1) \$600,00 to the Villa Amador project, a 96-unit apartment complex for very-low income households and 2) \$500,000 to Eden Housing for the 80-unit Brentwood Senior Commons project.*
- *Negotiated alternative method of meeting affordable housing requirement with Shea Homes for the Trilogy development.*
- *Prepared and presented amendment of Affordable Housing Ordinance to Planning Commission and City Council.*
- *City Council approved four staff-negotiated affordable housing agreements with developers that will provide: 9 very-low income units for sale; 12 low income units for sale; 5 moderate units for sale; 4 rental units and \$1,500,000 for the Housing Trust Fund.*
- *Four units dedicated to the City for the Rental Program.*

Housing Enterprise

Department Goals

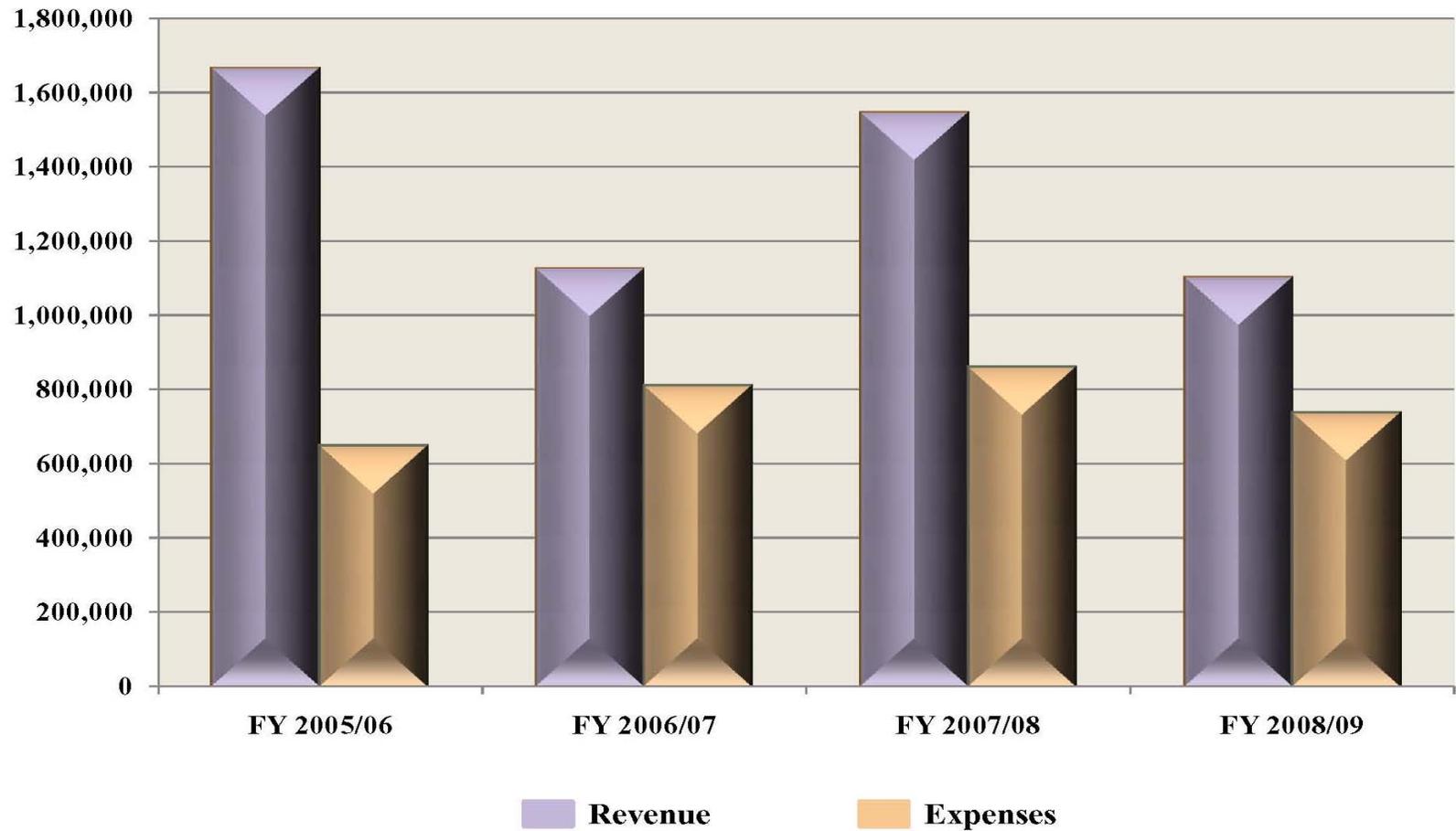
- *Continue to assist eligible owners and renters in obtaining decent, safe and sanitary housing within the City of Brentwood.*
- *Continue to refine the Affordable Housing Program to meet the needs of the community, as well as the goals of the City Council.*
- *Monitor all owners / renters for compliance with all requirements of the Affordable Housing Program.*
- *Monitor maintenance and upkeep of affordable units in the Affordable Housing Program.*
- *Work with City Council to identify priorities and opportunities for both the creation of additional affordable housing units, through land acquisition and other methods, along with the rehabilitation of existing affordable housing units within the City of Brentwood.*

Budget For Fiscal Years 2007/08 - 2008/09

HOUSING ENTERPRISE FUND - NET ASSETS

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Revenues	\$ 1,665,217	\$ 606,527	\$ 1,125,450	\$ 1,545,703	\$ 1,102,353
Expenses	<u>647,386</u>	<u>920,472</u>	<u>809,271</u>	<u>858,725</u>	<u>736,086</u>
Excess (deficiency) of revenues over / (under) expenses	1,017,831	(313,945)	316,179	686,978	366,267
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	1,017,831	(313,945)	316,179	686,978	366,267
Net Assets, Beginning Year	911,445	1,929,276	1,929,276	2,245,455	2,932,434
Add Capital Expenses to Net Assets(1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 1,929,276</u>	<u>\$ 1,615,331</u>	<u>\$ 2,245,455</u>	<u>\$ 2,932,434</u>	<u>\$ 3,298,701</u>

Housing Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Years 2007/08 - 2008/09

HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Revenues</u>					
<u>510 - Housing Enterprise</u>					
510-5010 Housing Administration	\$ 1,665,217	\$ 606,527	\$ 1,125,450	\$ 1,545,703	\$ 1,102,353
TOTAL HOUSING REVENUES	\$ 1,665,217	\$ 606,527	\$ 1,125,450	\$ 1,545,703	\$ 1,102,353
Annual Percentage Change			-32.41%	37.34%	-28.68%
<u>Expenses</u>					
<u>510 - Housing Enterprise</u>					
510-5010 Housing Administration	\$ 630,631	\$ 796,530	\$ 738,933	\$ 724,228	\$ 570,018
510-5011 Housing Rental	16,755	123,942	70,338	134,497	166,068
TOTAL HOUSING EXPENSES	\$ 647,386	\$ 920,472	\$ 809,271	\$ 858,725	\$ 736,086
Annual Percentage Change			25.01%	6.11%	-14.28%

Budget For Fiscal Years 2007/08 - 2008/09

HOUSING ENTERPRISE FUND - REVENUE DETAIL

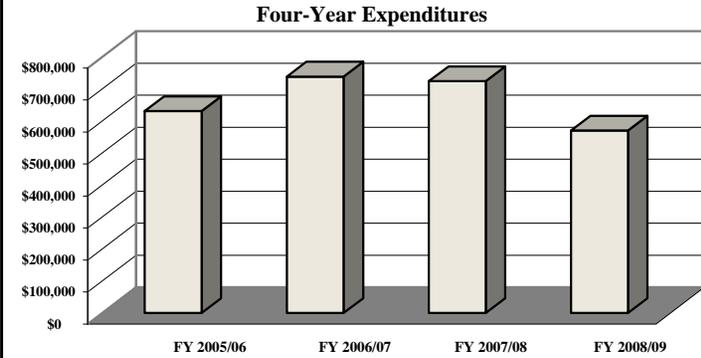
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/2008 Budget	2008/2009 Budget
510 - Housing Enterprise					
43300 Investment Income	\$ 22,065	\$ 3,800	\$ 23,480	\$ 18,000	\$ 18,000
43320.18 Rental Income	30,290	187,727	123,840	182,268	234,588
45515 Developer Fee	220,443	415,000	978,130	1,345,435	849,765
46715 Contributions	1,392,419	0	0	0	0
TOTAL HOUSING REVENUES	\$ 1,665,217	\$ 606,527	\$ 1,125,450	\$ 1,545,703	\$ 1,102,353
Annual Percentage Change			-32.41%	37.34%	-28.68%

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Conducted six classes on the Affordable Housing Program for low, very-low and moderate income households.
- Provided five First Time Homebuyer Loans.
- Continued monitoring of 70 affordable units currently occupied by qualified buyers for continued compliance with the program.
- Negotiated five new Affordable Housing Developer Agreements.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Personnel Services	\$ 422,488	\$ 477,605	\$ 474,681	\$ 521,054	\$ 373,570
Supplies and Services	175,463	276,783	222,110	156,501	161,958
Internal Service	32,680	29,142	29,142	35,673	29,490
Capital Outlay	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>11,000</u>	<u>5,000</u>
Total	<u>\$ 630,631</u>	<u>\$ 796,530</u>	<u>\$ 738,933</u>	<u>\$ 724,228</u>	<u>\$ 570,018</u>
Annual Percentage Change			17.17%	-1.99%	-21.29%

Commentary

The FY 2008/09 budget reflects a decrease of one full-time position. The position will be eliminated upon the retirement of the person currently occupying the position.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Community Development	0.20	0.20	0.20	0.20	0.20
Assistant Community Development Director	0.00	0.00	0.00	0.20	0.20
Administrative Supervisor	0.00	0.00	0.00	0.20	0.20
Building Inspector II	0.05	0.20	0.20	0.00	0.00
Housing Manager	1.00	1.00	1.00	1.00	0.00
Senior Community Development Tech	1.00	1.00	1.00	1.00	1.00
Senior Housing Analyst	1.00	1.00	1.00	1.00	1.00
Total FTE	3.25	3.40	3.40	3.60	2.60

PERSONNEL SERVICES

50100 Salary - Regular	\$ 298,247	\$ 327,292	\$ 329,976	\$ 364,423	\$ 257,080
50150 Salary - Bilingual	600	600	600	600	600
51200 Salary - Overtime	0	2,550	2,550	2,550	2,550
51305 Management Incentive	1,838	1,892	1,889	1,947	2,006
52300 Deferred Comp	2,904	2,904	2,904	3,168	1,848
52305 Life Insurance	1,122	1,259	1,093	1,185	770
52310 Health Insurance	30,772	37,029	34,248	39,927	31,261
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	4,759	6,360	5,363	5,978	5,114
52316 Employee Assist Program	152	194	155	175	135
52318 Vision Care	1,385	1,449	1,449	1,611	1,221
53400 Retirement	65,650	69,812	69,812	79,131	55,809
53405 Survivor Benefit	0	122	122	130	94
53410 Workers Comp. Ins.	7,386	15,909	15,909	10,798	7,844
53415 Medicare	4,246	4,753	4,863	5,367	3,792
53425 LTD Insurance	3,358	5,408	3,676	3,997	3,375
Total	\$ 422,488	\$ 477,605	\$ 474,681	\$ 521,054	\$ 373,570

Budget For Fiscal Years 2007/08 - 2008/09

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

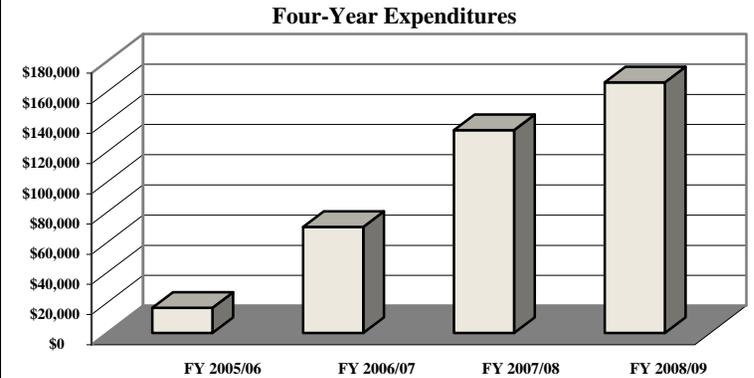
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 4,503	\$ 7,875	\$ 6,700	\$ 8,110	\$ 8,350
60110 Publication & Dues	424	550	550	600	600
60140 Special Supplies	11	0	0	0	0
70050 Equipment	117	0	0	0	0
70110 Vehicle Maintenance	0	0	152	0	0
70120 Office Rental	228	3,000	350	840	840
70140 Special Services	13,741	14,965	14,965	7,000	7,500
70145 Communication	1,960	2,250	2,250	2,600	2,300
70150 Advertising	251	1,500	500	1,000	1,000
70160 Travel, Lodging & Meals	5,335	3,336	3,336	6,000	6,000
70170 Training/Conference Registration	1,820	7,735	7,735	5,000	5,000
70200 Interfund Services	91,021	95,572	95,572	100,351	105,368
70225 Professional Services	43,463	100,000	50,000	15,000	15,000
70239 Legal Services	11,783	40,000	40,000	10,000	10,000
70240 Contractual Services	806	0	0	0	0
Total	\$ 175,463	\$ 276,783	\$ 222,110	\$ 156,501	\$ 161,958
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 13,793	\$ 15,226	\$ 15,226	\$ 19,216	\$ 15,411
82703 Information Systems Replacement	1,166	2,419	2,419	3,309	2,854
82704 Building Replacement	759	1,532	1,532	2,818	2,382
82705 Tuition	109	112	112	123	90
82707 Facilities Maintenance Services	2,872	2,922	2,922	6,748	5,121
82709 Insurance	13,981	6,931	6,931	3,459	3,632
Total	\$ 32,680	\$ 29,142	\$ 29,142	\$ 35,673	\$ 29,490
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 0	\$ 13,000	\$ 13,000	\$ 11,000	\$ 5,000
Total	\$ 0	\$ 13,000	\$ 13,000	\$ 11,000	\$ 5,000

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expense Summary

Supplies and Services	\$ 15,769	\$ 109,854	\$ 58,750	\$ 127,957	\$ 158,401
Internal Service	986	11,588	11,588	2,540	2,667
Capital Outlay	0	2,500	0	4,000	5,000
Total	<u>\$ 16,755</u>	<u>\$ 123,942</u>	<u>\$ 70,338</u>	<u>\$ 134,497</u>	<u>\$ 166,068</u>
Annual Percentage Change			319.80%	91.22%	23.47%

Commentary

The significant change between FY 2007/08 and FY 2008/09 is due to an increase in housing units from 16 to 20.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60140 Special Supplies	\$ 1,122	\$ 3,000	\$ 500	\$ 0	\$ 0
70115 Building/Facility Maintenance	2,361	20,870	15,000	13,260	17,340
70140 Special Services	12,272	85,984	25,000	83,317	104,671
70150 Advertising	14	0	0	630	640
95500 Depreciation	0	0	18,250	30,750	35,750
Total	\$ 15,769	\$ 109,854	\$ 58,750	\$ 127,957	\$ 158,401
<u>INTERNAL SERVICE</u>					
82700 Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 1,452	\$ 1,524
82709 Insurance	986	11,588	11,588	1,088	1,143
Total	\$ 986	\$ 11,588	\$ 11,588	\$ 2,540	\$ 2,667
<u>CAPITAL OUTLAY</u>					
90063 Equipment Housing	\$ 0	\$ 2,500	\$ 0	\$ 4,000	\$ 5,000
Total	\$ 0	\$ 2,500	\$ 0	\$ 4,000	\$ 5,000



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Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - RESERVES

Fund #	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
203-207 Gas Tax	\$ 0	\$ 850,000	\$ 850,000	\$ 0	\$ 929,584	\$ 929,584	\$ 0	\$ 994,235	\$ 994,235	\$ 0
216 Police Grants	172,012	179,944	209,222	142,734	247,800	270,490	120,044	105,100	120,044	105,100
217 Other Grants	0	49,913	49,913	0	38,320	38,320	0	0	0	0
220 Economic Development	4,796	200	0	4,996	0	4,996	0	0	0	0
270 Arts Commission Programs	82,012	55,994	62,316	75,690	39,200	65,740	49,150	40,376	65,827	23,699
271 Agriculture Park & History Center	0	0	0	0	382,000	232,000	150,000	0	0	150,000
280 Asset Forfeiture	39,941	17,500	13,000	44,441	15,000	28,000	31,441	15,000	28,500	17,941
281 Abandoned Vehicle Abatement	39,096	61,700	16,000	84,796	61,800	121,000	25,596	61,850	76,000	11,446
285 PEG Media	865,291	223,500	0	1,088,791	25,000	100,000	1,013,791	25,000	100,000	938,791
293 Measure C	139,381	413,000	377,500	174,881	461,249	636,130	0	461,249	461,249	0
Sub-Totals	\$ 1,342,529	\$ 1,851,751	\$ 1,577,951	\$ 1,616,329	\$ 2,199,953	\$ 2,426,260	\$ 1,390,022	\$ 1,702,810	\$ 1,845,855	\$ 1,246,977
Facility Fees										
250 Water Facility Fee	\$ (5,551,433)	\$ 7,034,370	\$ 5,050,277	\$ (3,567,340)	\$ 22,953,959	\$ 21,177,341	\$ (1,790,722)	\$ 4,606,691	\$ 4,565,710	\$ (1,749,741)
251 / 392 Roadway Facility Fee / Street Improvement	6,750,586	6,478,839	11,264,773	1,964,652	6,535,790	10,932,859	(2,432,417)	6,228,131	6,239,684	(2,443,970)
252 Parks & Trails Fee	1,239,030	3,039,062	2,957,265	1,320,827	3,377,058	6,050,679	(1,352,794)	4,051,504	6,907,860	(4,209,150)
253 Storm Drain Fee	3,336	41	2,011	1,366	0	0	1,366	0	0	1,366
255 Wastewater Facility Fee	18,005,068	2,734,453	3,693,655	17,045,866	2,253,368	4,957,447	14,341,787	2,184,145	5,463,856	11,062,076
256 Community Facility Fee	8,526,859	1,516,567	4,202,345	5,841,081	2,330,740	4,757,100	3,414,721	2,227,690	1,842,728	3,799,683
257 Fire Fees	843,583	260,890	1,397	1,103,076	450,741	935,000	618,817	512,624	1,100,000	31,441
260 Open Space Fee	163,776	7,000	2,500	168,276	2,061	2,500	167,837	1,855	2,500	167,192
261 Facility Fee Administration	1,097,034	263,968	836,080	524,922	462,680	752,647	234,955	487,733	710,317	12,371
262 Agriculture Administration	1,170,310	134,536	365,000	939,846	77,000	360,500	656,346	30,250	368,500	318,096
263 Agriculture Land	8,902,880	730,147	1,395,000	8,238,027	480,000	2,510,000	6,208,027	289,000	2,510,000	3,987,027
265 Affordable Housing in Lieu	5,615,096	4,191,441	715,000	9,091,537	5,590,730	3,332,500	11,349,767	3,599,057	2,890,000	12,058,824
267 Public Art Administration	31,712	64,170	95,882	0	110,145	100,915	9,230	110,145	100,961	18,414
268 Public Art Acquisition	317,975	218,317	58,000	478,292	450,995	98,931	830,356	450,995	0	1,281,351
269 Parking In-Lieu	21,788	301	0	22,089	271	0	22,360	244	0	22,604
Sub-Totals	\$ 47,137,600	\$ 26,674,102	\$ 30,639,185	\$ 43,172,517	\$ 45,075,538	\$ 55,968,419	\$ 32,279,636	\$ 24,780,064	\$ 32,702,116	\$ 24,357,584

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - RESERVES

	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09	
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09		
Assessment Districts											
230	98-1 City Wide Park Assessment	\$ 299,497	\$ 2,171,044	\$ 2,035,292	\$ 435,249	\$ 2,262,266	\$ 2,264,765	\$ 432,750	\$ 2,367,921	\$ 2,384,228	\$ 416,443
231	Community Facilities District #2	12,453	464,355	459,249	17,559	508,814	507,814	18,559	553,828	552,828	19,559
232	Community Facilities District #3	13,687	1,009,787	1,012,050	11,424	1,148,443	719,131	440,736	1,278,478	958,602	760,612
233	Community Facilities District #4	13,989	630,610	621,097	23,502	690,355	693,755	20,102	935,859	873,808	82,153
234	Community Facilities District #5	0	0	0	0	0	0	0	49,683	49,000	683
600	94-1 Blackhawk	225,786	528,542	476,599	277,729	530,659	445,338	363,050	557,192	466,869	453,373
603	95-5 California Spirit & Glory	27,345	102,907	87,904	42,348	110,686	102,499	50,535	116,220	107,437	59,318
604	95-6 Gerry Ranch	7,207	10,040	11,177	6,070	12,270	11,681	6,659	12,884	12,244	7,299
605	95-2 Hawthorn Landing	19,502	84,316	87,310	16,508	85,694	85,440	16,762	89,979	89,713	17,028
606	95-7 Greystone	21,745	83,556	92,274	13,027	84,820	96,553	1,294	89,061	101,380	(11,025)
607	95-8 Garin Ranch	70,869	219,746	199,629	90,986	222,101	198,715	114,372	233,206	207,989	139,589
609	97-1 Hancock	123,158	201,631	226,061	98,728	232,282	226,278	104,732	243,896	236,839	111,789
611	98-5 Arroyo Seco	8,309	6,445	8,889	5,865	7,670	11,029	2,506	9,074	11,580	(0)
612	98-3 Solana	12,935	21,338	23,393	10,880	25,370	24,328	11,922	26,639	25,515	13,046
613	98-4 Birchwood Estates	10,874	8,570	13,453	5,991	17,698	17,975	5,714	18,583	18,876	5,421
614	99-3 Spa L	274,620	321,100	353,845	241,875	325,112	381,087	185,900	341,368	400,142	127,126
615	99-4 California Grove	9,435	8,105	11,552	5,988	16,755	14,993	7,750	17,593	15,818	9,525
616	99-5 Deer Creek	187,108	234,721	259,257	162,572	369,951	349,863	182,660	388,449	367,357	203,752
617	99-6 Trailside	5,853	13,298	10,776	8,375	16,144	16,440	8,079	16,951	17,246	7,784
618	99-7 Termo	7,530	91,470	104,378	(5,378)	105,953	94,148	6,427	111,251	98,856	18,822
619	99-8 Gerry Ryder	22,626	57,342	55,104	24,864	57,776	60,881	21,759	60,665	63,926	18,498
620	99-9 Richmond America	27,683	97,614	87,457	37,840	102,745	99,961	40,624	107,882	104,960	43,546
621	00-2 Lyon Woodfield	10,013	8,368	8,441	9,940	9,009	13,025	5,924	9,460	13,634	1,750
622	00-3 CA Orchard	20,685	38,508	38,121	21,072	48,517	46,159	23,430	50,943	48,450	25,923
623	00-4 Brentwood Park	42,854	48,769	61,107	30,516	68,566	63,561	35,521	71,994	66,740	40,775
624	01-1 Laird Property	40,358	33,756	11,646	62,468	53,777	57,265	58,980	27,816	59,833	26,963
625	02-2 Oak Street	320,084	191,243	285,660	225,667	218,402	286,739	157,330	239,322	301,077	95,575
626	02-3 Apricot Way	185,266	369,152	226,516	327,902	547,695	582,707	292,890	575,080	611,504	256,466
627	02-4 Braddock & Logan	16,222	25,453	29,550	12,125	34,066	32,564	13,627	35,769	34,192	15,204
628	02-5 Sand Creek & Brentwood Blvd	29,519	45,386	32,006	42,899	34,261	55,273	21,887	35,974	57,668	193
629	02-6 Balfour & John Muir	9,062	19,398	5,025	23,435	15,454	27,912	10,977	18,202	29,180	(1)
630	02-7 San Jose & Sand Creek	2,178	9,618	8,780	3,016	14,355	10,974	6,397	15,072	11,524	9,945
631	02-8 Lone Tree Arco	9,438	28,175	7,563	30,050	12,774	23,729	19,095	13,413	24,807	7,701
632	02-9 Balfour Plaza	(463)	8,608	5,571	2,574	9,266	7,562	4,278	9,730	7,939	6,069
634	02-11 Lone Tree Plaza	2,968	6,244	3,227	5,985	13,137	13,441	5,681	13,794	14,069	5,406
635	02-12 Sunset Industrial	9,334	38,901	63,150	(14,915)	29,129	23,802	(9,588)	30,585	24,991	(3,994)
636	02-13 Stonehaven	26,388	23,083	28,308	21,163	25,003	32,375	13,791	26,253	33,986	6,058
637	03-2 Meritage Lone Tree	28,916	309,474	128,849	209,541	590,798	625,785	174,554	620,338	656,952	137,940
638	03-3 Brookdale Court	9,032	29,626	23,827	14,831	40,219	44,737	10,313	42,230	46,932	5,611
640	03-5 West Summerset	0	8,966	2,055	6,911	57,765	43,603	21,073	60,654	45,753	35,974
641	03-6 Arbor Village	4,153	150	0	4,303	0	0	4,303	0	0	4,303
642	03-7 Garin Ranch Commercial	3,858	150	0	4,008	0	0	4,008	0	0	4,008
644	04-2 Balfour Griffith Commercial	114	965	758	321	3,300	2,552	1,069	3,465	2,671	1,863
645	05-2 South Brentwood Blvd Commercial	(18)	3,265	902	2,345	2,264	3,245	1,364	2,377	3,396	345
648	06-4 Villa Amador	0	0	0	0	4,149	2,766	1,383	4,356	2,904	2,835
Sub-Totals		\$ 2,172,172	\$ 7,613,795	\$ 7,207,808	\$ 2,578,159	\$ 8,765,470	\$ 8,422,450	\$ 2,921,179	\$ 9,533,489	\$ 9,263,415	\$ 3,191,253
SPECIAL REVENUE FUNDS TOTAL		\$ 50,652,301	\$ 36,139,648	\$ 39,424,944	\$ 47,367,005	\$ 56,040,961	\$ 66,817,129	\$ 36,590,837	\$ 36,016,363	\$ 43,811,386	\$ 28,795,814

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

Fund #	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
203-207 Gas Tax	\$ 752,698	\$ 950,000	\$ 850,000	\$ 929,584	\$ 994,235
216 Police Grants	140,129	185,000	179,944	247,800	105,100
217 Other Grants	53,099	264,445	49,913	38,320	0
220 Economic Development	4,796	0	200	0	0
270 Art Commission Programs	268,722	78,910	55,994	39,200	40,376
271 Agriculture Park & History Center	0	0	0	382,000	0
280 Asset Forfeiture Fund	18,841	2,700	17,500	15,000	15,000
281 Abandoned Vehicle Abatement	36,468	10,200	61,700	61,800	61,850
285 PEG Media	463,117	200,000	223,500	25,000	25,000
293 Measure C	413,491	400,000	413,000	461,249	461,249
250 Water Facility Fee	7,521,886	7,825,000	7,034,370	22,953,959	4,606,691
251 / 392 Roadway Facility Fee / Street Improvement	10,769,477	17,420,000	6,478,839	6,535,790	6,228,131
252 Parks & Trails Fee	7,166,961	7,475,000	3,039,062	3,377,058	4,051,504
253 Storm Drain Fee	458	1,000	41	0	0
255 Wastewater Facility Fee	5,523,695	4,350,174	2,734,453	2,253,368	2,184,145
256 Community Facility Fee	3,733,469	13,794,000	1,516,567	2,330,740	2,227,690
257 Fire Fees Administration	504,836	0	260,890	450,741	512,624
260 Open Space Fee	5,209	2,500	7,000	2,061	1,855
261 Facility Fee Administration	1,033,055	1,190,000	263,968	462,680	487,733
262 Agriculture Conservation	512,176	20,000	134,536	77,000	30,250
263 Agriculture Land	2,160,814	100,000	730,147	480,000	289,000
265 Affordable Housing in Lieu	1,046,858	1,140,765	4,191,441	5,590,730	3,599,057
267 Public Art Administration	133,509	23,278	64,170	110,145	110,145
268 Public Art Acquisition	388,976	398,716	218,317	450,995	450,995
269 Parking-In-Lieu	688	27,100	301	271	244
230 City Wide Park Assessment District	1,971,718	2,189,822	2,171,044	2,262,266	2,367,921
231 Community Facilities District #2	373,499	459,324	464,355	508,814	553,828
232 Community Facilities District #3	551,920	1,012,065	1,009,787	1,148,443	1,278,478
233 Community Facilities District #4	185,605	621,097	630,610	690,355	935,859
234 Community Facilities District #5	0	0	0	0	49,683
600 94-1 Blackhawk	500,894	518,542	528,542	530,659	557,192
603 95-5 California Spirit & Glory	59,297	101,907	102,907	110,686	116,220
604 95-6 Gerry Ranch	5,321	9,740	10,040	12,270	12,884
605 95-2 Hawthorn Landing	82,953	84,016	84,316	85,694	89,979
606 95-7 Greystone	82,403	83,156	83,556	84,820	89,061
607 95-8 Garin Ranch	203,640	217,746	219,746	222,101	233,206
Sub-Total	46,670,678	61,156,203	33,830,756	52,931,599	32,767,185

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

Fund #	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
609 97-1 Hancock	200,525	196,131	201,631	232,282	243,896
611 98-5 Arroyo Seco	7,656	6,145	6,445	7,670	9,074
612 98-3 Solana	18,997	20,838	21,338	25,370	26,639
613 98-4 Birchwood Estates	5,818	8,320	8,570	17,698	18,583
614 99-3 Spa L	318,049	308,600	321,100	325,112	341,368
615 99-4 California Grove	6,305	7,855	8,105	16,755	17,593
616 99-5 Deer Creek	103,989	225,721	234,721	369,951	388,449
617 99-6 Trailside	4,619	13,048	13,298	16,144	16,951
618 99-7 Termo	49,740	91,270	91,470	105,953	111,251
619 99-8 Gerry Ryder	56,383	56,642	57,342	57,776	60,665
620 99-9 Richmond America	72,976	96,614	97,614	102,745	107,882
621 00-2 Lyon Woodfield	5,809	7,868	8,368	9,009	9,460
622 00-3 CA Orchard	25,111	37,708	38,508	48,517	50,943
623 00-4 Brentwood Park	53,470	47,169	48,769	68,566	71,994
624 01-1 Laird Property	30,249	31,756	33,756	53,777	27,816
625 02-2 Oak Street	251,032	177,243	191,243	218,402	239,322
626 02-3 Apricot Way	109,842	359,452	369,152	547,695	575,080
627 02-4 Braddock & Logan	23,305	24,953	25,453	34,066	35,769
628 02-5 Sand Creek & Brentwood Blvd	37,614	44,086	45,386	34,261	35,974
629 02-6 Balfour & John Muir	291	18,948	19,398	15,454	18,202
630 02-7 San Jose & Sand Creek	3,943	9,548	9,618	14,355	15,072
631 02-8 Lone Tree Arco	3,480	27,725	28,175	12,774	13,413
632 02-9 Balfour Plaza	1,831	8,608	8,608	9,266	9,730
634 02-11 Lone Tree Plaza	3,793	6,124	6,244	13,137	13,794
635 02-12 Sunset Industrial	65,503	38,811	38,901	29,129	30,585
636 02-13 Stonehaven	29,557	22,133	23,083	25,003	26,253
637 03-2 Meritage Lone Tree Assmt	31,312	306,974	309,474	590,798	620,338
638 03-3 Brookdale Court	7,559	29,176	29,626	40,219	42,230
640 03-5 West Summerset	0	8,946	8,966	57,765	60,654
641 03-6 Arbor Village	131	0	150	0	0
642 03-7 Garin Ranch Commercial	1,283	0	150	0	0
644 04-2 Balfour Griffith Commercial	401	959	965	3,300	3,465
645 05-2 South Brentwood Blvd. Commercial	0	3,254	3,265	2,264	2,377
648 06-4 Villa Arbor	0	0	0	4,149	4,356
Sub-Total	1,530,573	2,242,625	2,308,892	3,109,362	3,249,178
TOTAL SPECIAL REVENUE	\$ 48,201,251	\$ 63,398,828	\$ 36,139,648	\$ 56,040,961	\$ 36,016,363

Annual Percentage Change

-25.02%

55.07%

-35.73%

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>203-207 - Gas Tax</u>						
41170	2105 Gas Tax	\$ 249,391	\$ 315,000	\$ 280,500	\$ 309,112	\$ 330,750
41170	2106 Gas Tax	165,051	204,000	178,500	202,917	217,121
41172	2107 Gas Tax	332,256	425,000	382,500	411,555	440,364
41174	2107.5 Gas Tax	6,000	6,000	8,500	6,000	6,000
	Total Gas Tax	\$ 752,698	\$ 950,000	\$ 850,000	\$ 929,584	\$ 994,235
<u>216 - Police Grants</u>						
43300	Investment Income	\$ 7,288	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,100
44454	Gang Suppression	100,000	100,000	100,000	100,000	100,000
44462	COPS Fast Grant	0	0	0	0	0
44472	LLEBG - Vehicle Theft Grant	0	0	0	0	0
44472	Office of Traffic Safety Grant	0	80,000	74,944	142,700	0
44472	Community Reduction OTS	32,841	0	0	0	0
	Total Police Grants	\$ 140,129	\$ 185,000	\$ 179,944	\$ 247,800	\$ 105,100
<u>217 - Other Grants</u>						
43300	Investment Income	\$ 123	\$ 20	\$ 0	\$ 0	\$ 0
44472	Grants	52,976	245,342	49,913	38,320	0
46715	Contributions	0	7,972	0	0	0
47100	Transfer from General Fund	0	11,111	0	0	0
	Total Other Grants	\$ 53,099	\$ 264,445	\$ 49,913	\$ 38,320	\$ 0
<u>220 - Economic Development</u>						
43300	Investment Income	\$ 86	\$ 0	\$ 200	\$ 0	\$ 0
45515	Development Fee	4,710	0	0	0	0
	Total Economic Development	\$ 4,796	\$ 0	\$ 200	\$ 0	\$ 0
<u>270 - Art Commission Programs</u>						
44472	Grants	\$ 10,000	\$ 0	\$ 5,494	\$ 5,000	\$ 5,000
45813	Fundraisers	48,426	53,625	45,000	29,700	30,741
45831	Donations	60	25,285	3,000	2,000	2,060
47521	Transfer from Art Commission	207,238	0	0	0	0
43300	Investment Income	2,998	0	2,500	2,500	2,575
	Total Art Commission Programs	\$ 268,722	\$ 78,910	\$ 55,994	\$ 39,200	\$ 40,376
<u>271-Agriculture Park & History Center</u>						
46715	Contributions	\$ 0	\$ 0	\$ 0	\$ 382,000	\$ 0
	Total Agriculture Park & History Center	\$ 0	\$ 0	\$ 0	\$ 382,000	\$ 0
<u>280 - Asset Forfeiture</u>						
43300	Interest Income	\$ 934	\$ 200	\$ 1,500	\$ 0	\$ 0
46800	Forfeiture Funds	17,907	2,500	16,000	15,000	15,000
	Total Asset Forfeiture	\$ 18,841	\$ 2,700	\$ 17,500	\$ 15,000	\$ 15,000

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE DETAIL

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>281 - Abandoned Vehicle Abatement</u>						
43300	Interest Income	\$ 889	\$ 200	\$ 1,700	\$ 1,800	\$ 1,850
46800	Forfeiture Funds	35,579	10,000	60,000	60,000	60,000
	Total Abandoned Vehicle Abatement	\$ 36,468	\$ 10,200	\$ 61,700	\$ 61,800	\$ 61,850
<u>285 PEG Media</u>						
43300	Investment Income	\$ 13,117	\$ 0	\$ 23,500	\$ 25,000	\$ 25,000
46715	Contributions	450,000	200,000	200,000	0	0
	Total PEG Media	\$ 463,117	\$ 200,000	\$ 223,500	\$ 25,000	\$ 25,000
<u>293 - Measure C</u>						
46710	Measure C Funds	\$ 413,491	\$ 400,000	\$ 413,000	\$ 461,249	\$ 461,249
	Total Measure C	\$ 413,491	\$ 400,000	\$ 413,000	\$ 461,249	\$ 461,249
<u>250 - Water Facility Fee</u>						
43300	Interest Income	\$ 154,183	\$ 300,000	\$ 160,696	\$ 143,398	\$ 117,493
45515	Developer Fee	7,073,203	7,525,000	6,373,674	3,610,561	3,989,198
46700	Other Income	294,500	0	500,000	500,000	500,000
49950	Bond Proceeds	0	0	0	18,700,000	0
	Total Water Facility Fee	\$ 7,521,886	\$ 7,825,000	\$ 7,034,370	\$ 22,953,959	\$ 4,606,691
<u>251 - Roadway Facility Fee</u>						
43300	Interest Income	\$ 405	\$ 20,000	\$ 138,317	\$ 124,485	\$ 112,037
43324	Land Sale Proceeds	106,550	0	0	0	0
45515	Developer Fee	9,671,126	17,400,000	6,340,522	6,159,619	6,116,094
46700	Other Income	919,506	0	0	251,686	0
47341	Transfer from 94-1 Construction	8,970	0	0	0	0
47344	Transfer from 2000-1 Construction	12,869	0	0	0	0
48449	Transfer from CIPF 2004-1	50,051	0	0	0	0
	Total Roadway Facility Fee	\$ 10,769,477	\$ 17,420,000	\$ 6,478,839	\$ 6,535,790	\$ 6,228,131
<u>252 - Parks & Trails Fee</u>						
43300	Interest Income	\$ 3,248	\$ 25,000	\$ 60,308	\$ 54,278	\$ 48,849
45515	Developer Fee	6,875,181	7,450,000	2,978,754	3,322,780	4,002,655
46700	Other Income	288,532	0	0	0	0
	Total Parks & Trails Fee	\$ 7,166,961	\$ 7,475,000	\$ 3,039,062	\$ 3,377,058	\$ 4,051,504
<u>253 - Storm Drain Fee</u>						
43300	Interest Income	\$ 458	\$ 1,000	\$ 41	\$ 0	\$ 0
	Total Storm Drain Fee	\$ 458	\$ 1,000	\$ 41	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>255 - Wastewater Facility Fee</u>						
43300	Interest Income	\$ 484,064	\$ 309,200	\$ 278,743	\$ 250,869	\$ 225,782
45515	Developer Fee	5,039,631	3,920,000	2,455,710	1,777,499	1,958,363
46700	Other Income	0	0	0	225,000	0
47100	Tsf. General Fund	0	120,974	0	0	0
	Total Wastewater Facility Fee	\$ 5,523,695	\$ 4,350,174	\$ 2,734,453	\$ 2,253,368	\$ 2,184,145
<u>256 - Community Facility Fee</u>						
43300	Interest Income	\$ 54,624	\$ 4,000	\$ 24,729	\$ 22,255	\$ 20,030
45515	Developer Fee	3,678,845	3,740,000	1,491,838	1,957,085	2,207,660
43324	Land Sale Proceeds	0	2,550,000	0	351,400	0
49950	Financing	0	7,500,000	0	0	0
	Total Community Facility Fee	\$ 3,733,469	\$ 13,794,000	\$ 1,516,567	\$ 2,330,740	\$ 2,227,690
<u>257 - Fire Fees</u>						
43300	Interest Income	\$ 21,153	\$ 0	\$ 12,324	\$ 11,092	\$ 0
45515	Developer Fee	483,683	0	248,566	439,649	512,624
	Total Fire Fees	\$ 504,836	\$ 0	\$ 260,890	\$ 450,741	\$ 512,624
<u>260 - Open Space Fee</u>						
43300	Interest Income	\$ 5,209	\$ 2,500	\$ 7,000	\$ 2,061	\$ 1,855
	Total Open Space Fee	\$ 5,209	\$ 2,500	\$ 7,000	\$ 2,061	\$ 1,855
<u>261 - Facility Fee Administration</u>						
43300	Interest Income	\$ 37,398	\$ 30,000	\$ 14,497	\$ 13,047	\$ 11,743
46630	Facility Fee Funds Admin	621,992	1,160,000	249,471	449,633	475,990
48439	Transfer from CIFP 2002-1	18,696	0	0	0	0
48464	Transfer from CIFP 2005-1	354,969	0	0	0	0
	Total Facility Fee Administration	\$ 1,033,055	\$ 1,190,000	\$ 263,968	\$ 462,680	\$ 487,733
<u>262 - Agriculture Administration</u>						
43300	Interest Income	\$ 32,471	\$ 20,000	\$ 52,000	\$ 32,000	\$ 8,000
45515	Developer Fee	479,705	0	82,536	45,000	22,250
	Total Agriculture Administration	\$ 512,176	\$ 20,000	\$ 134,536	\$ 77,000	\$ 30,250
<u>263 - Agriculture Land</u>						
43300	Interest Income	\$ 241,992	\$ 100,000	\$ 400,000	\$ 300,000	\$ 200,000
45515	Developer Fee	1,918,822	0	330,147	180,000	89,000
	Total Agriculture Land	\$ 2,160,814	\$ 100,000	\$ 730,147	\$ 480,000	\$ 289,000
<u>265 - Affordable Housing in Lieu</u>						
43300	Interest Income	\$ 165,063	\$ 75,000	\$ 278,914	\$ 200,000	\$ 200,000
45515	Developer Fee	881,795	1,065,765	3,912,527	5,390,730	3,399,057
	Total Affordable Housing in Lieu	\$ 1,046,858	\$ 1,140,765	\$ 4,191,441	\$ 5,590,730	\$ 3,599,057

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>267 - Public Art Administration</u>						
43300	Interest Income	\$ 1,358	\$ 0	\$ 145	\$ 145	\$ 145
45515	Developer Fee	132,151	23,278	64,025	110,000	110,000
Total Public Art Administration		\$ 133,509	\$ 23,278	\$ 64,170	\$ 110,145	\$ 110,145
<u>268 - Public Art Acquisition</u>						
43300	Interest Income	\$ 7,191	\$ 0	\$ 10,995	\$ 10,995	\$ 10,995
45515	Developer Fee	381,785	398,716	207,322	440,000	440,000
Total Public Art Acquisition		\$ 388,976	\$ 398,716	\$ 218,317	\$ 450,995	\$ 450,995
<u>269 - Parking In-Lieu</u>						
43300	Interest Income	\$ 688	\$ 0	\$ 301	\$ 271	\$ 244
45515	Developer Fee	0	27,100	0	0	0
Total Parking In-Lieu		\$ 688	\$ 27,100	\$ 301	\$ 271	\$ 244
<u>230 - City Wide Park Assessment District</u>						
40065	Assessments	\$ 1,412,160	\$ 1,656,876	\$ 1,630,348	\$ 1,660,451	\$ 1,743,474
43300	Investment Income	13,794	750	9,000	800	850
45807	Rental Fees	33,609	0	0	0	0
46700	Other Income	155	1,000	500	34,850	36,593
47100	Transfer In From General Fund	0	531,196	531,196	566,165	587,004
48100	General Fund Transfer	512,000	0	0	0	0
Total City Wide Park Assessment District		\$ 1,971,718	\$ 2,189,822	\$ 2,171,044	\$ 2,262,266	\$ 2,367,921
<u>231 - Community Facilities District #2</u>						
40065	Assessments	\$ 368,253	\$ 459,324	\$ 459,355	\$ 502,814	\$ 547,828
43300	Investment Income	5,246	0	5,000	6,000	6,000
Total Community Facilities District #2		\$ 373,499	\$ 459,324	\$ 464,355	\$ 508,814	\$ 553,828
<u>232 - Community Facilities District #3</u>						
40065	Assessments	\$ 544,200	\$ 1,012,065	\$ 997,287	\$ 1,135,443	\$ 1,265,478
43300	Investment Income	7,720	0	12,500	13,000	13,000
Total Community Facilities District #3		\$ 551,920	\$ 1,012,065	\$ 1,009,787	\$ 1,148,443	\$ 1,278,478
<u>233 - Community Facilities District #4</u>						
40065	Assessments	\$ 183,265	\$ 621,097	\$ 623,110	\$ 682,355	\$ 927,859
43300	Investment Income	2,340	0	7,500	8,000	8,000
Total Community Facilities District #4		\$ 185,605	\$ 621,097	\$ 630,610	\$ 690,355	\$ 935,859
<u>234 - Community Facilities District #5</u>						
40065	Assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,683
Total Community Facilities District #5		\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,683

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - REVENUE DETAIL

		2005/06 Actual		2006/07 Budget		2006/07 Projected		2007/08 Budget		2008/09 Budget
Landscape Assessment Districts										
600	94-1 Blackhawk	\$ 500,894	\$	518,542	\$	528,542	\$	530,659	\$	557,192
603	95-5 California Spirit & Glory	59,297		101,907		102,907		110,686		116,220
604	95-6 Gerry Ranch	5,321		9,740		10,040		12,270		12,884
605	95-2 Hawthorn Landing	82,953		84,016		84,316		85,694		89,979
606	95-7 Greystone	82,403		83,156		83,556		84,820		89,061
607	95-8 Garin Ranch	203,640		217,746		219,746		222,101		233,206
609	97-1 Hancock	200,525		196,131		201,631		232,282		243,896
611	98-5 Arroyo Seco	7,656		6,145		6,445		7,670		9,074
612	98-3 Solana	18,997		20,838		21,338		25,370		26,639
613	98-4 Birchwood Estates	5,818		8,320		8,570		17,698		18,583
614	99-3 Spa L	318,049		308,600		321,100		325,112		341,368
615	99-4 California Grove	6,305		7,855		8,105		16,755		17,593
616	99-5 Deer Creek	103,989		225,721		234,721		369,951		388,449
617	99-6 Trailside	4,619		13,048		13,298		16,144		16,951
618	99-7 Termo	49,740		91,270		91,470		105,953		111,251
619	99-8 Gerry Ryder	56,383		56,642		57,342		57,776		60,665
620	99-9 Richmond America	72,976		96,614		97,614		102,745		107,882
621	00-2 Lyon Woodfield	5,809		7,868		8,368		9,009		9,460
622	00-3 CA Orchard	25,111		37,708		38,508		48,517		50,943
623	00-4 Brentwood Park	53,470		47,169		48,769		68,566		71,994
624	01-1 Laird Property	30,249		31,756		33,756		53,777		27,816
625	02-2 Oak Street	251,032		177,243		191,243		218,402		239,322
626	02-3 Apricot Way	109,842		359,452		369,152		547,695		575,080
627	02-4 Braddock & Logan	23,305		24,953		25,453		34,066		35,769
628	02-5 Sand Creek & Brentwood Blvd	37,614		44,086		45,386		34,261		35,974
629	02-6 Balfour & John Muir	291		18,948		19,398		15,454		18,202
630	02-7 San Jose & Sand Creek	3,943		9,548		9,618		14,355		15,072
631	02-8 Lone Tree Arco	3,480		27,725		28,175		12,774		13,413
632	02-9 Balfour Plaza	1,831		8,608		8,608		9,266		9,730
634	02-11 Lone Tree Plaza	3,793		6,124		6,244		13,137		13,794
635	02-12 Sunset Industrial	65,503		38,811		38,901		29,129		30,585
636	02-13 Stonehaven	29,557		22,133		23,083		25,003		26,253
637	03-2 Meritage Lone Tree	31,312		306,974		309,474		590,798		620,338
638	03-3 Brookdale Court	7,559		29,176		29,626		40,219		42,230
640	03-5 West Summerset	0		8,946		8,966		57,765		60,654
641	03-6 Arbor Village	131		0		150		0		0
642	03-7 Garin Ranch Commercial	1,283		0		150		0		0
644	04-2 Balfour Griffith Commercial	401		959		965		3,300		3,465
645	05-2 South Brentwood Blvd. Commercial	0		3,254		3,265		2,264		2,377
648	06-4 Villa Amador	0		0		0		4,149		4,356
	Total Landscape Assessment Districts	\$ 2,465,081	\$	3,257,732	\$	3,337,999	\$	4,155,592	\$	4,347,720
	Total Special Revenue	\$ 48,201,250	\$	63,398,828	\$	36,139,648	\$	56,040,961	\$	36,016,363

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>Expenditures</u>						
203-207	Gas Tax	\$ 752,698	\$ 950,000	\$ 850,000	\$ 929,584	\$ 994,235
216	Police Grants	217,305	233,442	209,222	270,490	120,044
217	Other Grants	60,366	264,425	49,913	38,320	0
220	Economic Development	0	0	0	4,996	0
270	Art Commission Programs	186,710	77,524	62,316	65,740	65,827
271	Agriculture Park & History Admin	0	0	0	232,000	0
280	Asset Forfeiture	1,291	20,000	13,000	28,000	28,500
281	Abandoned Vehicle Abatement	20,000	16,000	16,000	121,000	76,000
285	PEG Media	0	100,000	0	100,000	100,000
293	Measure C	352,413	377,500	377,500	636,130	461,249
250	Water Facility Fee	15,030,488	10,935,566	5,050,277	21,177,341	4,565,710
251 / 392	Roadway Facility Fee / Street Improvement	15,090,824	16,779,109	11,264,773	10,932,859	6,239,684
252	Parks & Trails Fee	6,048,269	9,311,929	2,957,265	6,050,679	6,907,860
253	Storm Drain Fee	106,032	190,000	2,011	0	0
255	Wastewater Facility Fee	2,475,111	7,131,851	3,693,655	4,957,447	5,463,856
256	Community Facility Fee	3,144,124	6,641,735	4,202,345	4,757,100	1,842,728
257	Fire Fees Administration	0	1,013,605	1,397	935,000	1,100,000
260	Open Space Fee	2,499	52,500	2,500	2,500	2,500
261	Facility Fee Administration	1,399,352	1,603,328	836,080	752,647	710,317
262	Agriculture Conservation	271,569	435,786	365,000	360,500	368,500
263	Agriculture Land	0	1,395,000	1,395,000	2,510,000	2,510,000
265	Affordable Housing in Lieu	568,164	2,452,500	715,000	3,332,500	2,890,000
267	Public Art Administration	125,492	54,994	95,882	100,915	100,961
268	Public Art Acquisition	71,000	100,000	58,000	98,931	0
269	Parking-In-Lieu	0	5,000	0	0	0
230	City Wide Park Assessment District	2,013,333	2,181,966	2,035,292	2,264,765	2,384,228
231	Community Facilities District #2	367,285	459,324	459,249	507,814	552,828
232	Community Facilities District #3	544,082	1,012,065	1,012,050	719,131	958,602
233	Community Facilities District #4	171,616	621,097	621,097	693,755	873,808
234	Community Facilities District #5	0	0	0	0	49,000
600	94-1 Blackhawk	411,433	497,906	476,599	445,338	466,869
603	95-5 California Spirit & Glory	104,066	87,995	87,904	102,499	107,437
604	95-6 Gerry Ranch	22,619	11,830	11,177	11,681	12,244
605	95-2 Hawthorn Landing	83,470	87,310	87,310	85,440	89,713
606	95-7 Greystone	87,090	92,384	92,274	96,553	101,380
607	95-8 Garin Ranch	173,771	208,842	199,629	198,715	207,989
609	97-1 Hancock	214,537	226,144	226,061	226,278	236,839
	Subtotal	<u>50,117,009</u>	<u>65,628,657</u>	<u>37,525,778</u>	<u>63,746,649</u>	<u>40,588,908</u>

Budget For Fiscal Years 2007/08 - 2008/09

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

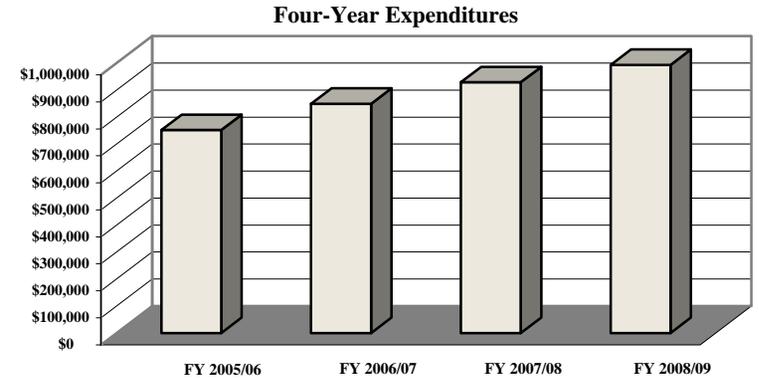
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditures</u>					
611 98-5 Arroyo Seco	12,878	9,235	8,889	11,029	11,580
612 98-3 Solana	22,415	24,322	23,393	24,328	25,515
613 98-4 Birchwood Estates	17,520	13,799	13,453	17,975	18,876
614 99-3 Spa L	236,254	387,726	353,845	381,087	400,142
615 99-4 California Grove	22,453	12,554	11,552	14,993	15,818
616 99-5 Deer Creek	191,401	297,665	259,257	349,863	367,357
617 99-6 Trailside	13,059	11,788	10,776	16,440	17,246
618 99-7 Termo	113,715	105,473	104,378	94,148	98,856
619 99-8 Gerry Ryder	70,451	56,408	55,104	60,881	63,926
620 99-9 Richmond America	97,056	87,938	87,457	99,961	104,960
621 00-2 Lyon Woodfield	8,575	10,896	8,441	13,025	13,634
622 00-3 CA Orchard	43,808	40,365	38,121	46,159	48,450
623 00-4 Brentwood Park	64,148	61,435	61,107	63,561	66,740
624 01-1 Laird Property	6,224	49,024	11,646	57,265	59,833
625 02-2 Oak Street	22,190	350,087	285,660	286,739	301,077
626 02-3 Apricot Way	71,976	355,237	226,516	582,707	611,504
627 02-4 Braddock & Logan	23,076	29,549	29,550	32,564	34,192
628 02-5 Sand Creek & Brentwood Blvd	15,592	41,271	32,006	55,273	57,668
629 02-6 Balfour & John Muir	149	17,134	5,025	27,912	29,180
630 02-7 San Jose & Sand Creek	10,757	8,780	8,780	10,974	11,524
631 02-8 Lone Tree Arco	4,033	24,672	7,563	23,729	24,807
632 02-9 Balfour Plaza	6,042	5,648	5,571	7,562	7,939
634 02-11 Lone Tree Plaza	820	6,430	3,227	13,441	14,069
635 02-12 Sunset Industrial	54,840	63,150	63,150	23,802	24,991
636 02-13 Stonehaven	16,985	28,307	28,308	32,375	33,986
637 03-2 Meritage Lone Tree	2,396	238,487	128,849	625,785	656,952
638 03-3 Brookdale Court	4,475	23,827	23,827	44,737	46,932
640 03-5 West Summerset	0	3,946	2,055	43,603	45,753
642 03-7 Garin Ranch Commercial	1,705	0	0	0	0
644 04-2 Balfour Griffith Commercial	285	758	758	2,552	2,671
645 05-2 South Brentwood Blvd. Commercial	18	2,542	902	3,245	3,396
648 06-4 Villa Amador	0	0	0	2,766	2,904
Subtotal	1,155,296	2,368,453	1,899,166	3,070,481	3,222,478
TOTAL SPECIAL EXPENDITURES	\$ 51,272,305	\$ 67,997,110	\$ 39,424,944	\$ 66,817,129	\$ 43,811,386
Annual Percentage Change			-23.11%	69.48%	-34.43%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Gas Tax	Department: Public Services
Fund/Division Number: 203-207	Division: Street Maintenance

Description

Funds collected under Sections 2105, 2106 and 2107 of the Streets and Highway Code are distributed to cities primarily on the basis of population and are deposited into the Gasoline Tax Funds. Funds are generally used for engineering, acquisition of right-of-way, roadway maintenance and construction of streets.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

80100 Transfer to General Fund - 2105	\$ 249,391	\$ 315,000	\$ 280,500	\$ 309,112	\$ 330,750
80100 Transfer to General Fund - 2106	165,051	204,000	178,500	202,917	217,121
80100 Transfer to General Fund - 2107	332,256	425,000	382,500	411,555	440,364
80100 Transfer to General Fund - 2107.5	6,000	6,000	8,500	6,000	6,000
Total	\$ 752,698	\$ 950,000	\$ 850,000	\$ 929,584	\$ 994,235
Annual Percentage Change			12.93%	9.36%	6.95%

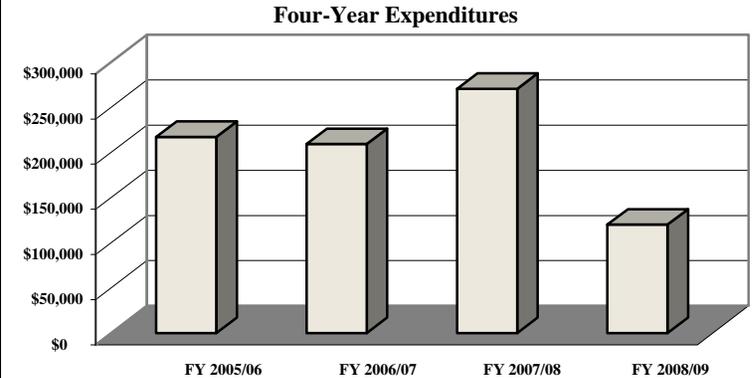
Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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

The State of California Office of Traffic Safety provides funds for the Vasco Road Safety, Speed and DUI Joint Education and Enforcement Program.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Personnel Services	\$ 29,923	\$ 40,000	\$ 40,000	\$ 75,200	\$ 24,944
Supplies and Services	53,773	161,442	138,648	102,600	25,100
Capital Outlay	133,609	32,000	30,574	92,690	70,000
Total	\$ 217,305	\$ 233,442	\$ 209,222	\$ 270,490	\$ 120,044
Annual Percentage Change			-3.72%	29.28%	-55.62%

Funding

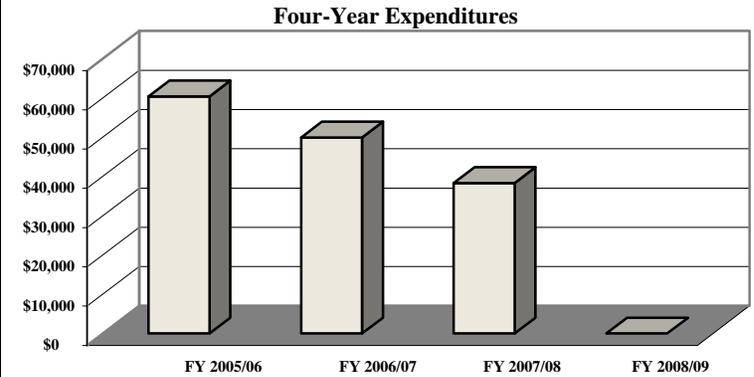
Other Grants	\$ 140,130	\$ 185,000	\$ 179,944	\$ 247,800	\$ 105,100
Total	\$ 140,130	\$ 185,000	\$ 179,944	\$ 247,800	\$ 105,100

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Personnel Services	\$ 779	\$ 35,654	\$ 1,483	\$ 4,170	\$ 0
Supplies and Services	57,583	172,518	11,357	14,970	0
Capital Outlay	2,004	56,253	37,073	19,180	0
Total	\$ 60,366	\$ 264,425	\$ 49,913	\$ 38,320	\$ 0

Commentary

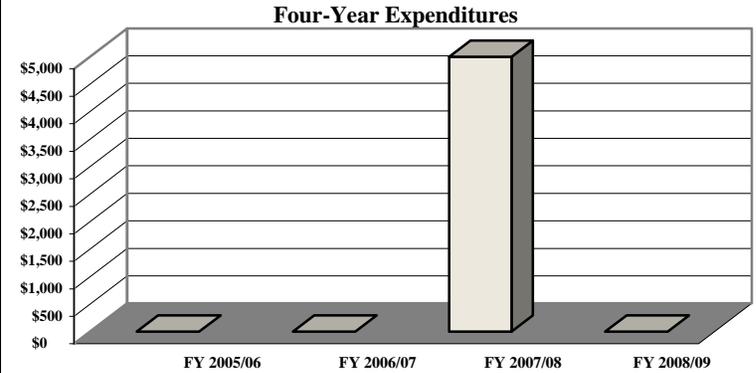
Grants will be completed in 2007/08.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Economic Development	Department: Economic Development
Fund/Division Number: 220-0001	

Description

The revenue for this fund is derived from fees collected from the development of property in the Harvest Business Park.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

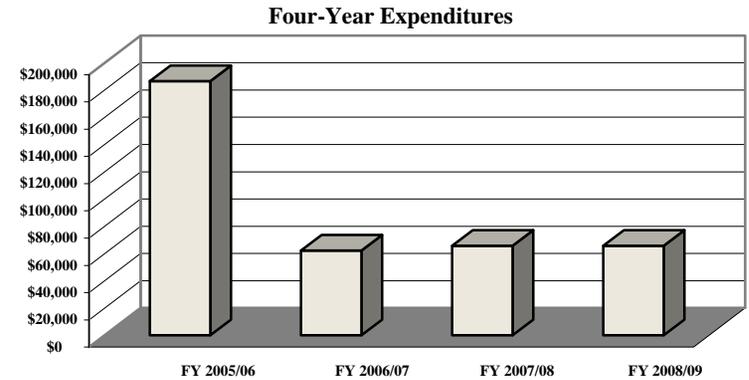
70140 Special Services	\$ 0	\$ 0	\$ 0	\$ 4,996	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 4,996	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

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

Performance Measures

- Two public art projects approved and started.
- Sponsored three invitational and open entry exhibitions and one student art show.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Personnel Services	\$ 1,843	\$ 2,853	\$ 500	\$ 2,940	\$ 3,027
Supplies and Services	83,618	74,671	61,816	62,800	62,800
Capital Outlay	101,249	0	0	0	0
Total	\$ 186,710	\$ 77,524	\$ 62,316	\$ 65,740	\$ 65,827
Annual Percentage Change			-66.62%	5.49%	0.13%

Commentary

This fund represents Arts Commission programs.

Budget For Fiscal Years 2007/08 - 2008/09

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

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>PERSONNEL SERVICES</u>					
51205 Salary - Part-time	\$ 1,712	\$ 2,853	\$ 500	\$ 2,940	\$ 3,027
53410 Workers Comp. Ins.	0	0	0	0	0
53415 Medicare	25	0	0	0	0
53420 FICA	106	0	0	0	0
Total	\$ 1,843	\$ 2,853	\$ 500	\$ 2,940	\$ 3,027

<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 277	\$ 700	\$ 650	\$ 800	\$ 800
60105 Postage	3,794	630	630	1,200	1,200
60110 Publications, Dues, Licenses	75	0	50	200	200
60140 Special Supplies	4,511	7,816	8,500	7,800	7,800
70050 Equipment	13,337	0	0	0	0
70115 Building/Facility Maintenance	0	0	36	0	0
70120 Office Rent	70	0	0	0	0
70140 Special Services	53,680	60,695	50,000	34,800	34,800
70150 Advertising	7,817	3,380	1,200	9,500	9,500
70160 Travel, Lodging & Meals	57	950	500	4,500	4,500
70170 Training & Conferences	0	500	250	4,000	4,000
Total	\$ 83,618	\$ 74,671	\$ 61,816	\$ 62,800	\$ 62,800

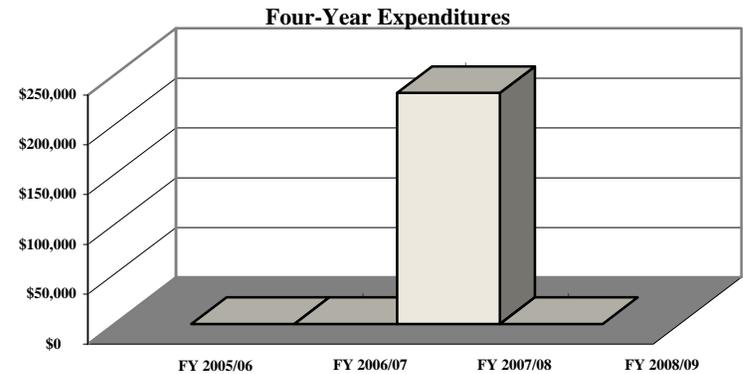
<u>CAPITAL OUTLAY</u>					
80352 Transfer to Parks & Recreation CIP	\$ 53,249	\$ 0	\$ 0	\$ 0	\$ 0
80522 Transfer to Parks & Recreation CIP	48,000	0	0	0	0
Total	\$ 101,249	\$ 0	\$ 0	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Agriculture Park & History Admin	Department: Parks and Recreation
Fund/Division Number: 271-0001	

Description

This fund is designated for the development and expansion of the Agricultural Park and History Center which is consistent with the City's Conservation and Open Space Element of the General Plan.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Capital Outlay	0	0	0	232,000	0
Total	\$ 0	\$ 0	\$ 0	\$ 232,000	\$ 0

Annual Percentage Change

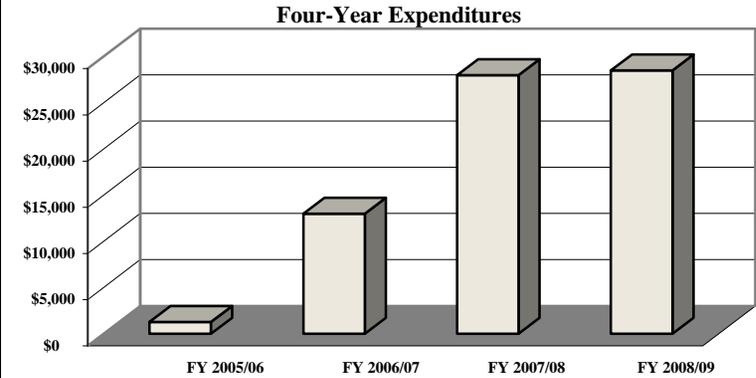
Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Asset Forfeiture	Department: Police
Fund/Division Number: 280-0001	

Description

These are either property or funds seized by the Police Department. After the case has been tried and a guilty verdict is returned, the funds are considered forfeited. This fund must be used specifically for drug prevention programs.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

75700 Disposition	\$ 1,291	\$ 20,000	\$ 13,000	\$ 28,000	\$ 28,500
Total	\$ 1,291	\$ 20,000	\$ 13,000	\$ 28,000	\$ 28,500

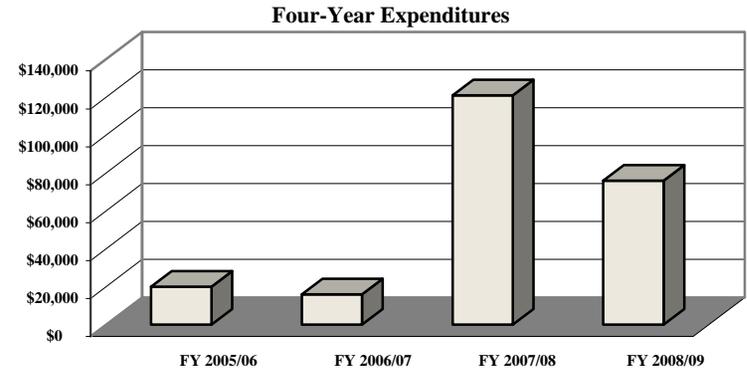
	906.97%		115.38%	1.79%
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Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Abandoned Vehicle Abatement	Department: Community Development
Fund/Division Number: 281-0001	

Description

Legislature passed AB 4114 in September 1990 to include a \$1 fee in vehicle registration fees to be deposited in the Abandoned Vehicle Trust Fund. This fee was established to financially assist local governments with the growing problem of abandoned vehicles. These funds can only be used for the abatement removal and disposal as public nuisances of any abandoned, wrecked, dismantled, or inoperative vehicles or parts from private or public property.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
70140 Expenditures	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
80100 Abatement	20,000	15,000	15,000	120,000	75,000
Total	\$ 20,000	\$ 16,000	\$ 16,000	\$ 121,000	\$ 76,000
Annual Percentage Change			-20.00%	656.25%	-37.19%

Commentary

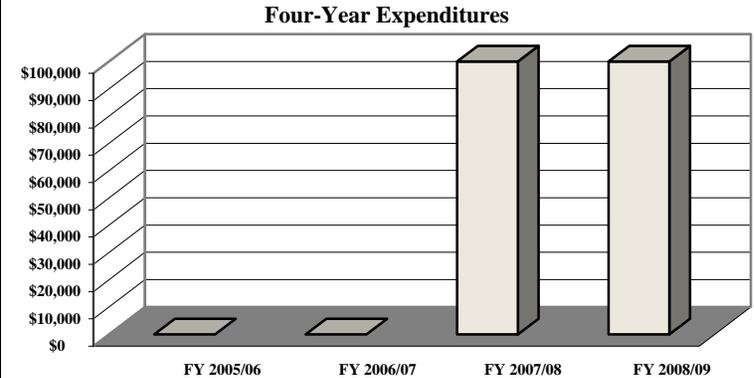
In 2006 the number of abandoned vehicles which were abated was 857. The time taken to abate one vehicle ranges from one hour to four hours. The transfer to the General Fund has been increased to more accurately reflect the cost associated with this program.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: PEG Media	Department: Finance & Information Systems
Fund/Division Number: 285-0001	

Description

Comcast is providing the City with the following analog channels for Public Access, Educational and Governmental (PEG)-related purposes: two channels, initially for Public and Government Access; one channel for Educational Access, upon the City's certification to Comcast that the City (or designee) has a plan and budget to implement education programming; two additional channels after five years from the effective date of the agreement, provided that the prior activated channels have been programmed with locally provided programming on average at least six hours per day over a 30 day period preceding such date of request.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

90230	Equipment/Vehicles/Furniture	\$ 0	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000
	Total	\$ 0	\$ 100,000	\$ 0	\$ 100,000	\$ 100,000

Annual Percentage Change

Commentary

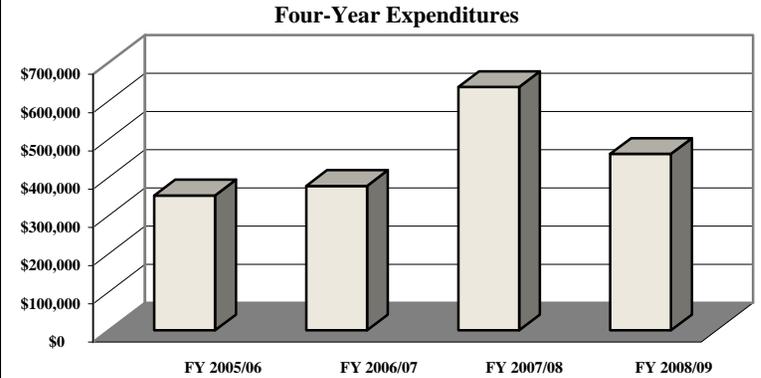
Comcast has agreed to pay the City a total of \$850,000 for the PEG channels. The first payment of \$400,000 was made on April 12, 2005. Payments thereafter are based as follows: \$200,000 payable at the later of two years following the effective date of the agreement or when the City commences construction of its new City Hall; \$150,000 payable five years following the effective date of the agreement, provided there are at least 11,000 subscribers and another \$100,000 payable seven years following the effective date of the agreement. Currently there is no plan for the PEG channels. Staff will bring it back to Council when planning commences.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Measure C	Department: Public Services
Fund/Division Number: 293-0001	

Description

According to Measure C, local jurisdictions receive their Local Street Maintenance Fund allocation once their Growth Management Compliance checklist has been adopted by the Authority. The allocation is based on a formula where 18% of the budgeted sales tax revenues are distributed to local jurisdictions on the basis of their relative road mileage and population. These funds can only be spent on the following: local streets and road purposes; transit operations; growth management planning and compliance; bicycle and pedestrian trails and parking facilities.



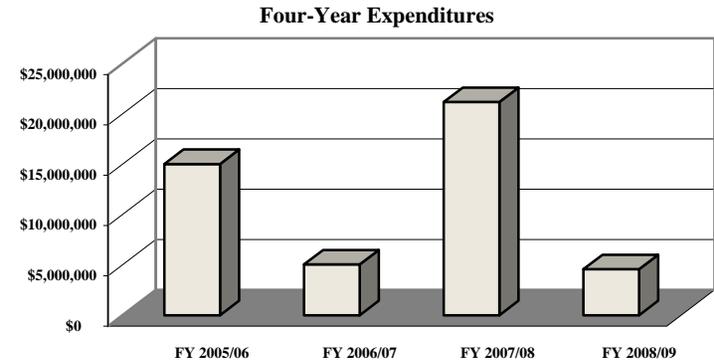
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 2,413	\$ 2,500	\$ 4,504	\$ 5,400	\$ 5,832
80100 Transfer to General Fund	250,000	275,000	272,996	0	0
80336 Pavement Management	100,000	100,000	100,000	630,730	455,417
Total	\$ 352,413	\$ 377,500	\$ 377,500	\$ 636,130	\$ 461,249
Annual Percentage Change			7.12%	68.51%	-27.49%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Water Facility	Department: Development Services
Fund/Division Number: 250-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
45516 Mark-Roos Credits (92-1)	\$ 15,451	\$ 0	\$ 5,150	\$ 0	\$ 0
70140 Special Services	7,832	25,000	5,750	10,000	41,075
70200 Interfund Services	88,930	249,258	249,258	212,863	191,637
70223 Legal Services	0	50,000	0	0	0
80335 Project Administration	607,720	398,494	849,816	570,296	530,671
80336 Roadway CIP Projects	0	597,484	597,084	0	0
80337 Community Facilities CIP Projects	76,667	16,666	16,666	54,057	54,057
80562 Water CIP Projects	11,821,703	8,009,471	1,899,119	18,670,055	828,105
81xxx Developer Reimbursements	1,427,851	880,000	1,099,240	1,094,573	1,497,906
82703 Information Systems Replacement	58,971	0	0	0	0
90000 Interest Expense	6,058	0	17,479	254,782	617,544
90010 Principal Expense	0	0	0	0	494,000
90053 Water Rights	910,112	700,000	301,522	301,522	301,522
95501 Amortization Expense	9,193	9,193	9,193	9,193	9,193
Total	\$ 15,030,488	\$ 10,935,566	\$ 5,050,277	\$ 21,177,341	\$ 4,565,710
Annual Percentage Change			-66.40%	319.33%	-78.44%

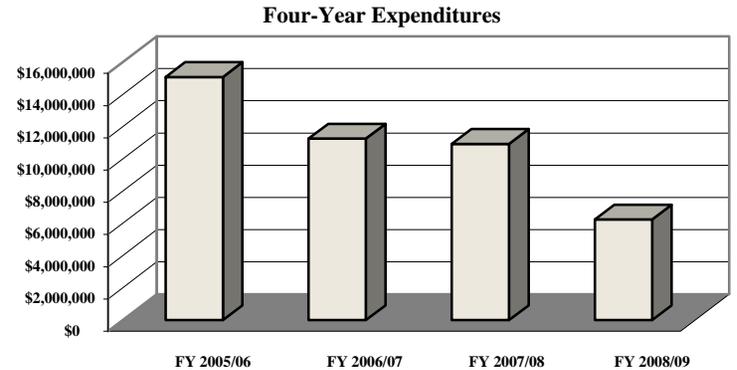
Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Roadway Facility / Street Improvement	Department: Development Services
Fund/Division Number: 251 / 392	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

45516	Mark-Roos Credits (92-1)	\$ 3,538	\$ 0	\$ 1,179	\$ 0	\$ 0
70140	Special Services	17,476	25,000	6,750	10,000	10,000
70200	Interfund Services	222,688	375,360	375,360	320,552	288,588
70239	Legal Service	0	50,000	0	0	0
80225	Vasco Road	0	0	0	225,000	0
80335	Project Administration	1,095,192	997,854	1,014,703	858,814	799,142
80336	Roadway CIP Projects	8,372,341	9,079,946	5,740,789	5,103,750	1,200,000
80337	Community Facilities CIP Projects	76,666	16,667	16,666	81,405	81,405
80445	Roadway Bond Debt Service	389,875	400,000	410,306	409,413	413,038
80522	CIP Park Projects	0	334,282	334,282	115,000	115,000
81xxx	Developer Reimbursements	4,765,380	5,500,000	3,364,738	3,808,925	3,332,511
82703	Information Systems Replacement	147,668	0	0	0	0
	Total	\$ 15,090,824	\$ 16,779,109	\$ 11,264,773	\$ 10,932,859	\$ 6,239,684
	Annual Percentage Change	44.0		-25.35%	-2.95%	-42.93%

Commentary

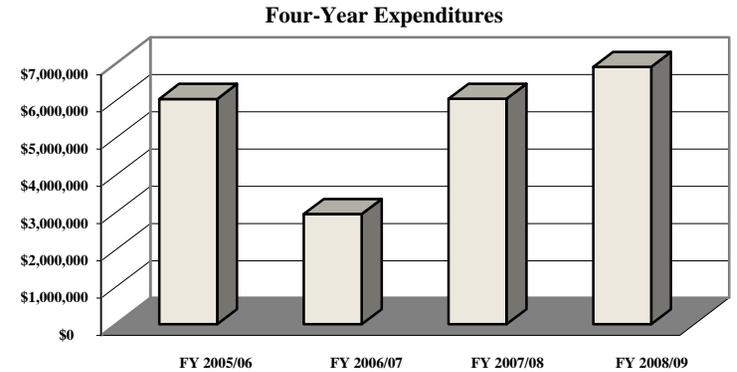
For more information refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70140	Special Services	\$ 7,832	\$ 20,000	\$ 5,750	\$ 10,000	\$ 10,000
70190	Contributions to Another Agency	0	0	0	455,525	455,525
70200	Interfund Services	147,838	251,453	251,453	214,737	193,325
80100	General Fund	458,340	600,000	559,443	254,209	170,540
80335	Project Administration	730,950	662,459	679,748	575,317	535,343
80336	CIP Projects	32,500	103,750	90,557	62,250	0
80337	Community Facilities CIP Projects	0	0	0	54,533	54,533
80352	Transfer to Parks & Trail CIP Projects	0	0	0	200,000	2,000,000
80522	CIP Park Projects	(533,637)	4,594,267	(817,227)	1,478,867	945,396
81xxx	Developer Reimbursements	4,764,352	3,080,000	2,187,541	2,745,241	2,543,198
82703	Information Systems Replacement	98,034	0	0	0	0
90010	Principal Expense	342,060	0	0	0	0

Total	\$ 6,048,269	\$ 9,311,929	\$ 2,957,265	\$ 6,050,679	\$ 6,907,860
Annual Percentage Change			-51.11%	104.60%	14.17%

Commentary

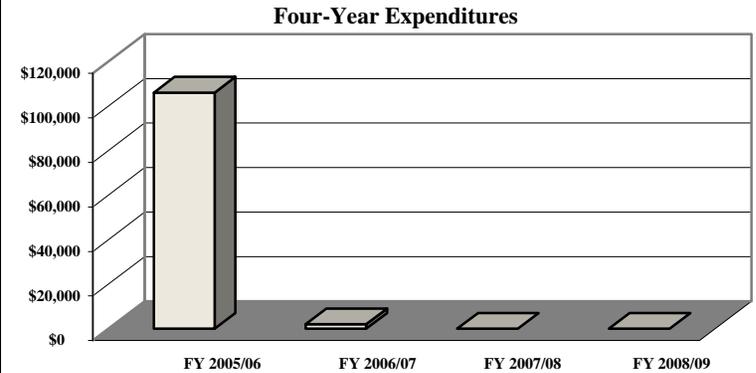
For more information refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Storm Drain	Department: Development Services
Fund/Division Number: 253-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

45516 Mark-Roos Credits (92-1)	\$ 6,032	\$ 0	\$ 2,011	\$ 0	\$ 0
80336 Roadway CIP Projects	0	190,000	0	0	0
80391 Drainage CIP Projects	100,000	0	0	0	0
Total	\$ 106,032	\$ 190,000	\$ 2,011	\$ 0	\$ 0

Annual Percentage Change	-98.10%	-100.00%
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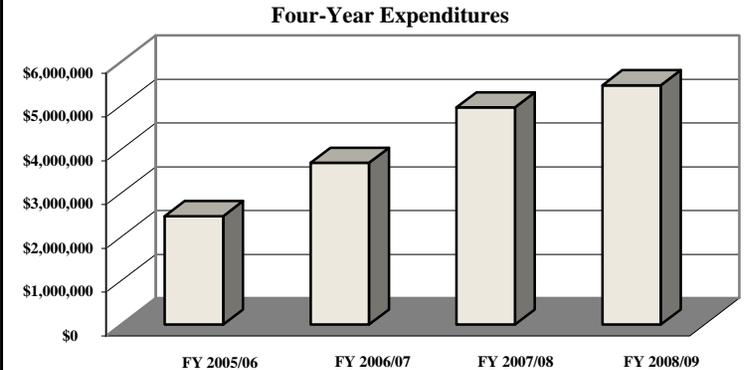
Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Wastewater Facility	Department: Development Services
Fund/Division Number: 255-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

45516	Mark-Roos Credits (92-1)	\$ 31,876	\$ 0	\$ 10,625	\$ 0	\$ 0
70140	Special Services	7,832	15,000	5,750	10,000	10,000
70200	Interfund Services	76,143	148,831	148,831	127,099	114,426
80335	Project Administration	409,598	341,014	402,332	340,521	316,861
80336	Roadway CIP Projects	0	336,320	324,000	0	0
80337	Community Facilities CIP Projects	76,667	16,667	16,666	32,277	32,277
80590	Wastewater Operations	0	1,734,748	0	0	0
80592	Wastewater CIP Projects	1,151,400	2,733,272	1,325,514	2,875,840	3,415,100
81xxx	Developer Reimbursements	357,981	550,000	203,938	314,243	316,232
82703	Information Systems Replacement	50,492	0	0	0	0
90000	Interest Expense	313,122	307,820	307,820	292,186	276,270
90010	Principal Expense	0	948,179	948,179	965,281	982,690

Total	\$ 2,475,111	\$ 7,131,851	\$ 3,693,655	\$ 4,957,447	\$ 5,463,856
Annual Percentage Change			49.23%	34.22%	10.22%

Commentary

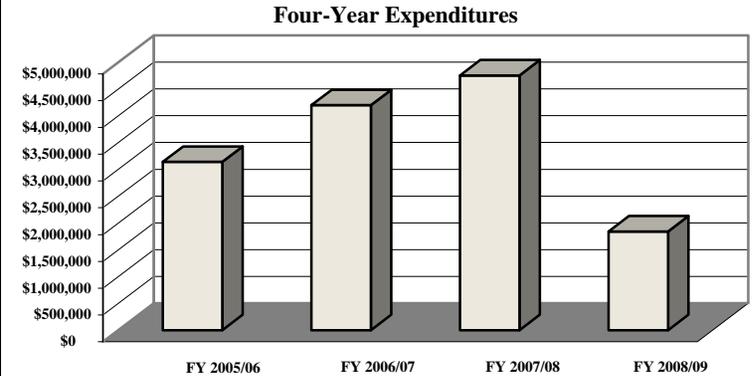
For more information refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Community Facilities	Department: Development Services
Fund/Division Number: 256-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/2008 Budget	2008/2009 Budget
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Expenditure Summary

70140	Special Services	\$ 7,831	\$ 5,000	\$ 6,826	\$ 10,000	\$ 10,000
80336	Roadway CIP Projects	360,558	0	7,253	0	0
80337	Community Facilities CIP Projects	2,730,900	6,611,735	4,188,266	4,747,100	1,832,728
81xxx	Developer Reimbursement	0	25,000	0	0	0
82703	Information Systems Replacement	44,835	0	0	0	0
	Total	\$ 3,144,124	\$ 6,641,735	\$ 4,202,345	\$ 4,757,100	\$ 1,842,728
	Annual Percentage Change			33.66%	13.20%	-61.26%

Commentary

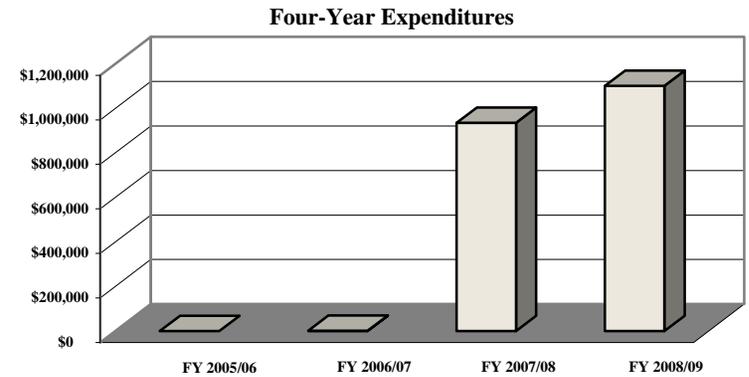
For more information refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Fire Fees	Department: Development Services
Fund/Division Number: 257-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

80337 Community Facilities CIP Projects	\$ 0	\$ 1,013,605	\$ 1,397	\$ 935,000	\$ 1,100,000
Total	\$ 0	\$ 1,013,605	\$ 1,397	\$ 935,000	\$ 1,100,000

Annual Percentage Change

17.65%

Commentary

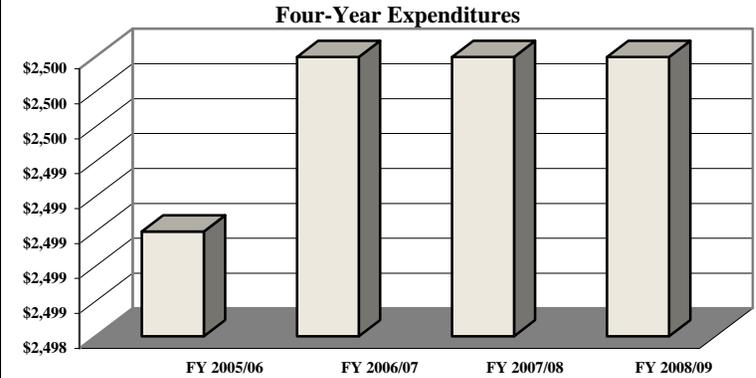
For more information refer to the 2007/08 - 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Open Space	Department: Development Services
Fund/Division Number: 260-0001	

Description

Future public facilities, including parks, thoroughfares, storm drain, water and wastewater facilities, are in part funded from fees collected at the time building permits are issued. This fund was established for Revenues and Expenditures from fees collected from developers for the preservation of open space within the City of Brentwood.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70200 Interfund Services	\$ 2,499	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
80336 Roadway CIP Projects	0	50,000	0	0	0
Total	\$ 2,499	\$ 52,500	\$ 2,500	\$ 2,500	\$ 2,500
Annual Percentage Change			0.04%	-95.24%	0.00%

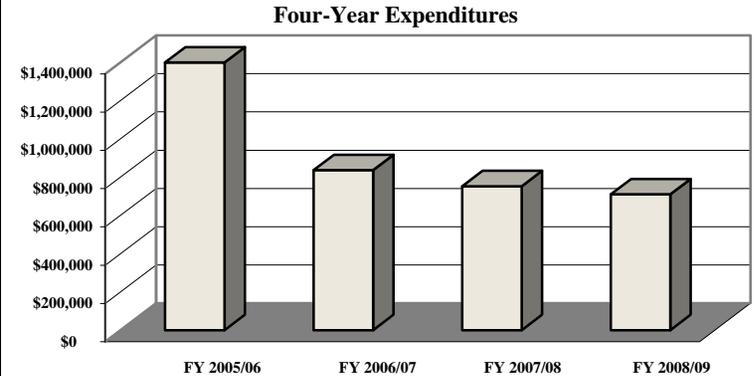
Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Facility Fee Administration	Department: Development Services
Fund/Division Number: 261-0001	

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70140	Special Services	\$ 22,431	\$ 75,000	\$ 19,469	\$ 25,000	\$ 25,000
70200	Interfund Services	658,400	228,798	228,799	164,249	147,824
70225	Professional Services	0	1,000	0	0	0
90000	Interest Expense	81,756	25,000	87,812	63,398	37,493
90010	Principal Expense	636,765	1,273,530	500,000	500,000	500,000
	Total	\$ 1,399,352	\$ 1,603,328	\$ 836,080	\$ 752,647	\$ 710,317
	Annual Percentage Change			-40.25%	-9.98%	-5.62%

Commentary

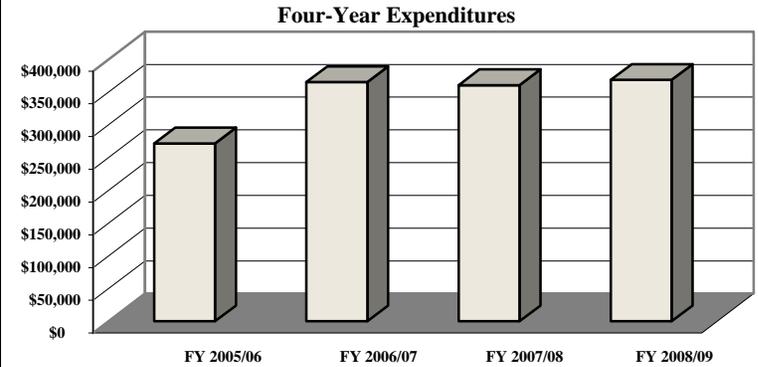
The budget reductions in FY 2007/08 and FY 2008/09 are due to lower principal payments and a slowdown in development.

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

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



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Supplies and Services	\$ 271,569	\$ 435,786	\$ 365,000	\$ 360,500	\$ 368,500
Total	\$ 271,569	\$ 435,786	\$ 365,000	\$ 360,500	\$ 368,500
Annual Percentage Change			34.40%	-1.23%	2.22%

Commentary

Budget For Fiscal Years 2007/08 - 2008/09

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

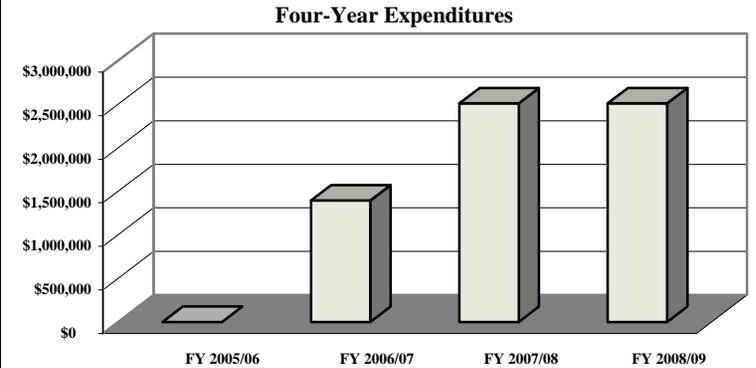
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 1,500
70130 Insurance	0	0	0	5,000	5,000
70140 Special Services	100,000	0	0	190,000	190,000
70160 Travel, Lodging & Meals	0	0	0	1,500	1,500
70170 Training & Conferences	0	0	0	3,000	3,000
70190 Contributions to Other Agency	132,265	289,150	235,000	0	0
70200 Interfund Services	30,000	35,000	35,000	75,000	82,500
70225 Professional Services	0	0	0	25,000	25,000
70239 Legal Services	5,940	35,000	35,000	10,000	10,000
70240 Contractual Services	3,364	76,636	60,000	50,000	50,000
Total	\$ 271,569	\$ 435,786	\$ 365,000	\$ 360,500	\$ 368,500

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

This fund accounts for 80% of the Agriculture Preservation fees collected from developers. Monies to be used for farmland mitigation.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70190 Contributions To Other Agency	\$ 0	\$ 305,000	\$ 305,000	\$ 2,500,000	\$ 2,500,000
80352 Transfer to CIP Parks Projects	0	1,080,000	1,080,000	0	0
80391 Transfer to Drainage Line Projects	0	10,000	10,000	10,000	10,000
Total	\$ 0	\$ 1,395,000	\$ 1,395,000	\$ 2,510,000	\$ 2,510,000

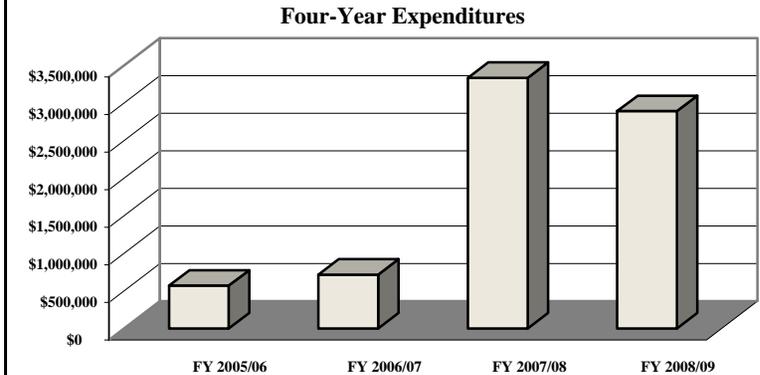
Annual Percentage Change				79.93%	0.00%
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Budget For Fiscal Years 2007/08 - 2008/09

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

Description

This fund is the revenue fund for the collection of 80% of the in-lieu fees paid by developers for their affordable housing obligations. The funds are to be utilized for the creation and preservation of affordable housing in Brentwood.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
70130 Insurance	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0
70190 Contributions to Other Agency	500,000	2,282,500	670,000	3,182,500	2,800,000
70225 Professional Services	25,160	70,000	30,000	80,000	40,000
70239 Legal Services	28,955	100,000	10,000	50,000	50,000
90063 Equipment Housing	14,049	0	5,000	0	0
Total	\$ 568,164	\$ 2,452,500	\$ 715,000	\$ 3,332,500	\$ 2,890,000
Annual Percentage Change			25.84%	366.08%	-13.28%

Commentary

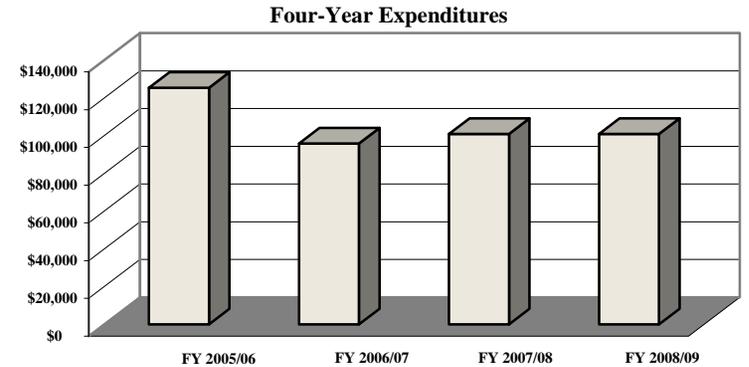
Now that an Assistant City Attorney has been hired, a significant reduction to the Legal Services line item will be shown. The Contributions to Other Agency line item includes land acquisition for future affordable units as well as funding for the preservation of restricted units.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Public Art Administration	Department: Parks & Recreation
Fund/Division Number: 267-0001	

Performance Measures

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The administration portion, which pays for the administration of the public art program, is 20% of the Percent-for-Art fee.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
Internal Service	0	0	0	915	961
Capital Outlay	125,492	54,994	95,882	0	0
Total	\$ 125,492	\$ 54,994	\$ 95,882	\$ 100,915	\$ 100,961
Annual Percentage Change			-23.60%	5.25%	0.05%

Commentary

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Public Art Administration	Department:	Parks & Recreation
Fund/Division Number:	267-0001		

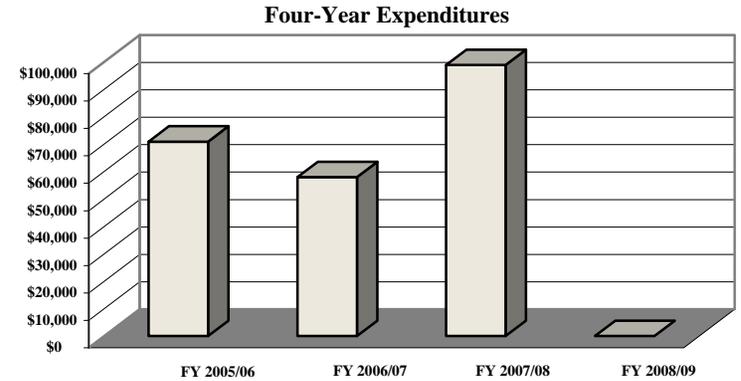
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
70140 Special Services	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
Total	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 0	\$ 0	\$ 0	\$ 915	\$ 961
Total	\$ 0	\$ 0	\$ 0	\$ 915	\$ 961
<u>CAPITAL OUTLAY</u>					
80100 Transfer to General Fund	\$ 125,492	\$ 54,994	\$ 95,882	\$ 0	\$ 0
Total	\$ 125,492	\$ 54,994	\$ 95,882	\$ 0	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Public Art Acquisition	Department: Development Services
Fund/Division Number: 268-0001	

Description

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The acquisition portion, which pays for the artwork, is 80% of the Percent-for-Art fee.



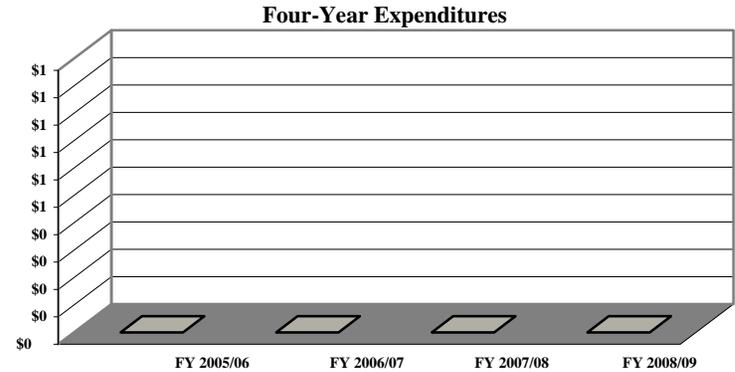
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
70240.17 Master Plan with Council	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0
80352 Parks CIP Projects	71,000	0	0	76,751	0
80522 Parks CIP Projects	0	0	58,000	22,180	0
Total	\$ 71,000	\$ 100,000	\$ 58,000	\$ 98,931	\$ 0
			-18.31%	-1.07%	-100.00%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Parking In-Lieu	Department: Development Services
Fund/Division Number: 269-0001	

Description

The parking in-lieu fee is utilized in the Central Business Zoning District in order to maximize the development potential of vacant land in Brentwood's Historic Downtown.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

80337 Transfer to Community Facilities	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 0

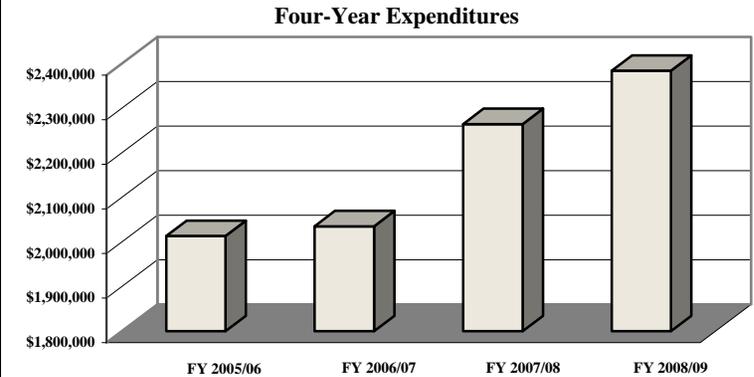
Annual Percentage Change

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-1 City Wide Assessment District	Department:	Parks and Recreation
Fund/Division Number:	230-2501	Division:	Maintenance

Description

This division of the Parks and Recreation Department coordinates the maintenance activities for the City Wide Benefit District. This division contracts for, monitors, and provides administrative support for maintenance personnel that maintain parks and facilities throughout Brentwood in accordance with established standards.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

Personnel Services	\$ 393,268	\$ 529,178	\$ 481,826	\$ 494,261	\$ 520,880
Supplies and Services	1,314,792	1,553,687	1,482,910	1,664,127	1,756,172
Internal Service	305,273	69,501	69,501	106,377	107,176
Capital Outlay	0	29,600	1,055	0	0
Total	\$ 2,013,333	\$ 2,181,966	\$ 2,035,292	\$ 2,264,765	\$ 2,384,228
Annual Percentage Change			1.09%	11.27%	5.27%

Commentary

The City must maintain a standard of 5 acres per 1,000 population. Consequently, this division's growth is a function of any increase in the City's park acreage.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-1 City Wide Assessment District	Department:	Parks and Recreation
Fund/Division Number:	230-2501	Division:	Maintenance

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Parks & Recreation	0.05	0.05	0.05	0.05	0.05
Accountant I	0.25	0.25	0.25	0.25	0.25
Accountant II	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.50	0.50	0.50	0.50	0.50
Landscape / Facilities Worker I / II	1.90	2.90	2.90	2.90	2.90
Landscape / Facilities Manager	0.65	0.65	0.65	0.34	0.34
Landscape / Facilities Supervisor	0.65	0.65	0.65	0.65	0.65
Sr. Landscape/Facilities Worker	0.70	0.70	0.70	0.70	0.70
Total FTE	4.75	5.75	5.75	5.44	5.44

230-2501 - PERSONNEL SERVICES

50100 Salary - Regular	\$ 264,894	\$ 343,208	\$ 318,124	\$ 335,885	\$ 351,375
51200 Salary - Overtime	8,607	0	0	0	0
51215 Salary - Public Works Standby	411	0	0	0	0
51305 Management Incentive	429	441	441	454	468
52300 Deferred Comp. Benefits	2,178	2,178	2,178	1,769	1,769
52305 Life Insurance	854	975	924	792	851
52310 Health Insurance	32,420	57,545	51,039	54,423	60,066
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	5,364	9,954	7,518	7,672	8,209
52316 Employee Assist Program	210	310	262	265	283
52318 Vision Care Benefits	1,904	2,379	2,450	2,434	2,556
52800 Unemployment Insurance	0	10,912	0	0	0
53400 Retirement	61,144	74,024	74,024	72,366	75,446
53405 Survivor Benefit	0	201	207	196	196
53410 Workers Comp. Ins.	7,323	16,971	16,971	9,922	10,689
53415 Medicare	4,320	5,014	4,651	4,892	5,117
53425 Long Term Disability	3,141	4,994	2,965	3,124	3,784
Total	\$ 393,268	\$ 529,178	\$ 481,826	\$ 494,261	\$ 520,880

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-1 City Wide Assessment District	Department:	Parks and Recreation
Fund/Division Number:	230-2501	Division:	Maintenance

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
230-2501 Administration	\$ 203,903	\$ 204,851	\$ 222,169	\$ 231,427	\$ 234,377
230-2502 Apple Hill Park	33,098	31,325	30,702	36,656	38,605
230-2504 Creekside Park	47,150	59,387	53,546	50,663	53,591
230-2505 Summerwood Park	35,040	41,463	36,762	42,401	44,950
230-2506 Garin Park	45,091	55,037	48,086	50,845	53,709
230-2507 Calif Spirit & Glory Park	17,340	24,948	19,376	23,260	24,897
230-2508 McClarren Park	36,457	42,905	47,833	44,352	47,043
230-2509 City Pool Park	82,839	91,849	95,940	100,200	106,887
230-2510 Loma Vista Park	28,448	36,408	35,953	47,488	50,172
230-2511 Sunset Park	364,058	396,034	391,540	407,562	432,196
230-2512 Marsh Creek Staging Area	8,911	6,768	8,676	8,677	9,271
230-2513 Brentwood City Park	38,223	41,837	41,252	43,807	46,567
230-2514 Curtis Park	2,487	2,645	3,170	2,911	3,085
230-2515 Windsor Way Park	2,759	5,796	1,857	2,920	3,125
230-2516 Homecoming Park	9,372	14,232	18,328	14,957	15,997
230-2517 Marsh Creek Vista Park	7,056	11,474	12,270	12,272	13,127
230-2518 Orchard Park	34,926	40,853	37,621	47,166	49,868
230-2519 Miwok Park	89,536	98,243	95,747	104,951	112,172
230-2520 Summerset Park	0	1,500	1,500	1,500	1,575
230-2521 Arbor View Park (Pulte)	52,604	66,299	64,683	72,528	77,820
230-2522 Lake Park (Hancock)	11,366	9,859	9,868	12,345	13,054
230-2523 Balfour-Guthrie Park	54,038	58,118	51,256	62,125	65,502
230-2524 Skate Park	3,939	6,573	3,752	9,764	10,252
230-2525 Walnut Park (Grupe)	35,627	39,017	38,496	48,879	51,669
230-2530 Oak Meadow Park	70,524	88,457	64,819	76,883	81,293
230-2531 Sand Creek Soccer Complex	0	600	600	1,100	1,155
230-2533 Assmt. King Park	0	77,209	47,108	106,488	114,213
Total	\$ 1,314,792	\$ 1,553,687	\$ 1,482,910	\$ 1,664,127	\$ 1,756,172

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-1 City Wide Assessment District	Department:	Parks and Recreation
Fund/Division Number:	230-2501	Division:	Maintenance

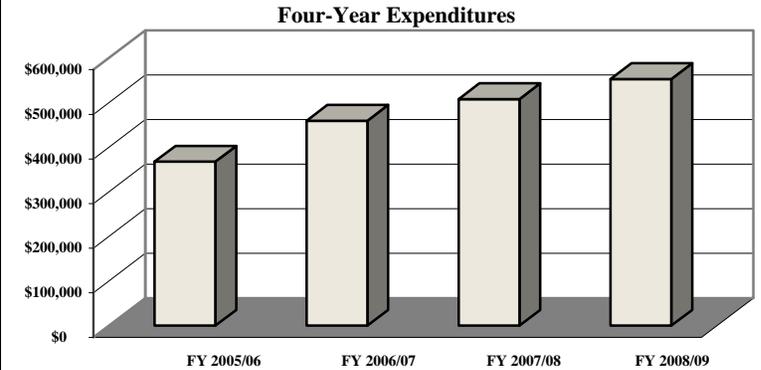
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget	
<u>INTERNAL SERVICE</u>						
82700	Emergency Preparedness	\$ 0	\$ 0	\$ 0	\$ 3,345	\$ 3,512
82701	Information Services	20,285	21,628	21,628	25,670	25,375
82702	Equipment Replacement	13,045	13,045	13,045	40,928	40,928
82703	Information Systems Replacement	2,785	4,502	4,502	5,336	5,585
82705	Tuition	162	167	167	185	189
82706	Fleet Maintenance Service	10,630	11,630	11,630	11,630	11,630
82707	Facilities Maintenance Services	10,325	10,407	10,407	13,636	14,028
82708	Park & LLD Replacement	230,000	0	0	0	0
82709	Insurance	18,041	8,122	8,122	5,647	5,929
	Total	<u>\$ 305,273</u>	<u>\$ 69,501</u>	<u>\$ 69,501</u>	<u>\$ 106,377</u>	<u>\$ 107,176</u>
<u>CAPITAL OUTLAY</u>						
230-2501	City Wide Park Maintenance	\$ 0	\$ 29,600	\$ 1,055	\$ 0	\$ 0
	Total	<u>\$ 0</u>	<u>\$ 29,600</u>	<u>\$ 1,055</u>	<u>\$ 0</u>	<u>\$ 0</u>

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Community Facilities District #2	Department: Finance
Fund/Division Number: 231	

Description

Special tax funding for: fire/EMS/public safety personnel; acquisition and maintenance of open space and acquisition and/or construction of facilities for clean water maintenance.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

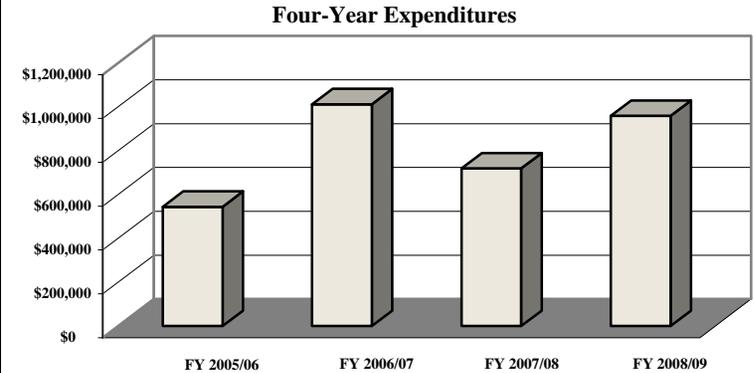
70140 Special Services	\$ 11,062	\$ 4,725	\$ 4,650	\$ 5,000	\$ 5,000
80100 Transfer to General Fund	356,223	454,599	454,599	502,814	547,828
Total	\$ 367,285	\$ 459,324	\$ 459,249	\$ 507,814	\$ 552,828
Annual Percentage Change			25.04%	10.57%	8.86%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Community Facilities District #3	Department: Finance
Fund/Division Number: 232	

Description

Special tax funding for acquisition, construction and maintenance of police facilities, open space and flood and storm drainage facilities, plus fire/EMS/public safety personnel, police programs and construction and maintenance of joint-use school facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

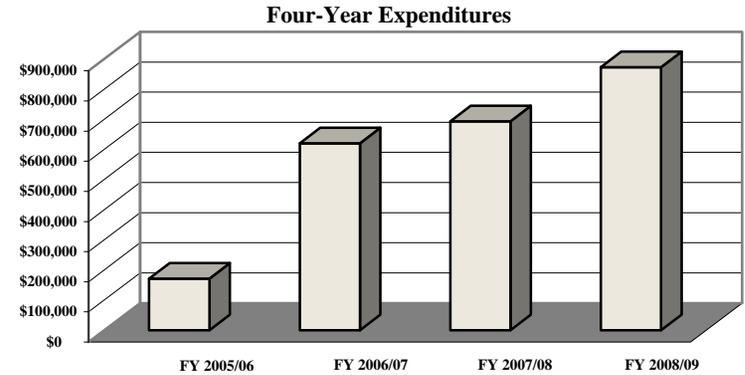
70140 Special Services	\$ 11,411	\$ 5,575	\$ 5,560	\$ 4,300	\$ 4,300
82100 Transfer to General Fund	532,671	1,006,490	1,006,490	714,831	567,372
80461 Transfer to CFD Debt	0	0	0	0	386,930
Total	\$ 544,082	\$ 1,012,065	\$ 1,012,050	\$ 719,131	\$ 958,602
Annual Percentage Change			86.01%	-28.94%	33.30%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Community Facilities District #4	Department: Finance
Fund/Division Number: 233	

Description

Special tax funding for acquisition, construction and maintenance of police facilities, open space and flood and storm drainage facilities, plus fire/EMS/public safety personnel, police programs, construction and maintenance of joint-use school facilities, rehabilitation/expansion of library sites, roadway rehabilitation and utility undergrounding.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

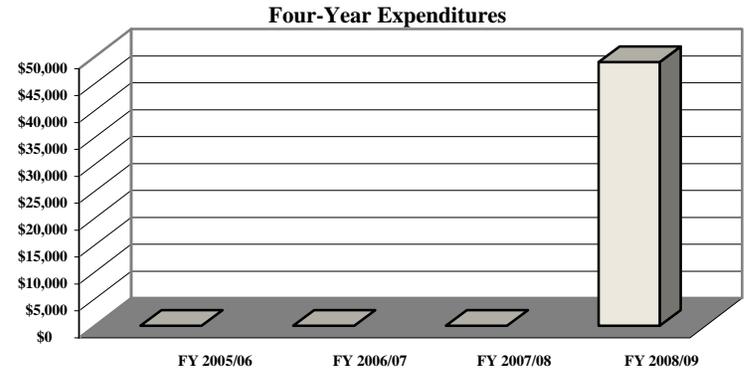
70140 Special Services	\$ 15,116	\$ 7,500	\$ 7,500	\$ 11,400	\$ 11,500
80100 Transfer to General Fund	156,500	613,597	613,597	682,355	815,800
80461 Transfer to CFD Debt	0	0	0	0	46,508
Total	\$ 171,616	\$ 621,097	\$ 621,097	\$ 693,755	\$ 873,808
Annual Percentage Change			261.91%	11.70%	25.95%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Community Facilities District #5	Department: Finance
Fund/Division Number: 234	

Description

Special tax funding for acquisition, construction and maintenance of flood and storm drainage facilities, plus EMS/public safety personnel, construction and maintenance of joint use school facilities, rehabilitation/expansion of library sites, governmental facilities and community facilities, roadway rehabilitation and utility undergrounding.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70140 Special Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000
80100 Transfer to General Fund	0	0	0	0	44,000
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,000

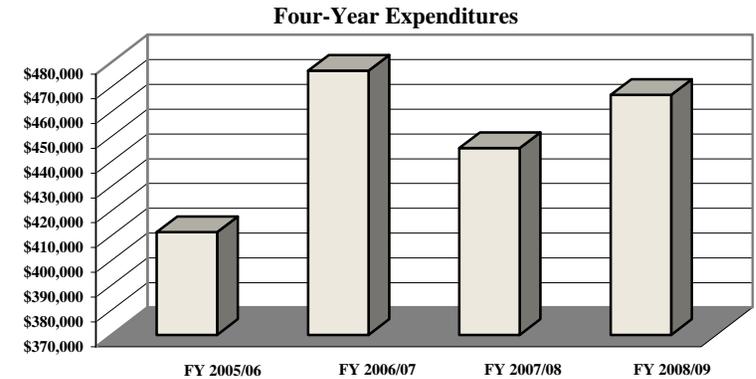
Annual Percentage Change

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	94-1 Blackhawk LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	600-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

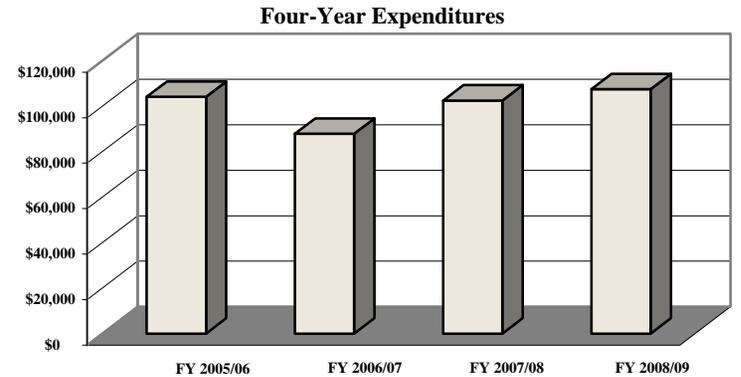
70100	Utilities	\$ 15,392	\$ 15,636	\$ 15,216	\$ 16,227	\$ 17,038
70110	Maintenance Personnel	65,582	53,318	53,318	39,835	41,827
70115	Building and Facilities Maintenance	2,053	3,156	1,891	1,700	1,785
70140	Special Services	7,581	8,577	8,577	8,564	8,993
70145	Communication	345	414	308	473	497
70180	Purchased Water	18,040	19,109	21,018	33,694	35,379
70200	Interfund Services	47,211	43,287	43,287	33,145	34,802
70240	Contractual Services	185,219	271,425	250,000	274,928	288,675
82708	Park & LLD Replacement	70,010	82,984	82,984	36,772	37,873
	Total	\$ 411,433	\$ 497,906	\$ 476,599	\$ 445,338	\$ 466,869
	Annual Percentage Change			15.84%	-6.56%	4.83%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	95-5 CA Spirit LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	603-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

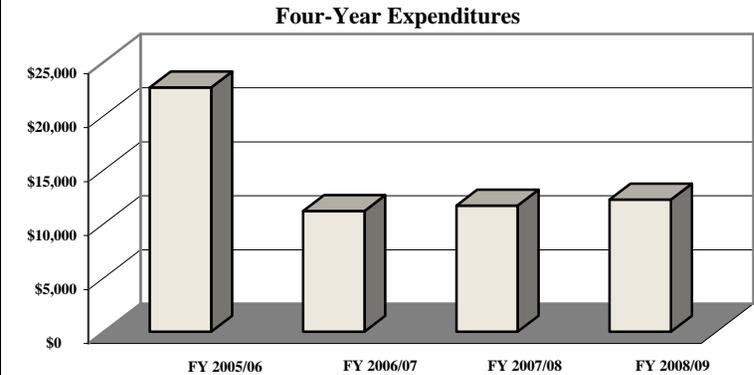
70100	Utilities	\$ 15,494	\$ 18,426	\$ 14,909	\$ 15,655	\$ 16,437
70110	Maintenance Personnel	9,182	5,842	5,842	3,973	4,172
70115	Building/Facility Maint. Non-Routine	0	500	0	450	473
70140	Special Services	1,423	1,773	1,773	1,867	1,960
70145	Communication	345	414	308	323	339
70180	Purchased Water	10,336	12,503	16,535	17,677	18,561
70200	Interfund Services	9,653	9,180	9,180	7,559	7,937
70240	Contractual Services	42,159	39,357	39,357	45,677	47,961
82708	Parks & LLD Replacement	15,474	0	0	9,318	9,597
	Total	\$ 104,066	\$ 87,995	\$ 87,904	\$ 102,499	\$ 107,437
	Annual Percentage Change			-15.53%	16.60%	4.82%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	95-6 Gerry Ranch LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	604-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



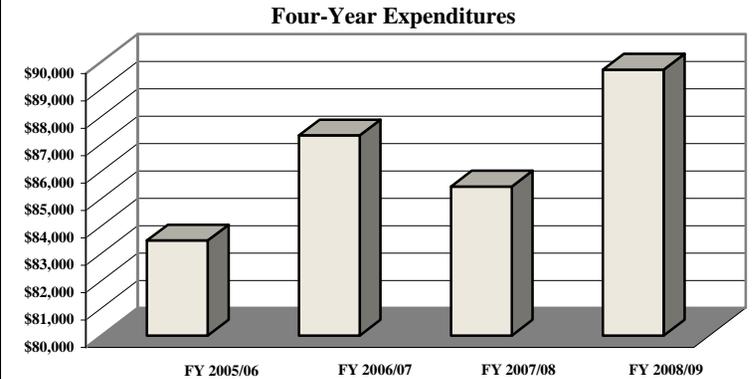
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 2,281	\$ 2,465	\$ 1,959	\$ 2,057	\$ 2,160
70110 Maintenance Personnel	503	381	381	260	272
70115 Building/Facility Maint. Non-Routine	850	300	0	250	263
70140 Special Services	188	253	252	245	258
70180 Purchased Water	1,251	1,441	1,595	1,675	1,759
70200 Interfund Services	954	1,175	1,175	861	904
70240 Contractual Services	4,358	5,252	5,252	5,271	5,534
82708 Parks & LLD Replacement	12,234	563	563	1,062	1,094
Total	\$ 22,619	\$ 11,830	\$ 11,177	\$ 11,681	\$ 12,244
Annual Percentage Change			-50.58%	4.50%	4.82%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	95-2 Hawthorn Landing LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	605-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

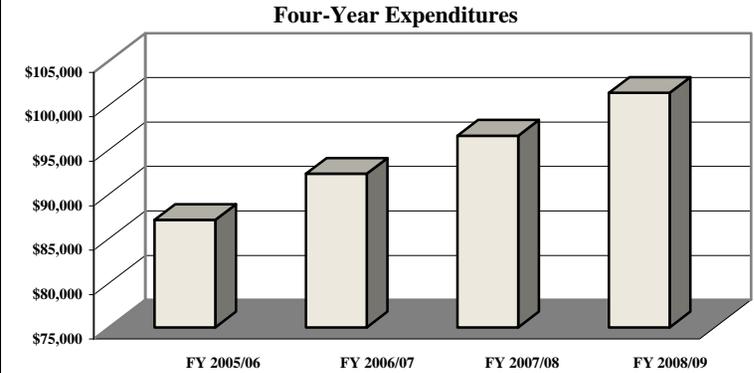
70100	Utilities	\$ 9,758	\$ 11,267	\$ 8,568	\$ 8,998	\$ 9,446
70110	Maintenance Personnel	7,280	5,842	5,842	3,973	4,172
70115	Building/Facility Maint. Non-Routine	298	600	318	900	945
70140	Special Services	1,616	1,600	1,600	1,589	1,669
70145	Communication	518	621	461	484	509
70180	Purchased Water	16,670	20,081	28,699	30,134	31,641
70200	Interfund Services	11,539	9,109	9,109	6,931	7,278
70240	Contractual Services	35,791	38,190	32,712	32,431	34,053
	Total	\$ 83,470	\$ 87,310	\$ 87,310	\$ 85,440	\$ 89,713
	Annual Percentage Change			4.60%	-2.14%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	95-7 Greystone LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	606-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

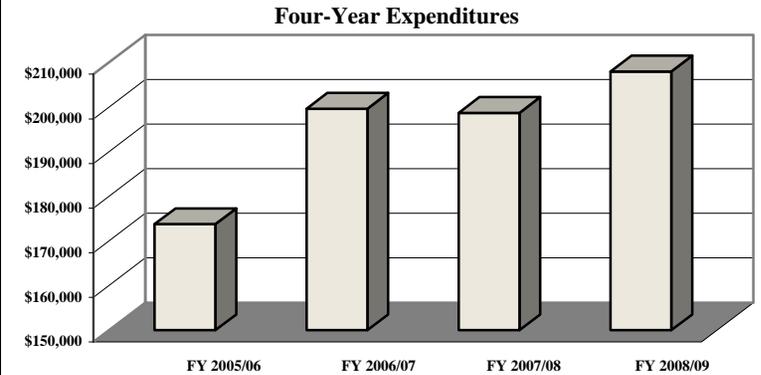
70100	Utilities	\$ 11,887	\$ 14,058	\$ 11,547	\$ 12,125	\$ 12,731
70110	Maintenance Personnel	6,954	5,258	5,258	3,576	3,755
70115	Building/Facility Maint. Non-Routine	547	200	0	350	368
70140	Special Services	1,570	1,725	1,725	1,805	1,895
70145	Communication	345	414	308	323	339
70180	Purchased Water	13,227	14,955	17,799	19,739	20,726
70200	Interfund Services	10,081	9,638	9,637	7,833	8,224
70240	Contractual Services	42,479	46,136	46,000	50,802	53,342
	Total	\$ 87,090	\$ 92,384	\$ 92,274	\$ 96,553	\$ 101,380
	Annual Percentage Change			5.95%	4.64%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	95-8 Garin Ranch LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	607-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

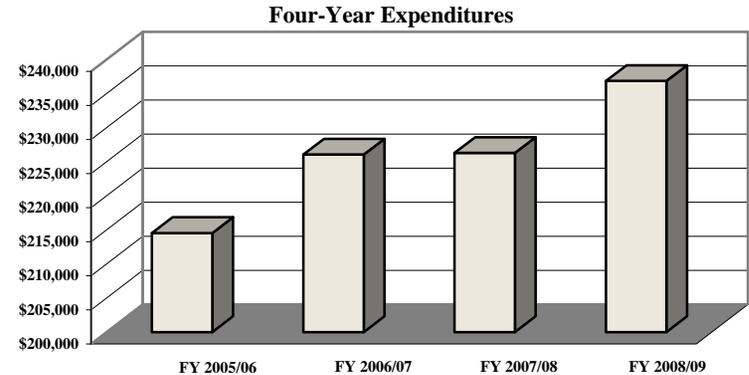
70100	Utilities	\$ 14,630	\$ 16,703	\$ 11,997	\$ 15,176	\$ 15,935
70110	Maintenance Personnel	19,788	15,063	15,063	10,244	10,756
70115	Building/Facility Maint. Non-Routine	140	500	240	3,475	3,649
70140	Special Services	3,025	3,304	3,304	3,365	3,534
70145	Communication	0	250	0	250	263
70180	Purchased Water	15,034	20,935	23,061	25,015	26,265
70200	Interfund Services	18,611	17,073	17,073	13,434	14,106
70240	Contractual Services	75,034	89,822	83,700	94,637	99,368
82708	Parks & LLD Replacement	27,509	45,192	45,191	33,119	34,113
	Total	\$ 173,771	\$ 208,842	\$ 199,629	\$ 198,715	\$ 207,989
	Annual Percentage Change			14.88%	-0.46%	4.67%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	97-1 Hancock LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	609-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

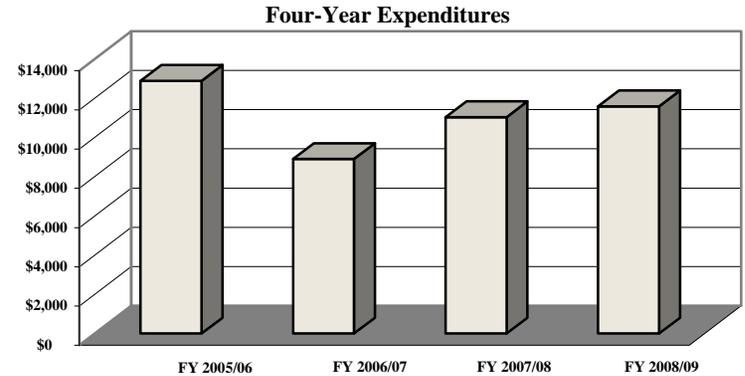
70100	Utilities	\$ 15,822	\$ 16,696	\$ 15,624	\$ 16,405	\$ 17,225
70110	Maintenance Personnel	21,883	17,578	17,578	11,954	12,552
70115	Building/Facility Maint. Non-Routine	749	2,175	1,029	1,650	1,733
70140	Special Services	3,422	3,679	3,679	3,719	3,905
70145	Communication	1,208	1,450	1,077	1,130	1,187
70180	Purchased Water	13,131	15,784	14,330	15,047	15,799
70200	Interfund Services	23,867	19,660	19,660	15,297	16,062
70240	Contractual Services	119,455	111,431	115,394	123,363	129,531
82708	Parks & LLD Replacement	15,000	37,691	37,690	37,713	38,845
	Total	\$ 214,537	\$ 226,144	\$ 226,061	\$ 226,278	\$ 236,839
	Annual Percentage Change			5.37%	0.10%	4.67%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-5 Arroyo Seco LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	611-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

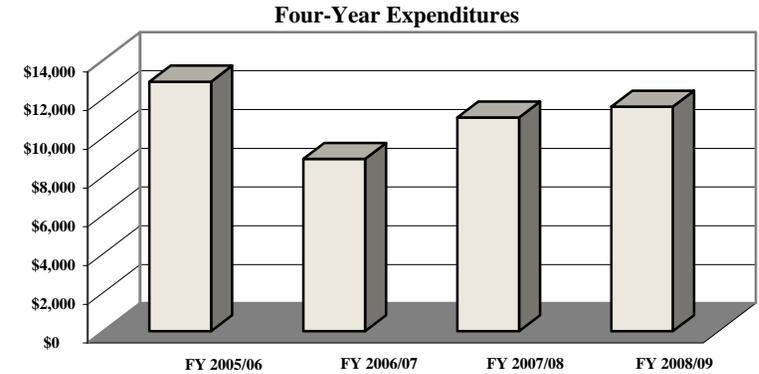
70100	Utilities	\$ 994	\$ 1,315	\$ 903	\$ 1,049	\$ 1,101
70110	Maintenance Personnel	771	584	584	397	417
70115	Building/Facility Maint. Non-Routine	0	200	0	3,025	3,176
70140	Special Services	178	178	178	228	240
70180	Purchased Water	692	741	1,082	1,136	1,193
70200	Interfund Services	1,089	803	803	895	939
70240	Contractual Services	3,154	3,875	3,800	4,299	4,514
82708	Parks & LLD Replacement	6,000	1,539	1,539	0	0
	Total	\$ 12,878	\$ 9,235	\$ 8,889	\$ 11,029	\$ 11,580
	Annual Percentage Change			-30.98%	24.07%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-3 Solana LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	612-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

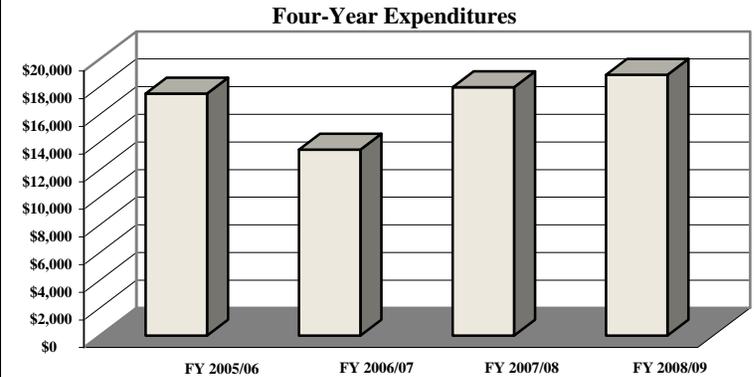
70100	Utilities	\$ 1,726	\$ 2,104	\$ 1,826	\$ 1,917	\$ 2,013
70110	Maintenance Personnel	2,312	1,778	1,778	1,209	1,270
70115	Building/Facility Maint. Non-Routine	0	200	0	50	53
70140	Special Services	427	438	438	421	442
70180	Purchased Water	3,969	5,093	5,382	5,652	5,934
70200	Interfund Services	2,626	2,537	13,969	1,853	1,946
70240	Contractual Services	8,855	12,172	0	11,741	12,327
82708	Parks & LLD Replacement	2,500	0	0	1,485	1,530
	Total	\$ 22,415	\$ 24,322	\$ 23,393	\$ 24,328	\$ 25,515
	Annual Percentage Change			4.36%	4.00%	4.88%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	98-4 Birchwood Estates LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	613-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



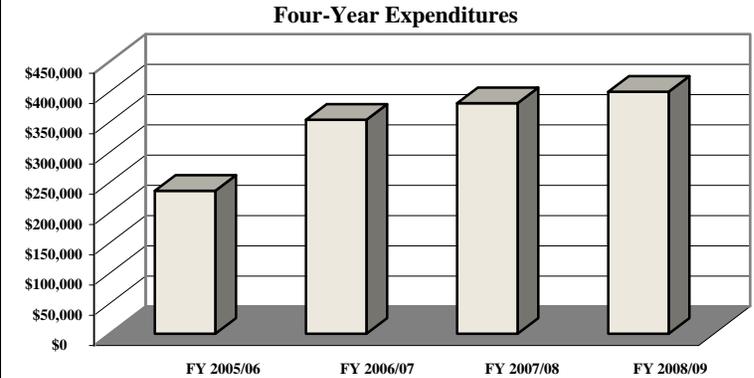
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 1,326	\$ 1,527	\$ 1,059	\$ 1,112	\$ 1,168
70110 Maintenance Personnel	1,474	1,118	1,117	760	798
70115 Building/Facility Maint. Non-Routine	101	200	0	250	263
70140 Special Services	246	253	252	317	333
70180 Purchased Water	935	919	3,575	4,451	4,674
70200 Interfund Services	1,659	1,439	1,439	1,458	1,531
70240 Contractual Services	7,390	8,343	6,011	9,627	10,109
82708 Parks & LLD Replacement	4,389	0	0	0	0
Total	\$ 17,520	\$ 13,799	\$ 13,453	\$ 17,975	\$ 18,876
Annual Percentage Change			-23.22%	33.62%	5.01%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

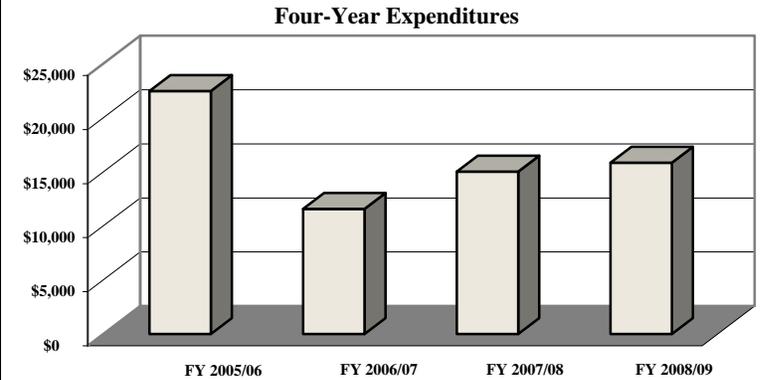
70100	Utilities	\$ 21,633	\$ 39,821	\$ 23,343	\$ 30,870	\$ 32,414
70110	Maintenance Personnel	35,698	46,383	46,383	33,686	35,370
70115	Building/Facility Maint. Non-Routine	2,510	5,108	679	400	420
70140	Special Services	7,792	6,142	6,142	6,635	6,967
70145	Communication	453	1,165	761	1,549	1,627
70180	Purchased Water	35,318	61,306	76,517	88,593	93,023
70200	Interfund Services	40,624	36,772	36,772	30,916	32,461
70240	Contractual Services	72,226	155,781	128,000	188,438	197,860
82708	Parks & LLD Replacement	20,000	35,248	35,248	0	0
	Total	\$ 236,254	\$ 387,726	\$ 353,845	\$ 381,087	\$ 400,142
	Annual Percentage Change			49.77%	7.70%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

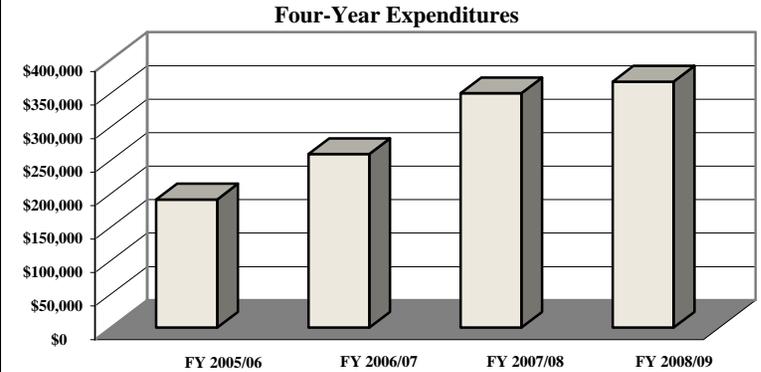
70100	Utilities	\$ 2,178	\$ 2,351	\$ 1,697	\$ 1,782	\$ 1,871
70110	Maintenance Personnel	536	406	406	276	290
70115	Building/Facility Maint. Non-Routine	0	500	0	3,605	3,860
70140	Special Services	196	239	239	316	332
70145	Communication	179	215	159	167	175
70180	Purchased Water	1,185	1,459	1,569	1,647	1,730
70200	Interfund Services	1,010	1,191	1,191	1,338	1,405
70240	Contractual Services	5,025	5,052	5,150	5,862	6,155
82708	Parks & LLD Replacement	12,144	1,141	1,141	0	0
	Total	\$ 22,453	\$ 12,554	\$ 11,552	\$ 14,993	\$ 15,818
	Annual Percentage Change			-48.55%	29.79%	5.50%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



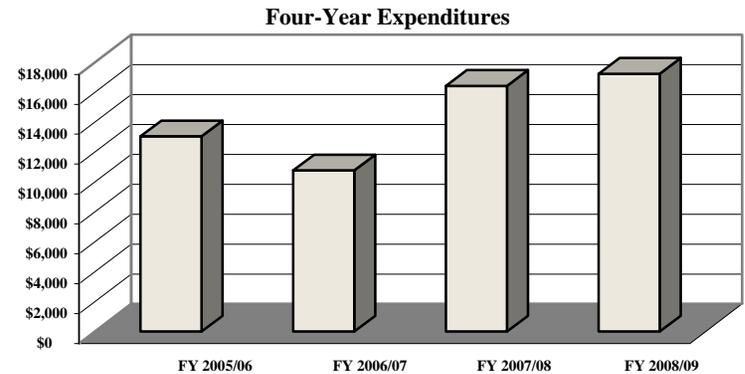
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 5,962	\$ 33,187	\$ 9,091	\$ 23,105	\$ 24,260
70110 Maintenance Personnel	14,460	21,795	21,795	49,803	52,293
70115 Building/Facility Maint. Non-Routine	89	5,355	0	300	315
70140 Special Services	3,789	5,409	5,409	6,224	6,536
70145 Communication	0	0	0	24,853	26,096
70180 Purchased Water	11,689	21,159	22,408	28,383	29,802
70200 Interfund Services	22,395	31,054	31,054	217,195	228,055
70240 Contractual Services	70,187	179,706	169,500	0	0
82708 Parks & LLD Replacement	62,830	0	0	0	0
Total	\$ 191,401	\$ 297,665	\$ 259,257	\$ 349,863	\$ 367,357
Annual Percentage Change			35.45%	34.95%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

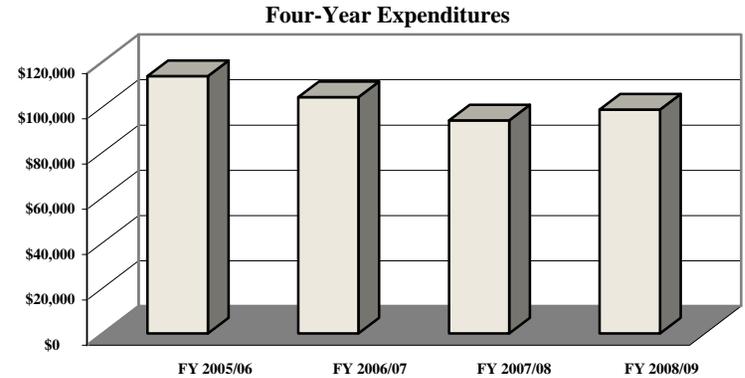
70100	Utilities	\$ 1,021	\$ 1,151	\$ 763	\$ 801	\$ 841
70110	Maintenance Personnel	469	279	279	190	200
70115	Building/Facility Maint. Non-Routine	0	200	0	3,105	3,260
70140	Special Services	194	240	240	300	315
70180	Purchased Water	1,884	2,368	2,199	2,309	2,424
70200	Interfund Services	1,042	1,230	1,230	1,270	1,334
70240	Contractual Services	4,693	6,320	6,065	7,682	8,066
82708	Parks & LLD Replacement	3,756	0	0	783	806
	Total	\$ 13,059	\$ 11,788	\$ 10,776	\$ 16,440	\$ 17,246
	Annual Percentage Change			-17.48%	52.56%	4.90%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

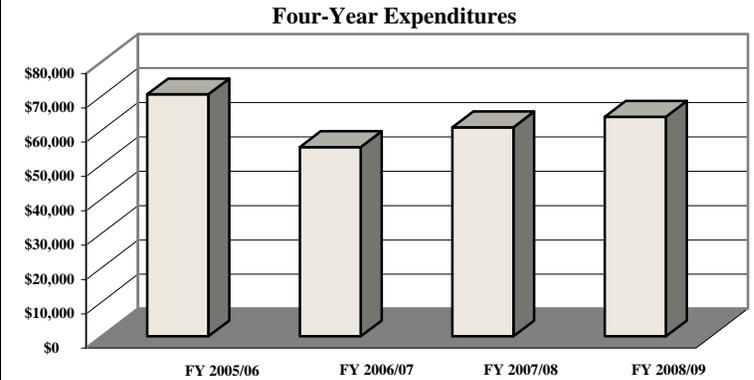
70100	Utilities	\$ 5,108	\$ 7,886	\$ 4,654	\$ 4,887	\$ 5,131
70110	Maintenance Personnel	10,590	15,470	15,470	10,520	11,046
70115	Building/Facility Maint. Non-Routine	1,565	2,555	2,447	1,000	1,050
70140	Special Services	1,548	1,820	1,820	1,672	1,756
70145	Communication	856	1,027	763	801	841
70180	Purchased Water	11,984	12,701	15,211	15,971	16,770
70200	Interfund Services	10,314	11,003	11,003	7,638	8,020
70240	Contractual Services	60,175	53,011	53,010	51,659	54,242
82708	Parks & LLD Replacement	11,575	0	0	0	0
	Total	\$ 113,715	\$ 105,473	\$ 104,378	\$ 94,148	\$ 98,856
	Annual Percentage Change			-8.21%	-9.80%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

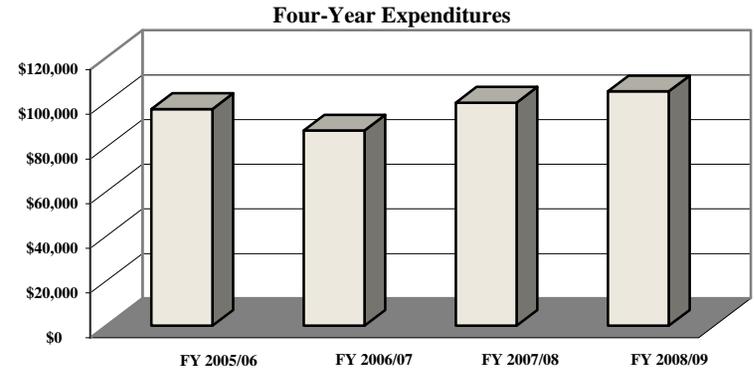
70100	Utilities	\$ 4,086	\$ 4,572	\$ 3,901	\$ 4,096	\$ 4,301
70110	Maintenance Personnel	4,490	3,404	3,404	2,315	2,431
70115	Building/Facility Maint. Non-Routine	0	150	495	550	578
70140	Special Services	947	913	913	1,038	1,090
70145	Communication	172	207	154	162	170
70180	Purchased Water	18,421	22,159	25,213	27,524	28,900
70200	Interfund Services	5,684	5,542	5,542	4,939	5,186
70240	Contractual Services	16,149	16,178	12,200	20,257	21,270
82708	Parks & LLD Replacement	20,502	3,283	3,282	0	0
	Total	\$ 70,451	\$ 56,408	\$ 55,104	\$ 60,881	\$ 63,926
	Annual Percentage Change			-21.78%	10.48%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



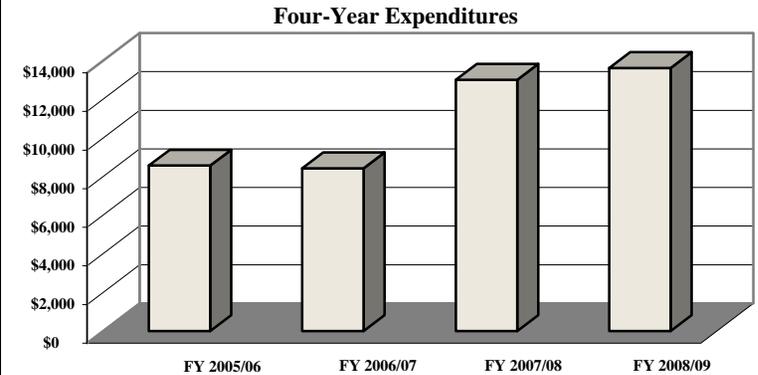
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 6,363	\$ 7,516	\$ 5,592	\$ 5,872	\$ 6,165
70110 Maintenance Personnel	11,143	9,068	9,068	6,167	6,475
70115 Building/Facility Maint. Non-Routine	485	400	600	550	578
70140 Special Services	1,471	1,531	1,532	1,727	1,813
70145 Communication	339	410	302	317	333
70180 Purchased Water	16,174	18,601	23,500	29,540	31,017
70200 Interfund Services	9,527	9,174	9,173	8,108	8,515
70240 Contractual Services	41,554	41,238	37,690	47,680	50,064
82708 Parks & LLD Replacement	10,000	0	0	0	0
Total	\$ 97,056	\$ 87,938	\$ 87,457	\$ 99,961	\$ 104,960
Annual Percentage Change			-9.89%	14.30%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



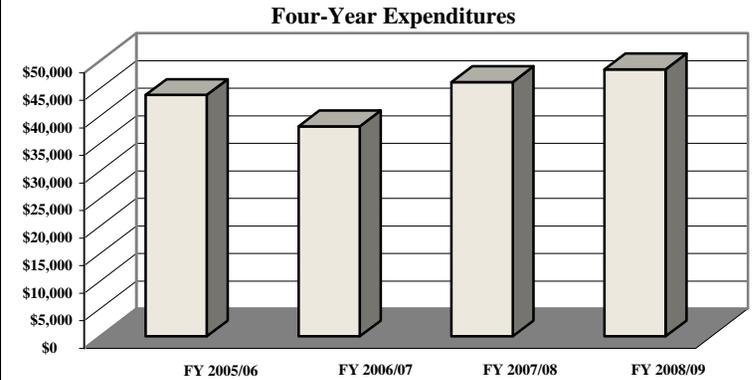
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 955	\$ 3,800	\$ 868	\$ 958	\$ 1,006
70110 Maintenance Personnel	402	305	305	207	218
70115 Building and Facilities Maintenance	0	50	0	2,450	2,573
70140 Special Services	193	233	233	242	254
70145 Communication	173	207	154	162	170
70180 Purchased Water	1,152	1,163	1,999	2,099	2,204
70200 Interfund Services	1,134	1,083	1,083	880	925
70240 Contractual Services	1,657	3,536	3,280	3,856	4,048
82708 Parks & LLD Replacement	2,909	519	519	2,171	2,236
Total	\$ 8,575	\$ 10,896	\$ 8,441	\$ 13,025	\$ 13,634
Annual Percentage Change			-1.56%	54.30%	4.67%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

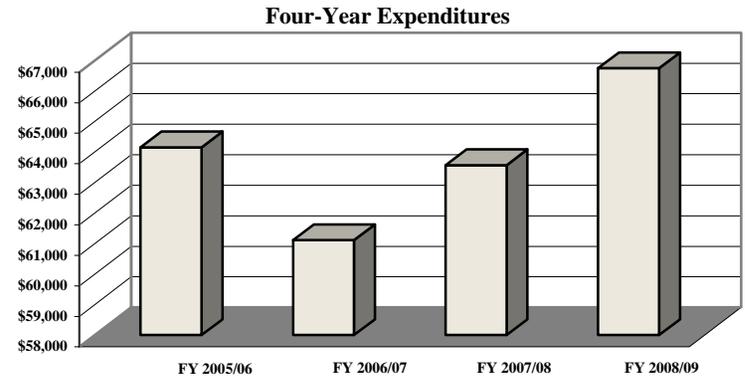
70100	Utilities	\$ 11,020	\$ 12,532	\$ 9,628	\$ 10,110	\$ 10,615
70110	Maintenance Personnel	2,178	1,651	1,651	1,123	1,179
70115	Building/Facility Maint. Non-Routine	68	500	50	1,250	1,313
70140	Special Services	672	860	860	941	988
70145	Communication	345	414	231	242	254
70180	Purchased Water	4,650	5,782	7,389	7,759	8,401
70200	Interfund Services	4,605	4,211	4,210	3,671	3,602
70240	Contractual Services	12,787	14,415	14,100	20,158	21,166
82708	Parks & LLD Replacement	7,483	0	0	905	932
	Total	\$ 43,808	\$ 40,365	\$ 38,121	\$ 46,159	\$ 48,450
	Annual Percentage Change			-12.98%	21.09%	4.96%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

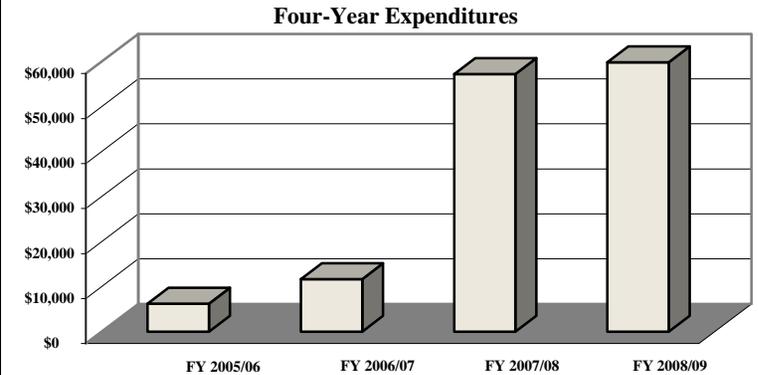
70100	Utilities	\$ 6,186	\$ 8,943	\$ 6,466	\$ 6,790	\$ 7,129
70110	Maintenance Personnel	4,558	3,455	3,455	2,349	2,467
70115	Building/Facility Maint. Non-Routine	0	300	0	250	263
70140	Special Services	912	938	938	1,187	1,246
70145	Communication	43	250	154	250	263
70180	Purchased Water	6,587	7,330	9,875	12,100	12,705
70200	Interfund Services	6,090	4,930	4,930	5,156	5,414
70240	Contractual Services	20,245	21,112	21,112	35,479	37,253
82708	Parks & LLD Replacement	19,527	14,177	14,177	0	0
	Total	\$ 64,148	\$ 61,435	\$ 61,107	\$ 63,561	\$ 66,740
	Annual Percentage Change			-4.74%	4.02%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

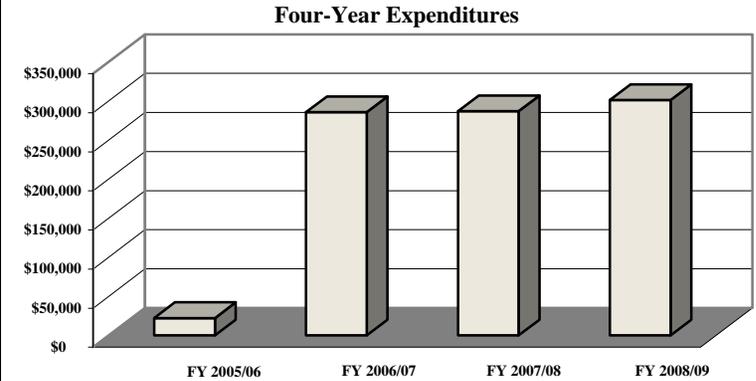
70100	Utilities	\$ 31	\$ 6,397	\$ 0	\$ 4,519	\$ 4,745
70110	Maintenance Personnel	0	6,960	3,480	4,733	4,970
70115	Building and Facilities Maintenance	0	300	0	750	788
70140	Special Services	729	785	785	762	800
70145	Communication	0	250	0	250	263
70180	Purchased Water	0	6,302	0	6,850	7,193
70200	Interfund Services	4,709	4,649	2,325	3,441	3,613
70240	Contractual Services	0	18,924	600	21,113	22,169
82708	Parks & LLD Replacement	755	4,457	4,456	14,847	15,292
	Total	\$ 6,224	\$ 49,024	\$ 11,646	\$ 57,265	\$ 59,833
	Annual Percentage Change				100.00%	4.48%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	02-2 Oak Street (Schuler-Lyon)	Department:	Parks and Recreation
Fund/Division Number:	625-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

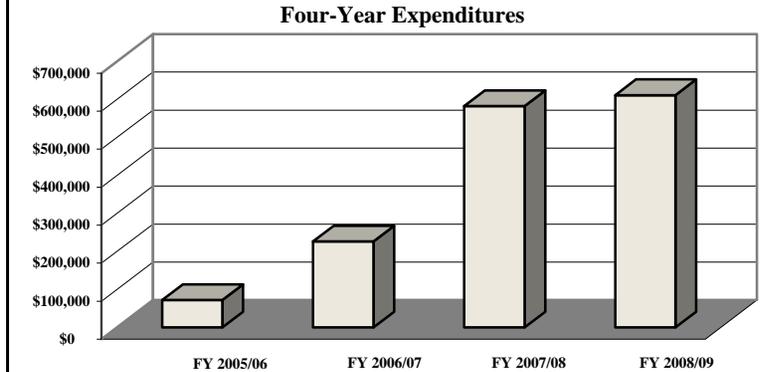
70100	Utilities	\$ 139	\$ 27,512	\$ 6,978	\$ 13,207	\$ 13,867
70110	Maintenance Personnel	754	25,579	20,144	28,296	29,711
70115	Building/Facility Maint. Non-Routine	0	1,800	0	10,250	10,763
70140	Special Services	3,700	3,169	3,169	4,892	5,136
70145	Communication	41	750	152	909	955
70180	Purchased Water	478	19,366	14,393	21,412	22,483
70200	Interfund Services	5,990	18,353	14,659	23,262	24,425
70240	Contractual Services	1,088	79,394	52,000	184,511	193,737
82708	Parks & LLD Replacement	10,000	174,164	174,165	0	0
	Total	\$ 22,190	\$ 350,087	\$ 285,660	\$ 286,739	\$ 301,077
	Annual Percentage Change			1187.34%	0.38%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



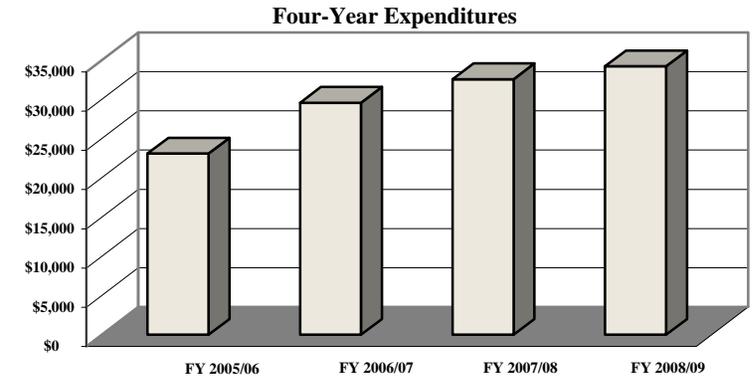
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 1,593	\$ 37,388	\$ 7,858	\$ 49,972	\$ 52,470
70110 Maintenance Personnel	3,535	49,965	27,731	49,682	52,166
70115 Building/Facility Maint. Non-Routine	0	3,700	23	5,250	5,513
70140 Special Services	3,900	6,283	6,283	9,526	10,002
70145 Communication	308	1,000	524	1,551	1,628
70180 Purchased Water	8,621	38,056	43,463	95,636	100,418
70200 Interfund Services	7,870	36,693	22,816	45,895	48,190
70240 Contractual Services	16,149	178,635	114,300	308,224	323,636
82708 Parks & LLD Replacement	30,000	3,517	3,518	16,971	17,481
Total	\$ 71,976	\$ 355,237	\$ 226,516	\$ 582,707	\$ 611,504
Annual Percentage Change			214.71%	157.25%	4.94%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

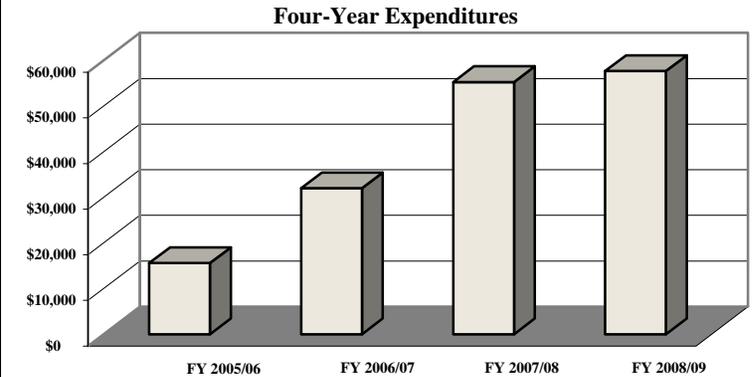
70100	Utilities	\$ 2,264	\$ 2,424	\$ 2,426	\$ 2,546	\$ 2,674
70110	Maintenance Personnel	3,116	2,185	2,185	2,194	2,303
70115	Building/Facility Maint. Non-Routine	0	200	0	50	52
70140	Special Services	465	416	416	539	565
70145	Communication	377	0	954	1,002	1,052
70180	Purchased Water	5,430	5,722	7,500	8,736	9,173
70200	Interfund Services	2,990	2,569	2,569	2,642	2,774
70240	Contractual Services	7,934	11,108	8,575	14,855	15,599
82708	Parks & LLD Replacement	500	4,925	4,925	0	0
	Total	\$ 23,076	\$ 29,549	\$ 29,550	\$ 32,564	\$ 34,192
	Annual Percentage Change			28.05%	10.20%	5.00%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

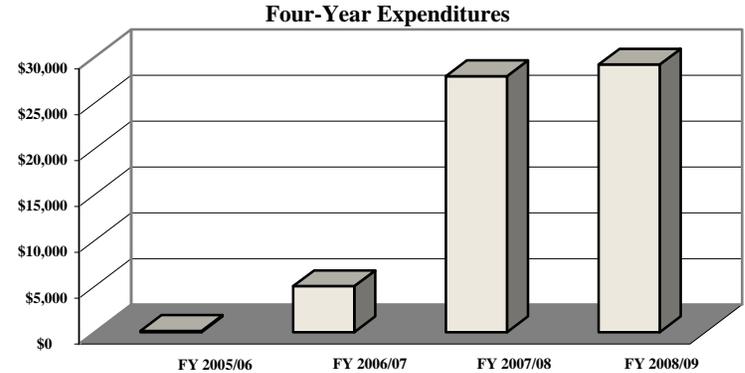
70100	Utilities	\$ 3,582	\$ 3,963	\$ 2,671	\$ 4,105	\$ 4,310
70110	Maintenance Personnel	1,675	2,566	2,566	1,779	1,868
70115	Building/Facility Maint. Non-Routine	0	100	0	50	53
70140	Special Services	687	653	653	701	736
70145	Communication	170	452	154	412	432
70180	Purchased Water	2,980	5,481	3,996	5,971	6,269
70200	Interfund Services	4,754	3,588	3,588	2,989	3,139
70240	Contractual Services	1,744	17,590	11,500	20,842	21,884
82708	Parks & LLD Replacement	0	6,878	6,878	18,424	18,977
	Total	\$ 15,592	\$ 41,271	\$ 32,006	\$ 55,273	\$ 57,668
	Annual Percentage Change			105.27%	72.69%	4.33%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

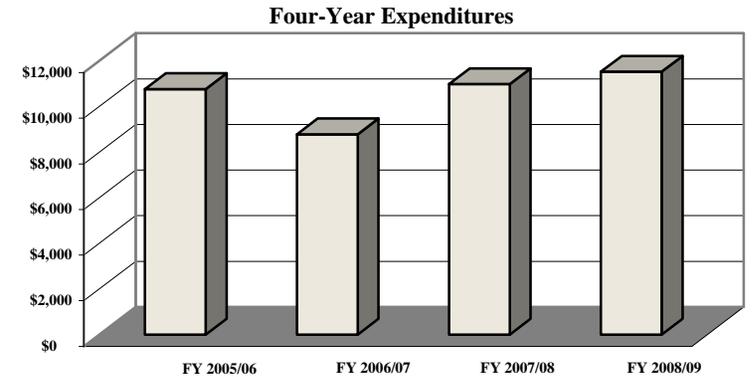
70100 Utilities	\$ 0	\$ 4,200	\$ 0	\$ 4,054	\$ 4,256
70110 Maintenance Personnel	0	1,016	408	50	53
70115 Building/Facility Maint. Non-Routine	0	248	0	343	360
70140 Special Services	149	250	248	250	263
70180 Purchased Water	0	920	500	1,550	1,628
70200 Interfund Services	0	1,625	812	1,742	1,829
70240 Contractual Services	0	7,317	1,500	13,482	14,156
82708 Parks & LLD Replacement	0	1,558	1,557	6,441	6,635
Total	\$ 149	\$ 17,134	\$ 5,025	\$ 27,912	\$ 29,180
Annual Percentage Change			3272.69%	455.42%	4.55%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

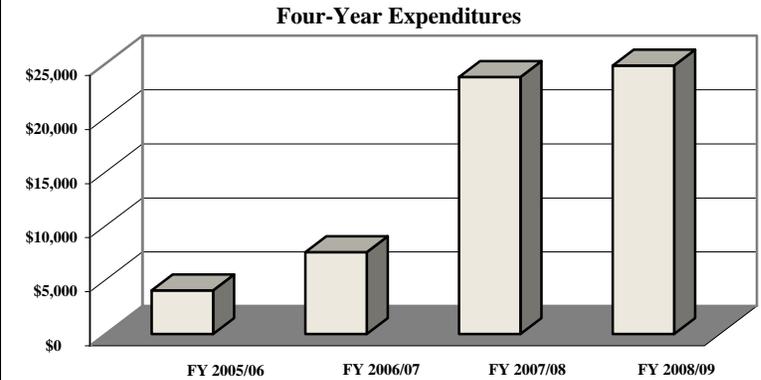
70100	Utilities	\$ 114	\$ 900	\$ 99	\$ 103	\$ 109
70110	Maintenance Personnel	670	508	508	345	363
70115	Building/Facility Maint. Non-Routine	0	50	0	50	53
70140	Special Services	159	134	134	170	178
70180	Purchased Water	1,476	1,553	3,162	3,636	3,817
70200	Interfund Services	835	916	916	890	935
70240	Contractual Services	4,503	4,719	3,961	5,780	6,069
82708	Parks & LLD Replacement	3,000	0	0	0	0
	Total	\$ 10,757	\$ 8,780	\$ 8,780	\$ 10,974	\$ 11,524
	Annual Percentage Change			-18.38%	24.99%	5.01%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

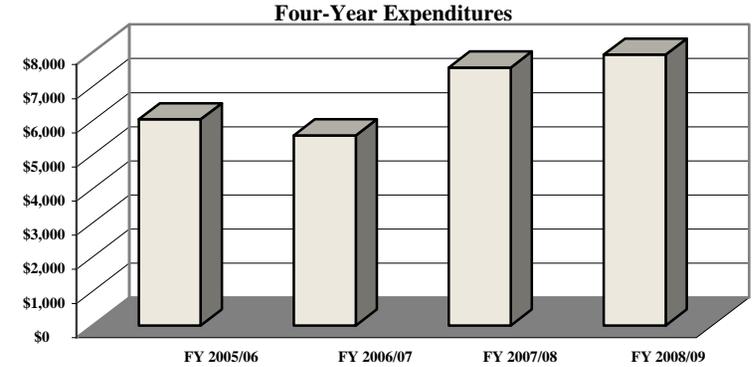
70100	Utility Services	\$ 0	\$ 1,008	\$ 0	\$ 720	\$ 756
70110	Maintenance Personnel	0	3,810	1,905	1,071	1,125
70115	Building/Facility Maint. Non-Routine	0	200	0	50	53
70140	Special Services	269	371	371	285	299
70145	Communication	0	250	0	250	263
70180	Purchased Water	0	2,772	0	3,263	3,426
70200	Interfund Services	764	2,574	1,287	1,481	1,555
70240	Contractual Services	0	13,687	4,000	11,133	11,690
82708	Parks & LLD Replacement	3,000	0	0	5,476	5,640
	Total	\$ 4,033	\$ 24,672	\$ 7,563	\$ 23,729	\$ 24,807
	Annual Percentage Change			87.53%	213.75%	4.54%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

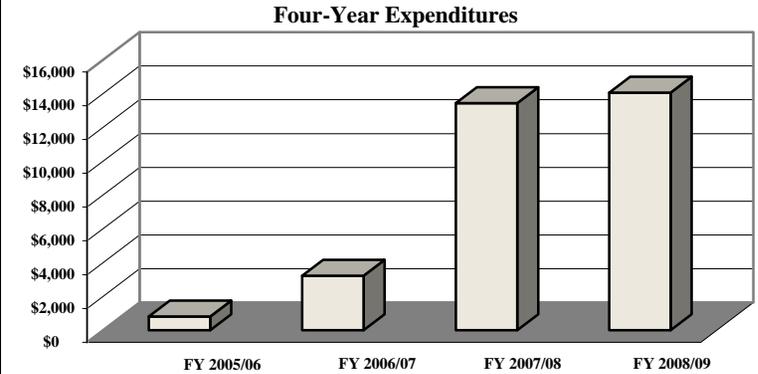
70100	Utilities	\$ 1,164	\$ 150	\$ 1,205	\$ 1,266	\$ 1,329
70110	Maintenance Personnel	369	279	279	190	200
70115	Building/Facility Maint. Non-Routine	0	100	87	50	53
70140	Special Services	111	87	0	114	120
70145	Communication	0	250	0	250	263
70180	Purchased Water	1,340	2,011	2,011	2,710	2,846
70200	Interfund Services	513	589	589	601	631
70240	Contractual Services	1,722	2,182	1,400	2,232	2,344
82708	Parks & LLD Replacement	823	0	0	149	153
	Total	\$ 6,042	\$ 5,648	\$ 5,571	\$ 7,562	\$ 7,939
	Annual Percentage Change			-7.80%	35.74%	4.98%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70110	Maintenance Personnel	\$ 0	\$ 572	\$ 279	\$ 777	\$ 816
70140	Special Services	104	98	98	182	191
70180	Purchased Water	0	529	0	1,125	1,181
70200	Interfund Services	275	559	279	909	954
70240	Contractual Services	0	3,600	1,500	8,208	8,619
82708	Parks & LLD Replacement	441	1,072	1,071	2,240	2,308
	Total	\$ 820	\$ 6,430	\$ 3,227	\$ 13,441	\$ 14,069

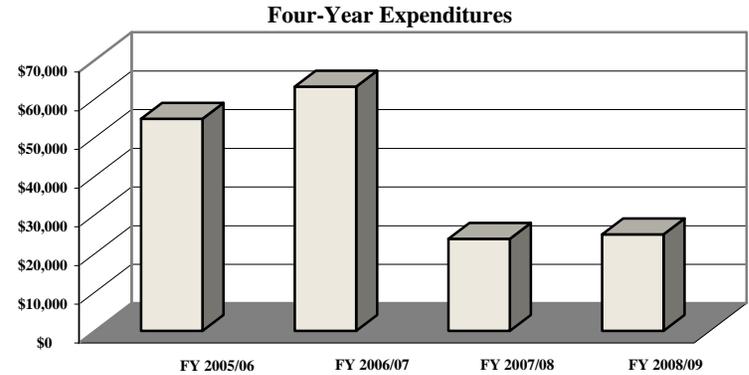
Annual Percentage Change	293.57%	316.48%	4.67%
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Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



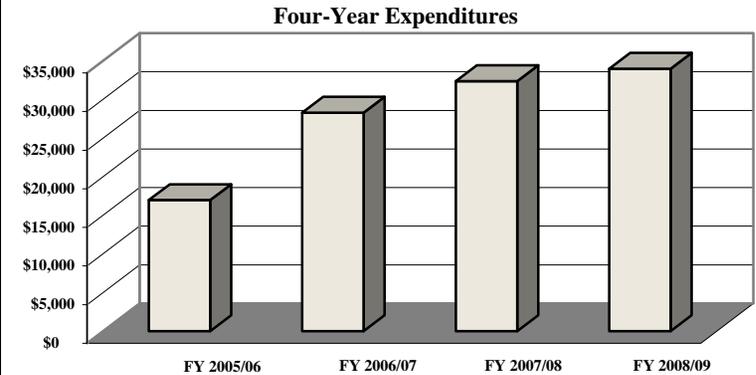
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 0	\$ 500	\$ 500	\$ 525	\$ 551
70110 Maintenance Personnel	9,752	2,032	2,032	1,382	1,451
70115 Building/Facility Maint. Non-Routine	617	250	250	100	105
70140 Special Services	879	491	491	541	568
70180 Purchased Water	7,094	14,000	14,000	8,505	8,930
70200 Interfund Services	6,518	3,386	3,386	2,864	3,007
70240 Contractual Services	22,143	36,000	36,000	9,885	10,379
82708 Parks & LLD Replacement	7,837	6,491	6,491	0	0
Total	\$ 54,840	\$ 63,150	\$ 63,150	\$ 23,802	\$ 24,991
Annual Percentage Change			15.15%	-62.31%	4.99%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

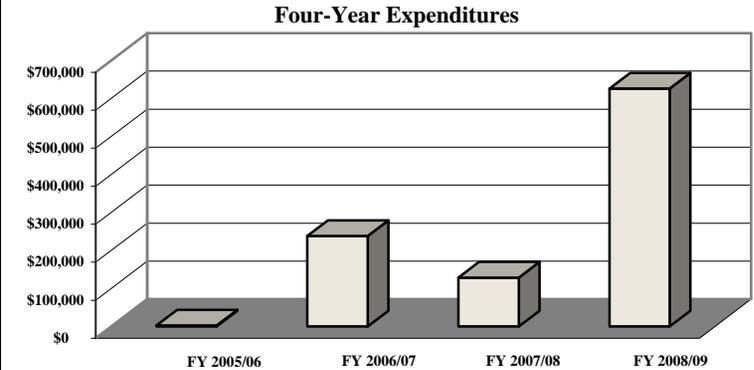
70100	Utilities	\$ 605	\$ 1,649	\$ 1,052	\$ 1,204	\$ 1,265
70110	Maintenance Personnel	3,594	2,185	2,185	1,486	1,560
70115	Building/Facility Maint. Non-Routine	0	300	0	2,000	2,100
70140	Special Services	582	364	364	521	547
70145	Communication	221	184	297	312	327
70180	Purchased Water	2,159	2,401	6,184	8,593	9,022
70200	Interfund Services	5,108	2,272	2,272	2,600	2,730
70240	Contractual Services	4,716	12,420	9,422	15,338	16,105
82708	Parks & LLD Replacement	0	6,532	6,532	321	330
	Total	\$ 16,985	\$ 28,307	\$ 28,308	\$ 32,375	\$ 33,986
	Annual Percentage Change			66.66%	14.37%	4.97%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: 03-2 Meritage Lone tree	Department: Parks and Recreation
Fund/Division Number: 637-6101	Division: Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



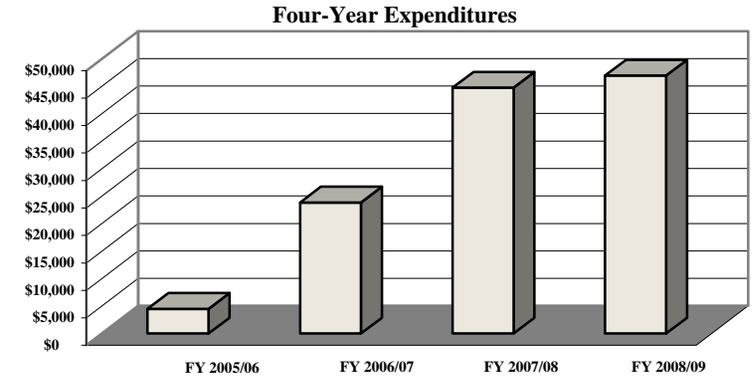
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 0	\$ 15,200	\$ 3,736	\$ 56,855	\$ 59,698
70110 Maintenance Personnel	0	26,951	15,609	67,509	70,885
70115 Building/Facility Maint. Non-Routine	0	11,500	500	16,950	17,798
70140 Special Services	2,396	3,907	4,327	10,283	10,797
70145 Communication	0	700	153	700	735
70180 Purchased Water	0	24,403	4,567	63,675	66,859
70200 Interfund Services	0	20,733	14,938	50,264	52,777
70240 Contractual Services	0	95,345	41,300	353,353	371,021
82708 Parks & LLD Replacement	0	39,748	43,719	6,196	6,382
Total	\$ 2,396	\$ 238,487	\$ 128,849	\$ 625,785	\$ 656,952
Annual Percentage Change			5277.67%	385.67%	4.98%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

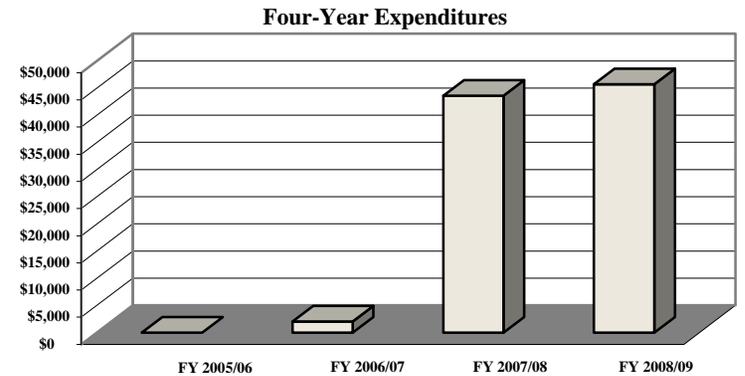
70100	Utilities	\$ 129	\$ 155	\$ 155	\$ 3,739	\$ 3,926
70110	Maintenance Personnel	737	2,134	2,134	3,282	3,446
70115	Building/Facility Maint. Non-Routine	0	100	100	650	683
70140	Special Services	259	421	421	762	801
70145	Communication	163	195	195	307	322
70180	Purchased Water	616	631	631	3,771	3,959
70200	Interfund Services	918	2,072	2,072	3,456	3,629
70240	Contractual Services	1,153	14,148	14,148	26,640	27,972
82708	Parks & LLD Replacement	500	3,971	3,971	2,130	2,194
	Total	\$ 4,475	\$ 23,827	\$ 23,827	\$ 44,737	\$ 46,932
	Annual Percentage Change			432.45%	87.76%	4.90%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

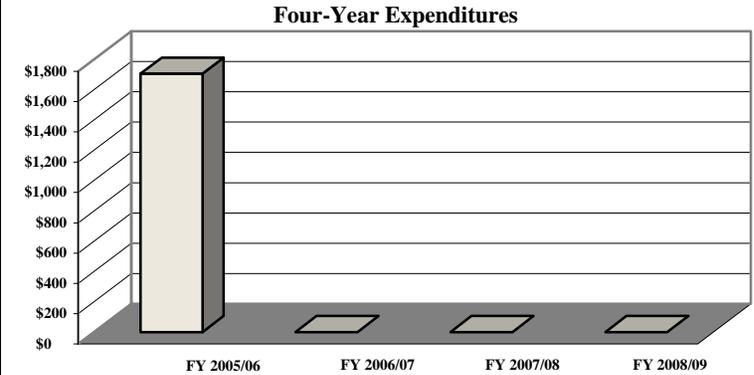
70100 Utilities	\$ 0	\$ 0	\$ 0	\$ 4,050	\$ 4,253
70110 Maintenance Personnel	0	0	0	3,870	4,063
70115 Building and Facilities Maintenance	0	0	0	50	53
70140 Special Services	0	51	50	715	751
70145 Communication	0	0	0	145	152
70180 Purchased Water	0	0	0	5,600	5,880
70200 Interfund Services	0	6	5	3,416	3,586
70240 Contractual Services	0	0	0	24,257	25,470
82708 Parks & LLD Replacement	0	3,889	2,000	1,500	1,545
Total	\$ 0	\$ 3,946	\$ 2,055	\$ 43,603	\$ 45,753
Annual Percentage Change				2021.82%	4.93%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: 03-7 Garin Ranch Commercial	Department: Parks and Recreation
Fund/Division Number: 642-6101	Division: Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

70140 Special Services	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0
82708 Parks & LLD Replacement	1,700	0	0	0	0
Total	\$ 1,705	\$ 0	\$ 0	\$ 0	\$ 0

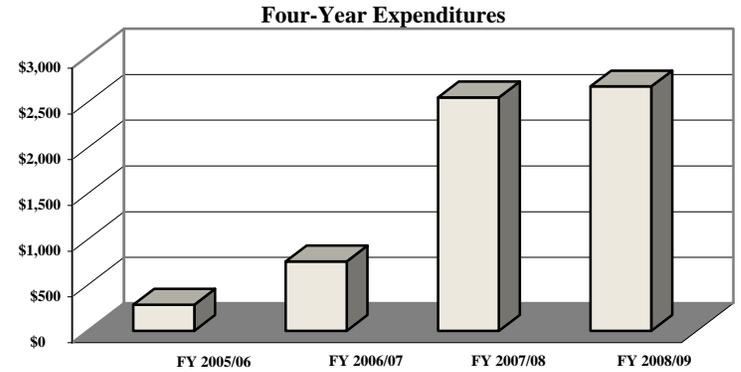
Annual Percentage Change

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

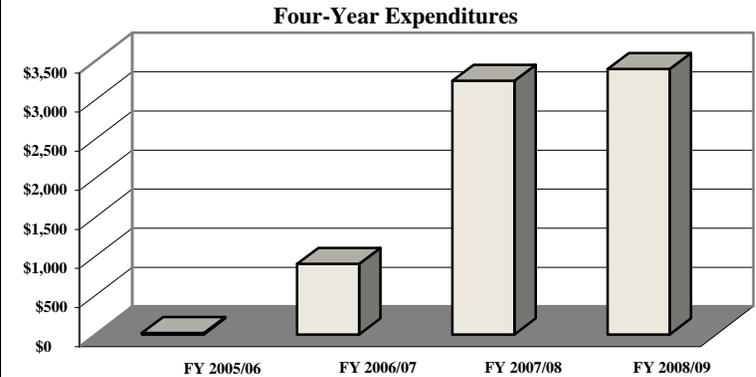
70110	Maintenance Personnel	\$ 201	\$ 76	\$ 76	\$ 207	\$ 218
70140	Special Services	8	10	10	34	35
70200	Interfund Services	29	66	66	173	181
70240	Contractual Services	0	480	480	1,713	1,799
82708	Parks & LLD Replacement	47	126	126	425	438
	Total	\$ 285	\$ 758	\$ 758	\$ 2,552	\$ 2,671
	Annual Percentage Change			166.12%	236.44%	4.67%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
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Expenditure Summary

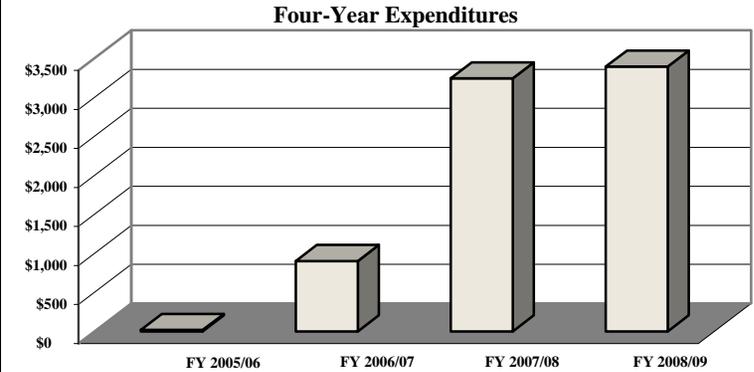
70100	Utilities	\$ 0	\$ 436	\$ 100	\$ 583	\$ 612
70110	Maintenance Personnel	0	203	102	50	53
70140	Special Services	18	41	41	44	46
70145	Communication	0	88	0	88	92
70180	Purchased Water	0	184	100	305	320
70200	Interfund Services	0	260	260	219	230
70240	Contractual Services	0	1,280	250	1,415	1,486
82708	Parks & LLD Replacement	0	50	49	541	557
	Total	\$ 18	\$ 2,542	\$ 902	\$ 3,245	\$ 3,396
	Annual Percentage Change			4911.39%	259.73%	4.67%

Budget For Fiscal Years 2007/08 - 2008/09

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

70100 Utilities	\$ 0	\$ 0	\$ 0	\$ 200	\$ 210
70140 Special Services	0	0	0	121	127
70180 Purchased Water	0	0	0	365	383
70200 Interfund Services	0	0	0	620	651
70240 Contractual Services	0	0	0	1,460	1,533
Total	\$ 0	\$ 0	\$ 0	\$ 2,766	\$ 2,904

Annual Percentage Change

4.99%

Budget For Fiscal Years 2007/08 - 2008/09

INTERNAL SERVICE FUNDS - RESERVES

Fund #	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
700 Emergency Preparedness	\$ 5,445,275	\$ 394,201	\$ 64,250	\$ 5,775,226	\$ 300,550	\$ 94,000	\$ 5,981,776	\$ 305,577	\$ 51,000	\$ 6,236,353
701 Information Services	110,837	1,401,000	1,415,596	96,241	1,812,816	1,833,015	76,042	1,785,379	1,809,885	51,536
702 Equipment Replacement	9,592,891	1,871,080	2,164,668	9,299,303	2,037,048	2,405,083	8,931,268	2,062,681	2,359,229	8,634,720
703 Information Systems Replacemen	275,203	508,089	602,500	180,792	607,486	558,565	229,713	635,900	791,565	74,048
704 Facilities Replacemen	833,113	434,976	390,985	877,104	497,305	285,500	1,088,909	549,038	108,700	1,529,247
705 Tuition	59,014	13,300	18,727	53,587	12,800	25,000	41,387	12,500	25,000	28,887
706 Fleet Maintenance Service	280,871	1,008,962	938,776	351,057	947,787	1,014,565	284,279	946,787	1,041,233	189,833
707 Facilities Maintenance Service:	76,309	803,794	723,940	156,163	997,528	1,051,874	101,817	1,022,046	1,095,327	28,536
708 Parks & LLD Replacement	932,240	544,152	140,240	1,336,152	518,984	166,600	1,688,536	554,959	43,260	2,200,235
709 Insurance	3,481,267	2,542,667	508,000	5,515,934	1,567,511	823,640	6,259,805	1,509,636	886,196	6,883,245
Total Internal Service Funds	\$ 21,087,020	\$ 9,522,221	\$ 6,967,682	\$ 23,641,559	\$ 9,299,815	\$ 8,257,842	\$ 24,683,532	\$ 9,384,503	\$ 8,211,395	\$ 25,856,640

Budget For Fiscal Years 2007/08 - 2008/09

INTERNAL SERVICE FUNDS - REVENUE AND EXPENDITURE SUMMARY

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Internal Service Revenues</u>						
700	Emergency Preparedness	\$ 195,701	\$ 100,000	\$ 394,201	\$ 300,550	\$ 305,577
701	Information Services	1,299,841	1,391,501	1,401,000	1,812,816	1,785,379
702	Equipment Replacement	2,796,641	1,721,080	1,871,080	2,037,048	2,062,681
703	Information Systems Replacement	829,032	516,089	508,089	607,486	635,900
704	Facilities Replacement	504,092	419,976	434,976	497,305	549,038
705	Tuition	11,874	11,300	13,300	12,800	12,500
706	Fleet Maintenance Service	961,074	996,963	1,008,962	947,787	946,787
707	Facilities Maintenance Services	796,475	797,794	803,794	997,528	1,022,046
708	Parks & LLD Replacement	630,980	484,965	544,152	518,984	554,959
709	Insurance	2,804,632	2,433,203	2,542,667	1,567,511	1,509,636
TOTAL INTERNAL SERVICE REVENUES		\$ 10,830,342	\$ 8,872,871	\$ 9,522,221	\$ 9,299,815	\$ 9,384,503
Annual Percentage Change				-12.08%	-2.34%	0.91%
 <u>Internal Services Expenditures</u>						
700	Emergency Preparedness	\$ 198,468	\$ 100,250	\$ 64,250	\$ 94,000	\$ 51,000
701	Information Services	1,218,201	1,433,680	1,415,596	1,833,015	1,809,885
702	Equipment Replacement	770,016	2,164,668	2,164,668	2,405,083	2,359,229
703	Information Systems Replacement	1,166,928	602,500	602,500	558,565	791,565
704	Facilities Replacement	526,208	399,085	390,985	285,500	108,700
705	Tuition	11,472	30,000	18,727	25,000	25,000
706	Fleet Maintenance Service	950,805	961,524	938,776	1,014,565	1,041,233
707	Facilities Maintenance Services	720,166	787,198	723,940	1,051,874	1,095,327
708	Parks & LLD Replacement	41,738	140,240	140,240	166,600	43,260
709	Insurance	811,196	1,196,177	508,000	823,640	886,196
TOTAL INTERNAL SERVICE EXPENDITURES		\$ 6,415,198	\$ 7,815,322	\$ 6,967,682	\$ 8,257,842	\$ 8,211,395
Annual Percentage Change				8.61%	18.52%	-0.56%

INTERNAL SERVICE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>700 - Emergency Preparedness</u>						
43300	Investment Income	\$ 175,847	\$ 100,000	\$ 250,000	\$ 200,000	200,000
44474	FEMA and State OES	0	0	144,201	0	0
45529	Reimbursement for Service	19,854	0	0	0	0
48100	Proceeds - General Fund	0	0	0	25,008	26,258
48230	Proceeds - City Wide	0	0	0	3,345	3,512
48501	Proceeds - City Rentals	0	0	0	5,116	5,372
48510	Proceeds - Housing	0	0	0	1,452	1,524
48540	Proceeds - Solid Waste Enterprise	0	0	0	4,194	4,404
48560	Proceeds - Water Enterprise	0	0	0	17,180	18,039
48590	Proceeds - Wastewater Enterprise	0	0	0	43,459	45,632
48701	Proceeds - Information Services	0	0	0	796	836
Total Emergency Preparedness		\$ 195,701	\$ 100,000	\$ 394,201	\$ 300,550	305,577
<u>701 - Information Services</u>						
48100	Proceeds - General Fund	\$ 831,283	\$ 893,499	\$ 893,498	\$ 1,203,576	1,193,873
48230	Proceeds - City Wide	20,285	21,628	21,628	25,670	25,375
48267	Proceeds - Public Art Administration	0	0	0	3,988	3,942
48301	Proceeds - Downtown RDA	7,010	7,475	7,475	10,152	10,035
48302	Proceeds - RDA Debt Service	3,635	3,876	3,876	2,719	2,688
48335	Proceeds - CIP	88,278	86,166	86,166	75,486	71,214
48501	Proceeds - City Rentals	51,954	51,954	51,954	56,080	54,975
48510	Proceeds - Housing	13,793	15,226	15,226	19,216	15,411
48540	Proceeds - Solid Waste Enterprise	80,035	84,817	84,817	113,664	112,036
48560	Proceeds - Water Enterprise	97,691	103,813	103,813	157,716	155,616
48590	Proceeds - Wastewater Enterprise	60,140	63,603	63,603	89,663	88,345
48706	Proceeds - Fleet Maintenance Service	17,915	19,102	19,102	27,990	27,668
48707	Proceeds - Facilities Maintenance	12,982	13,842	13,842	16,896	16,701
46700	Other Income	251	0	0	0	0
47100	Transfer from General Fund	10,500	24,000	24,000	0	0
43300	Interest Income	4,089	2,500	12,000	10,000	7,500
Total Information Services		\$ 1,299,841	\$ 1,391,501	\$ 1,401,000	\$ 1,812,816	1,785,379

INTERNAL SERVICE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>702 - Equipment Replacement</u>						
48100	Proceeds - General Fund	\$ 788,514	\$ 788,514	\$ 788,514	\$ 949,856	\$ 927,326
48230	Proceeds - City Wide	13,045	13,045	13,045	40,928	40,928
48335	Proceeds - CIP	15,948	15,948	15,948	8,980	8,980
48540	Proceeds - Solid Waste Enterprise	410,837	410,837	410,837	398,762	426,377
48560	Proceeds - Water Enterprise	133,846	133,846	133,846	162,847	173,552
48590	Proceeds - Wastewater Enterprise	190,805	190,805	190,805	152,641	160,307
48701	Proceeds - Information Services	13,027	13,027	13,027	13,227	13,227
48706	Proceeds - Fleet Maintenance Service	48,739	15,923	15,923	14,111	14,111
48707	Proceeds - Facilities Maintenance	14,135	14,135	14,135	20,696	22,873
47100	Transfer from General Fund	483,095	0	0	0	0
47216	Transfer from Police Grants	133,609	0	0	0	0
47540	Transfer from Solid Waste	218,752	0	0	0	0
47560	Transfer from Water	95,611	0	0	0	0
47590	Transfer from Wastewater	12,346	0	0	0	0
46700	Other	73,420	0	0	0	0
43300	Interest Income	150,912	125,000	275,000	275,000	275,000
Total Equipment Replacement		\$ 2,796,641	\$ 1,721,080	\$ 1,871,080	\$ 2,037,048	\$ 2,062,681
<u>703 - Information Systems Replacement</u>						
47335	Transfer from CIP	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0
48100	Proceeds - General Fund	185,509	247,840	247,840	277,097	291,163
48230	Proceeds - City Wide	2,785	4,502	4,502	5,336	5,585
48267	Proceeds - Public Art Admin	0	0	0	641	669
48301	Proceeds - RDA Downtown Administrative	762	1,449	1,449	2,750	2,878
48302	Proceeds - RDA Debt Service	286	666	666	413	432
48335	Proceeds - CIP	17,290	22,598	22,598	18,095	18,391
48501	Proceeds - City Rentals	50,000	50,000	50,000	52,500	55,125
48510	Proceeds - Housing	1,166	2,419	2,419	3,309	2,854
48540	Proceeds - Solid Waste Enterprise	11,936	19,073	19,073	23,270	24,309
48560	Proceeds - Water Enterprise	12,491	19,824	19,824	30,597	32,004
48590	Proceeds - Wastewater Enterprise	10,076	15,617	15,617	18,137	18,941
48701	Proceeds - Information Services	111,381	114,524	114,524	158,165	166,044
48706	Proceeds - Fleet Maintenance Service	3,204	4,837	4,837	4,353	4,555
48707	Proceeds - Facilities Maintenance Services	1,294	2,740	2,740	2,823	2,950
48xxx	Other	400,000	0	0	0	0
43300	Interest Income	10,852	10,000	2,000	10,000	10,000
Total Information Systems Replacement		\$ 829,032	\$ 516,089	\$ 508,089	\$ 607,486	\$ 635,900

INTERNAL SERVICE FUNDS - REVENUE DETAIL

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
704 - Facilities Replacement					
48100 Proceeds - General Fund	\$ 171,411	\$ 314,509	\$ 314,509	\$ 332,596	\$ 380,015
48301 Proceeds - RDA Administration	444	910	910	2,192	2,565
48302 Proceeds - RDA Low & Mod	245	598	598	431	504
48335 Proceeds - CIP	7,656	13,548	13,548	7,565	7,735
48501 Proceeds - City Rentals	50,000	50,000	50,000	75,000	75,000
48510 Proceeds - Housing	759	1,532	1,532	2,818	2,382
48540 Proceeds - Solid Waste Enterprise	734	1,435	1,435	1,812	1,952
48560 Proceeds - Water Enterprise	781	1,562	1,562	1,841	1,994
48590 Proceeds - Wastewater Enterprise	738	1,442	1,442	1,693	1,827
48701 Proceeds - Information Services	2,383	4,766	4,766	14,220	15,497
48706 Proceeds - Fleet Maintenance Service	2,337	4,674	4,674	17,137	19,567
43320 Rental Income	10,440	0	0	0	0
46700 Other Income	231,363	0	0	0	0
43300 Interest Income	24,801	25,000	40,000	40,000	40,000
Total Facilities Replacement	\$ 504,092	\$ 419,976	\$ 434,976	\$ 497,305	\$ 549,038
705 - Tuition					
48100 Proceeds - General Fund	\$ 6,484	\$ 6,789	\$ 6,789	\$ 6,851	\$ 7,048
48230 Proceeds - City Wide	162	167	167	185	189
48267 Proceeds - Public Art	0	0	0	37	38
48301 Proceeds - RDA Downtown Administrative	65	67	67	95	98
48302 Proceeds - RDA Debt Service	36	37	37	19	19
48335 Proceeds - CIP	587	526	526	305	279
48501 Proceeds - City Rentals	51	53	53	51	52
48510 Proceeds - Housing	109	112	112	123	90
48540 Proceeds - Solid Waste Enterprise	677	694	694	715	729
48560 Proceeds - Water Enterprise	710	711	711	748	763
48590 Proceeds - Wastewater Enterprise	526	541	541	560	570
48701 Proceeds - Information Systems	296	305	305	298	304
48706 Proceeds - Fleet Maintenance Service	154	158	158	166	170
48707 Proceeds - Facilities Maintenance Services	136	140	140	147	151
43300 Interest Income	1,881	1,000	3,000	2,500	2,000
Total Tuition	\$ 11,874	\$ 11,300	\$ 13,300	\$ 12,800	\$ 12,500

INTERNAL SERVICE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
<u>706 - Fleet Maintenance Service</u>						
48100	Proceeds - General Fund	\$ 224,618	\$ 261,518	\$ 261,517	\$ 261,518	\$ 261,518
48230	Proceeds - City Wide	10,630	11,630	11,630	11,630	11,630
48335	Proceeds - CIP	4,596	6,696	6,696	6,696	6,696
48540	Proceeds - Solid Waste Enterprise	418,761	450,161	450,161	450,161	450,161
48560	Proceeds - Water Enterprise	97,159	109,059	109,059	109,059	109,059
48590	Proceeds - Wastewater Enterprise	126,307	140,507	140,507	83,831	83,831
48701	Proceeds - Information Services	3,464	4,864	4,864	4,864	4,864
48707	Proceeds - Facilities Maintenance Services	5,828	7,528	7,528	7,528	7,528
45529	Reimbursement for Services	60,048	0	0	0	0
43300	Interest Income	9,663	5,000	17,000	12,500	11,500
Total Fleet Maintenance Service		\$ 961,074	\$ 996,963	\$ 1,008,962	\$ 947,787	\$ 946,787
<u>707 - Facilities Maintenance Services</u>						
48100	Proceeds - General Fund	\$ 541,058	\$ 546,206	\$ 546,206	\$ 692,694	\$ 713,976
48230	Proceeds - Parks Maintenance	10,325	10,407	10,407	13,636	14,028
48267	Proceeds - Public Art Administration	0	2,191	2,191	2,757	2,837
48301	Proceeds - RDA Administration	1,679	1,735	1,735	5,248	5,515
48302	Proceeds - RDA Low & Mod	928	1,141	1,141	1,031	1,083
48335	Proceeds - CIP	28,974	25,839	25,839	17,681	16,305
48501	Proceeds - City Rentals	122,465	123,437	123,437	136,292	139,734
48510	Proceeds - Housing	2,872	2,922	2,922	6,748	5,121
48540	Proceeds - Solid Waste Enterprise	16,525	16,592	16,592	18,916	19,255
48560	Proceeds - Water Enterprise	16,702	16,834	16,834	18,643	18,991
48590	Proceeds - Wastewater Enterprise	32,000	32,190	32,190	43,580	44,559
48701	Proceeds - Information Services	11,211	11,300	11,300	32,117	32,927
48706	Proceeds - Fleet Maintenance Service	6,000	6,000	6,000	1,185	1,215
45804	Cornfest Revenue	2,105	0	0	0	0
46700	Other Income	218	0	0	0	0
43300	Interest Income	3,413	1,000	7,000	7,000	6,500
Total Facilities Maintenance Services		\$ 796,475	\$ 797,794	\$ 803,794	\$ 997,528	\$ 1,022,046

INTERNAL SERVICE FUNDS - REVENUE DETAIL

		2005/06	2006/07	2006/07	2007/08	2008/09
		Actual	Budget	Projected	Budget	Budget
708 - Parks & LLD Replacement						
47100	Proceeds - General Fund	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 275,000
48230	Proceeds - Citywide Parks	230,000	0	0	0	0
47600	Proceeds - 94-1 Blackhawk	70,010	82,984	82,984	36,771	37,874
47603	Proceeds - 95-5 CA Spirit	15,474	0	0	9,318	9,598
47604	Proceeds - 95-6 Gerry Ranch	12,234	563	0	1,062	1,094
47607	Proceeds - 95-8 Marsh Creek	27,509	45,192	45,192	33,119	34,113
47609	Proceeds - 97-1 Hancock	15,000	37,691	37,691	37,713	38,845
47611	Proceeds - 98-5 Arroyo Seco	6,000	1,539	1,539	0	0
47612	Proceeds - 98-3 Solana	2,499	0	0	1,484	1,529
47613	Proceeds - 98-4 Birchwood Estates	4,389	0	0	0	0
47614	Proceeds - 99-3 Spa L	20,000	35,248	35,248	0	0
47615	Proceeds - 99-4 CA Grove	12,144	1,141	1,141	0	0
47616	Proceeds - 99-5 Deer Creek	62,829	0	0	0	0
47617	Proceeds - 99-6 Trailside	3,756	0	0	783	806
47618	Proceeds - 99-7 Termo	11,575	0	0	0	0
47619	Proceeds - 99-8 Gerry Ryder	20,502	3,283	3,283	0	0
47620	Proceeds - 99-9 Richmond AM	9,999	0	0	0	0
47621	Proceeds - 00-2 Lyon Woodfield	2,909	519	519	2,171	2,236
47622	Proceeds - 00-3 CA Orchard	7,482	0	0	905	932
47623	Proceeds - 00-4 Brentwood Park	19,527	14,177	14,177	0	0
47624	Proceeds - 01-1 Laird Property	755	4,457	4,457	14,846	15,292
47625	Proceeds - 02-2 Oak Street (Schuler-Lyon)	9,999	174,164	174,164	0	0
47626	Proceeds - 02-3 Apricot Way (Pringle)	30,000	3,517	3,517	16,972	17,481
47627	Proceeds - 02-4 Braddock & Logan	500	4,925	4,925	0	0
47628	Proceeds - 02-5 Sand Creek & Brentwood Bl	0	6,878	6,878	18,424	18,977
47629	Proceeds - 02-6 Balfour & John Muir	0	1,558	1,558	6,441	6,635
47630	Proceeds - 02-7 San Jose & Sand Creek	3,000	0	0	0	0
47631	Proceeds - 02-8 Lone Tree Arco	3,000	0	0	5,476	5,640
47632	Proceeds - 02-9 Balfour Plaza	822	0	0	148	153
47634	Proceeds - 02-11 Lone Tree Plaza	441	1,072	1,072	2,240	2,308
47635	Proceeds - 02-12 Sunset Industrial	7,836	6,491	6,491	0	0
47636	Proceeds - 02-13 Stonehaven	0	6,532	6,532	320	330
47637	Proceeds - 03-2 Meritage Lone Tree	0	39,748	39,748	6,195	6,382
47638	Proceeds - 03-3 Brookdale	500	3,971	3,971	2,130	2,194
47640	Proceeds - 03-5 West Summerset	0	3,889	3,889	1,500	1,545
47642	Proceeds - 03-7 Garin Ranch Commercial	1,700	0	0	0	0
47644	Proceeds - 04-2 Balfour Griffith Commercial	47	126	126	425	438
47645	Proceeds - 05-2 Brntwd Blvd. Commercial	0	50	50	541	557
43300	Investment Income	18,542	5,250	65,000	70,000	75,000
Total Parks LLD Replacement		\$ 630,980	\$ 484,965	\$ 544,152	\$ 518,984	\$ 554,959

INTERNAL SERVICE FUNDS - REVENUE DETAIL

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
709 - Insurance					
48100 Proceeds - General Fund	\$ 1,262,947	\$ 409,533	\$ 409,533	\$ 196,432	\$ 206,253
48230 Proceeds - City Wide	18,042	8,122	8,122	5,647	5,929
48301 Proceeds - RDA Downtown Administrative	8,837	4,379	4,379	2,843	2,985
48302 Proceeds - RDA Debt Service	6,325	2,592	2,592	559	587
48335 Proceeds - CIP	126,978	35,120	35,120	7,704	8,089
48501 Proceeds - City Rentals	25,486	24,938	24,938	4,553	4,781
48510 Proceeds - Housing Enterprise	14,967	7,966	7,966	4,547	4,775
48540 Proceeds - Solid Waste Enterprise	74,506	39,520	39,520	22,479	23,602
48560 Proceeds - Water Enterprise	94,855	54,725	54,725	35,622	37,403
48590 Proceeds - Wastewater Enterprise	91,454	61,746	61,746	47,868	50,262
48701 Proceeds - Information Systems	33,501	15,596	15,596	7,915	8,311
48702 Proceeds - Equipment Replacement	2,969	3,117	3,117	0	0
48704 Proceeds - Facilities Replacement	10,621	11,152	11,152	0	0
48706 Proceeds - Fleet Maintenance Service	15,698	7,282	7,282	3,559	3,737
48707 Proceeds - Facilities Maintenance Services	31,413	5,392	5,392	2,783	2,922
43300 Interest Income	48,354	5,000	200,000	225,000	250,000
46700 Other Income	1,873	0	0	0	0
46705 Contribution	935,806	1,737,023	1,651,487	1,000,000	900,000
Total Insurance Program	\$ 2,804,632	\$ 2,433,203	\$ 2,542,667	\$ 1,567,511	\$ 1,509,636
TOTAL INTERNAL SERVICES REVENUE	<u>\$ 10,830,342</u>	<u>\$ 8,872,871</u>	<u>\$ 9,522,221</u>	<u>\$ 9,299,815</u>	<u>\$ 9,384,503</u>

Budget For Fiscal Years 2007/08 - 2008/09

INTERNAL SERVICE FUNDS - SUMMARY OF EXPENDITURES BY CATEGORY

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
Personnel Services	\$ 1,604,156	\$ 1,912,920	\$ 1,793,255	\$ 2,072,686	\$ 2,183,705
Supplies and Services	2,845,266	3,393,488	2,707,998	3,581,188	3,578,694
Internal Service	348,688	280,404	280,404	350,976	366,158
Capital Outlay	1,617,088	2,228,510	2,186,025	2,252,992	2,082,838
Total	\$ 6,415,198	\$ 7,815,322	\$ 6,967,682	\$ 8,257,842	\$ 8,211,395
Personnel Services					
701 Information Services	\$ 928,192	\$ 1,043,507	\$ 1,001,984	\$ 1,096,083	\$ 1,151,400
706 Fleet Maintenance Service	453,476	500,598	491,100	551,029	578,850
707 Facilities Maintenance Services	222,488	368,815	300,171	425,574	453,455
Total Personnel Services	\$ 1,604,156	\$ 1,912,920	\$ 1,793,255	\$ 2,072,686	\$ 2,183,705
Supplies and Services					
700 Emergency Preparedness	\$ 196,435	\$ 35,000	\$ 34,000	\$ 49,000	\$ 36,000
701 Information Services	114,337	197,306	222,230	401,330	412,355
702 Equipment Replacement	760,817	944,200	944,200	1,037,091	1,078,511
703 Information Systems Replacement	60,770	52,500	52,500	48,565	51,565
704 Facilities Replacement	15,665	40,000	37,900	94,500	85,700
705 Tuition	11,472	30,000	18,727	25,000	25,000
706 Fleet Maintenance Service	402,397	401,950	388,700	380,035	391,360
707 Facilities Maintenance Services	430,439	356,115	361,501	555,427	568,747
708 Parks & LLD Replacement	41,738	140,240	140,240	166,600	43,260
709 Insurance	811,196	1,196,177	508,000	823,640	886,196
Total Supplies and Services	\$ 2,845,266	\$ 3,393,488	\$ 2,707,998	\$ 3,581,188	\$ 3,578,694

Budget For Fiscal Years 2005/06 - 2006/07

INTERNAL SERVICE FUNDS - SUMMARY OF EXPENDITURES BY CATEGORY

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Internal Service</u>					
701 Information Services	\$ 175,263	\$ 164,382	\$ 164,382	\$ 231,602	\$ 242,010
702 Equipment Replacement	2,969	3,117	3,117	0	0
704 Facilities Replacement	10,621	11,152	11,152	0	0
706 Fleet Maintenance Service	94,047	57,976	57,976	68,501	71,023
707 Facilities Maintenance Services	65,788	43,777	43,777	50,873	53,125
Total Internal Service	\$ 348,688	\$ 280,404	\$ 280,404	\$ 350,976	\$ 366,158
<u>Capital Outlay</u>					
700 Emergency Preparedness	\$ 2,033	\$ 65,250	\$ 30,250	\$ 45,000	\$ 15,000
701 Information Services	409	28,485	27,000	104,000	4,120
702 Equipment Replacement	6,230	1,217,351	1,217,351	1,367,992	1,280,718
703 Information Systems Replacement	1,106,158	550,000	550,000	510,000	740,000
704 Facilities Replacement	499,922	347,933	341,933	191,000	23,000
706 Fleet Maintenance Service	885	1,000	1,000	15,000	0
707 Facilities Maintenance Services	1,451	18,491	18,491	20,000	20,000
Total Capital Outlay	\$ 1,617,088	\$ 2,228,510	\$ 2,186,025	\$ 2,252,992	\$ 2,082,838

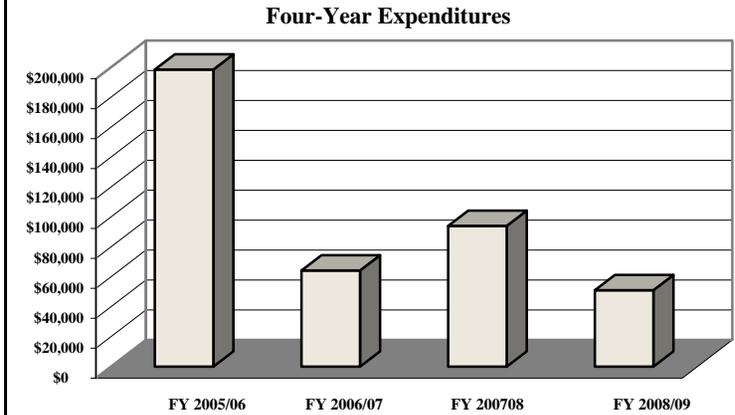
Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Emergency Preparedness	Department:	Finance Department
Fund/Division Number:	700-7001	Division:	Emergency Preparedness

Description

The purpose of this fund is to enable the City to be financially prepared to respond to a critical incident or catastrophic event. In some cases, state and federal agencies, charitable organizations, insurance and other sources have assisted communities by eventually providing some financial relief. However, the need for immediate access to sufficient City funds may be a critical factor in our ability to provide an efficient and effective response to an overwhelming incident.

Monies would be drawn on this account to fund additional full and part-time employee salaries, overtime, outside/additional personnel, experts, temporary shelter, emergency operating center(s), equipment, tools, supplies, subsistence, communication, transportation, forensics, specialty needs, cleanup, relief and/or any other need relevant to a crisis.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
Supplies and Services	\$ 196,435	\$ 35,000	\$ 34,000	\$ 49,000	\$ 36,000
Capital Outlay	<u>2,033</u>	<u>65,250</u>	<u>30,250</u>	<u>45,000</u>	<u>15,000</u>
Total	<u>\$ 198,468</u>	<u>\$ 100,250</u>	<u>\$ 64,250</u>	<u>\$ 94,000</u>	<u>\$ 51,000</u>
Annual Percentage Change			-67.63%	46.30%	-45.74%

Commentary

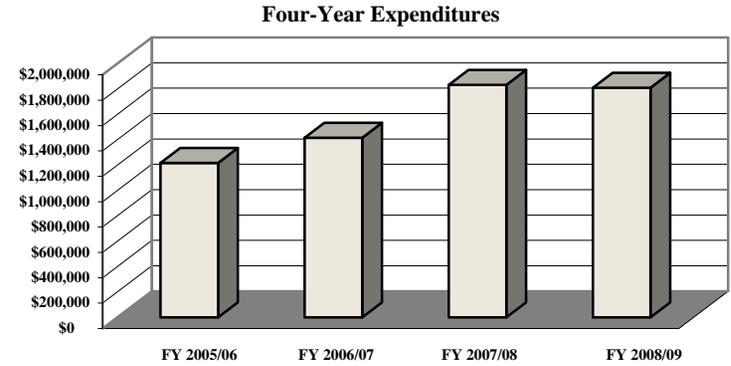
Fiscal year 2007/08 includes amounts budgeted for the good faith contribution to establish the East Bay Regional Communications System, which is governed by a joint powers authority agreement for Alameda and Contra Costa Counties. Equipment purchases originally budgeted in FY 2006/07 will be made in FY 2007/08. Offsite training is budgeted for key City personnel in FY 2007/08 and FY 2008/09.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Information Services	Department: Finance & Information Systems
Fund/Division Number: 701-7101	Division: Information Services

Performance Measures

- Processed 4,071 service requests.
- Maintained the following equipment:
 - 59 servers
 - 336 PCs, including laptops
 - 116 printers/copiers/scanners
 - 41 pieces of network equipment (routers/switches/wireless bridges)
 - five PBXs/400+ phones/160+ cell phones
 - 160 software applications



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 928,192	\$ 1,043,507	\$ 1,001,984	\$ 1,096,083	\$ 1,151,400
Supplies and Services	114,337	197,306	222,230	401,330	412,355
Internal Service	175,263	164,382	164,382	231,602	242,010
Capital Outlay	409	28,485	27,000	104,000	4,120
Total	\$ 1,218,201	\$ 1,433,680	\$ 1,415,596	\$ 1,833,015	\$ 1,809,885
Annual Percentage Change			16.20%	29.49%	-1.26%

Commentary

The City implemented a new financial software package in 2006/07. The City contracted with the software vendor for the upkeep and maintenance of the servers housing the City's data. This charge is reflected in the contractual services line item.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Information Services	Department:	Finance & Information Systems
Fund/Division Number:	701-7101	Division:	Information Services

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Finance and Info. Systems	0.20	0.20	0.20	0.20	0.20
Assistant Finance Director	0.00	0.00	0.00	0.20	0.20
Chief Information Systems Officer	1.00	1.00	1.00	1.00	1.00
Chief Financial Operations Officer	0.05	0.05	0.05	0.00	0.00
Administrative Assistant II	0.30	0.65	0.65	0.45	0.45
Administrative Supervisor	0.30	0.30	0.30	0.30	0.30
GIS Coordinator	0.50	0.50	0.50	0.50	0.50
Information Systems Specialist	0.00	1.00	1.00	1.00	1.00
Information Systems Technician	4.00	3.00	3.00	3.00	3.00
Management Analyst	0.35	0.00	0.00	0.10	0.10
Technical Assistant I / II	1.00	1.00	1.00	1.00	1.00
Webmaster	1.00	1.00	1.00	1.00	1.00
Total FTE	8.70	8.70	8.70	8.75	8.75

PERSONNEL SERVICES

50100 Salary - Regular	\$ 657,692	\$ 695,234	\$ 671,747	\$ 725,644	\$ 760,108
51200 Salary - Overtime	8,432	18,000	8,000	36,000	36,000
51205 Salary - Part-time	0	3,000	3,000	3,000	3,000
51215 Salary - Standby	0	18,000	18,000	18,000	18,000
51305 Management Incentive	1,838	1,892	1,889	1,947	2,006
52300 Deferred Comp.	5,239	4,950	4,950	5,280	5,280
52305 Life Insurance	1,917	2,108	1,854	1,997	2,163
52310 Health Insurance	67,290	81,144	79,572	89,367	98,263
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	10,472	15,177	12,955	14,034	15,018
52316 Employee Assist Program	399	496	396	426	456
52318 Vision Care	3,623	3,707	3,707	3,915	4,111
53400 Retirement	138,562	145,683	145,683	156,879	163,762
53405 Survivor Benefit	0	313	313	315	315
53410 Workers Comp. Ins.	16,161	33,516	33,516	21,592	23,287
53415 Medicare	9,436	9,946	9,883	10,670	11,171
53420 FICA	0	186	186	186	186
53425 LTD Insurance	7,062	10,083	6,261	6,764	8,203
Total	\$ 928,192	\$ 1,043,507	\$ 1,001,984	\$ 1,096,083	\$ 1,151,400

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Information Services	Department:	Finance & Information Systems
Fund/Division Number:	701-7101	Division:	Information Services

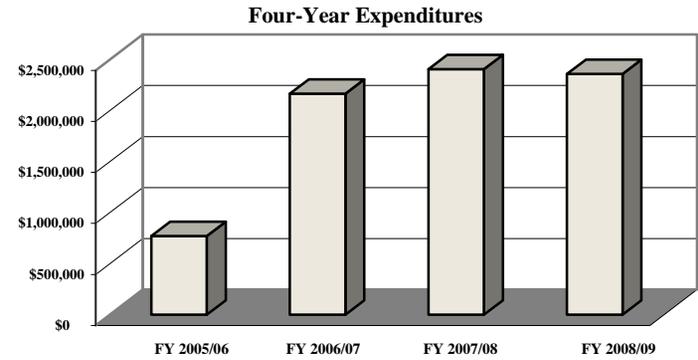
		2005/06		2006/07		2006/07		2007/08		2008/09
		Actual		Budget		Projected		Budget		Budget
<u>SUPPLIES AND SERVICES</u>										
60100	Office Expense	\$ 8,373		\$ 11,530		\$ 15,000		\$ 16,000		\$ 16,480
60110	Publications, Dues, Licenses	496		530		530		530		530
70110	Equipment/Vehicle Maintenance	143		3,090		2,000		2,000		2,060
70111	Auto Maintenance	1,653		0		2,000		500		500
70111.03	Fuel	0		0		0		1,500		1,560
70120	Rental of Land/Building	14,469		0		19,300		20,000		20,600
70140	Special Services	24,399		31,827		25,000		25,000		25,750
70145	Communication	19,426		35,911		35,900		50,000		51,500
70160	Travel, Lodging & Meals	3,036		3,713		4,000		4,000		4,120
70170	Training & Conferences	5,832		8,487		13,000		25,000		25,750
70240	Contractual Services	36,510		102,218		105,500		256,800		263,505
	Total	\$ 114,337		\$ 197,306		\$ 222,230		\$ 401,330		\$ 412,355
<u>INTERNAL SERVICE</u>										
82700	Emergency Preparedness	\$ 0		\$ 0		\$ 0		\$ 796		\$ 836
82702	Equipment Replacement	13,027		13,027		13,027		13,227		13,227
82703	Information Systems Replacement	111,381		114,524		114,524		158,165		166,044
82704	Facilities Replacement	2,383		4,766		4,766		14,220		15,497
82705	Tuition	296		305		305		298		304
82706	Fleet Maintenance Service	3,464		4,864		4,864		4,864		4,864
82707	Facilities Maintenance Services	11,211		11,300		11,300		32,117		32,927
82709	Insurance	33,501		15,596		15,596		7,915		8,311
	Total	\$ 175,263		\$ 164,382		\$ 164,382		\$ 231,602		\$ 242,010
<u>CAPITAL OUTLAY</u>										
80337	Transfer to Community Facility Projects	\$ 0		\$ 0		\$ 0		\$ 100,000		\$ 0
90058	Information Systems	409		3,485		2,000		4,000		4,120
90230	Equipment/Vehicles	0		25,000		25,000		0		0
	Total	\$ 409		\$ 28,485		\$ 27,000		\$ 104,000		\$ 4,120

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Equipment Replacement	Department:	Finance & Information Systems
Fund/Division Number:	702-7201	Division:	Equipment Replacement

Description

This fund is used to account for the accumulation of funds and expenditures related to scheduled vehicle/equipment replacement.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
Expenditure Summary					
Supplies and Services	\$ 760,817	\$ 944,200	\$ 944,200	\$ 1,037,091	\$ 1,078,511
Internal Service	2,969	3,117	3,117	0	0
Capital Outlay	6,230	1,217,351	1,217,351	1,367,992	1,280,718
Total	\$ 770,016	\$ 2,164,668	\$ 2,164,668	\$ 2,405,083	\$ 2,359,229
Annual Percentage Change			181.12%	11.11%	-1.91%

Commentary

Public Works modular buildings, which have been included in this fund, are being moved to the Facilities Replacement Fund in FY 2007/08. Depreciation expense will be increasing due to the increased cost of new vehicles being purchased.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Equipment Replacement	Department:	Finance & Information Systems
Fund/Division Number:	702-7201	Division:	Equipment Replacement

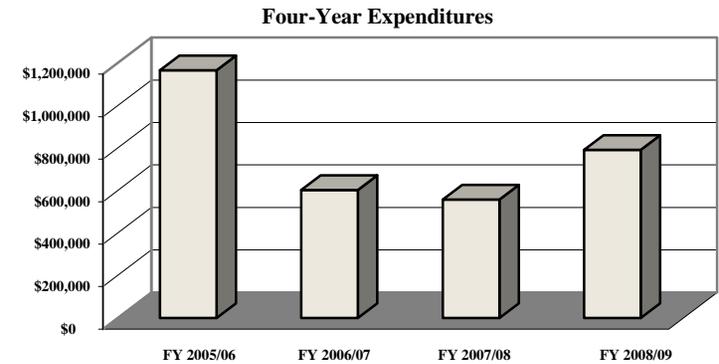
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
70130 Insurance	\$ 21,511	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200
70140 Special Services	10	0	0	0	0
90000 Interest	1,999	0	0	0	0
95500 Depreciation	737,297	920,000	920,000	1,012,891	1,054,311
Total	\$ 760,817	\$ 944,200	\$ 944,200	\$ 1,037,091	\$ 1,078,511
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 2,969	\$ 3,117	\$ 3,117	\$ 0	\$ 0
Total	\$ 2,969	\$ 3,117	\$ 3,117	\$ 0	\$ 0
<u>CAPITAL OUTLAY</u>					
80543 Solid Waste Replacement	\$ 6,230	\$ 0	\$ 0	\$ 28,175	\$ 0
80563 Water Replacement	0	0	0	39,100	0
80593 Wastewater Replacement	0	0	0	32,200	0
90230 Equipment	0	1,217,351	1,217,351	1,268,517	1,280,718
Total	\$ 6,230	\$ 1,217,351	\$ 1,217,351	\$ 1,367,992	\$ 1,280,718

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Information Systems Replacement	Department:	Finance & Information Systems
Fund/Division Number:	703-7301	Division:	Information Systems Replacement

Description

The purpose of this fund is to provide for the ongoing replacement of the City's Information System inventory, including computers and the phone system. Funding comes from all City departmental budgets.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 60,770	\$ 52,500	\$ 52,500	\$ 48,565	\$ 51,565
Capital Outlay	<u>1,106,158</u>	<u>550,000</u>	<u>550,000</u>	<u>510,000</u>	<u>740,000</u>
Total	<u>\$ 1,166,928</u>	<u>\$ 602,500</u>	<u>\$ 602,500</u>	<u>\$ 558,565</u>	<u>\$ 791,565</u>
Annual Percentage Change			-48.37%	-7.29%	41.71%

Commentary

This fund is helping pay for the Strategic Technology Master Plan which consists of: Disaster Recovery/Systems Resiliency and an IT Best Practices Plan. It will also fund improvements to the current phone and data infrastructure to meet the needs of current and future growth and will include upgrades to obsolete software, as well as enhance phone and data services at City Hall and remote City sites.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Information Systems Replacement	Department:	Finance & Information Systems
Fund/Division Number:	703-7301	Division:	Information Systems Replacement

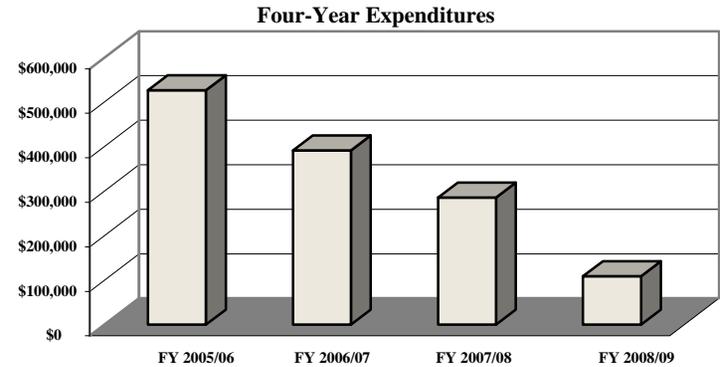
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
70120 Rental of Land & Building	\$ 4,823	\$ 0	\$ 0	\$ 0	\$ 0
70140 Special Services	2,527	0	0	0	0
95500 Depreciation	53,420	52,500	52,500	48,565	51,565
Total	\$ 60,770	\$ 52,500	\$ 52,500	\$ 48,565	\$ 51,565
<u>CAPITAL OUTLAY</u>					
80337 Transfer to Accounting Software	\$ 750,000	\$ 250,000	\$ 250,000	\$ 160,000	\$ 340,000
90058 Information Systems	356,158	300,000	300,000	350,000	400,000
Total	\$ 1,106,158	\$ 550,000	\$ 550,000	\$ 510,000	\$ 740,000

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Facilities Replacement	Department:	Parks and Recreation
Fund/Division Number:	704-7400 through 7418	Division:	Facilities Replacement

Description

The purpose of this fund is to provide a source of funding for the replacement of City facilities. Funding sources are from all City departmental budgets with the exception of the Enterprises who fund their own facility replacement.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 15,665	\$ 40,000	\$ 37,900	\$ 94,500	\$ 85,700
Internal Service	10,621	11,152	11,152	0	0
Capital Outlay	<u>499,922</u>	<u>347,933</u>	<u>341,933</u>	<u>191,000</u>	<u>23,000</u>
Total	<u>\$ 526,208</u>	<u>\$ 399,085</u>	<u>\$ 390,985</u>	<u>\$ 285,500</u>	<u>\$ 108,700</u>
Annual Percentage Change			-25.70%	-26.98%	-61.93%

Commentary

Capital expenditures in FY 2007/08 and FY 2008/09 are associated with the following capital improvement projects: Aquatic Complex Improvements; Brentwood Education and Technology Center Projects; Community Center Repair - Phase II; Community Development Building Roof Repair; Public Works Trailers HVAC Repair and the Women's Club Upgrade. For more information refer to the 2007/08 – 2011/12 Capital Improvement Program Budget.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Facilities Replacement	Department:	Parks and Recreation
Fund/Division Number:	704-7400 through 7418	Division:	Facilities Replacement

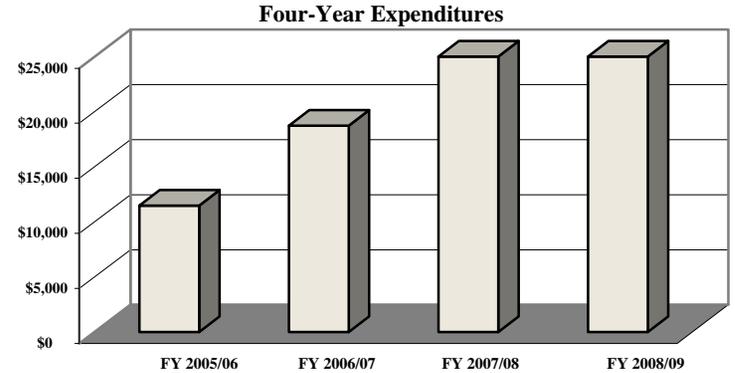
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
704-7400 Administration	\$ 548	\$ 0	\$ 0	\$ 0	\$ 0
704-7401 City Hall	4,490	0	0	45,000	46,200
704-7402 Community Development	0	8,000	2,900	8,000	8,000
704-7403 Health Center	0	6,000	6,000	6,000	6,000
704-7406 Community Building	2,239	20,000	20,000	10,000	0
704-7408 Chamber Bldg. Replacement	0	6,000	6,000	6,000	6,000
704-7412 Solid Waste Building Replacement	0	0	3,000	0	0
704-7413 Aquatic Complex Building Replacement	8,388	0	0	0	0
704-7418 Soundwalls Facilities Replacement	0	0	0	19,500	19,500
Total	\$ 15,665	\$ 40,000	\$ 37,900	\$ 94,500	\$ 85,700
<u>INTERNAL SERVICE</u>					
82709 Insurance	\$ 10,621	\$ 11,152	\$ 11,152	\$ 0	\$ 0
Total	\$ 10,621	\$ 11,152	\$ 11,152	\$ 0	\$ 0
<u>CAPITAL OUTLAY</u>					
80336 Capital Improvement Program	\$ 397,387	\$ 0	\$ 0	\$ 0	\$ 0
80337 Transfer to Community Facility CIP	37,535	266,933	266,933	138,000	0
80352 Transfer to Community Facility CIP	0	0	0	50,000	20,000
80522 Transfer to CIP Parks Projects	65,000	65,000	65,000	0	0
90130 Buildings	0	16,000	10,000	3,000	3,000
Total	\$ 499,922	\$ 347,933	\$ 341,933	\$ 191,000	\$ 23,000

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Tuition	Department:	Finance & Information Systems
Fund/Division Number:	705-7501	Division:	Tuition

Description

The purpose of this fund is to assist employees with either maintaining or improving their knowledge or skills in their current position or profession. Eligible employees receive reimbursement for educational expenses for high school, college and university classes.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget

Expenditure Summary

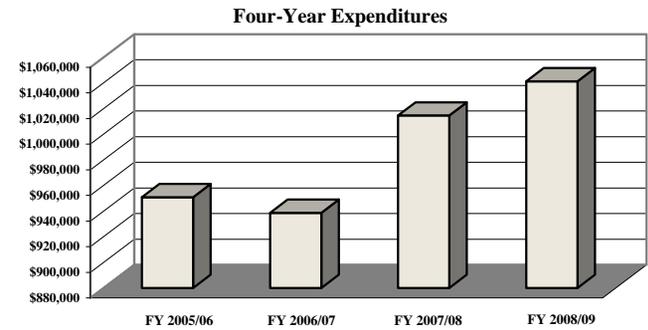
Supplies and Services	\$ 11,472	\$ 30,000	\$ 18,727	\$ 25,000	\$ 25,000
Total	<u>\$ 11,472</u>	<u>\$ 30,000</u>	<u>\$ 18,727</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Annual Percentage Change			63.24%	33.50%	0.00%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Fleet Maintenance Service	Department:	Public Works
Fund/Division Number:	706-7601	Division:	Fleet Maintenance Service

Performance Measures

- Achieved 100% compliance on preventative maintenance inspections.
- Achieved 98% fleet availability.
- Averaged less than 24 hr. turnaround time on maintenance tasks.
- Performed over 540 preventative maintenance inspections/services.
- Performed 1,293 repairs.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 453,476	\$ 500,598	\$ 491,100	\$ 551,029	\$ 578,850
Supplies and Services	402,397	401,950	388,700	380,035	391,360
Internal Service	94,047	57,976	57,976	68,501	71,023
Capital Outlay	885	1,000	1,000	15,000	0
Total	\$ 950,805	\$ 961,524	\$ 938,776	\$ 1,014,565	\$ 1,041,233
Annual Percentage Change			-1.27%	8.07%	2.63%

Commentary

The Fleet Maintenance Division will continue to work aggressively at improving its computerized maintenance records as well as staying competitive with the private sector. Capital Outlay costs are for tools.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Fleet Maintenance Service	Department:	Public Works
Fund/Division Number:	706-7601	Division:	Fleet Maintenance Service

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Public Works / City Eng	0.02	0.02	0.02	0.02	0.02
Director of Public Works	0.16	0.00	0.00	0.00	0.00
Assist Director of Public Works / Assist City Eng	0.02	0.02	0.02	0.02	0.02
Deputy Director of Public Works / Operations	0.00	0.20	0.20	0.20	0.20
Administrative Assistant I/II	0.25	0.25	0.25	0.00	0.00
Administrative Supervisor	0.10	0.10	0.10	0.20	0.20
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.02	0.02	0.02	0.02	0.02
Purchasing Assistant	0.00	0.00	0.00	0.20	0.20
Project Services Specialist	0.02	0.02	0.02	0.02	0.02
Safety/Special Projects Coordinator	0.00	0.00	0.00	0.20	0.20
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Total FTE	4.59	4.63	4.63	4.88	4.88

PERSONNEL SERVICES

50100 Salary - Regular	\$ 313,329	\$ 329,717	\$ 327,246	\$ 374,037	\$ 390,395
51200 Salary - Overtime	1,706	5,500	5,500	5,665	5,835
51215 Salary - Standby	354	480	480	550	600
51305 Management Incentive	1,140	201	201	207	213
52300 Deferred Comp	1,576	1,610	1,663	1,663	1,663
52305 Life Insurance	697	785	727	778	840
52310 Health Insurance	42,532	51,302	47,864	55,422	60,780
52311 Flexible Benefits Plan	68	72	72	67	71
52315 Dental Insurance	7,659	9,800	8,337	9,333	9,987
52316 Employee Assist Program	212	262	211	238	254
52318 Vision Care	1,934	1,956	1,973	2,184	2,293
52800 Unemployment Insurance	320	0	0	0	0
53400 Retirement	66,532	72,252	72,252	80,689	83,930
53405 Survivor Benefit	0	165	167	176	176
53410 Workers Comp. Ins.	7,695	16,585	16,585	11,083	11,912
53415 Medicare	4,390	4,899	4,772	5,451	5,688
53425 LTD Insurance	3,332	5,012	3,050	3,486	4,213
Total	\$ 453,476	\$ 500,598	\$ 491,100	\$ 551,029	\$ 578,850

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Fleet Maintenance Service	Department:	Public Works
Fund/Division Number:	706-7601	Division:	Fleet Maintenance Service

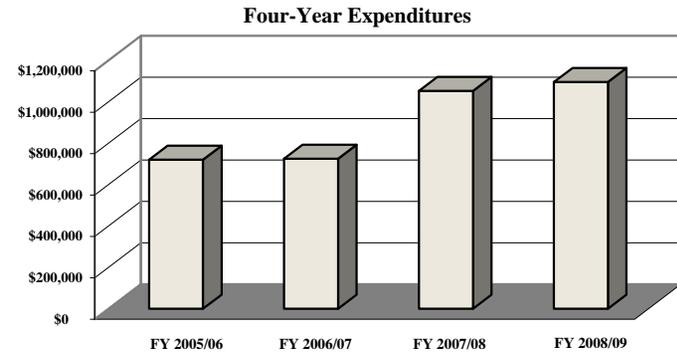
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 4,698	\$ 3,000	\$ 4,000	\$ 4,200	\$ 4,325
60110 Publications, Dues, Licenses	1,518	1,500	1,500	1,545	1,590
60130 Clothing Expense	3,786	3,350	3,350	3,450	3,550
60132 Safety Supplies	3,438	1,500	3,200	4,000	4,120
60140 Special Supplies	275,416	323,000	325,000	300,000	309,000
70050 Equipment	63,534	8,000	8,000	8,200	8,450
70100 Utility Services	111	5,000	1,000	5,000	5,000
70110 Equipment/Vehicle Maintenance	1,576	2,900	2,500	2,975	3,075
70111 Auto Maintenance	2,077	2,000	2,000	2,000	2,050
70115 Building/Facility Maintenance	4,558	5,750	5,750	2,825	2,900
70125 Rental of Equipment	1,920	0	500	1,000	1,030
70130 Insurance	180	0	0	0	0
70140 Special Services	1,527	4,000	3,500	4,120	4,240
70142 Permits/Fees/Tolls	15	400	400	410	425
70145 Communication	3,996	4,650	3,000	4,790	4,925
70150 Advertising	0	1,000	0	1,030	1,060
70160 Travel, Lodging & Meals	2,339	3,600	2,500	3,700	3,810
70170 Training & Conferences	3,585	3,000	2,500	3,090	3,180
70240 Contractual Services	28,123	29,300	20,000	27,700	28,630
Total	\$ 402,397	\$ 401,950	\$ 388,700	\$ 380,035	\$ 391,360
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 17,915	\$ 19,102	\$ 19,102	\$ 27,990	\$ 27,668
82702 Equipment Replacement	48,739	15,923	15,923	14,111	14,111
82703 Information Systems Replacement	3,204	4,837	4,837	4,353	4,555
82704 Facilities Replacement	2,337	4,674	4,674	17,137	19,567
82705 Tuition	154	158	158	166	170
82707 Facilities Maintenance Services	6,000	6,000	6,000	1,185	1,215
82709 Insurance	15,698	7,282	7,282	3,559	3,737
Total	\$ 94,047	\$ 57,976	\$ 57,976	\$ 68,501	\$ 71,023
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 885	\$ 1,000	\$ 1,000	\$ 0	\$ 0
90230 Equipment	0	0	0	15,000	0
Total	\$ 885	\$ 1,000	\$ 1,000	\$ 15,000	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Facilities Maintenance Services	Department:	Parks and Recreation
Fund/Division Number:	707-7701	Division:	Facilities Maintenance Services

Performance Measures

- Completed 950 work requests.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 222,488	\$ 368,815	\$ 300,171	\$ 425,574	\$ 453,455
Supplies and Services	430,439	356,115	361,501	555,427	568,747
Internal Service	65,788	43,777	43,777	50,873	53,125
Capital Outlay	1,451	18,491	18,491	20,000	20,000
Total	\$ 720,166	\$ 787,198	\$ 723,940	\$ 1,051,874	\$ 1,095,327
Annual Percentage Change			0.52%	45.30%	4.13%

Commentary

This fund provides for the custodial, janitorial and maintenance needs of the City's buildings and facilities. The increase in this budget is associated with elevated maintenance standards.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Facilities Maintenance Services	Department:	Parks and Recreation
Fund/Division Number:	707-7701	Division:	Facilities Maintenance Services

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Landscape Facilities Manager	0.00	0.00	0.00	0.33	0.33
Landscape/Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Landscape/Facilities Worker I / II	2.00	3.00	3.00	3.00	3.00
Total FTE	3.00	4.00	4.00	4.33	4.33
 <u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 145,842	\$ 242,992	\$ 181,496	\$ 269,405	\$ 286,505
51200 Salary - Overtime	12,240	0	0	24,000	24,720
51215 Salary - Standby	(220)	4,000	4,000	4,000	4,000
52300 Deferred Comp	0	1,320	1,320	1,756	1,756
52305 Life Insurance	192	650	448	670	738
52310 Health Insurance	20,320	39,027	36,125	43,402	47,694
52311 Flexible Benefits Plan	69	72	72	67	71
52315 Dental Insurance	3,912	7,827	6,600	7,458	7,980
52316 Employee Assist Program	126	228	182	211	226
52318 Vision Care	1,144	1,704	1,704	1,938	2,034
53400 Retirement	29,442	51,832	51,832	58,085	61,561
53405 Survivor Benefit	0	144	144	156	156
53410 Workers Comp. Ins.	5,718	11,905	11,905	7,983	8,742
53415 Medicare	2,200	3,517	2,651	3,932	4,180
53425 LTD Insurance	1,503	3,597	1,692	2,511	3,092
Total	\$ 222,488	\$ 368,815	\$ 300,171	\$ 425,574	\$ 453,455

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Facilities Maintenance Services	Department:	Parks and Recreation
Fund/Division Number:	707-7701	Division:	Facilities Maintenance Services

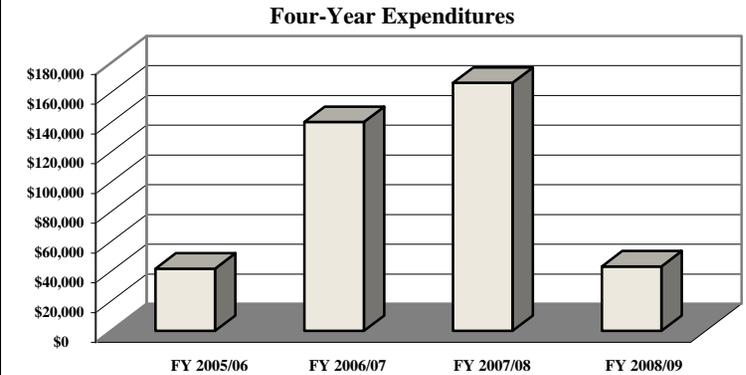
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 613	\$ 0	\$ 500	\$ 500	\$ 515
60130 Clothing Expense	504	1,325	1,325	2,100	2,300
60132 Safety Supplies	128	2,000	500	250	258
60140 Special Supplies	93	14,000	2,500	4,000	4,120
70050 Equipment	2,197	4,000	2,500	5,000	5,150
70100 Utility Services	9,586	0	0	0	0
70110 Equipment/Vehicle Maintenance	267	0	275	500	500
70111 Auto Maintenance	4,925	0	4,575	5,200	5,366
70115 Building/Facility Maintenance	395,651	324,103	337,306	111,000	114,330
70120 Rental of Land and Building	3,250	3,000	2,560	3,500	3,500
70140 Special Services	3,451	0	500	3,000	3,090
70145 Communication	1,640	625	2,300	2,500	2,575
70150 Advertising	5,622	0	1,468	0	0
70160 Travel, Lodging & Meals	176	0	500	3,972	2,153
70170 Training & Conferences	395	4,400	1,500	3,905	2,590
70239 Legal Services	0	0	692	0	0
70240 Contractual Services	1,941	2,662	2,500	410,000	422,300
Total	\$ 430,439	\$ 356,115	\$ 361,501	\$ 555,427	\$ 568,747
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 12,982	\$ 13,842	\$ 13,842	\$ 16,896	\$ 16,701
82702 Equipment Replacement	14,135	14,135	14,135	20,696	22,873
82703 Information Systems Replacement	1,294	2,740	2,740	2,823	2,950
82705 Tuition	136	140	140	147	151
82706 Fleet Maintenance Service	5,828	7,528	7,528	7,528	7,528
82709 Insurance	31,413	5,392	5,392	2,783	2,922
Total	\$ 65,788	\$ 43,777	\$ 43,777	\$ 50,873	\$ 53,125
<u>CAPITAL OUTLAY</u>					
90058 Information Systems	\$ 1,451	\$ 0	\$ 0	\$ 0	\$ 0
90230 Equipment	0	18,491	18,491	20,000	20,000
Total	\$ 1,451	\$ 18,491	\$ 18,491	\$ 20,000	\$ 20,000

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Parks & LLD Replacement	Department: Finance & Information Systems
Fund/Division Number: 708-78XX	Division: Parks & LLD Replacement

Description

This fund provides for both the scheduled and on-going replacement of fixed assets.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 41,738	\$ 140,240	\$ 140,240	\$ 166,600	\$ 43,260
Total	\$ 41,738	\$ 140,240	\$ 140,240	\$ 166,600	\$ 43,260
Annual Percentage Change			236.00%	18.80%	-74.03%

Commentary

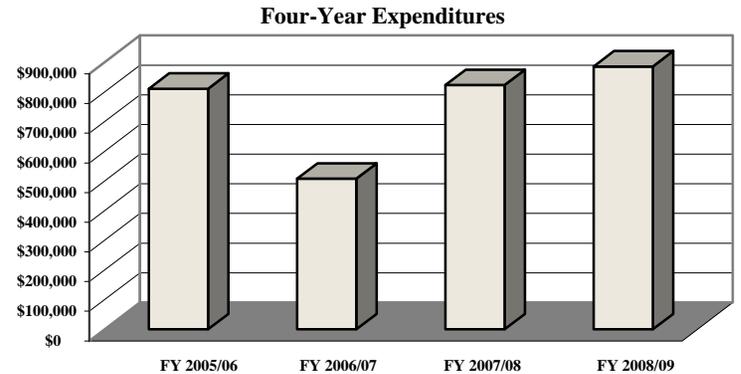
The increases in this budget are due primarily to the replacement of play equipment at McClarren Park.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Insurance	Department: Finance & Information Systems
Fund/Division Number: 709-7901 through 7903	Division: Insurance

Description

This fund consists of the savings realized from Public Employees Retirement System (PERS) due to prepayment of the employer portion of retirement costs. PERS Retirement and Workers' Compensation Insurance savings associated with having unfilled positions are also included in this fund. These savings may be used to pay for PERS Retiree Medical benefits. Departments are also charged for Property and Liability Insurance which funds the payments made to Contra Costa County Municipal Risk Management Insurance Authority (CCCMRMIA) from this fund. The costs associated with legal settlements and lawsuits may also be paid by this fund.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 811,196	\$ 1,196,177	\$ 508,000	\$ 823,640	\$ 886,196
Total	\$ 811,196	\$ 1,196,177	\$ 508,000	\$ 823,640	\$ 886,196
Annual Percentage Change			-37.38%	62.13%	7.60%

Commentary

The Governmental Accounting Standards Board (GASB) has issued Statement No. 45 which addresses how state and local governments should account for and report their costs and obligations related to post employment healthcare and other nonpension benefits. Statement 45 also establishes disclosure requirements for the following: information about the plans in which an employer participates; the funding policy followed; the actuarial valuation process and assumptions and for certain employers, the extent to which the plan has been funded over time. The City of Brentwood is required to implement GASB 45 in FY 2008/09 and this budget includes funding for an actuarial valuation report.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Insurance	Department:	Finance & Information Systems
Fund/Division Number:	709-7901 through 7903	Division:	Insurance

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>SUPPLIES AND SERVICES</u>					
709-7901 PERS Retiree Medical	\$ 301,616	\$ 475,000	\$ 408,000	\$ 481,129	\$ 526,560
709-7903 Property Insurance	509,580	721,177	100,000	342,511	359,636
Total	\$ 811,196	\$ 1,196,177	\$ 508,000	\$ 823,640	\$ 886,196

Debt Service

Summarized herein are all the revenues and expenditures associated with the City obligated debt and the Assessment Districts.

The City obligated funds provide a summary of the accumulation of resources for, and the payment of, general long term debt principal and interest.

The Assessment District funds are individual Special Assessment District Bonds, issued pursuant to the Municipal Improvement Act of 1915. These are special obligations payable from, and secured by, specific revenue sources described in the bond resolutions and official statements of the respective issues.

Neither the faith and credit nor the taxing power of the City, the State of California or any political subdivision thereof is pledged for the payment of these bonds. Debt Service for the special assessment district bonds is reported in the agency funds.

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF FUND BALANCES

	Fund Balance & Reserves at 6/30/06	2006/07		Fund Balance & Reserves at 6/30/07	2007/08		Fund Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
<u>Debt Service Funds</u>										
445 CIP 2001 Revenue Bonds	\$ 1,996,968	\$ 754,900	\$ 727,045	\$ 2,024,823	\$ 753,582	\$ 726,581	\$ 2,051,824	\$ 758,551	\$ 731,550	\$ 2,078,825
448 General Obligation Bonds	72,718	288,156	289,613	71,261	310,906	303,456	78,711	321,500	317,256	82,955
450 Lease/Purchase - Streets	0	19,682	19,682	0	0	0	0	0	0	0
461 Community Facilities District Bond	0	0	0	0	0	0	0	433,438	433,438	0
<u>Assessment Districts</u>										
428 1993 Reassessment District	971,493	83,668	527,635	527,526	0	506,388	21,138	0	0	21,138
438 CIFP 2003-1 Assessment District	2,057,878	16,888,407	18,525,974	420,311	1,336,667	823,047	933,931	1,339,301	1,263,222	1,010,010
439 CIFP 2002-1 Assessment District	1,181,779	1,248,250	1,223,579	1,206,450	1,249,070	1,226,354	1,229,166	1,539,056	1,156,944	1,611,278
440 Series 2002 A & B Refinance Bonds	206,902	1,327,038	1,329,263	204,677	1,328,124	1,318,324	214,477	1,332,669	1,322,869	224,277
441 Series 2004 A & B Assessment District	2,437,579	2,800,944	2,839,568	2,398,955	2,898,408	2,860,706	2,436,657	2,893,285	2,862,018	2,467,924
442 CIFP 98-1 Assessment District	484,874	710,060	733,205	461,729	714,876	703,755	472,850	713,007	706,088	479,769
443 CIFP 99-1 Assessment District	409,008	667,283	651,029	425,262	655,411	651,812	428,861	655,738	654,008	430,591
444 Series 2004 C Assessment District	760,338	972,091	1,000,101	732,328	971,000	985,122	718,206	968,044	988,106	698,144
449 CIFP 2004-1 Assessment District	2,553,821	20,866,119	23,575,920	(155,980)	1,658,199	1,098,782	403,437	1,653,578	1,574,925	482,090
462 Series 2006 A & B Refinance Bonds	0	1,021,864	532,874	488,990	1,859,126	1,869,145	478,971	2,775,535	2,795,536	458,970
463 CIFP 2006-1 Assessment District	0	17,936,371	16,073,430	1,862,941	1,210,320	1,129,903	1,943,358	1,209,120	1,164,720	1,987,758
464 CIFP 2005-1 Assessment District	4,274,825	2,767,752	2,616,283	4,426,294	2,752,535	2,686,928	4,491,901	2,753,040	2,683,823	4,561,118
465 CIFP 92-1, 96R Refinance Assessment District	2,424,837	1,578,367	1,597,768	2,405,436	1,673,378	1,572,150	2,506,664	1,674,525	1,568,320	2,612,869
Total Debt Service Funds	\$ 19,833,020	\$ 69,930,952	\$ 72,262,969	\$ 17,501,003	\$ 19,371,602	\$ 18,462,453	\$ 18,410,152	\$ 21,020,387	\$ 20,222,823	\$ 19,207,716

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>445 - CIP 2001 Revenue Bonds</u>					
43300 Investment Income	\$ 39,555	\$ 50,000	\$ 37,000	\$ 40,000	\$ 40,000
47251 Transfer from Roadway	389,875	410,300	410,300	409,413	413,038
47501 Transfer from City Rentals	289,193	307,600	307,600	304,169	305,513
Total CIP 2001 Revenue Bonds	\$ 718,623	\$ 767,900	\$ 754,900	\$ 753,582	\$ 758,551
<u>448 - General Obligation Bond</u>					
43300 Investment Income	\$ 0	\$ 920	\$ 915	\$ 500	\$ 500
40065 Improvement Bond	247,507	287,241	287,241	310,406	321,000
Total General Obligation Bond	\$ 247,507	\$ 288,161	\$ 288,156	\$ 310,906	\$ 321,500
<u>450-4104 - Lease/Purchase - Streets</u>					
47100 Transfer from General Fund	\$ 73,325	\$ 73,325	\$ 19,682	\$ 0	\$ 0
Total Lease/Purchase - Streets	\$ 73,325	\$ 73,325	\$ 19,682	\$ 0	\$ 0
<u>461 - Community Facilities District Bond</u>					
47232 Transfer from Community Facility District #3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,930
47233 Transfer from Community Facility District #4	0	0	0	0	46,508
Total Community Facilities District Bond	\$ 0	\$ 0	\$ 0	\$ 0	\$ 433,438

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

		2005/06	2006/07	2006/07	2007/08	2008/09
ASSESSMENT DISTRICTS		Actual	Budget	Projected	Budget	Budget
428 - 1993 Reassessment District						
40065	Improvement Bond	\$ 554,295	\$ 529,000	\$ 63,668	\$ 0	\$ 0
43300	Investment Income	14,379	5,000	20,000	0	0
Total 1993 Reassessment District		\$ 568,674	\$ 534,000	\$ 83,668	\$ 0	\$ 0
438 - CIPF 2003-1 Assessment District						
40065	Improvement Bond	\$ 1,265,669	\$ 1,287,000	\$ 1,219,280	\$ 1,266,667	\$ 1,269,301
43300	Investment Income	43,337	15,000	114,302	70,000	70,000
49910	Sale of District Bonds	0	15,554,825	15,554,825	0	0
Total CIPF 2003-1 Assessment District		\$ 1,309,006	\$ 16,856,825	\$ 16,888,407	\$ 1,336,667	\$ 1,339,301
439 - CIPF 2002-1 Assessment District						
40065	Improvement Bond	\$ 1,217,791	\$ 1,193,300	\$ 1,218,250	\$ 1,217,070	\$ 1,219,056
43300	Investment Income	18,517	15,000	30,000	32,000	320,000
Total CIPF 2002-1 Assessment District		\$ 1,236,308	\$ 1,208,300	\$ 1,248,250	\$ 1,249,070	\$ 1,539,056
440 - Series 2002 A & B Refinance						
47442	CIPF 98-1 Transfer	\$ 690,558	\$ 674,826	\$ 681,625	\$ 684,370	\$ 686,730
47443	CIPF 99-1 Transfer	637,439	620,495	631,213	633,754	635,939
43300	Investment Income	6,987	14,200	14,200	10,000	10,000
Total Series 2002 A & B Refinance		\$ 1,334,984	\$ 1,309,521	\$ 1,327,038	\$ 1,328,124	\$ 1,332,669
441 - Series 2004 A & B (Refinance 94-1) Assessment District						
40065	Improvement Bond	\$ 2,812,477	\$ 2,829,800	\$ 2,750,944	\$ 2,845,908	\$ 2,840,785
43300	Investment Income	7,563	2,000	50,000	52,500	52,500
Total Series 2004 A & B (Refinance 94-1) Assessment District		\$ 2,820,040	\$ 2,831,800	\$ 2,800,944	\$ 2,898,408	\$ 2,893,285
442 - CIPF 98-1 Assessment District						
40065	Improvement Bond	\$ 673,802	\$ 688,600	\$ 704,060	\$ 708,376	\$ 706,507
43300	Investment Income	0	400	6,000	6,500	6,500
Total CIPF 98-1 Assessment District		\$ 673,802	\$ 689,000	\$ 710,060	\$ 714,876	\$ 713,007

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>443 - CIPF 99-1 Assessment District</u>					
40065 Improvement Bond	\$ 636,294	\$ 633,100	\$ 660,783	\$ 648,411	\$ 648,738
43300 Investment Income	0	100	6,500	7,000	7,000
Total CIPF 99-1 Assessment District	\$ 636,294	\$ 633,200	\$ 667,283	\$ 655,411	\$ 655,738
<u>444 - Series 2004 C (Refinance 2000-1) Assessment District</u>					
40065 Improvement Bond	\$ 959,315	\$ 957,985	\$ 958,791	\$ 957,000	\$ 954,044
43300 Investment Income	2,095	9,000	13,300	14,000	14,000
48344 Transfer from CIPF 2000-1 Projects	543	0	0	0	0
Total Series 2004 C (Refinance 2000-1) Assessment District	\$ 961,953	\$ 966,985	\$ 972,091	\$ 971,000	\$ 968,044
<u>449 - CIPF 2004-1 Assessment District</u>					
40065 Improvement Bond	\$ 1,571,608	\$ 1,540,400	\$ 1,526,597	\$ 1,573,199	\$ 1,568,578
43300 Investment Income	53,890	15,000	147,685	85,000	85,000
49910 Sale of District Bond	0	19,191,837	19,191,837	0	0
Total CIPF 2004-1 Assessment District	\$ 1,625,498	\$ 20,747,237	\$ 20,866,119	\$ 1,658,199	\$ 1,653,578
<u>462 - CIPF 2006 A & B (Refinance 2003-1 & 2004-1)</u>					
43300 Investment Income	\$ 0	\$ 8,700	\$ 8,680	\$ 0	\$ 0
47438 CIPF 2003-1 Transfer	0	103,125	103,125	797,751	1,238,017
47449 CIPF 2004-1 Transfer	0	136,875	136,875	1,061,375	1,537,518
49910 Sale of District Bond	0	773,184	773,184	0	0
Total CIPF 2006 A & B (Refinance 2003-1 & 2004-1)	\$ 0	\$ 1,021,884	\$ 1,021,864	\$ 1,859,126	\$ 2,775,535
<u>463 - CIPF 2006-1 Assessment District</u>					
40065 Improvement Bond	\$ 0	\$ 1,172,900	\$ 1,172,900	\$ 1,170,320	\$ 1,169,120
43300 Investment Income	0	41,518	35,000	40,000	40,000
49910 Sale of District Bond	0	16,728,471	16,728,471	0	0
Total CIPF 2006-1 Refinance Assessment District	\$ 0	\$ 17,942,889	\$ 17,936,371	\$ 1,210,320	\$ 1,209,120
<u>464 - CIPF 2005-1 Assessment District</u>					
40065 Improvement Bond	\$ 2,696,506	\$ 2,637,752	\$ 2,637,752	\$ 2,617,535	\$ 2,618,040
43300 Investment Income	84,114	130,000	130,000	135,000	135,000
49910 Sale of District Bond	39,222,435	0	0	0	0
Total CIPF 2005-1 Assessment District	\$ 42,003,055	\$ 2,767,752	\$ 2,767,752	\$ 2,752,535	\$ 2,753,040
<u>465 - CIPF 92-1, 96R Refinance Assessment District</u>					
40065 Improvement Bond	\$ 1,527,686	\$ 1,513,190	\$ 1,498,367	\$ 1,588,378	\$ 1,589,525
43300 Investment Income	60,109	75,000	80,000	85,000	85,000
Total CIPF 92-1, 96R Refinance Assessment District	\$ 1,587,795	\$ 1,588,190	\$ 1,578,367	\$ 1,673,378	\$ 1,674,525

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

Description

This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City Capital Improvement Projects and the purchase of equipment.

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>445 - CIP 2001 Revenue Bonds</u>					
70140 Special Services	\$ 11,300	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
90000 Interest	467,939	462,920	459,045	453,581	443,550
90010 Loan Principal	245,000	255,000	255,000	260,000	275,000
Total CIP 2001 Revenue Bonds	\$ 724,239	\$ 730,920	\$ 727,045	\$ 726,581	\$ 731,550
<u>448 - General Obligation Bonds</u>					
70140 Special Services	\$ 4,805	\$ 1,500	\$ 1,357	\$ 1,500	\$ 1,500
90000 Interest	152,456	148,256	148,256	141,956	135,756
90010 Loan Principal	120,000	140,000	140,000	160,000	180,000
Total General Obligation Bonds	\$ 277,261	\$ 289,756	\$ 289,613	\$ 303,456	\$ 317,256
<u>450-4104 - Lease/Purchase - Streets</u>					
90000 Interest	\$ 4,370	\$ 2,219	\$ 1,927	\$ 0	\$ 0
90010 Loan Principal	68,955	71,106	17,755	0	0
Total Lease/Purchase - Streets	\$ 73,325	\$ 73,325	\$ 19,682	\$ 0	\$ 0
<u>461 - Community Facilities District Bond</u>					
90000 Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,930
90010 Loan Principal	0	0	0	0	46,508
Total Community Facilities District Bond	\$ 0	\$ 0	\$ 0	\$ 0	\$ 433,438

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

Description

This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City Capital Improvement Projects and the purchase of equipment.

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
ASSESSMENT DISTRICTS					
428 - 1993 Reassessment District Debt Service					
70140 Special Services	\$ 6,418	\$ 9,375	\$ 9,935	\$ 5,000	\$ 0
70200 Administration	19,479	17,026	18,350	4,588	0
90000 Interest	79,800	49,350	49,350	16,800	0
90010 Loan Principal	420,000	450,000	450,000	480,000	0
Total 1993 Reassessment District Debt Service	\$ 525,697	\$ 525,751	\$ 527,635	\$ 506,388	\$ 0
438 - CIPF 2003-1 Debt Service					
70140 Special Services	\$ 15,785	\$ 33,000	\$ 30,300	\$ 16,417	\$ 16,326
70200 Administration	8,879	11,962	8,879	8,879	8,879
73000 Refund	0	16,025,000	16,025,000	0	0
80362 Transfer to Series 2006 A & B Acquisition	0	8,000	7,533	0	0
80449 Transfer to 2004-1	0	0	670,604	0	0
80462 Transfer to Series 2006 A & B Debt Service	0	104,000	120,433	797,751	1,238,017
90000 Interest	1,001,649	1,011,241	922,475	0	0
90002 Premium on Call Bond	17,400	490,000	480,750	0	0
90010 Loan Principal	845,000	270,000	260,000	0	0
Total CIPF 2003-1 Debt Service	\$ 1,888,713	\$ 17,953,203	\$ 18,525,974	\$ 823,047	\$ 1,263,222
439 - CIPF 2002-1 Debt Service					
70140 Special Services	\$ 14,290	\$ 27,000	\$ 24,610	\$ 25,340	\$ 25,350
70200 Administration	6,181	7,000	6,500	6,500	6,523
70225 Professional Services	191,913	0	0	0	0
82261 Transfer Admin Facility Fee	18,696	0	0	0	0
82380 City CIPF Capital	137,115	125,000	140,535	142,500	146,000
90000 Interest	470,436	780,608	691,934	682,014	604,071
90002 Premium on Call Bond	0	0	0	0	0
90010 Loan Principal	475,000	360,000	360,000	370,000	375,000
Total CIPF 2002-1 Debt Service	\$ 1,313,631	\$ 1,299,608	\$ 1,223,579	\$ 1,226,354	\$ 1,156,944

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

	2005/06	2006/07	2006/07	2007/08	2006/07
	Actual	Budget	Projected	Budget	Budget
<u>440 - Series 2002 A & B Refinance Debt Service</u>					
70140 Special Services	\$ 8,175	\$ 10,000	\$ 10,200	\$ 5,775	\$ 5,775
70200 Administration	1,369	0	0	0	0
90000 Interest	873,951	861,636	861,063	942,549	922,094
90002 Premium on Call Bond	220	0	0	0	0
90010 Loan Principal	454,000	458,000	458,000	370,000	395,000
Total Series 2002 A & B Refinance Debt Service	\$ 1,337,715	\$ 1,329,636	\$ 1,329,263	\$ 1,318,324	\$ 1,322,869
<u>441 - Series 2004 A & B (Refinance 94-1) Debt Service</u>					
70140 Special Services	\$ 58,032	\$ 70,000	\$ 68,611	\$ 68,811	\$ 68,811
70200 Administration	0	3,000	3,000	3,000	3,000
82380 City CIFP Capital	3,936	380,000	380,560	393,885	399,577
90000 Interest	1,310,188	1,288,545	1,287,397	1,265,010	1,240,630
90002 Premium on Call Bond	750	0	0	0	0
90010 Loan Principal	1,110,000	1,100,000	1,100,000	1,130,000	1,150,000
Total Series 2004 A & B (Refinance 94-1) Debt Service	\$ 2,482,906	\$ 2,841,545	\$ 2,839,568	\$ 2,860,706	\$ 2,862,018
<u>442 - CIFP 98-1 Debt Service</u>					
70140 Special Services	\$ 10,398	\$ 14,000	\$ 13,881	\$ 18,585	\$ 18,548
70200 Administration	0	1,000	800	800	810
80440 Transfer to Series 2002 A & B	690,558	682,000	688,860	684,370	686,730
80443 Transfer to CIPF 98-1	0	0	29,664	0	0
Total CIPF 98-1 Debt Service	\$ 700,956	\$ 697,000	\$ 733,205	\$ 703,755	\$ 706,088
<u>443 - CIPF 99-1 Debt Service</u>					
70140 Special Services	\$ 9,194	\$ 12,663	\$ 12,583	\$ 17,408	\$ 17,414
70200 Administration	0	800	650	650	655
80440 Transfer to Series 2002 A & B	637,439	640,000	637,796	633,754	635,939
Total CIPF 99-1 Debt Service	\$ 646,633	\$ 653,463	\$ 651,029	\$ 651,812	\$ 654,008

Budget For Fiscal Years 2007/08 - 2008/09

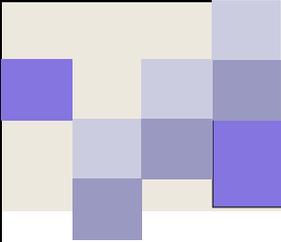
DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

	2005/06	2006/07	2006/07	2007/08	2006/07
	Actual	Budget	Projected	Budget	Budget
<u>444 - Series 2004 C (Refinance 2000-1) Debt Service</u>					
70140 Special Services	\$ 20,048	\$ 30,000	\$ 26,356	\$ 26,490	\$ 26,556
70200 Administration	598	500	400	400	425
82380 City CIFP Capital	0	160,000	158,432	155,500	156,000
90000 Interest	502,738	495,725	494,613	487,732	480,125
90002 Premium on Call Bond	600	400	300	0	0
90010 Loan Principal	455,000	320,000	320,000	315,000	325,000
Total Series 2004 C (Refinance 2000-1) Debt Service	\$ 978,984	\$ 1,006,625	\$ 1,000,101	\$ 985,122	\$ 988,106
<u>449 - CIFP 2004-1 Debt Service</u>					
70140 Special Services	\$ 13,944	\$ 30,000	\$ 25,570	\$ 21,107	\$ 21,107
70200 Administration	14,347	17,783	16,300	16,300	16,300
73000 Refund	0	21,270,000	21,270,000	0	0
80362 Transfer to Series 2006 A & B	0	19,000	18,738	0	0
80462 Transfer to Series 2006 A & B	0	140,000	136,875	1,061,375	1,537,518
82251 Transfer Admin Facility Fee	50,051	0	0	0	0
90000 Interest	1,195,336	1,185,915	1,120,337	0	0
90002 Premium on Call Bond	0	638,100	638,100	0	0
90010 Loan Principal	295,000	350,000	350,000	0	0
Total CIFP 2004-1 Debt Service	\$ 1,568,678	\$ 23,650,798	\$ 23,575,920	\$ 1,098,782	\$ 1,574,925
<u>462 - CIFP 2006 A & B (Refinance 2003-1 & 2004-1)</u>					
70140 Special Services	\$ 0	\$ 4,000	\$ 2,600	\$ 6,552	\$ 6,643
70225 Professional Services	0	305,000	300,917	0	0
82380 City CIFP Capital	0	0	0	243,600	435,500
90000 Interest	0	229,357	229,357	1,618,993	1,603,393
90010 Loan Principal	0	0	0	0	750,000
Total CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	\$ 0	\$ 538,357	\$ 532,874	\$ 1,869,145	\$ 2,795,536

Budget For Fiscal Years 2007/08 - 2008/09

DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>463 - CIFP 2006-1 Debt Service</u>					
70140 Special Services	\$ 0	\$ 15,000	\$ 11,802	\$ 11,850	\$ 11,850
70200 Administration	0	22,210	22,210	22,210	22,210
70225 Professional Services	0	301,690	301,690	0	0
73000 Refund	0	10,917,242	10,917,242	0	0
82363 Transfer to CIFP 2006-1 Projects	0	4,349,310	4,349,310	0	0
90000 Interest	0	471,176	471,176	860,843	850,660
90010 Loan Principal	0	0	0	235,000	280,000
Total CIFP 2006-1 Debt Service	\$ 0	\$ 16,076,628	\$ 16,073,430	\$ 1,129,903	\$ 1,164,720
<u>464 - CIFP 2005-1 Debt Service</u>					
70140 Special Services	\$ 3,844	\$ 15,000	\$ 16,588	\$ 11,990	\$ 11,995
70200 Administration	66,340	66,500	66,500	66,535	66,540
70225 Professional Services	889,813	0	0	0	0
73000 Refund	8,734,729	0	0	0	0
82261 Transfer Admin Facility Fee	354,969	0	0	0	0
82364 Transfer to CIFP 2005-1 Projects	26,629,254	0	0	0	0
90000 Interest	1,049,281	1,938,195	1,938,195	1,918,403	1,895,288
90010 Loan Principal	0	595,000	595,000	690,000	710,000
Total CIFP 2005-1 Debt Service	\$ 37,728,230	\$ 2,614,695	\$ 2,616,283	\$ 2,686,928	\$ 2,683,823
<u>465 - CIFP 92-1, 96R Refinance Debt Service</u>					
70140 Special Services	\$ 35,989	\$ 45,000	\$ 40,813	\$ 41,330	\$ 41,350
70200 Administration	42,956	43,800	43,800	47,080	43,850
90000 Interest	783,085	743,816	742,555	698,740	653,120
90002 Premium on Call Bond	600	0	600	0	0
90010 Loan Principal	0	770,000	770,000	785,000	830,000
Total CIFP 92-1, 96R Refinance Debt Service	\$ 862,630	\$ 1,602,616	\$ 1,597,768	\$ 1,572,150	\$ 1,568,320



Brentwood Redevelopment Agency

List of Officers Fiscal Years 2007/08 - 2008/09

Robert Taylor
Chairman

Robert Brockman
Vice-Chairman

Chris Becnel
Board Member

Brandon Richey
Board Member

Erick Stonebarger
Board Member

Submitted by:

Donna Landeros
Executive Director

Pamela Ehler
Agency Treasurer

Gina Rozenski
Redevelopment Manager

Brentwood Redevelopment Agency

Summarized herein are all revenues received by the Agency and expenditures associated with the Operations & Project Fund, Housing Fund and the Debt Service Fund. This budget details revenues and expenditures for the two merged redevelopment project areas and the Low-Moderate Housing Fund. Additionally, the budget details all debt repayments anticipated for each of the fiscal years as well as Capital Projects that are funded by the Agency. Agency funds are transferred, as needed, to the City for funding of City Capital Improvement Projects as detailed in the City's Capital Improvement Program Budget.



Mission Statement

It is the mission of the Brentwood Redevelopment Agency to implement redevelopment projects in support of the City of Brentwood and to promote, establish, develop and support economic development, business and affordable housing opportunities within the Merged Redevelopment Project Area.

Brentwood Redevelopment Agency

Services

**Operations and Projects
Debt Service
Low-Moderate Housing**

Department Accomplishments

- *Sponsored and funded the Downtown Specific Plan and continue facilitation of City and Agency actions required to implement the Downtown Specific Plan.*
- *Continued the preparation of the Brentwood Boulevard Specific Plans including land use economic analysis, environmental and parking / circulation studies.*
- *Continued to manage the real estate transactions at Sunset Industrial Complex.*
- *Purchased 2.1 acre parcel at Oak / Walnut for future assemblage and development as retail and residential gateway to Downtown.*
- *Funded the Lone Oak Road water and sewer improvements.*
- *Supported reinvestment projects in the Downtown area. Projects included street furniture, street lights, tree lights, landscaping, holiday musicians and marketing speaker.*
- *Created affordable housing opportunities through the financial contribution, technical assistance and deed restriction of 110 very low units, 3 low and 19 moderate units both inside and outside the Merged Redevelopment Project Areas.*
- *Created Health & Safety Grant Program for small, urgent home repairs for lower-income households.*
- *Entered into industrial lease with Precision Cabinets as a business expansion and retention opportunity.*
- *Funded a portion of the new Police Facility.*
- *Funded new parking lot in Downtown.*

Brentwood Redevelopment Agency

Department Goals

- *Implement the Downtown Specific Plan, including consideration of parking alternatives, retail development, housing opportunities and preparation of a streetscape plan.*
- *Continue the preparation of the Brentwood Boulevard Specific Plan, including EIR.*
- *Implement new Health and Safety Grant Program.*
- *Create and implement new Downtown Facade Improvement Program.*
- *Solicit requests for proposals for development of SEC of Oak Street and Walnut Boulevard.*
- *Fund roadway widening of Walnut Boulevard.*
- *Investigate bond issuance to fund necessary infrastructure and community facilities to support Downtown and Brentwood Boulevard redevelopment.*
- *Prepare mandated mid-term review of Implementation Plan.*
- *Acquire a Davis Camp parcel to eliminate a serious declining condition; prepare relocation plan; relocate tenants.*
- *Consider commercial, retail and industrial opportunities to promote long-term development growth within the Merged Redevelopment Project Areas.*
- *Continue assistance and participation in affordable housing opportunities, as mandated by Community Redevelopment Law.*

Budget For Fiscal Years 2007/08 - 2008/09

REDEVELOPMENT AGENCY - TEN YEAR PROJECTION

	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Fund Balance 7/01	\$ 16,190,246	\$ 17,263,401	\$ 16,463,043	\$ 16,357,262	\$ 14,775,682	\$ 13,035,944	\$ 11,209,219	\$ 9,291,158	\$ 7,296,374	\$ 5,221,799
Add:										
Revenues	9,686,614	9,972,579	24,777,394	11,412,933	12,554,227	13,181,938	13,841,035	14,394,676	14,970,463	15,569,282
Total Revenue	9,686,614	9,972,579	24,777,394	11,412,933	12,554,227	13,181,938	13,841,035	14,394,676	14,970,463	15,569,282
Less:										
Operations	8,613,459	10,772,937	24,883,175	12,994,513	14,293,965	15,008,663	15,759,096	16,389,460	17,045,038	17,726,840
Total Appropriations	8,613,459	10,772,937	24,883,175	12,994,513	14,293,965	15,008,663	15,759,096	16,389,460	17,045,038	17,726,840
Revenue Over(Under) Appropriations	1,073,155	(800,358)	(105,781)	(1,581,580)	(1,739,738)	(1,826,725)	(1,918,061)	(1,994,784)	(2,074,575)	(2,157,558)
Fund Balance 6/30	\$ 17,263,401	\$ 16,463,043	\$ 16,357,262	\$ 14,775,682	\$ 13,035,944	\$ 11,209,219	\$ 9,291,158	\$ 7,296,374	\$ 5,221,799	\$ 3,064,241

Budget For Fiscal Years 2007/08 - 2008/09

REDEVELOPMENT AGENCY - SUMMARY

	Fund Balance & Reserves at 6/30/06	2006/07		Balance & Reserves at 6/30/07	2007/08		Balance & Reserves at 6/30/08	2008/09		Fund Balance & Reserves at 6/30/09
		Projected Revenues 06/07	Projected Expenditures 06/07		Budget Revenues 07/08	Budget Appropriations 07/08		Budget Revenues 08/09	Budget Appropriations 08/09	
Merged Project										
301 - Administration Fund	\$ 9,921,534	\$ 2,447,740	\$ 2,849,667	\$ 9,519,607	\$ 2,400,341	\$ 4,374,030	\$ 7,545,918	\$ 17,181,841	\$ 16,936,521	\$ 7,791,238
302 - Low & Mod Housing	2,853,050	1,475,774	2,063,986	2,264,838	1,641,076	1,723,712	2,182,202	1,554,553	1,850,156	1,886,599
303 - Debt Service	3,415,662	5,763,100	3,699,806	5,478,956	5,931,162	4,675,195	6,734,923	6,041,000	6,096,498	6,679,425
Total Merged Project	\$ 16,190,246	\$ 9,686,614	\$ 8,613,459	\$ 17,263,401	\$ 9,972,579	\$ 10,772,937	\$ 16,463,043	\$ 24,777,394	\$ 24,883,175	\$ 16,357,262

Budget For Fiscal Years 2007/08 - 2008/09

REDEVELOPMENT AGENCY - REVENUE

		2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>301 - Administration & Projects</u>						
43300	Investment Income	\$ 247,439	\$ 60,000	\$ 270,000	\$ 311,430	\$ 327,000
43324	Land Sale Proceeds	0	878,018	1,277,440	0	814,790
47303	Transfer from Debt Service	661,825	2,266,160	830,000	1,505,895	1,532,611
46700	Other Income	0	35,000	70,300	123,016	105,440
49950	Bond Proceeds	0	0	0	460,000	14,402,000
	Total Administration & Projects	\$ 909,264	\$ 3,239,178	\$ 2,447,740	\$ 2,400,341	\$ 17,181,841
<u>302 - Low/Moderate Housing</u>						
40075	Low Income Housing	\$ 1,128,174	\$ 965,000	\$ 1,350,774	\$ 1,377,789	\$ 1,400,000
43300	Investment Income	56,348	2,500	125,000	147,193	154,553
43324	Land Sale Proceeds	0	0	0	116,094	0
	Total Low/Moderate Housing	\$ 1,184,522	\$ 967,500	\$ 1,475,774	\$ 1,641,076	\$ 1,554,553
<u>303 - Debt Service</u>						
40070	Tax Increment	\$ 4,512,698	\$ 4,721,000	\$ 5,403,100	\$ 5,511,162	\$ 5,600,000
43300	Investment Income	275,943	40,000	360,000	420,000	441,000
	Total Debt Service	\$ 4,788,641	\$ 4,761,000	\$ 5,763,100	\$ 5,931,162	\$ 6,041,000
TOTAL REDEVELOPMENT AGENCY REVENUE		\$ 6,882,427	\$ 8,967,678	\$ 9,686,614	\$ 9,972,579	\$ 24,777,394

Budget For Fiscal Years 2007/08 - 2008/09

REDEVELOPMENT AGENCY - EXPENDITURE SUMMARY

Description

Summarized herein are expenditures associated with the Agency's Operating/Administration/Capital Project Fund, Housing Fund and Debt Service Fund. This budget details expenditures for the two merged redevelopment project areas, including all debt repayments, statutory and negotiated pass-through payments, financial participation in commercial, industrial and housing projects with public and private entities, operation and administration expenses of the Agency, and Capital Projects that are funded by the Agency. Agency funds are transferred, as needed, to the City for funding of City Capital Improvement Projects as detailed in the City's Capital Improvement Program Budget.

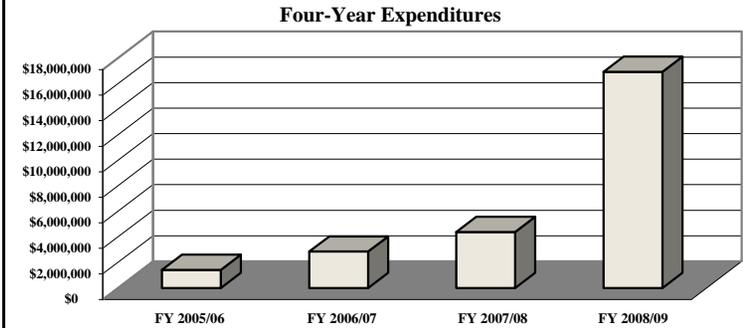
	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Personnel	\$ 415,445	\$ 442,870	\$ 434,668	\$ 497,425	\$ 516,441
Interfund Services	300,000	330,000	330,000	346,500	363,825
Supplies and Services	118,194	205,735	207,885	342,513	300,225
Professional Services	61,763	638,500	185,100	706,000	416,186
Contribution to Other Agencies	78,000	2,197,500	1,610,000	475,000	1,625,000
Grants	0	0	0	160,000	160,000
Land / Right of Way	0	1,366,094	0	941,094	0
Capital Projects	1,439,762	5,703,370	2,976,000	4,135,105	16,937,611
Pass Thru Agreements	1,223,357	1,100,200	1,500,000	1,800,000	2,100,000
ERAF	302,058	0	0	0	0
Loss on Sale Fixed Asset	48,113	0	0	0	0
Debt Service	1,369,244	1,369,806	1,369,806	1,369,300	2,463,887
Total	\$ 5,355,936	\$ 13,354,075	\$ 8,613,459	\$ 10,772,937	\$ 24,883,175
Annual Percentage Change			60.82%	25.07%	130.98%

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	301-0001	Division:	Administration & Projects

Performance Measures

- Closed escrow on three properties at the Sunset Industrial Complex.
- Managed the selection of buyers for two properties at the Sunset Industrial Complex.
- Entered into one lease for business expansion and retention purposes.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 278,233	\$ 285,623	\$ 279,782	\$ 416,109	\$ 432,317
Supplies and Services	339,806	1,047,871	607,870	1,305,431	1,075,128
Internal Service	18,797	16,015	16,015	23,280	24,076
Capital Outlay	<u>777,937</u>	<u>4,803,304</u>	<u>1,946,000</u>	<u>2,629,210</u>	<u>15,405,000</u>
Total	<u>\$ 1,414,773</u>	<u>\$ 6,152,813</u>	<u>\$ 2,849,667</u>	<u>\$ 4,374,030</u>	<u>\$ 16,936,521</u>
Annual Percentage Change			101.42%	53.49%	287.21%

Commentary

Capital Projects funded by the Agency's 2001 TAB are included in this Fund. Personnel and administration costs are appropriately allocated between this Fund and the Housing Fund, Fund 302. The increase in salaries is due to the funding of a portion of the Assistant Director and Administrative Supervisor. Supplies and Services for 2007/08 include increased costs for Brentwood Boulevard, EIR, Downtown Streetscape, revitalization efforts for Downtown amenities and facade improvements and parking consultant services. Revenue consists of interest income and transfer from Debt Service Fund 303.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	301-0001	Division:	Administration & Projects

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Director of Community Development	0.20	0.20	0.20	0.20	0.20
Assist. Community Development Director	0.00	0.00	0.00	0.20	0.20
Redevelopment Manager	0.60	0.60	0.60	0.80	0.80
Administrative Supervisor	0.00	0.00	0.00	0.20	0.20
Senior Redevelopment Analyst	0.50	0.50	0.50	0.80	0.80
Sr. Community Development Technician	0.60	0.60	0.60	0.60	0.60
Total FTE	1.90	1.90	1.90	2.80	2.80
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 201,229	\$ 201,164	\$ 199,705	\$ 299,961	\$ 310,184
51200 Salary - Overtime	797	1,798	1,712	1,800	1,800
51305 Management Incentive	1,837	1,892	1,889	1,947	2,006
52300 Deferred Comp	1,716	1,716	1,716	2,640	2,640
52305 Life Insurance	688	803	638	974	1,032
52310 Health Insurance	14,039	15,892	13,754	22,517	24,798
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	2,741	3,151	2,292	3,515	3,761
52316 Employee Assist Program	103	120	86	136	146
52318 Vision Care Benefits	937	895	810	1,253	1,315
53400 Retirement	44,181	42,553	42,553	65,101	67,088
53405 Survivor Benefit	0	68	68	101	101
53410 Workers Comp. Ins.	4,671	9,678	9,678	8,885	9,462
53415 Medicare	3,038	2,896	2,948	4,416	4,565
53425 Long Term Disability	2,186	2,925	1,861	2,796	3,348
Total	\$ 278,233	\$ 285,623	\$ 279,782	\$ 416,109	\$ 432,317

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	301-0001	Division:	Administration & Projects

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 4,900	\$ 4,150	\$ 4,150	\$ 4,274	\$ 4,403
60110 Publications, Dues, Licenses	2,910	3,141	3,140	3,227	3,449
60140 Special Supplies	8	0	0	0	0
70050 Equipment	91	0	0	0	0
70115 Building Facility/Maintenance	639	30,000	30,000	60,000	60,000
70140 Special Services	48,274	98,900	98,900	141,980	146,892
70145 Communication	1,653	1,000	1,600	1,800	1,854
70150 Advertising	330	1,400	500	1,400	1,440
70160 Travel, Lodging & Meals	2,196	4,600	4,600	4,750	4,880
70170 Training & Conference Registrations	3,159	5,880	5,880	6,000	6,200
70190 Contributions to Other Agency	0	60,000	60,000	75,000	75,000
70193 Grant Programs	0	0	0	125,000	125,000
70200 Interfund Services	240,000	264,000	264,000	277,200	291,060
70225 Professional Services	29,531	539,800	125,100	574,800	324,950
70239 Legal Services	5,309	35,000	10,000	30,000	30,000
70240 Contract Services	806	0	0	0	0
Total	\$ 339,806	\$ 1,047,871	\$ 607,870	\$ 1,305,431	\$ 1,075,128
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 7,010	\$ 7,475	\$ 7,475	\$ 10,152	\$ 10,035
82703 Information Systems Replacement	762	1,449	1,449	2,750	2,878
82704 Facilities Replacement	444	910	910	2,192	2,565
82705 Tuition	65	67	67	95	98
82707 Facilities Maintenance Services	1,679	1,735	1,735	5,248	5,515
82709 Insurance	8,837	4,379	4,379	2,843	2,985
Total	\$ 18,797	\$ 16,015	\$ 16,015	\$ 23,280	\$ 24,076

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	301-0001	Division:	Administration & Projects

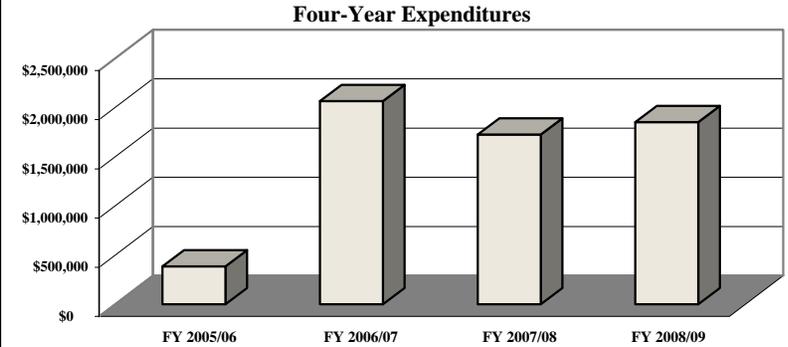
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>CAPITAL OUTLAY</u>					
82336 Transfer to Roadway CIP Projects	\$ 642,000	\$ 1,270,000	\$ 300,000	\$ 1,100,000	\$ 0
82337 Transfer to Community Facilities Projects	135,938	1,899,210	1,643,000	550,000	14,402,000
82391 Transfer to Drainage CIP Projects	0	265,000	0	720,000	0
82562 Transfer to Water CIP Projects	0	0	0	256,210	1,000,000
90051 Earthquake Revitalization	0	3,000	3,000	3,000	3,000
90100 Land/Right-of-Way	0	1,366,094	0	0	0
Total	\$ 777,937	\$ 4,803,304	\$ 1,946,000	\$ 2,629,210	\$ 15,405,000

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	302-0001	Division:	Low/Moderate Housing

Description

- Negotiated one purchase agreement for the elimination of blighted residential parcel.



	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 137,212	\$ 157,247	\$ 154,886	\$ 81,315	\$ 84,124
Supplies and Services	187,899	2,298,939	1,700,190	696,131	1,760,719
Internal Service	11,455	8,910	8,910	5,172	5,313
Capital Outlay	48,113	0	200,000	941,094	0
Total	\$ 384,679	\$ 2,465,096	\$ 2,063,986	\$ 1,723,712	\$ 1,850,156
Annual Percentage Change			436.55%	-16.49%	7.34%

Commentary

Land revenues and expenditures are anticipated to support the development agreement for Agency owned parcel at the corner of Second Street and Central Boulevard. Costs for services include: the implementation of the Health & Safety Grant Program; Davis camp acquisition and relocation and financial participation in creation and rehabilitation of affordable housing projects.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	302-0001	Division:	Low/Moderate Housing

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>BUDGETED STAFFING LEVEL</u>					
Redevelopment Manager	0.40	0.40	0.40	0.20	0.20
Senior Redevelopment Analyst	0.50	0.50	0.50	0.20	0.20
Sr. Community Development Technician	0.15	0.15	0.15	0.15	0.15
Total FTE	1.05	1.05	1.05	0.55	0.55
<u>PERSONNEL SERVICES</u>					
50100 Salary - Regular	\$ 100,732	\$ 112,198	\$ 111,714	\$ 57,960	\$ 59,699
51200 Salary - Overtime	199	599	571	1,800	1,800
52300 Deferred Comp	1,188	1,188	1,188	528	528
52305 Life Insurance	429	496	424	194	206
52310 Health Insurance	6,353	8,212	7,372	4,212	4,642
52311 Flexible Benefits	69	72	72	67	71
52315 Dental Insurance	786	1,320	1,022	661	707
52316 Employee Assist Program	47	63	48	27	29
52318 Vision Care Benefits	426	469	447	246	258
53400 Retirement	21,767	23,837	23,837	12,496	12,827
53405 Survivor Benefit	0	38	38	20	20
53410 Workers Comp. Ins.	2,630	5,475	5,475	1,716	1,820
53415 Medicare	1,482	1,626	1,637	848	873
53425 Long Term Disability	1,104	1,654	1,041	540	644
Total	\$ 137,212	\$ 157,247	\$ 154,886	\$ 81,315	\$ 84,124

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	302-0001	Division:	Low/Moderate Housing

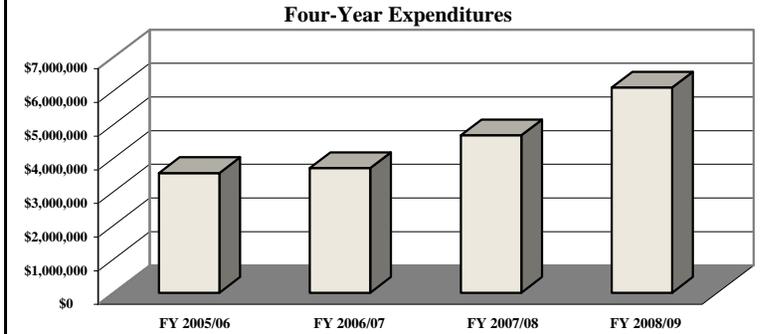
	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
60100 Office Expense	\$ 1,900	\$ 2,315	\$ 2,316	\$ 2,384	\$ 2,455
60110 Publications, Dues, Licenses	616	904	904	982	993
60140 Special Supplies	2	0	0	0	0
70050 Equipment	26	0	0	0	0
70115 Building Facility/Maintenance	3,200	4,500	6,500	52,500	2,500
70140 Special Services	16,409	21,100	21,100	31,780	32,700
70145 Communication	323	0	450	0	0
70150 Advertising	0	300	300	300	300
70160 Travel, Lodging & Meals	1,170	1,150	1,150	1,185	1,220
70170 Training & Conference Registration	136	1,470	1,470	1,500	1,550
70190 Contributions to Other Agency	78,000	2,137,500	1,550,000	400,000	1,550,000
70193 Grant Programs	0	0	0	35,000	35,000
70200 Interfund Services	60,000	66,000	66,000	69,300	72,765
70225 Professional Services	1,500	36,200	30,000	76,200	36,236
70239 Legal Services	24,617	27,500	20,000	25,000	25,000
Total	\$ 187,899	\$ 2,298,939	\$ 1,700,190	\$ 696,131	\$ 1,760,719
<u>INTERNAL SERVICE</u>					
82701 Information Services	\$ 3,635	\$ 3,876	\$ 3,876	\$ 2,719	\$ 2,688
82703 Information Systems Replacement	286	666	666	413	432
82704 Facilities Replacement	245	598	598	431	504
82705 Tuition	36	37	37	19	19
82707 Facilities Maintenance Services	928	1,141	1,141	1,031	1,083
82709 Insurance	6,325	2,592	2,592	559	587
Total	\$ 11,455	\$ 8,910	\$ 8,910	\$ 5,172	\$ 5,313
<u>CAPITAL OUTLAY</u>					
82336 Transfer to Sewer/Water Project	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 0
89100 Loss on Sale of Fixed Asset	48,113	0	0	0	0
90100 Land / Right of Way	0	0	0	941,094	0
Total	\$ 48,113	\$ 0	\$ 200,000	\$ 941,094	\$ 0

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title: Redevelopment Agency	Department: Redevelopment Agency
Fund/Division Number: 303-0001	Division: Debt Service

Description

Summarized herein are expenditures associated with the Agency's Debt Service Fund which includes bond payments and pass-through payments to other taxing agencies. Also included are transfers to the Operations and Projects Fund 301.



	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Budget	2008/09 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 964,244	\$ 949,806	\$ 949,806	\$ 934,300	\$ 2,013,887
Capital Outlay	2,592,240	3,786,360	2,750,000	3,740,895	4,082,611
Total	\$ 3,556,484	\$ 4,736,166	\$ 3,699,806	\$ 4,675,195	\$ 6,096,498
Annual Percentage Change			4.03%	26.36%	30.40%

Commentary

Principal and interest payments for the 2001 Tax Allocation Bond are and 2008 Tax Allocation Bond are paid from this Fund. Pass-through payments, also paid from this Fund, for negotiated payments and statutory payments from the Merged Redevelopment Project Areas will increase due to an increase in tax increment revenue.

Budget For Fiscal Years 2007/08 - 2008/09

Fund Title:	Redevelopment Agency	Department:	Redevelopment Agency
Fund/Division Number:	303-0001	Division:	Debt Service

	2005/06	2006/07	2006/07	2007/08	2008/09
	Actual	Budget	Projected	Budget	Budget
<u>SUPPLIES AND SERVICES</u>					
90000 Interest Expense	\$ 964,244	\$ 949,806	\$ 949,806	\$ 934,300	\$ 2,013,887
Total	\$ 964,244	\$ 949,806	\$ 949,806	\$ 934,300	\$ 2,013,887
<u>CAPITAL OUTLAY</u>					
80301 Transfer to RDA Admin	\$ 661,825	\$ 2,266,160	\$ 830,000	\$ 1,505,895	\$ 1,532,611
90010 Loan Principal Expense	405,000	420,000	420,000	435,000	450,000
90023 Pass-Through Agreement Pymt	1,223,357	1,100,200	1,500,000	1,800,000	2,100,000
90024 ERAF	302,058	0	0	0	0
Total	\$ 2,592,240	\$ 3,786,360	\$ 2,750,000	\$ 3,740,895	\$ 4,082,611

RESOLUTION NO. RDA-128

A RESOLUTION OF THE REDEVELOPMENT AGENCY OF THE CITY OF BRENTWOOD ADOPTING ITS 2007/08 and 2008/09 BUDGET AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2007/08.

WHEREAS, the Redevelopment Agency of the City of Brentwood (“Agency”) has reviewed the financial condition of the Agency; and

WHEREAS, the Agency’s Merged Brentwood and North Brentwood Project Fund, Debt Service Fund, and Low/Moderate Housing Fund are financially stable and healthy; and

WHEREAS, the Agency desires to memorialize its expenditure approvals for redevelopment projects and activities that will facilitate commercial, retail, and industrial development programs, public improvements and community facilities programs, and the assistance and participation in the expansion and improvement of the supply of very low, low and moderate income housing, while investing tax increment receipts and bond proceeds in projects that will generate increased tax increment; and

WHEREAS, a duly noticed public hearing was held on June 26, 2007.

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

Section 1. The Agency hereby finds and determines that the planning and administrative expenses in the Low/Moderate Housing Fund are necessary for the production, improvement, or preservation of very low, low and moderate income housing, and for programs and activities authorized under Health & Safety Code Section 33334.2.

Section 2. The Redevelopment Agency of the City of Brentwood hereby adopts its 2007/08 and 2008/09 Budget and authorizes expenditures for Fiscal Year 2007/08.

PASSED, APPROVED AND ADOPTED by the Redevelopment Agency of the City of Brentwood at a regular meeting held on the 26th day of June 2007 by the following vote:

AYES: Becnel, Brockman, Richey, Stonebarger, Taylor

NOES: None

ABSENT: None

ABSTAIN: None

Robert Taylor

Robert Taylor
Chair

ATTEST:

Margaret Wimberly

Margaret Wimberly, CMC
City Clerk

Budget For Fiscal Years 2007/08 - 2008/09

ADOPTED EQUIPMENT LIST

Department	Division	Item	2007/08	2008/09
Public Works	Solid Waste	Front-Load Collection Truck	\$ 0	\$ 200,000
Public Works	Solid Waste	Automated Collection Truck	255,000	0
Public Works	Water	1 Ton Dump Truck 4x2	0	40,000
Public Works	Water	250 KW Emergency Generator	0	130,000
Public Works	Water	Emergency Lighting	8,700	0
Public Works	Water	F450 Upgrade	0	100,000
Public Works	Water	Portable Water Pumps	15,000	0
Public Works	Water, Sewer, & Streets	3/4 Ton Utility Truck	45,000	0
Public Works	Water, Sewer, Solid Waste & Streets	Crane Truck	160,000	0
Public Works	Streets	Brush Chipper	0	30,000
Public Works	Streets	Paint Combo Stencil Truck	0	100,000
Public Works	Streets	Stump Grinder	18,000	0
Public Works	Streets	Thermo Plastic Cart	13,000	0
Parks & Recreation	Facilities Maintenance	Ford Escape	0	20,000
Parks & Recreation	Facilities Maintenance	Scissor Lift w/Trailer	20,000	0
Police	Police	Patrol Vehicles	33,000	0
Police	Police	Patrol Vehicles	0	33,000
Police	Police	Captains Vehicle	33,000	0
Police	Police	Captains Vehicle	33,000	0
Total Adopted Equipment			\$ 633,700	\$ 653,000

Budget For Fiscal Years 2007/08 - 2008/09

VEHICLE REPLACEMENT LIST (FUND #702)

Department	Division	Item	2007/08	2008/09
Community Development	Building	Civic Hybrid	\$ 0	\$ 26,084
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	22,772	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	24,345	0
Community Development	Building	Civic NGV	0	24,345
Community Development	Building	Prius Hybrid	24,345	0
Community Development	Building	Taurus	17,969	0
Finance & Information Systems	Information Systems	Van	30,747	0
Finance & Information Systems	Non-Departmental	Ford Escape or Hybrid	25,212	0
Finance & Information Systems	Non-Departmental	Ford Escape or Hybrid	25,212	0
Finance & Information Systems	Non-Departmental	Ford Escape or Hybrid	25,212	0
Parks	Administration	Van	24,345	0
Parks	City Wide Park District	F-150 Pick-up	18,548	0
Parks	City Wide Park District	F-250 Pick-up	23,185	0
Parks	City Wide Park District	Gem Coupe	3,478	0
Parks	City Wide Park District	Gem Flatbed	4,637	0
Parks	Facilities Maintenance	1/2 Ton Pickup	0	17,969
Parks	Facilities Maintenance	F250 Utility	0	28,982
Parks	Landscape Division	Ford F150	18,548	0
Parks	Park Planning	Escape	0	25,504
Police	Administration	Crown Victoria	0	28,138
Police	Investigations	Taurus	0	18,548
Police	Patrol	Crown Victoria	23,765	0
Police	Patrol	Crown Victoria	25,335	0
Police	Patrol	Crown Victoria	26,553	0
Police	Patrol	Crown Victoria	26,514	0
Police	Patrol	Crown Victoria	26,514	0
Police	Patrol	Crown Victoria	26,553	0
Police	Patrol	F-150 W/mds	0	39,605

Budget For Fiscal Years 2007/08 - 2008/09

VEHICLE REPLACEMENT LIST (FUND #702)

Department	Division	Item	2007/08	2008/09
Police	Patrol	Van E-350 Prisoner Transport	0	30,408
Police	Patrol - Sergeant	Crown Victoria	26,514	0
Police	Traffic	DUI Trailer	0	16,127
Police	Traffic	HD-Motorcycle	0	24,040
Police	Traffic	HD-Motorcycle	0	17,921
Police	Traffic	HD-Motorcycle	0	17,921
Police	Traffic	HD-Motorcycle	0	17,921
Police	Traffic	Radar Trailer	0	18,548
Public Works	Capital Improvement Program	Escape	24,497	0
Public Works	Construction Inspection	Escape	24,497	0
Public Works	Fleet Maintenance	GEM Coupe	11,593	0
Public Works	Solid Waste	3/4 Ton truck	0	24,506
Public Works	Solid Waste	Forklift (split)	0	15,087
Public Works	Solid Waste	Gem Flatbed	3,864	0
Public Works	Solid Waste	Labrie Body Residential	0	253,000
Public Works	Solid Waste	Pressure Washer	7,535	0
Public Works	Solid Waste	Split Body Garbage Truck	126,134	0
Public Works	Solid Waste	Truck (split)	8,612	0
Public Works	Streets	Applicator	0	1,344
Public Works	Streets	Crack Sealer	0	38,302
Public Works	Streets	Mower	6,000	0
Public Works	Streets	Street Sweeper	160,246	0
Public Works	Streets	Tack Oil Pot	0	3,612
Public Works	Wastewater	1/2 Ton Pickup	0	23,881
Public Works	Wastewater	Club Car Carryall	8,190	0
Public Works	Wastewater	Club Car Carryall	8,190	0
Public Works	Wastewater	Forklift (split)	0	15,087
Public Works	Wastewater	GEM Flatbed	11,593	0
Public Works	Wastewater	GEM Flatbed	11,593	0
Public Works	Wastewater	GEM Flatbed - Split	3,864	0
Public Works	Wastewater	Jetter/Vac Truck	0	302,381
Public Works	Wastewater	Rearboom Flair Mower	0	15,071
Public Works	Wastewater	Riding Mower	16,230	0
Public Works	Wastewater	Spray Rig Trailer	8,926	0

Budget For Fiscal Years 2007/08 - 2008/09

VEHICLE REPLACEMENT LIST (FUND #702)

Department	Division	Item	2007/08	2008/09
Public Works	Wastewater	Truck (split)	8,612	0
Public Works	Water	3/4 Ton truck	23,881	0
Public Works	Water	3/4 Ton Van	0	24,106
Public Works	Water	Compressor	0	33,598
Public Works	Water	F 150 Truck	0	20,179
Public Works	Water	F 250 Utility Truck	0	23,793
Public Works	Water	F-450 SD	0	56,751
Public Works	Water	F-650 Dump Truck	59,538	0
Public Works	Water	Forklift (split)	0	15,087
Public Works	Water	Gem Flatbed	3,864	0
Public Works	Water	Saw	0	4,274
Public Works	Water	Truck (split)	8,612	0
Public Works	Water	Truck F-250	27,869	0
Public Works	Water	Utility Trailer Vac System	0	33,598
Public Works	Water	Water Truck	53,204	0
			25,000	25,000
		Total Vehicle Replacement	<u>\$ 1,268,517</u>	<u>\$ 1,280,718</u>

Budget For Fiscal Years 2007/08 - 2008/09

COMPENSATION PLAN

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<u>MANAGEMENT & MID-MANAGEMENT:</u>					
Accountant I	4,805	5,046	5,299	5,564	5,843
Accountant II	5,299	5,564	5,843	6,136	6,443
Accounting Manager	7,008	7,358	7,726	8,112	8,518
Arts Manager	6,297	6,613	6,944	7,291	7,655
Assistant City Attorney	8,667	9,100	9,556	10,035	10,536
Assistant City Clerk	5,072	5,325	5,592	5,871	6,164
Asst Dir of PW/Assistant City Engineer	9,714	10,199	10,709	11,245	11,806
Assistant City Manager	10,518	11,043	11,596	12,177	12,786
Assistant Community Development Director	9,451	9,924	10,419	10,941	11,489
Assistant Engineer	6,043	6,344	6,661	6,994	7,344
Assistant Finance Director	8,222	8,632	9,064	9,516	9,993
Assistant Planner	5,582	5,861	6,154	6,462	6,785
Associate Engineer	6,661	6,994	7,344	7,712	8,097
Associate Planner	6,154	6,462	6,785	7,124	7,481
Chief Bldg. Official	8,631	9,062	9,515	9,990	10,489
Chief Finance Operations Officer	7,710	8,095	8,501	8,925	9,371
Chief Information Systems Officer	8,615	9,047	9,499	9,974	10,473
City Attorney	13,813	14,504	15,229	15,991	16,790
City Clerk	7,514	7,890	8,286	8,700	9,135
City Manager					18,083
City Treasurer/Dir. of Finance and Info Systems	10,518	11,043	11,596	12,177	12,786
Deputy City Attorney	7,221	7,584	7,962	8,360	8,778
Deputy Public Works Director/Operations	8,832	9,274	9,738	10,225	10,737
Director of Community Development	10,518	11,043	11,596	12,177	12,786
Director of Parks and Recreation	9,814	10,304	10,820	11,362	11,930
Director of Public Works/City Engineer	11,174	11,732	12,318	12,933	13,579
Economic Development Manager	7,845	8,237	8,650	9,083	9,537
Engineering Manager	8,461	8,884	9,327	9,794	10,284
Fleet Manager	6,091	6,398	6,717	7,053	7,405
Geographic Info Systems Coordinator	6,993	7,343	7,710	8,095	8,501
Grants Program Manager	6,095	6,400	6,720	7,057	7,410
Housing Analyst	6,154	6,462	6,785	7,124	7,481
Housing Manager	7,845	8,237	8,650	9,083	9,537
Human Resources Manager	7,514	7,890	8,286	8,700	9,135
Information Systems Specialist	6,273	6,587	6,916	7,263	7,627
Landscape / Facilities Manager	7,181	7,542	7,918	8,313	8,729
Landscape / Facilities Supervisor	5,263	5,526	5,802	6,091	6,396
Management Analyst	6,147	6,453	6,776	7,114	7,469
Parks Development Manager	6,840	7,182	7,541	7,918	8,314
Parks Planner	6,154	6,462	6,785	7,124	7,481
Planning Manager	8,631	9,062	9,515	9,990	10,489
Police Captain	9,526	10,002	10,502	11,027	11,579

Budget For Fiscal Years 2007/08 - 2008/09

COMPENSATION PLAN

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
Police Chief	11,680	12,264	12,877	13,521	14,197
Police Lieutenant	8,417	8,839	9,281	9,745	10,232
Principal Planner	7,804	8,194	8,603	9,033	9,485
Project Manager - Economic Development	7,077	7,431	7,802	8,192	8,601
Purchasing Manager	5,540	5,817	6,109	6,414	6,734
Records Manager	5,072	5,325	5,592	5,871	6,164
Recreation Manager	6,297	6,613	6,944	7,291	7,655
Recreation Supervisor	5,247	5,509	5,784	6,074	6,377
Redevelopment Analyst	6,154	6,462	6,785	7,124	7,481
Redevelopment Manager	8,631	9,062	9,515	9,990	10,489
Regulatory Compliance Supervisor	6,112	6,417	6,738	7,074	7,428
Senior Accountant	6,095	6,400	6,720	7,057	7,410
Senior Associate Engineer	6,994	7,344	7,712	8,097	8,502
Senior Engineer	7,691	8,076	8,480	8,904	9,350
Senior Housing Analyst	7,077	7,431	7,802	8,192	8,601
Senior Planner	7,077	7,431	7,802	8,192	8,601
Senior Redevelopment Analyst	7,077	7,431	7,802	8,192	8,601
Solid Waste Manager	6,963	7,311	7,677	8,060	8,464
Solid Waste Supervisor	5,803	6,093	6,398	6,719	7,055
Streets Manager	6,868	7,211	7,571	7,949	8,346
Streets Supervisor	5,975	6,273	6,587	6,916	7,263
Wastewater Maintenance Supervisor	5,556	5,833	6,124	6,431	6,753
Wastewater Operations Manager	7,025	7,377	7,747	8,133	8,540
Wastewater Treatment Plant Supv.	6,112	6,417	6,738	7,074	7,428
Water Distribution Supervisor	6,112	6,417	6,738	7,074	7,428
Water Operations Manager	7,025	7,377	7,747	8,133	8,540
Water Production Supervisor	6,112	6,417	6,738	7,074	7,428
Webmaster	5,268	5,531	5,809	6,100	6,405
<u>OFFICE EMPLOYEES:</u>					
Accounting Assistant I	3,301	3,466	3,640	3,822	4,013
Accounting Assistant II	3,640	3,822	4,013	4,214	4,425
Accounting Specialist	4,817	5,058	5,311	5,576	5,855
Accounting Technician	4,190	4,399	4,620	4,850	5,093
Administrative Assistant I	3,125	3,281	3,446	3,618	3,798
Administrative Assistant II	3,446	3,618	3,798	3,989	4,188
Administrative Secretary	3,994	4,193	4,403	4,623	4,854
Administrative Supervisor	4,392	4,613	4,843	5,086	5,341
Building Inspector I	5,091	5,346	5,613	5,894	6,188
Building Inspector II	5,613	5,894	6,188	6,499	6,823
Code Enforcement Officer I	4,772	5,011	5,263	5,526	5,802
Code Enforcement Officer II	5,263	5,526	5,802	6,091	6,396
Community Development Specialist	5,557	5,835	6,126	6,433	6,755

Budget For Fiscal Years 2007/08 - 2008/09

COMPENSATION PLAN

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
Community Development Technician	4,594	4,824	5,065	5,318	5,583
Construction Inspector I	5,091	5,346	5,613	5,894	6,188
Construction Inspector II	5,613	5,894	6,188	6,499	6,823
Engineering Services Specialist	5,897	6,192	6,502	6,828	7,169
Engineering Technician	5,131	5,387	5,656	5,939	6,235
Executive Assistant	4,829	5,070	5,323	5,590	5,869
Finance/Special Projects Coordinator	5,122	5,379	5,647	5,930	6,226
Human Resources Assistant I	3,600	3,781	3,969	4,169	4,377
Human Resources Assistant II	3,969	4,169	4,377	4,595	4,826
Human Resources Specialist	5,120	5,377	5,646	5,928	6,225
Information Systems Technician	5,018	5,270	5,533	5,810	6,102
Parks Planning Technician	4,594	4,822	5,063	5,316	5,582
Permit Services Specialist	5,613	5,894	6,189	6,498	6,823
Plan Check Engineer	6,176	6,485	6,809	7,149	7,506
Police Records Clerk I	3,446	3,617	3,798	3,989	4,188
Police Records Clerk II	3,798	3,989	4,188	4,398	4,618
Project Services Specialist	5,361	5,630	5,911	6,207	6,518
Records Supervisor	4,806	5,047	5,299	5,564	5,842
Recreation Coordinator	4,564	4,793	5,032	5,283	5,547
Right-of-Way Specialist	5,557	5,835	6,126	6,433	6,755
Safety/Special Projects Coordinator	5,122	5,379	5,647	5,930	6,226
Senior Building Inspector	6,176	6,485	6,809	7,149	7,506
Senior Code Enforcement Officer	5,784	6,074	6,377	6,696	7,031
Senior Community Development Technician	5,051	5,304	5,569	5,848	6,141
Senior Construction Inspector	6,176	6,485	6,809	7,149	7,506
Senior Police Records Clerk	4,361	4,580	4,808	5,049	5,302
Technical Assistant I	3,781	3,969	4,169	4,377	4,595
Technical Assistant II	4,169	4,377	4,595	4,826	5,067
<u>PUBLIC WORKS-MAINTENANCE:</u>					
Collection System Worker I	4,073	4,278	4,491	4,717	4,952
Collection System Worker II	4,491	4,717	4,952	5,200	5,460
Cross-Connection Control Specialist	4,720	4,956	5,204	5,464	5,738
Electrician	4,902	5,146	5,403	5,673	5,958
Equipment Mechanic	4,614	4,844	5,087	5,341	5,608
Landscape / Facilities Worker I	3,616	3,796	3,987	4,186	4,396
Landscape / Facilities Worker II	3,987	4,186	4,396	4,616	4,847
Purchasing Assistant	4,607	4,838	5,081	5,335	5,602
Senior Equipment Mechanic	5,077	5,330	5,597	5,876	6,171
Senior Landscape / Facilities Worker	4,396	4,616	4,847	5,089	5,344
Senior Solid Waste Equipment Operator	4,836	5,079	5,334	5,601	5,881
Senior Street Maintenance Worker	4,587	4,815	5,056	5,309	5,575
Senior Water Distribution Worker	5,193	5,453	5,725	6,011	6,311

Budget For Fiscal Years 2007/08 - 2008/09

COMPENSATION PLAN

<u>BARGAINING UNIT & POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
Senior Water Service Worker	4,710	4,945	5,193	5,453	5,725
Solid Waste Equipment Operator I	3,985	4,184	4,394	4,614	4,845
Solid Waste Equipment Operator II	4,394	4,614	4,845	5,089	5,342
Street Maintenance Worker I	3,618	3,798	3,989	4,188	4,398
Street Maintenance Worker II	3,989	4,188	4,398	4,618	4,848
Street Sweeper Operator	4,186	4,396	4,616	4,847	5,089
Wastewater Laboratory Technician I	4,443	4,665	4,899	5,143	5,400
Wastewater Laboratory Technician II	4,899	5,143	5,400	5,670	5,954
Wastewater Treatment Plant Op Assistant	3,480	3,654	3,837	4,029	4,230
Wastewater Treatment Plant Operator I	4,230	4,441	4,663	4,897	5,141
Wastewater Treatment Plant Operator II	4,663	4,897	5,141	5,398	5,668
Wastewater Treatment Plant Operator III	5,141	5,398	5,668	5,953	6,251
Water Distribution Worker I	4,282	4,496	4,722	4,958	5,205
Water Distribution Worker II	4,722	4,958	5,205	5,465	5,739
Water Production Worker I	4,077	4,282	4,496	4,722	4,958
Water Production Worker II	4,496	4,722	4,958	5,205	5,465
Water Reclamation Specialist	4,280	4,493	4,718	4,954	5,202
Water Service Worker I	3,881	4,076	4,280	4,493	4,718
Water Service Worker II	4,280	4,493	4,718	4,954	5,202
<u>POLICE:</u>					
Community Service Officer I	3,609	3,789	3,978	4,177	4,387
Community Service Officer II	3,978	4,177	4,387	4,607	4,838
Senior Community Service Officer	4,573	4,802	5,042	5,294	5,559
Police Officer	5,552	5,829	6,121	6,427	6,748
Police Officer-Special Assignment	5,829	6,121	6,427	6,748	7,086
Sergeant	6,589	6,918	7,265	7,629	8,010

Budget For Fiscal Years 2007/08 - 2008/09

NEW PERSONNEL REQUESTS

Department	Division	Requested Title	2007/08	2008/09
Public Works	Water	Water Distribution Worker I	1	
Public Works	Water	Water Distribution Worker I		1
Public Works	Solid Waste	Solid waste Equipment Operator II	1	
Police	Police	Records Supervisor	1	
		Total New Positions	<u>3</u>	<u>1</u>

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF POSITIONS

	<u>1998/99</u> <u>Actual</u>	<u>1999/00</u> <u>Actual</u>	<u>2000/01</u> <u>Actual</u>	<u>2001/02</u> <u>Actual</u>	<u>2002/03</u> <u>Actual</u>	<u>2003/04</u> <u>Actual</u>	<u>2004/05</u> <u>Actual</u>	<u>2005/06</u> <u>Actual</u>	<u>2006/07</u> <u>Actual</u>	<u>2007/08</u> <u>Budget</u>	<u>2008/09</u> <u>Budget</u>
<u>AUTHORIZED REGULAR POSITIONS</u>											
<u>Administration</u>											
Legislative	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Administration	3.80	4.80	4.90	3.16	3.90	2.50	3.00	3.00	3.00	3.50	3.50
City Clerk	1.60	1.60	2.00	3.00	3.40	3.50	4.50	4.50	4.50	4.50	4.50
Human Resources	2.00	3.00	3.00	2.00	3.45	4.00	4.50	4.50	4.50	4.50	4.50
<u>Attorney</u>	0.00	1.00	1.00	1.32	1.40	1.50	2.00	2.00	4.00	4.00	4.00
<u>Finance and Information Systems</u>											
Finance	6.55	8.30	7.64	6.90	7.65	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services	0.00	0.00	0.00	0.00	0.00	2.00	2.05	2.15	1.85	0.00	0.00
Purchasing	0.00	0.00	0.00	1.25	1.00	1.80	1.80	1.40	1.35	0.00	0.00
Business Services	0.00	0.00	0.00	0.00	0.00	2.90	3.50	3.60	4.22	7.60	7.85
Financial Services	0.00	0.00	0.00	0.00	0.00	3.60	3.50	3.55	4.43	8.45	8.70
Information Services	2.20	2.20	3.20	4.90	6.40	7.05	8.30	8.70	8.70	8.75	8.75
Non-Departmental	1.25	0.25	0.25	0.00	0.00	0.30	0.30	0.30	0.30	0.00	0.00
Water Utility Billing	1.40	1.40	1.40	2.09	2.14	2.14	3.14	2.44	2.68	2.48	2.40
Wastewater Utility Billing	1.20	1.30	1.30	2.02	2.06	2.07	2.07	2.31	2.49	2.28	2.20
Solid Waste Utility Billing	1.40	2.30	2.30	1.99	2.04	2.04	2.04	2.30	2.63	2.44	2.35
<u>Police Department</u>											
Sworn	32.00	31.00	36.00	36.00	52.00	56.00	62.00	62.00	62.00	62.00	62.00
Non-Sworn	9.00	8.00	11.00	12.00	14.00	15.00	16.00	15.00	15.00	16.00	16.00
<u>Community Development</u>											
Economic Division	0.50	0.50	1.25	3.32	1.50	1.60	2.10	1.80	1.80	2.60	2.60
Building Division	11.00	11.50	16.00	12.80	15.30	21.10	21.05	23.25	23.60	20.10	20.10
Planning Division	6.60	6.10	6.70	9.20	10.20	8.50	10.25	10.00	9.50	10.10	10.10
Housing	0.00	0.00	0.00	0.00	0.00	0.00	3.40	3.25	3.40	3.60	2.60
<u>Engineering</u>											
Development Engineering	4.90	6.30	7.30	5.85	7.65	8.45	7.95	7.45	8.15	9.70	10.00
Construction Inspection Division	2.50	2.50	4.40	5.30	4.00	4.80	3.80	4.95	4.95	5.32	5.62
Traffic & Transportation Division	1.30	1.50	1.50	2.05	2.05	2.25	2.25	4.16	4.16	4.33	4.43
NPDES Division	0.00	0.95	1.05	1.05	1.35	1.35	1.35	0.60	0.00	0.00	0.00
Capital Improvements Program	12.55	13.65	15.25	18.25	18.45	20.10	19.85	14.73	14.73	8.97	8.02
<u>Public Works</u>											
Administration	1.50	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fleet Maintenance	0.00	0.00	0.00	3.12	3.62	4.62	4.62	4.59	4.63	4.88	4.88
Streets Division	5.75	6.45	9.70	9.13	10.13	10.87	14.87	14.82	14.82	16.02	16.02
Water Operations	7.05	9.55	10.84	13.17	14.67	14.95	16.95	17.72	18.68	19.51	20.51
Non-Potable	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Polybutylene	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wastewater Operations	5.55	6.55	7.91	8.16	11.66	12.19	12.69	13.21	13.21	13.68	13.68
Wastewater Lateral Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50
Solid Waste Operations	7.65	10.05	11.10	9.21	11.21	12.70	14.50	15.02	16.02	17.43	17.43
Solid Waste Transfer Station	0.00	0.00	0.00	1.21	1.21	2.67	2.87	3.00	3.00	2.16	2.16

Budget For Fiscal Years 2007/08 - 2008/09

SUMMARY OF POSITIONS

	<u>1998/99</u>	<u>1999/00</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>								
<u>Parks and Recreation</u>											
Recreation Administration	0.00	3.70	6.43	4.65	5.65	5.65	6.35	7.50	10.12	11.40	12.15
Park Maintenance Assessment District	0.40	4.50	3.66	5.40	5.40	5.30	5.55	4.75	5.75	5.44	5.44
City Pool	0.00	0.00	1.50	2.00	2.00	2.00	3.00	2.05	2.25	2.25	2.25
City Rentals	0.00	0.00	0.00	0.75	1.65	1.50	1.50	1.50	1.50	1.50	1.50
Community Center	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25	1.25
Landscape Operations	2.25	1.95	2.77	2.75	2.75	2.75	3.00	1.80	2.70	2.88	2.98
Park Planning Division	0.60	1.40	3.90	4.80	4.80	4.45	4.70	8.05	5.23	3.85	3.00
Cultural Arts	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.00	1.10	0.00	0.00
Building Replacement Fund	0.00	1.00	1.00	2.00	2.00	3.00	3.00	0.00	0.00	0.00	0.00
Facilities Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	3.00	4.00	4.00	4.33	4.33
Village Resource Center	0.00	0.00	0.00	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Activity League	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.10	1.10	1.10	1.10
<u>Agriculture Conservation</u>											
	0.00	0.00	0.00	0.00	0.50	0.60	0.00	0.00	0.00	0.00	0.00
<u>Redevelopment Agency</u>											
	0.00	0.00	0.00	0.00	2.95	3.15	2.95	2.95	2.95	3.35	3.35
TOTAL REGULAR EMPLOYEES	134.50	155.50	189.45	202.80	244.14	263.45	294.75	294.75	302.75	304.75	304.75
<u>ELECTED & APPOINTED EMPLOYEES</u>											
Legislative	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Planning Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Art Commission	0.00	0.00	25.00	25.00	25.00	25.00	25.00	16.00	16.00	16.00	16.00
TOTAL ELECTED & APPOINTED Employees	10.00	10.00	35.00	35.00	35.00	35.00	35.00	26.00	26.00	26.00	26.00
<u>GRANT FUNDED EMPLOYEES</u>											
Youth Diversion Program	1.00	1.00	1.00	1.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00
<u>PART-TIME EMPLOYEES</u>											
Police Reserves	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GRAND TOTALS	145.50	166.50	225.45	239.80	281.74	299.45	330.75	321.75	329.75	331.75	331.75

Budget For Fiscal Years 2007/08 - 2008/09

**City of Brentwood
BASIC DATA**

Date of Incorporation:	January 19, 1948
Forms of Government:	General Law Council-Manager
Fiscal Year Begins:	July 1
Area of City:	14.83 Sq Miles
Population as of January 2007:	48,907

<u>Miles of Streets</u>	
Miles of Streets	148.49
Miles of Sanitary Sewers	58.45
Miles of Water mains	157.60
Number of Street Lights	3,614

<u>Parks and Recreation</u>	
Neighborhood Parks	200 acres
Aquatic Complex	7.5 Acres
Skate Park	.50 acres
Play Areas	45
Sunset Park Athletic Complex	38 acres

<u>Number of Full-time Equivalent Positions</u>	<u>Year End</u>
303.75	2007
294.75	2006
294.75	2005
263.45	2004
244.14	2003
202.80	2002
189.45	2001
155.50	2000
134.50	1999
106.85	1998

<u>Municipal Wastewater System</u>	
Number of lift stations	3
Sanitary	3
Storm	1
Number of connections	14,879
Average daily flow	3.5 MGD

<u>Parks Facilities</u>	
Multi-Use Trails	14.5 miles
Multi-Use Ball and Soccer Fields	10
Tennis Courts	2
Basketball Courts	12
Bocce ball Courts	2
Volleyball Courts	3
Horseshoe Courts	2
Gazebos	3
Picnic Areas	48
BBQ Areas	17
Restrooms (Permanent)	7

<u>Municipal Water System</u>	
Number of wells	8
Number of reservoirs	6
Storage capacity (gallons)	18.7 MG
Average daily consumption	10 MGD
Peak daily consumption	17 MGD
Number of fire hydrants	1,628
Number of connections	15,784

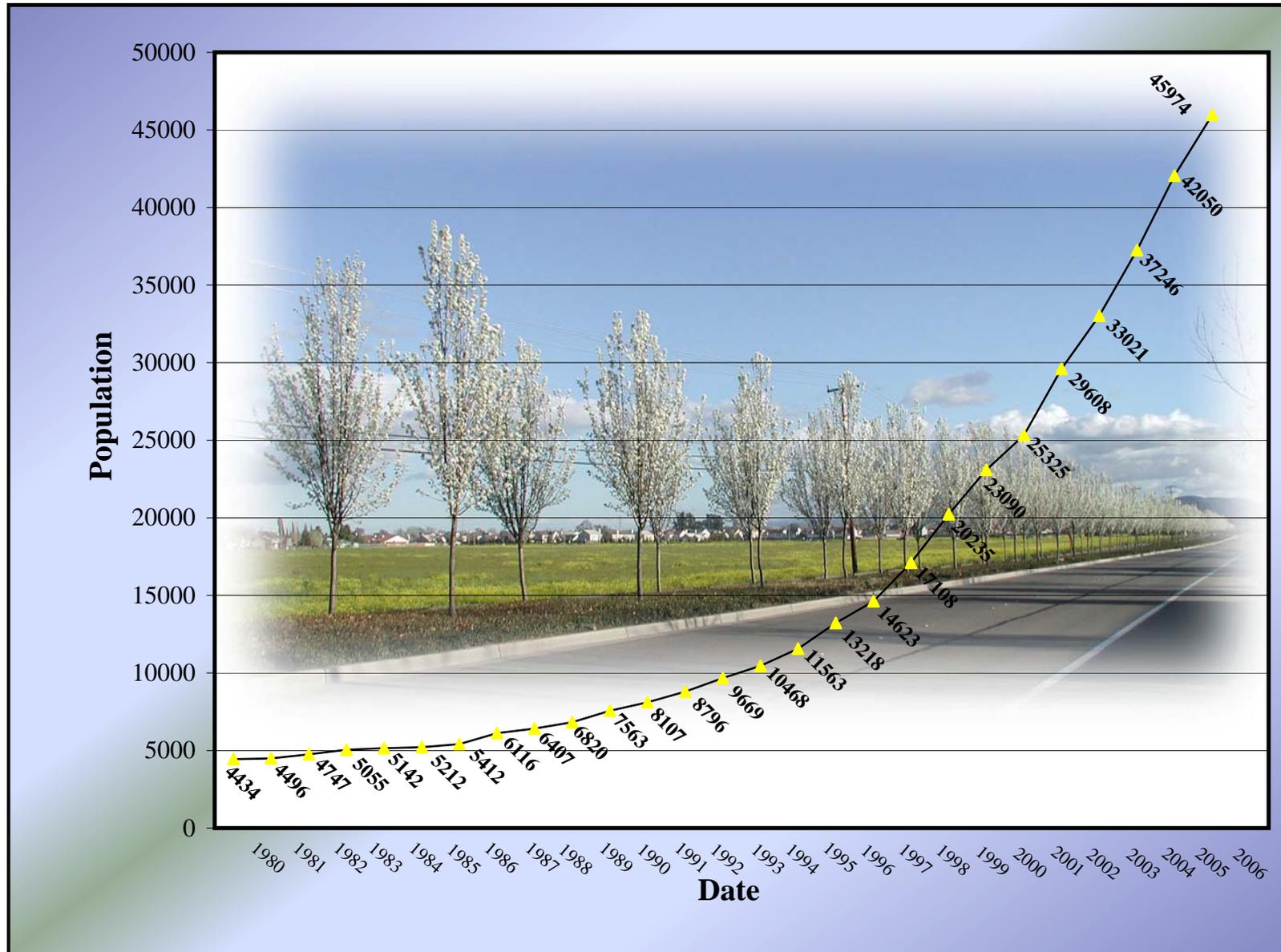
<u>Police Protection</u>	
Sworn Officers	62
Non-Sworn	16
Reserves	1
Vehicles	37
Motorcycles	7

<u>Public Schools</u>	
Elementary	7
Intermediate	3
High School	2
Alternative High Schools	2

<u>Municipal Solid Waste</u>	
Number of Residential Services	14,646
Number of Commercial Services	365

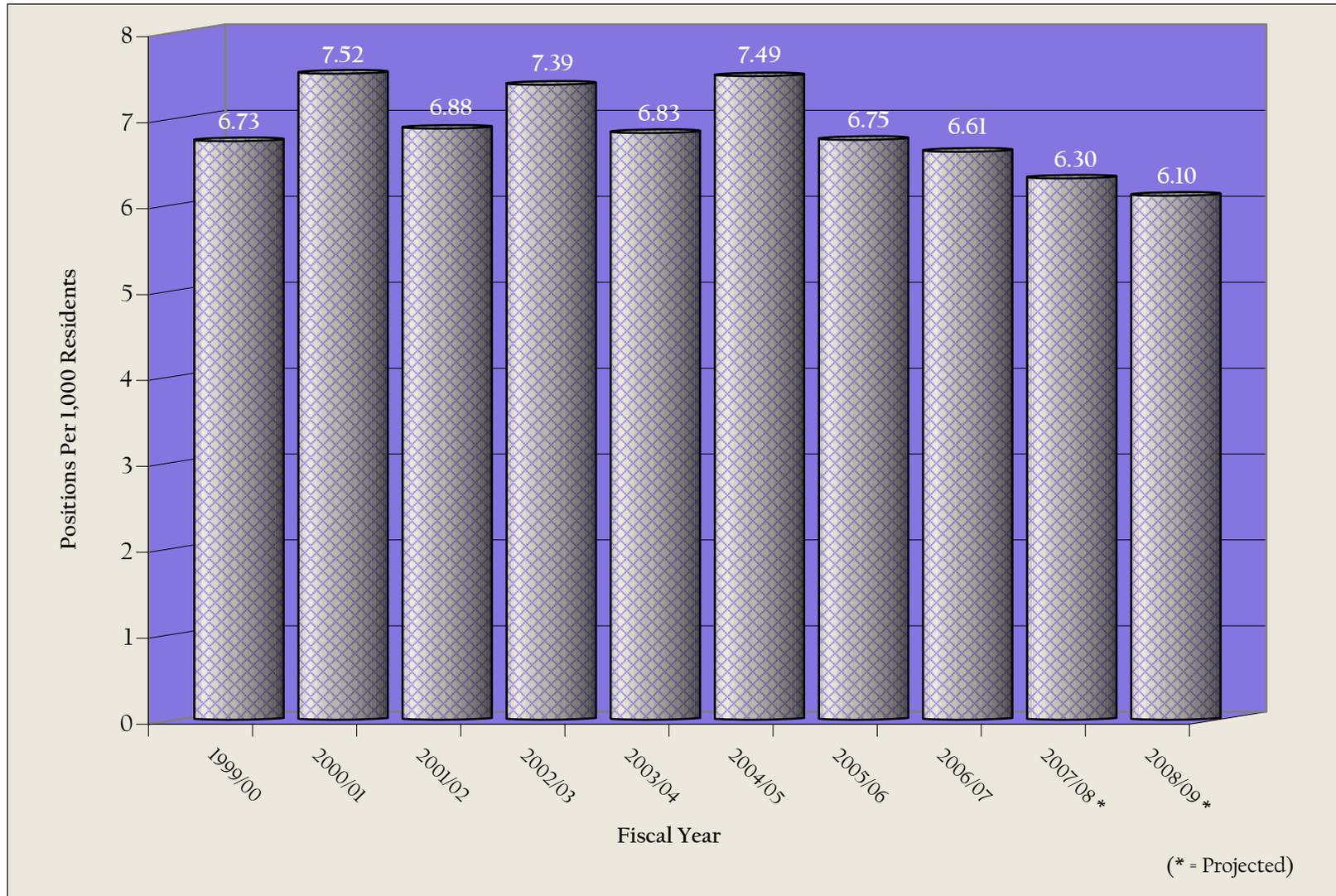
<u>East Diablo Fire District</u>	
Stations located in Brentwood	2
Firefighters in Brentwood	18

History of Population Growth



Budget For Fiscal Years 2007/08 - 2008/09

Ten Year Personnel History



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:

Types of Funds

Governmental Fund Types

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

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

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

Capital Project Funds account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types).

Fiduciary Fund Types

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

Proprietary Funds

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.

Guide to Funds

Description of Funds

- 100 General Fund** – The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management, to be accounted for in another fund.
- 203 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2105. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 205 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2106. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 206 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 207 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107.5. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 216 Police Grants** – This fund accounts for all Police, Federal, State and County grants requiring segregated fund accounting.
- 217 Other Grants** – This fund accounts for miscellaneous Federal, State and County grants requiring segregated fund accounting.
- 220 Economic Development** – This fund accounts for fees collected from the development of property in Harvest Business Park. The allocations must be spent to enhance economic development.
- 230 98-1 Park Maintenance Assessment District** – This fund accounts for special benefit assessments levied on property owners for citywide parks maintenance.
- 231 Community Facilities District #2** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of flood and storm drain facilities.
- 232 Community Facilities District #3** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of joint-use school facilities.
- 233 Community Facilities District #4** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance; construction and maintenance of joint-use school facilities; rehabilitation and expansion of the library; roadway rehabilitation and under grounding of overhead utilities.
- 234 Community Facilities District #5** – This fund accounts for acquisition, construction and maintenance of flood and storm drainage facilities; EMS/public safety personnel; construction and maintenance of joint use school facilities; rehabilitation/expansion of library sites; government facilities and community facilities and roadway rehabilitation and utility undergrounding.
- 250 Water Facility** – This fund accounts development fees collected for the design and construction of water facilities within the City of Brentwood.

Guide to Funds

Description of Funds

- 251 Roadway Facilities** – This fund accounts for development fees collected for the design and construction of roadways within the City of Brentwood.
- 252 Parks and Trails** – This fund accounts for development fees collected for the design and construction of parks within the City of Brentwood.
- 253 Storm Drainage** – This fund accounts for development fees for the design and construction of Storm Drainage Systems within the City of Brentwood. This fee is no longer collected.
- 255 Wastewater Facility** – This fund accounts for development fees collected for the design and construction of Wastewater Facilities within the City of Brentwood.
- 256 Community Facilities** – This fund accounts for development fees collected for the design and construction of public facilities within the City of Brentwood.
- 257 Fire Fees** – This fund accounts for the Fire Facilities Impact Fee. The monies are used to provide funding for the fire facilities required to serve new development in the City of Brentwood through the year 2020.
- 259 Bypass Authority** – This fund accounts for development fees collected for the design and construction of the Bypass within the City of Brentwood. These funds are collected and then distributed to the Bypass Authority.
- 260 Open Space** – This fund accounts for development fees collected for the preservation of open space within the City of Brentwood.
- 261 Facility Fee Administration** – This fund accounts for development fees collected for the administration of the Developer Facility Fee Program.
- 262 Agriculture Conservation** – This fund accounts for 20% of the Agriculture Preservation fees collected from development. Monies are to be used for administrative purposes associated with establishing, monitoring and managing farmland conservation easements.
- 263 Agriculture Land** – This fund accounts for 80% of the Agriculture Preservation fees collected from development. The monies are used for farmland mitigation purposes.
- 265 Affordable Housing in Lieu** – This fund accounts for development fees collected for affordable housing. The monies are used to ensure 10% of all new dwellings are affordable for low and very low income households. This is now reported in the Housing Enterprise fund.
- 267 Public Art Administration** – This fund accounts for fees collected for the administration of the Public Art Program.
- 268 Public Art Acquisition** – To account for the acquisition and construction of Public Art.
- 269 Parking in Lieu** – This fund accounts for development fees collected for off street parking facilities located within the Downtown area.
- 270 Arts Commission** – To account for revenues and expenditures associated with the Parks Arts Commission.
- 271 Agriculture Parks & History Center** – This fund accounts for revenues collected for the Agriculture Parks & History Center.
- 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. This fund must be used specifically for drug prevention programs.

Guide to Funds

Description of Funds

- 281 Vehicle Abatement** – This fund accounts for monies which can only be used for the abatement, removal, disposal, as public nuisances, of any abandoned, wrecked, dismantled or inoperative vehicles, or parts thereof, from private or public property.
- 285 PEG Media** – This fund accounts for Public Access, Educational and Governmental (PEG) television channels provided for the citizens of Brentwood.
- 293 Measure C** – This fund accounts for the local jurisdictions portion of the Local Street Maintenance Fund allocation. These monies can only be spent on local streets and roads, transit operations, growth management planning and compliance, bicycle and pedestrian trails, and parking facilities.
- 301 Downtown Redevelopment Administration** – This fund accounts for all revenues received by the Agency and expenditures associated with operating administration and capital projects within the redevelopment project area.
- 302 Redevelopment Low Income Housing** – This fund accounts for the RDA's 20% tax increment set-aside. The monies are to be used to increase and improve the community's supply of low and moderate income housing in the redevelopment project areas.
- 303 Downtown Redevelopment Debt Service** – This fund accounts for transactions related to proceeds from the tax allocation bonds.
- 335 Capital Improvement Program** – This fund accounts for administrative costs associated with the acquisition and construction of major capital facilities other than those financed by proprietary funds.
- 336 Roadway Projects** – This fund accounts for the acquisition and construction of new streets and reconstruction of existing streets.
- 337 Community Facilities Projects** – This fund accounts for the acquisition and construction of City facility, such as a library, a community center, or a City Hall.
- 339 Capital Improvement Financing Program 2002-1** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 340 2002 Series A & B Bonds** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructure.
- 341 Capital Improvement Financing Program 94-1 Assessment District** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 342 Capital Improvement Financing Program 98-2 Assessment District** – Acquisition account for bond proceeds used to finance infrastructure improvements for Assessment Districts.
- 343 Capital Improvement Financing Program 99-1 Assessment District** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.

Guide to Funds

Description of Funds

- 344 Capital Improvement Financing Program 2000-01 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 345 Capital Improvement Program 2001 Revenue Bonds** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 349 Capital Improvement Financing Program 2004-1 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 352 Parks and Trails Projects** – This fund accounts for expenditures associated with Parks and Recreation capital improvement projects.
- 362 2006 Series A & B Bonds** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 363 Capital Improvement Financing Program 2006-1 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 364 Capital Improvement Financing Program 2005-1 CIP Project Fund** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 371 BIFA 96 Roadway Bonds** – Bond proceeds used to finance Roadway infrastructure.
- 380 City Improvement Financing Program Capital** – Acquisition account from bond proceeds used to finance the cost of public capital improvements.
- 391 Drainage Projects** – This fund accounts for various drainage improvement projects associated with either the upgrade or replacement of the City’s storm drain collection system.
- 392 Street Improvement Projects** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain street improvements.
- 393 Vineyards Projects** – This fund accounts for transactions related to infrastructure improvements within the project area.
- 427 Capital Improvement Financing Program 2003-1 Assessment District** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain capital facilities and infrastructures.
- 428 1993 Reassessment District Debt’s** – This fund accounts for CIPF tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 438 Capital Improvement Financing Program 2003-1 Debt Service** – This fund accounts for CIPF tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds.

Guide to Funds

Description of Funds

- 439 Capital Improvement Financing Program 2002-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 440 2002 A & B Refinance Bonds** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 441 Capital Improvement Financing Program 94-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 442 Capital Improvement Financing Program 98-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 443 Capital Improvement Financing Program 99-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 444 Capital Improvement Financing Program 2000-01 Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments on CIFP Infrastructure Revenue Bonds.
- 445 Capital Improvement Program 2001 Revenue Bonds Debt Service** – This fund accounts for debt service payments associated with the facilities lease, Agency and roadway improvements.
- 446 Tabs-Debt Service (Multi-Year)** – This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City capital improvement projects.
- 448 General Obligation Bond** – This fund accounts for General Obligation Bond debt service payments for the police station.
- 449 Capital Improvement Financing Program 2004-1 Debt Service** – This fund accounts for CIFP Tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 450 Leases** – This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City equipment.
- 461 Community Facilities District Bond** – This fund accounts for tax assessment receipts and debt service payments on infrastructure.
- 462 2006 A & B Refinance Bonds** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 463 Capital Improvement Financing Program 2006-1 Debt Service** - This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 464 Capital Improvement Financing Program 2005-1 Debt Service** – This fund accounts for CIFP Tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 465 96R Assessment District Debt's** – This fund accounts for CIFP Tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 471 96 Series Roadway Bonds Debt** – This fund provides a summary of the accumulation of resources to pay debt obligations incurred by the City to finance City Capital Improvement Projects for roadway improvement.

Guide to Funds

Description of Funds

- 501 City Rentals** – This enterprise accounts for all the City facilities rented and maintained through this fund.
- 510 Housing Enterprise** – This enterprise accounts for the administrative and operational expenses for the Housing Division and Housing rental stock. This now includes Affordable Housing In Lieu.
- 511 Housing Projects** – This fund accounts for expenditures associated with housing capital improvement projects.
- 540 Solid Waste Enterprise** – To account for the operation and maintenance of the collection of solid waste generated within the city limits.
- 542 Solid Waste Projects** – This fund accounts for expenditures associated with solid waste capital improvement projects.
- 543 Solid Waste Replacement** – To account for revenues and expenditures associated with the replacements of solid waste capital assets and infrastructure.
- 560 Water Enterprise** – This enterprise accounts for the operation, maintenance and capital improvement projects of the water system. These activities are funded by user charges and impact fees.
- 562 Water Projects** – This fund accounts for expenditures associated with water capital improvement projects.
- 563 Water Replacement** – To account for revenues and expenditures associated with the replacements of water capital assets and infrastructures.
- 590 Wastewater Enterprise** – This enterprise accounts for the operation, maintenance and capital improvement projects of the wastewater system. These activities are funded by user charges and impact fees.
- 592 Wastewater Projects** – This fund accounts for expenditures associated with wastewater capital improvement projects.
- 593 Wastewater Replacement** – To account for revenues and expenditures associated with the replacements of wastewater capital assets and infrastructures.
- 600 94-1 Blackhawk LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 601 95-3 Pheasant Run LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 602 95-4 Diablo Estates Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 603 95-5 CA Spirit LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 604 95-6 Gerry Ranch LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 605 95-2 Hawthorn Landing LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 606 95-7 Greystone LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 607 95-8 Garin Ranch LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

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Description of Funds

- 608 97-2 Marsh Creek LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 609 97-1 Hancock LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 611 98-5 Arroyo Seco LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 612 98-3 Solana LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 613 98-4 Birchwood Estates LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 614 99-3 SPA L LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 615 99-4 California Grove LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 616 99-5 Deer Creek LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 617 99-6 Trailside LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 618 99-7 Terro LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 619 99-8 Gerry Ryder LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 620 99-9 Richmond America LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 621 00-2 Lyon Woodfield Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 622 00-3 California Orchard LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 623 00-4 Brentwood Park LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 624 01-1 Laird Property LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 625 02-2 Oak Street (Schuler-Lyon) LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

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Description of Funds

- 626 02-3 Apricot Way (Pringle) LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 627 02-4 Braddock & Logan LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 628 02-5 Sand Creek & Brentwood LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 629 02-6 Balfour & John Muir LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 630 02-7 San Jose & Sand Creek LLD Assessment District** This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 631 02-8 Lone Tree (ARCO) LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 632 02-9 Balfour Plaza LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 633 02-10 Lone Tree Center LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 634 02-11 Lone Tree Plaza LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 635 02-12 Sunset Industrial LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 636 02-13 Stonehaven LLD Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 637 03-2 Meritage Lone Tree Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 638 03-3 Brookdale Court Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 640 03-5 Summerset** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 641 03-6 Arbor Village Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 642 03-7 Garin Ranch Commercial Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.
- 644 04-2 Balfour Griffith Commercial Assessment District** – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

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Description of Funds

645 05-2 South Brentwood Blvd. Commercial LLD Assessment District – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

648 06-4 Villa Amador LLD Assessment District – This fund accounts for special benefit assessments levied on property owners for street lighting and landscape maintenance.

700 Emergency Preparedness – To provide a source of funding for the City to be financially prepared for either a critical or catastrophic event.

701 Information Services – To provide a source of funding for the development and coordination of the City's information systems' needs.

702 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 on-going replacement of information systems such as computers and the phone system.

704 Facilities Replacement – To provide a source of funding for maintenance and repairs to City facilities.

705 Tuition – To provide a source of funding for expenditures relating to continuing education.

706 Fleet Maintenance Service – To provide a source of funding for the on-going maintenance of all City vehicles, except Police.

707 Facilities Maintenance Services – To provide a source of funding for maintenance and repairs to City facilities.

708 Parks and LLD Replacement – This fund accounts for the accumulation of funds and associated expenditures related to park assessment reserves.

709 Insurance – To provide a source of funding for the City's property insurance costs and retiree medical benefit costs.

850 Asset Seizure – Special funds to be used exclusively to support law enforcement and prosecutorial efforts of the agency.

900 General Fixed Assets Group – This fund accounts for all fixed assets used in governmental fund type.

950 General Long Term Debt – This fund accounts for general obligations of the City with a long-term repayment schedule.

GLOSSARY OF TERMS

A

A-87 Cost Allocation Plan	Is a circular published by the Federal Government's Office of Management and Budget (OMB) that establishes principles and standards for determining costs applicable to Federal grants, contracts, and other agreements. These principles and standards recognize "Total Cost" as allowable direct cost plus allowable indirect costs, less applicable credits. The significant difference between this plan and a "Full Cost Allocation Plan" is that "Legislative" costs are not allowable under the A-87 plan.
Absorption Rate	An estimate of the expected annual sales or new occupancy of a particular type of land use.
Account	A subdivision within a fund for the purpose of classifying transactions.
Account Number	Numeric identification of the account. Typically a unique number or series of numbers. The City of Brentwood's account number structure is comprised of three fields of characters. The first field is three characters wide and identifies the various unique FUNDS within the accounting system. The next field contains four characters and identifies the DIVISION within the city. The final field contains four characters and identifies the object code of the account number. The same OBJECT CODE may be used in many divisions. The combination of the three fields provides for a unique number for the transaction.
Accounting System	The total set of records and procedures that are used to record, classify, and report information on an entity's financial status and operations.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).
Activity	A function or a group of related functions for which the budgetary unit is responsible; for Brentwood's budgeting purposes, an activity is the same as a program.
Actual Cost	The amount paid for 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.

GLOSSARY OF TERMS

Administrative Expense	Often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of providing services.
Adjusting Entry	A journal entry posted to the accounting records at the end of an accounting period to record a transaction or event which was not properly posted during the accounting period for various reasons.
Adopted Budget	A budget which typically has been reviewed by the public and “Adopted” (approved) by the City Council prior to the start of the fiscal year.
Air Quality Maintenance District	This program was established to reduce air pollution through community based transportation sources.
Allocable Costs	Are costs that are allocable to a particular cost objective to the extent of benefits received by such objective.
Allocation	A distribution of funds or an expenditure limit established for an organizational unit.
American Disabilities Act	New Federal legislation requires the accessibility of public facilities for handicapped persons.
Apartment Communities Assisting Progress	A program designed to enhance the quality of life in a specifically multi-family residential development.
Applied Overhead	Amount of OVERHEAD expenses that are charged on a COST ACCOUNTING system to production job or a department.
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.

GLOSSARY OF TERMS

Appropriation Resolution	The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.
Assessed Valuation	An official value established for real estate or other property as a basis for levying property taxes.
Arbitrage	The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.
Assessments	Charges made to parties for actual services or benefits received.
Assets	Government-owned property that has monetary value.
Attrition Fees	Attrition fees are fees charged by a hotel when a group guarantees that a number of rooms will be filled in exchange for a discount, and then does not fulfill the number of rooms.
Audit	A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.
Audit Trail	Documentation which permits the sequence of financial transactions to be followed.
Authorized Positions	Those ongoing positions approved in the final budget of the preceding year.
Average Cost	Total of all costs for all units bought (or produced) divided by the number of units acquired (or produced).
B	
Balance Available	The amount of money available for appropriation or encumbrance. It is the excess of cash and near-cash assets of a fund over its liabilities and reserves; or commonly called surplus available for appropriation. It is also the unobligated balance of an appropriation which may be encumbered for the purposes of the specific appropriation.
Baseline Budget	A baseline budget reflects the anticipated costs of carrying out the current level of service or activities as authorized by the City Council in the current budget. It includes an adjustment for cost increases, but does not include changes in service or authorized positions over that authorized by the City Council.
Benefits Fringe	Indirect compensation provided by employees. See FRINGE BENEFITS.

GLOSSARY OF TERMS

Boilerplate	A standardized or preprinted form.
Bond	A municipal bond is a written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance capital improvement projects such as buildings, streets, and bridges.
Budget	A plan of financial operation, for a set time period, which identifies specific types and levels of services to be provided, proposed appropriations or expenses, and the recommended means of financing them.
Budget Amendments	The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as it is in the same fund and within the same division.
Budget Calendar	The schedule of key dates which City departments follow in the preparation, revision, adoption, and administration of the budget.
Budget Detail	A support document to the published budget that details the line item expenditures.
Budget Document	The financial plan report reviewed and adopted by the City Council.
Budget Message	The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and presents recommendations made by the City Manager.
Budget Year	Is the fiscal year for which the budget is being considered; fiscal year following the current year.
Budgetary Unit	An organizational component budgeted separately; usually a department or a division.
C	
California Housing Rehabilitation Program	Provides deferred rehabilitation loans to eligible income occupant homeowners.
California Society of Municipal Finance Officers	The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

GLOSSARY OF TERMS

Capital Improvement Budget	A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public physical facilities.
Capital Outlay	Expenditures which result in the acquisition of, or addition to, fixed assets. A capital item is tangible, durable, non-consumable, costs \$10,000 or more, and has a useful life of more than ten years.
Capital Project Fund	A governmental fund used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.
Carryover or Carry Forward	Process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year. For example, a purchase order for a budgeted computer purchase is placed in FY 2000/01. The budget for FY 2001/02 did not include a purchase of a computer. The unspent FY 2000/02 budget is adjusted (increased) for this purchase.
Cash Basis or Cash Method	Is an accounting method that recognizes income and deductions when money is received or paid. The MODIFIED-ACCRUAL method is the preferred method for government organizations.
Certificate of Participation	Obligations of a public entity based on a lease or installment sale agreement.
Community Development Block Grant Program	Is funded by the Department of Housing and Urban Development of the Federal Government.
Community Facilities District	Is established as a funding mechanism for capital improvements for a specific area of development.
Community Oriented Problem Solving	Bringing all City Departments together as a team.
Compensation	DIRECT and INDIRECT monetary and non monetary rewards given to employees on the basis of the value of the job, their personal contributions and their performance. These rewards must meet both the organization's ability to pay and any governing legal regulations.
Component Units	Legally separate entities that are part of the government's operations.

GLOSSARY OF TERMS

Comprehensive Annual Financial Report	Prepared in conformity with Generally Accepted Account Principals (GAAP) as set forth by the Governmental Accounting Standards Boards (GASB).
Congestion Management Plan	Is required for consideration of Measure “I” funding of transportation improvements.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, Federal mandates shortfalls in revenue, and similar events.
Contingency Fund	Amount reserved for a possible loss.
Contractual Services	A series of object codes, which include the expense of custodial, janitorial, and other services procured independently by contract or agreement with an individual, firm, corporation or other governmental units.
Controllable Costs	Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.
Costs	Amount of money that must be paid to acquire something, purchase price or expense.
Cost Accounting	Is the continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.
Cost Approach	Method of appraising property based on adding the reproduction cost of improvements, less depreciation, to the market value of the site.
Cost Basis	Original price of an asset, used in determining depreciation and capital gains or losses. It usually is the purchase price, but in the case of an inheritance or gift is the market value of the asset at the time or receipt.
Current Fiscal Year	Is the fiscal year in progress.
Cycle and Pedestrian Safety Program	A grant program designed to reduce the number of traffic collisions involving bicyclists and pedestrians.

GLOSSARY OF TERMS

D

Debt Service	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Debt Service Fund	A governmental fund used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.
Defeasance	In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Most refunding results in the defeasance of the refunded debt.
Deficit	(1) Insufficiency in the account or number, whether as the result of defaults and misappropriations or of mistakes or shrinkage in value; (2) Excess of the government's spending over its revenues.
Deflation	Decline in the prices of goods and services. Deflation is the reverse of INFLATION; it should not be confused with disinflation, which is a slowing down in the rate of price increases.
Demand	Economic expression of desire and ability to pay for goods and services. Demand is neither need nor desire, the essence of demand is the willingness to exchange value (goods, labor, money) for varying amounts of goods or services, depending upon the price asked.
Department	A basic organizational unit of government which is functionally unique in its delivery of services. Its components are organizationally arranged as follows: Department (such as Public Works), Division (such as Parks Maintenance) and Program (such as Tree Replacement).
Depreciation	The process of allocating the cost of a capital asset to the periods during which the asset is used.
Designated Fund Balance	A portion of unreserved fund balance designed by city policy for a specific future use.
Development	In real estate, process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements.

GLOSSARY OF TERMS

Direct Cost	Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development; also called managed costs.
Direct Labor	Cost of personnel that can be identified in the product or SERVICE, such as SALARY of the person who provides the direct service.
Discretionary Costs	Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development; also called managed costs.
Division	An organizational component of a department, which may be further subdivided into programs.
Division Overhead	The cost of the division's indirect labor and material/supplies divided by the division's direct salary and wages cost. The result is expressed as a percentage to be applied to direct salary and wages.
E	
Economic Growth Rate	Rate of change in Gross National Product (GNP) as expressed in an annual percentage. If adjusted for inflation, it is called the <i>real economic growth rate</i> .
Educational Revenue Augmentation Fund	Is a state mandated property tax shift to schools.
Effective Interest Methods	Premiums, discounts, bond issuance costs amortized over life of debt issue.
Encumbrance	The commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
Enterprise Fund	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the legislative body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedule for these services are established to insure revenues are adequate to meet all necessary expenditures.
Equity	The difference between fund assets and fund liabilities.
Estimate	To approximate.

GLOSSARY OF TERMS

Estimated Economic (Useful) Life	The period over which property is expected to be usable, by one or more users, with normal repairs and maintenance, for the purposes(s) for which it is intended.
Expenditure/Expense	The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term expense is used for Enterprise and Internal Service Funds. (An encumbrance is not an expenditure).
Expenditure Object Code	Unique identification number and title for a minor expenditure category. Represents the most detailed level of budgeting and recording of expenditures, referred to as a "line item."
F	
Fee	Cost of Service.
Federal Aid Urban Program	Provides for funding of transportation improvements in urbanized areas and regional agencies allocate monies to local governments based on population.
Federal Emergency Management Agency	Is the Governing agency for emergency services nationwide.
Fiduciary Funds	Are one of the three types of funds utilized by government agencies. These are also referred to as Trust and Agency Funds. These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Fiscal Year	The 12-month period for recording financial transactions specified by the City of Brentwood as beginning July 1 st and ending June 30 th .
Fixed Assets	Assets of long-term character such as land, buildings, machinery, equipment, and furniture.
Fixed Asset Management	Tagging and preparing asset ledgers for plant, facilities, and equipment; recording changes in asset status; and conducting periodic inventories of assets.
Fixed Cost	A cost that remains constant regardless of volume or demand. Fixed include salaries, interest expense, rent, depreciation, and insurance expenses.

GLOSSARY OF TERMS

Forecasts	Estimates of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.
Fringe Benefits	Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as PERS contributions, or voluntary, such as health insurance benefits.
Full Time Equivalent	The designation of staffing based on the Full Time Equivalent for personnel using a guideline of 2,080 hours per year (1.0 FTE) or for 1,040 hours (0.5 FTE).
Function	An activity or a group of related activities for which the budgetary unit is responsible; in Brentwood, a function is the same as a program.
Fund	A separate accounting entity with a self-balancing set of accounts to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary, and fiduciary. Commonly used funds in governmental accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Agency Funds, and Special Assessment Funds.
Fund Accounting	System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measure instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.
Fund Balance	The excess of assets over liabilities and reserves; also known as surplus funds. This term applies to governmental funds only.
G	
Gas Tax Fund	A fund to account for receipts and expenditures of money apportioned under Street and Highway Code section 2105, 2106, 2107, and 2107.5 of the State of California.
General Fund	A governmental fund used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

GLOSSARY OF TERMS

General Obligation Bond	Or 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	Is a non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the association’ activities.
Government Fund	This category of funds account for all records or operations not normally found in business; GENERAL FUND, SPECIAL REVENUE FUND, DEBT SERVICE FUNDS AND CAPITAL PROJECT FUNDS are subsets of this category.
Grant	Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant awarded by the Federal Government.
H	
Historical Cost	Actual expenses incurred during the previous fiscal years and is the basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.

GLOSSARY OF TERMS

Hourly Billing Rate	The rate of a position on an hourly schedule including the cost of the positions hourly SALARY plus the hourly FRINGE BENEFITS costs, plus the DIVISION or DEPARTMENT OVERHEAD costs plus the City's GENERAL AND ADMINISTRATIVE costs. This "Total" labor cost per hour is used to determine various costs of services provided to the public.
Housing and Community Development	Sets the standards for quality and workmanship in the rehabilitation of rental properties.
I	
Indirect Cost	Actual expenses incurred during the previous fiscal years and is the basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
Inflation	Rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.
Infrastructure	The physical assets of the City, i.e., streets, water, wastewater, public buildings, and parks, and the support structures within a development.
Inland Regional Narcotics Enforcement Team	Is a program designed to enhance law enforcement's ability by using monies seized from drug offenders.
Interest Revenues	Revenues received as interest from the investment of funds not immediately required to meet cash disbursements obligations.
Intermodal Surface Transportation Efficiency Act	This fund was created to administer those monies the City has secured for various street and traffic signal projects from the federal government.
Internal Audit	The review of financial transactions in both the finance department and in operating departments for compliance with local policy and Generally Accepted Accounting Principles.
Internal Service Fund	A proprietary fund used to account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis.

GLOSSARY OF TERMS

Investment	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.
J	
Jurisdiction	Geographic or political entity governed by a particular legal system or body of laws.
L	
Land Information System	A computer based Land Information System is being established for the automation of Building Permits and Inspections.
Landscape and Lighting Maintenance District Funds	Funds to account for revenues derived from annual assessments which are used to pay the cost incurred by the City for landscape maintenance and street lighting maintenance.
Liability	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. Encumbrances are not considered to be liabilities.
Line-item Budget	A budget that lists detailed expenditures categories (personnel, operating, contractual, internal services and capital outlay) separately, along with the amount budgeted for each specific category.
Lump Sum	Typically a single payment instead of a series of installments.
M	
Maintenance of Effort	Is a criteria that must be met in a street improvements mandated by the State.
Man Hour	Unit of labor or productivity that one person produces in one hour's time. It is used as a method of determining the labor content of a particular project. For example, if a particular project takes 3 man-hours to complete then the total cost can be accurately projected using the HOURLY BILLING RATES for the position.
Material	Goods used in the providing services or products.
Matrix	Mathematical term describing a rectangular array of elements (numerical data, parameters or variables). Each element within a matrix has a unique position, defined by the row and column.
Mileage Rate	Is the tax rate expressed in mills per dollar; (i.e., 1 mill equal \$1 per \$1,000 of assessed valuation).

GLOSSARY OF TERMS

Millions of gallons per day	Rating used in infrastructure water projects.
Mobile Data Terminal	A program set up for direct communication between the police officer and the dispatcher.
Modeling	Designing and manipulating a mathematical representation that simulates an economic system or corporate financial application so that the effect of changes can be studied and forecast.
Modified Accrual Basis or Modified Accrual Method	An accounting method whereby income and expense items are recognized, as they are available and measurable.
N	
Net	(1) Figure remaining after all relevant deductions have been made from the gross amount. (2) To arrive at the difference between additions and subtractions or plus amounts and minus amounts.
O	
Object Codes	Specific numerical classifications for which money is allocated for disbursements. The City of Brentwood uses object codes as the last five 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, <i>i.e.</i> , to increase an activity by a specific amount by a certain date, to maintain a service level, to reduce the incidence of something by a specific amount by a given date, or to eliminate a problem by a set date. The emphasis is on performance and its measurability.
Operation & Maintenance	Cost associated with a capital facility that will impact the City of Brentwood on an ongoing and annual basis.
Operating Expense	A series of object codes which include expenditures for items which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.
Operational Audit	Process to determine ways to improve production and services.

GLOSSARY OF TERMS

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.
P	
Payroll	Aggregate periodic amount an organization pays its workers, lists of employees and their compensation.
Per Capita	By or for each individual. Anything figured per capita is calculated by the number of individuals involved and is divided equally among all. For example, if property taxes total \$1 million in a city and there are 10,000 in habitants, the per capital property tax is \$100.
Performance Measures	Specific quantitative measures of work performed within a program (<u>i.e.</u> , miles of streets cleaned). Also, specific quantitative measures of results obtained through a program (<u>i.e.</u> , percent reduction in response time compared to previous year).
Period	Interval of time as long or short as fits the situation.
Personnel Years	The actual or estimated portion of a position expended for the performance of work. For example, a full-time position which was filled by an employee for half of a year would result in an expenditure of 0.5 personnel years. Generally, one personnel year equals 2,080 hours of compensated work and leave-time.

GLOSSARY OF TERMS

PG&E Rule 20A Funding	Projects performed under Rule 20A are nominated by a city, county or municipal agency and discussed with Pacific Gas & Electric Company, as well as other utilities. The costs for undergrounding under Rule 20A are recovered through electric rates after the project is completed.
Prepaid	Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.
Prior Year	Is 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.
R	
Redevelopment Fund	A fund to account for transactions related to proceeds from bonds and other resources and their use to perform redevelopment activities within specific project areas.
Reserve	That 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	(1) In general, expression of desire or intent. (2) Legal order by a government entity.

GLOSSARY OF TERMS

Resource and Direction Officer Program	Places an officer on an alternate education campus to provide a positive and approachable role model for delinquent and at-risk youth.
Retained Earnings	The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and are not reserved for any specific purpose.
Revenues	Funds received from various sources and treated as income to the City which are used to finance expenditures. Examples are tax payments, fees for services, receipts from other governments, fines, grants, licenses, permits, shared revenue, and interest income.
Right of Way	Is a public designation for space needed to accommodate streets, public utilities and other public facilities.
Rollover	Similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in the future years to actual amounts.
S	
Salary & Wages	An employee's monetary compensation for employment.
Salary Savings	Salary savings reflect personnel cost savings resulting from vacancies and as a result of employee turnover. The amount of budgeted salary savings is generally based upon experience.
SDR-35	Sewer Drain Reinforced PVC Pipe
Segment	Section or sub-division.
Service	Work done by one person that benefits another.
Service Departments	Sections, programs or departments of an on-going organization giving service.
Sinking Fund	An account set-up with the purpose of paying for something (e.g. large asset or debt payment) where the amount contributed ahead of time is less than the full amount needed. Interest earnings accrued on the contribution amount are used to cover the difference.
Special District	A designated geographic area established to provide a specialized service (e.g., Landscape Maintenance District).

GLOSSARY OF TERMS

Special Revenue Fund	A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.
Spreadsheet	Table of numbers arranged in rows or columns, related by formulas.
Staff	In general, persons in an organization.
Statement of Net Activities	Reports net (expense) revenue of functions.
Statement of Net Assets	Includes all assets and liabilities.
STP-Caltrans	Reviews all street and traffic projects according to the State Transportation Program which outlines the long term capital needs for local government.
Subventions	That portion of revenues collected by other government agencies on the City's behalf.
T	
Take Home Pay	Amount of wages a worker actually receives after all deductions, including taxes, have been made.
Target	Desired amount or level of performance to obtain.
Topography	Map or exhibit depicting elevations, contours and land form configurations.
Total Cost	Are costs including all ancillary costs. For example, the total cost of a project would include the DIRECT COSTS and INDIRECT COSTS.
Transient Occupancy Tax	This tax is collected from the operators of hotels and motels located within the City. A percentage of this tax is then remitted to the City
Trend	In general, any line of movement.
Trust and Agency Fund	Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

GLOSSARY OF TERMS

U

Uninterrupted Power System	Is used for the computer system and provides for a basic public safety communications system during time of power outages.
Unit Cost	Compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.
Unreserved Fund Balance	In a governmental or expendable trust fund, the balance of net financial resources that are spendable or available for appropriation.
Update	Revise printed information according to the most current information available.
User Charge	Charges or fees levied to recipients of a particular service.

V

Variable	Data item that can change its value; also called a <i>factor</i> or an <i>element</i> .
Variance	Difference between actual experience and budgeted or projected experience in any financial category.
Vitrified Clay Pipe	A type of pipe made of various clays and used in the construction of sewer and storm drain projects.

W

Worksheet	Paper used for intermediate calculations.
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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.

A

ABAG – Association of Bay Area Governments

ACAP – Apartment Communities Assisting Progress

ADA – American Disabilities Act

APB – Applicable Pronouncements – Business Activities

ARB – Accounting Research Bulletins

ASR – Active Senior Residence

AQMD – Air Quality Maintenance District

B

BAAQMD – Bay Area Air Quality Management District

BALT – Brentwood Agricultural Land Trust

BART – Bay Area Rapid Transit

BEDC – Brentwood Economic Development Committee

BLA – Bicycle Lane Account

BMA – Bond Market Association

BMP – Best Management Practice

BPS – Basis Point (1 hundredth of a percent)

BUSD – Brentwood Unified School District

C

CACEO – California Association of Code Enforcement Officers

CAFR – Comprehensive Annual Financial Report

CALBO – California Building Officials

CALPERLA – California Public Employers Labor Relations Association

CALTRANS – Transportation Department for the State of California

CAP – Cost Allocation Plan

CAPS – Cycle and Pedestrian Safety Program

CCC – Contra Costa County

CCCFC – Contra Costa County Flood Control

CCCMRMIA – Contra Costa County Municipal Risk Management Insurance Authority

CCO – Contract Change Order

CCTA – Contra Costa Transportation Authority

CCWD – Contra Costa Water District

CDBG – Community Development Block Grant

CEPO – Continuing Education for Professionals and Organizations

CEQA – California Environmental Quality Act

CFD – Community Facilities District

CHPR-O – California Housing Rehabilitation Program

CIFP – Capital Improvement Financing Plan

CIP – Capital Improvements Program

CIWMB – California Integrated Waste Management Board

CLARO – Chicano, Latino, Academics, Reaching Out

CMP – Congestion Management Plan

COLA – Cost of Living Allowance

COP – Certificate of Participation

COPS – Community Oriented Problem Solving

CPI – Consumer Price Index

CMOMS – Capacity, Management, Operations and Maintenance

ACRONYMS

CPM – Critical Path Method
(Scheduling)

CSMFO – California Society of
Municipal Finance Officers.

CTC – California Transportation
Commission

CUP – Conditional Use Permit

D

DIA – Deferred Improvement
Agreement

E

EBICBO – East Bay International
Conference of Building Inspectors

EBMUD – East Bay Municipal Utility
District

EBRPD – East Bay Regional Park
District

ECCID – East Contra Costa Irrigation
District

EDU – Equivalent Dwelling Unit

EEMP – Environmental Enhancement
Mitigation program

EIR – Environmental Impact Report

EOC – Emergency Operations Center

EPA – Environmental Protection
Agency

ERAF – Educational Revenue
Augmentation Fund

ERP – Enterprise Resource Planning

ERWQA – Effluent and Recovery Water
Quality Assessment

F

FASB – Financial Accounting Standards
Board

FAU – Federal Aid Urban program

FEMA – Federal Emergency Management
Agency

FM – Final Map

FTE – Full Time Equivalent

G

G & A – General and Administrative
Expense

GAAP – Generally Accepted Accounting
Principles

GASB – Governmental Accounting
Standards Board

GFOA – Government Finance Officers
Association

GIS – Geographic Information Services

GNP – Gross National Product

GP – General Plan

GPA – General Plan Amendment

H

HCD – Housing and Community
Development

HCM – Highway Capacity Manual

HOA – Home Owners Association

HVAC – Heating, Ventilation and Air
Conditioning System

I

IAEI – International Association of
Electrical Inspectors

IAPMO – International Association of
Plumbing and Mechanical Officials

ICBO – International Conference of
Building Inspectors

ICMA – International City Managers
Association

IFCI – International Fire Code Institute

IRNET – Inland Regional Narcotics
Enforcement Team

ISTEA – Inter-modal Surface
Transportation Efficiency Act

K

K & B – Kaufman and Broad (Developer)

ACRONYMS

L

L.F. – Linear foot/feet

LAFCO – Local Agency Formation Commission

LAIF – Local Agency Investment Fund

LIBOR – London Inter Bank Offered Rate

LIS – Land Information System

LLA – Lot Line Adjustment

LLD – Landscape and Lighting District

M

MDT – Mobile Data Terminal Program

MFR – Multi-Family Residence

MGD – Millions of gallons per day

MhZ – Megahertz

MOE – Maintenance of Effort

MTC – Metropolitan Transportation Commission

N

NBCA – North Brentwood Citizens Advisory

NFPA – National Fire Protection Association

NPDES – National Pollution Discharge Elimination System

O

O & M – Operation & Maintenance

OES – Office of Emergency Services

OMB – Office of Management and Budget

P

PCI – Pavement Condition Index

PD – Planning Development

PEG – Public Access, Educational, and Government Cable Channels

PERS – Public Employees Retirement System

POST – Peace Officer Standards and Training

R

R/R – Railroad

RAD Cop – Resource and Direction Officer Program

RCHC – Rural California Housing Corporation (Developer)

RDA – Redevelopment Agency

RFP – Request for Proposal

RGMP – Residential Growth Management Program

ROW – Right of Way

RTIP – Regional Transportation Improvement Program

RTPC – Regional Transportation Planning Committee

RWQCB – Regional Water Quality Control Board

S

SAS – Statement of Auditing Standards

SCADA – Supervisory Control And Data Acquisition

SFR – Single Family Residence

SHU – Secondary Housing Unit

SMI – Strong Motion Instrumentation

SOI – Sphere of Influence

SPA – Special Planning Area

SPPR – Southern Pacific Railroad

SPTCO – Southern Pacific Transportation Company

STIP – State Transportation Improvement Program

SWAT – Special Weapons and Tactics

SWPPP – Storm Water Pollution Prevention Plan

T

TAB – Tax Allocation Board

TDA – Transportation Development Act

ACRONYMS

TEA 21 – Transportation Equity Act for the 21st Century

TI – Tax Increment

TIP – Transportation Improvement Program

TUP – Temporary Use Permit

TOPO – Topography

TSM – Transportation Systems Management

U

ULL – Urban Limit Line

UP – Union Pacific

UPRR – Union Pacific Railroad

UPS – Uninterrupted Power System

UV – Ultra Violet

V

VCP – Vitrified Clay Pipe

VCRC – Village Community Resource Center

VIPS – Volunteers in Police Service

VLf – Vehicle License Fees

VRDB – Variable Rate Demand Bond

W

W.E.T. – Water Emergency Team

WCD – Water Conservation District

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant

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