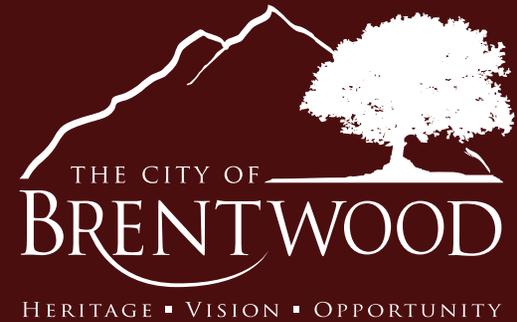


2009/10 OPERATING BUDGET



*708 Third Street
Brentwood, CA 94513*

CITY OF BRENTWOOD



Every year the City selects a theme for the covers of its major financial documents - the Capital Improvement Program Budget (CIP), the Operating Budget, the Cost Allocation Plan, the Fiscal Model and the Comprehensive Annual Financial Report (CAFR). This year each of the covers will portray a major project completed within the last year.

COVER: This year's Operating Budget cover shows the new "Streets of Brentwood" lifestyle center which opened in October 2008. With more than 240,000 square feet constructed and open, the Streets of Brentwood project has transformed Brentwood into a regional destination for retail activity. The center includes some of the most popular specialty stores including: American Eagle; Banana Republic; Coldwater Creek; Hollister Co.; J. Jill; REI; DSW Shoes and Chico's. Anchored by a new multi-plex cinema operated by Rave Motion Pictures, the Streets of Brentwood continues to add restaurants, including Rubio's, Fuzio's and Red Robin, to create a complete walk, shop and dine atmosphere.

City Officials

Robert Taylor Mayor
Erick Stonebarger Vice-Mayor
Chris Beemel Council Member
Robert Brockman Council Member
Brandon Richey 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
Casey McCann Director of Community Development

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June 2009

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 Year 2009/10. The City's Operating Budget of \$262.0 million and the Redevelopment Agency's Budget of \$30.4 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

Economic conditions in California changed significantly during the 2008/09 fiscal year. The housing downturn escalated, residential development came to a stop and median home prices fell by as much as 30-50% from their peak values. The City is expecting a third consecutive year of declining revenues in FY 2009/10, with property taxes and motor vehicle fee revenues leading the decline. All of these factors caused the City to make difficult reductions in our budgets and staffing levels in FY 2008/09. Despite the difficult economic environment, the City remains committed to maintaining 30% reserves and to operating with a balanced budget, where revenues cover operating expenses.

Prior to the adoption of this one year budget, the City had operated on a two year budget cycle - adopting two years of budgets at one time and amending the budget twice a year over the course of the two years. The current economic environment, and the associated lack of long term visibility, has greatly diminished the benefits derived from utilizing a two year budget cycle. We feel the prudent course of action is to utilize a one year budget until reliable longer-term visibility is restored to the nation's economic outlook. In addition, the City is continually taking a long-range view of our fiscal health through the General Fund Ten Year Fiscal Model, which is updated annually and used by Council to determine the long-term sustainability of prospective policies and programs.

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

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

I wish to thank the City Council for their clear policy direction in the Strategic Plan which has provided the goals used to prepare the 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.

Core Values

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

Integrity – uncompromising adherence to moral and ethical principles.

Passion – boundless enthusiasm for what we do.

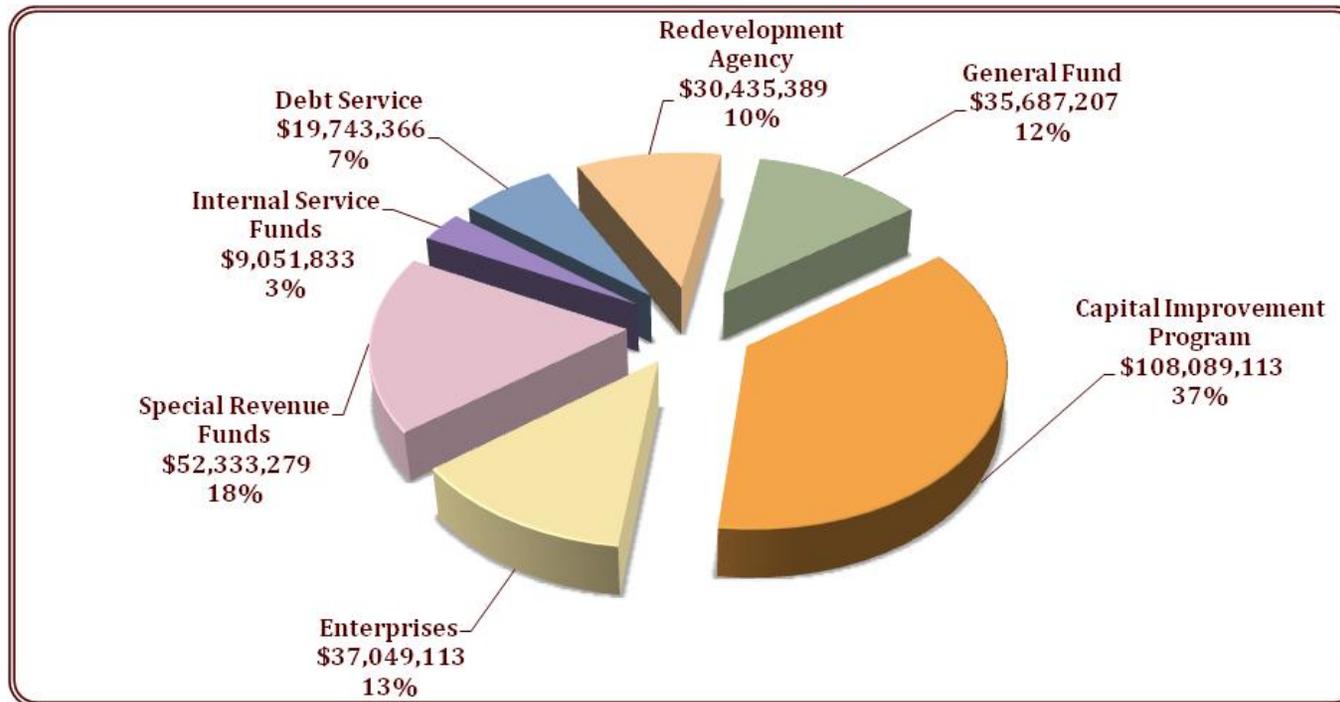
Accountability – answerable for our actions.

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

Quality – the highest degree of excellence.

BUDGET OVERVIEW

The City's Operating Budget is a flexible spending plan which serves as the legal authority for departments to commit financial resources. The total Operating Budget for FY 2009/10 is \$292.4 million.



This Operating Budget underscores the City Council's commitment to continue to make cost containment a high priority while adhering to the Budget Development Guidelines. Fiscal strength and long-term financial stability are key components of these principles, which have resulted in a projected General Fund Reserve of \$15.6 million for FY 2008/09. The following budgetary principles guided the City in preparation of this budget:

- The Operating Budget is balanced, with revenues covering on-going expenditures.
- Revenues are conservatively estimated to ensure revenues support expenditures.

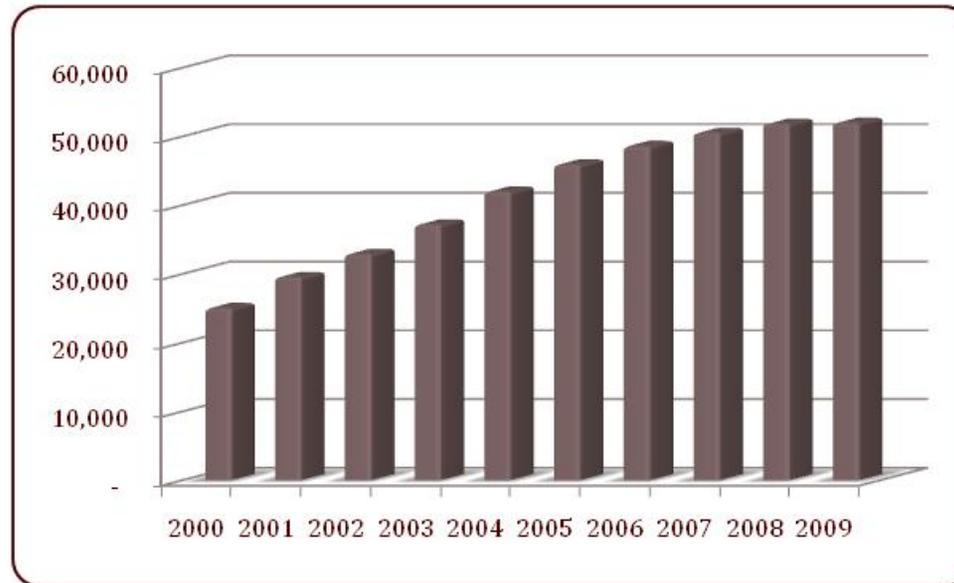
- The budget does not use reserves for on-going operating costs.
- For capital projects, all associated costs are identified in order to properly consider future financial impacts.
- Each Enterprise Fund reflects the true cost of operation, including direct and indirect costs of services provided by the General Fund.
- Activities supported by user fees should be fully cost recoverable unless Council direction calls for less than full recovery (e.g. certain Parks programs).
- Discretionary funds are not earmarked thereby allowing maximum flexibility in funding decisions on an annual basis.
- The City will incorporate all budgetary decisions into the General Fund Ten Year Fiscal Model in order to ensure responsible long-range financial planning.
- This budget doesn't include any cost of living adjustments except for a 3.6% salary increase for the sworn members of the Brentwood Police Officers Association and Lieutenants Group and a 2.88% increase for Community Service Officers.

Key Budget Initiatives

Several budget assumptions were included in the Operating Budget for FY 2009/10. These assumptions will be carefully monitored throughout the fiscal year while evaluating budgetary performance. The key budget assumptions for FY 2009/10 include:

- The proposed budget does not plan for additional State takeaways beyond what has already been established through the State's FY 2009/10 budget (see "Legislative Issues" on page xxi for additional information).
- The effects of a county-wide property valuation reassessment have been included in these numbers, with a 16% decline factored into the budget.
- Investment yields are expected to continue to persist below historical norms. As such, the City's investment income continues to be less than what was earned five years ago. The City is conservatively estimating investment income for the General Fund will be \$1,000,000 for FY 2009/10.
- The City is continuing to reduce its reliance on development impact fees by reducing the number of employees funded through the City's Capital Improvement Program (CIP). In FY 2005/06 there were 16.66 employees, funded by CIP, who were responsible for the management and administration of projects. The FY 2009/10 budget includes just 2.71 employee allocations funded by the CIP.
- The severe slowdown in residential development is expected to keep the City's population growth at low levels. After increasing at an average annual rate of 11.5% over the past decade, growth is now expected to hover near 1-2% for the

foreseeable future, resulting in a protracted period of little development revenue. Demand for City services is also expected to show only minor increases. This budget includes just 25 new single family residential building permits.



Population Growth

- In recent years the City's contribution to the Police Activities League (PAL) has increased, while the reimbursement from PAL to offset the City's expense has declined. The City is not in a financial position to carry the on-going costs of the program and the budget reflects the suspension of the City's support for the PAL After the Bell Program, effective February 1, 2009.
- Due to the reduction of staff positions in the Recreation Division of the Parks and Recreation Department, the department is has been reorganizing programs to concentrate on offering core programs only. As a result, just one new recreation program was added and a number of programs and activities offered by Parks and Recreation have either been reduced, eliminated or transitioned to other agencies to run.
- The City has solicited cost saving ideas from staff members as part of the "Every Little Bit Helps" campaign. This program encourages suggestions for budget reductions from staff. The "Every Little Bit Helps" campaign has yielded

several excellent cost cutting ideas, including savings in copier costs (using only black and white copies for either internal or draft documents), and the reduction of City funding for staff events (e.g. the annual Holiday Party.) The City will also save on travel and training costs by limiting external training primarily to those employees who require continuing education as part of a certificate or licensure program.

- One of the key issues to come to light in recent years is the cost of retirement benefits. In an effort to raise public awareness of the true costs and rising liabilities of retiree medical benefits, 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 was required to implement GASB 45 in FY 2008/09 and has completed an actuarial report to determine the amount of the City's unfunded liability. In addition, an Other Post Employment Benefits (OPEB) subcommittee is in the process of establishing a prudent course of action to address this rapidly rising expense. 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 additional savings. Recently the City has halted the practice of moving these savings amounts to the Insurance Fund in order to help maintain a balanced budget. As a result, the projected fund balance is expected to decrease from \$5.0M, as of June 30, 2009, to \$4.5M as of June 30, 2010.

Employee Compensation and Benefits

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

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

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

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

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

It is the City Council's practice to consider new personnel additions in conjunction with the proposal of the annual operating budget. The Operating Budget for FY 2009/10 does not include any new positions. In addition, this budget doesn't include any cost of living adjustments except for a 3.6% salary increase for the sworn members of the Brentwood Police Officers Association and Lieutenants Group and a 2.88% increase for Community Service Officers.

Retirement

The City is a member of the Public Employee Retirement System (PERS). PERS rates fall into two categories: Police Safety (3% @ 50) and Miscellaneous Members (2.7% @ 55). Employees in the PERS system are not covered by Social Security. Upon retirement, an employee's "final compensation" will be based on the highest one-year salary.

The City also provides retiree medical coverage to employees who retire from the City and who meet the following criteria: 1) they retire on or after reaching age 50 and 2) they have at least five years of cumulative service credits with organizations participating in a CalPERS Defined Benefit Pension Plan. Employees hired after August 1, 2004 are subject to a 20-year vesting schedule and are eligible for benefits after: 1) five years of service with the City and 2) ten years of cumulative service credits with organizations participating in a CalPERS Defined Benefit Plan. Coverage is also included for one employee dependent. By June 30, 2009 the City will have implemented Government Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The City has set approximately \$5 million in its Insurance Internal Service Fund which may be used to partially fund retiree medical costs. This current budget includes the pay-as-you-go amount in the Insurance Fund and the City is in the process of formalizing a long term funding strategy.

LEGISLATIVE ISSUES

The State of California is experiencing a financial crisis which, so far, has not had the significant impact on the City's budget that previous State budget crises have had. When the State suffered from stagnant revenue growth, following the "dot-com" fallout 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. On February 19th, 2009, the State of California passed its FY 2009/10 budget which included a series of revenue increases and expense decreases required to close a projected \$29 billion annual shortfall. Since February the State has revised their estimates and is once again facing a significant shortfall. With the failure of Propositions 1A-1E in May 2009, the State has suggested they may invoke their legal authority to borrow 8% of the City's prior year property taxes. This amount is estimated to be \$1,161,000 of General Fund revenue. The Redevelopment Agency would not be affected by this proposal.

The raiding of these funds is not a certainty and, due to Proposition 1A passed in 2004, the following conditions must be met in order for the State to borrow the money:

- The Legislature must enact an emergency statute suspending Proposition 1A property tax protection with a 2/3 vote of each house.
- The Legislature must enact a law providing for full repayment of the borrowed funds within three years, with interest.
- The Legislature may not enact a borrowing more than twice in any 10 year period and may only enact the borrowing if all previous borrowing has been paid off.

Should the takeaway occur, the City would likely consider the following options: 1) utilizing General Fund Reserves to fund the borrowing (temporarily lowering General Fund undesignated reserves to 27%) and 2) utilizing the Emergency Preparedness Fund to cover the borrowing (the Fund is projected to have \$5.8 million at the end of the 2009/10 fiscal year). The potential also remains for deferrals of certain revenues which may result in a cash flow issue for the City

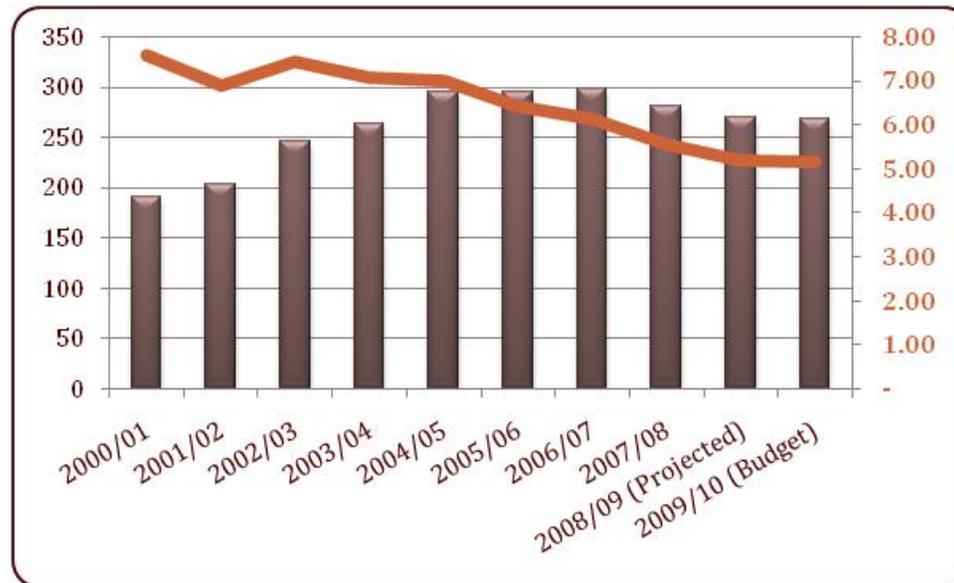
ECONOMIC OVERVIEW

Brentwood is located in eastern Contra Costa County on the perimeter of the San Francisco Bay Area metropolitan area. The City experienced a period of tremendous growth from the mid 1990's to the mid 2000's. During this time period the population of the City more than tripled. Since the end of that



expansionary period, the City has seen little development growth and property valuations have fallen substantially from their peak. The City’s property tax revenue is expected to decline in FY 2009/10, for the second consecutive year, and is estimated to fall a total of 26% since the peak in FY 2007/08. In addition, rising unemployment, stock market losses and home valuation declines have caused consumers to pull back on spending. This is projected to cause a reduction in sales tax revenue, although the reduction will be partially mitigated with the sales tax generated by the new Streets of Brentwood lifestyle center. General Fund revenues are expected to decline for the third consecutive year in FY 2009/10. In general, the recession has had far greater impacts in communities such as Brentwood’s which experienced the highest growth rates and property appreciation during the previous decade.

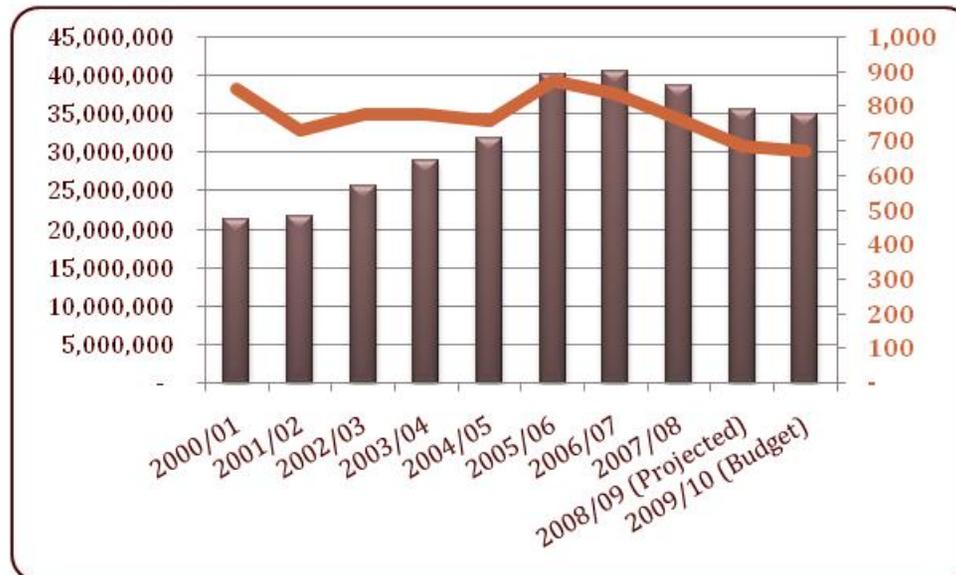
The City has proactively addressed these revenue declines through operational budget amendments which have allowed the City to avoid using reserves to balance the budget. This has allowed the City to continue to maintain the Council adopted target of 30% reserves in the General Fund. The City has also reduced its staffing count. This has occurred through attrition, retirements, a hiring freeze for vacant positions and layoffs. The City’s full time equivalent employees (FTE’s) have declined by 35, or over 11% over the past two years. In the FY 2009/10 Operating Budget the City has 5.15 FTE per 1,000 residents, which is the lowest this figure has been over the past decade.



City Wide Full Time Employee (FTE) Positions
FTE Positions per 1,000 Residents

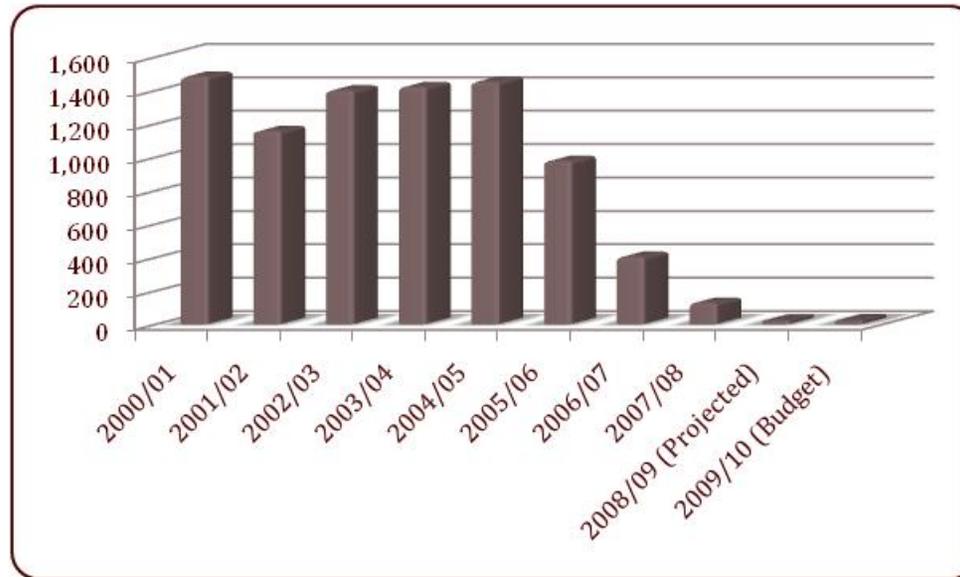
General Fund

In FY 2009/10, General Fund revenues are projected to decline to \$34,877,945. This is a decrease of \$736,786, or 2.1%, from FY 2008/09 levels. The decline is attributable to the severe reduction in property valuations, which are in turn causing the City’s property tax and motor vehicle in-lieu revenues to decline. After nearly doubling between FY 2000/01 and FY 2006/07, General Fund revenues will decline for a third consecutive year in FY 2009/10. Revenue per capita began to decline in FY 2006/07, and has now fallen to its lowest level this decade.



General Fund Revenue
Revenue per Resident

Development revenue, which is dependent upon the issuance of single family building permits, is expected to continue to remain low in FY 2009/10. The City expects to issue just 25 permits in FY 2009/10, up from a projected 23 in FY 2008/09, but down a staggering 98% from the 1,400+ permits that were routinely issued in the first half of this decade.



Permits Issued

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, which states a fee increase for property-related fees cannot be implemented if the City receives protests from 50% (plus one) of the parcels and/or rate payers affected by the fee. Additional budgetary notes relating to Enterprise funds are discussed below.

- The **Solid Waste Enterprise Fund** will continue to see revenue growth commensurate with the increase in both the City’s population and commercial development. Most of these costs are tied to resident needs and demands and will increase accordingly.

- 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 was recently completed and future rate increases were approved under the Proposition 218 process. The Water Enterprise Fund recently absorbed the expense increases associated with the new Surface Water Treatment facility.
- The ***City Rentals Enterprise Fund*** includes an 18,830 square foot Education Center, located in the Technology Center, which is used by Los Medanos College. As the anchor tenant, the City manages the rental accounts for the entire Technology Center. The money collected does not offset the cost of running the Center and the City has had to provide a subsidy to keep the Center open. The General Fund subsidy is expected to be \$68,000 in FY 2009/10. Due to the anticipated construction of the Civic Center in the current Community Center location, the City is in the process of moving both the Council Chambers and the Parks and Recreation Department, currently housed in the Community Center, to the Technology Center.
- 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 study for the City which forecast a significant burden on the General Fund as the City approaches build out, if the affordable housing program were to continue its current implementation policies. The City Council adopted Management Partners' recommendation to divest the rental housing units and sell them as affordable units. This will greatly reduce the administration costs of the program which, without development funds, was not able to operate in a self-sufficient manner.

Redevelopment Agency

The City of Brentwood Redevelopment Agency implements redevelopment projects in support of the City of Brentwood and promotes, establishes, develops and supports economic development, business and affordable housing opportunities within the Merged Redevelopment Project Areas. The Redevelopment Agency, much like the City's General Fund, derives a significant portion of its revenues from property taxes (tax increment). While the projected drop in assessed valuation since FY 2007/08 is expected to surpass 25% for the City's General Fund, the Redevelopment Agency is projected to decline by 9.4% over the same period.

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.

General Fund Ten Year Fiscal Model

Based on the current ten year forecast in the fiscal model, which was completed in February 2009, total General Fund revenue sources are forecast to grow from \$36.6 million in FY 2008/09 to approximately \$53.8 million in FY 2017/18. This \$17.2 million increase equates to an average annual rate of growth of 4.4 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 21% of total General Fund revenues in FY 2009/10, to 24% in FY 2017/18.
- Sales tax is forecast to decrease from approximately 14% of total General Fund revenues in FY 2009/10, to 13% in FY 2017/18.
- Revenue from our building, planning, and engineering fees, which currently make up 5% of the General Fund budget, are forecast to grow to 9% of revenue in FY 2017/18.
- Interfund services are expected to decline from 16% to 14% of the budget.

Challenges Ahead

The City of Brentwood has enjoyed many years of increasing resources and opportunities; however, potential challenges include the state of the economy, the upcoming county-wide property value reassessments, potential State takeaways and the looming costs associated with Other Post Employment Benefits (OPEB).

Economy: With the current economic recession, particularly in the housing market, the City now finds itself facing shrinking revenue sources. In previous years, the City Council has adopted prudent fiscal policies such as: 1) a 30% reserve requirement in the General Fund; 2) establishing an Emergency Preparedness and Budget Stabilization Fund and 3) setting aside funds for OPEB. Despite this difficult environment, the City has not used reserves to balance the budget. Because of this fiscal responsibility, the City should be in a position to weather the current economic storm.

Property Value Reassessments: Proposition 8 (1979) allows a temporary reduction in assessed value when a property suffers a decline in value (when the current market value of the property on January 1 is less than the Proposition 13 based taxable value). For the 2009/10 annual roll, the Contra Costa County Assessor's Office is utilizing a systematic means to proactively identify parcels subject to Proposition 8 adjustment. It is estimated over 100,000 properties in Contra Costa County may be subject to these revisions, and thus lower property tax bills. There has been no information provided by the County Assessor as of this writing to project the potential loss in revenue to the City and the Redevelopment Agency. This budget includes a City property tax revenue reduction of a 16% from already reduced FY 2008/09 property tax projections. Due to reductions already included in the FY 2008/09 estimates, the City is facing a 26% decline in property tax revenue since FY 2007/08. The Redevelopment Agency is facing a 5% decline in property tax revenue in FY 2009/10, with a cumulative decline of 9.4%.

Potential State Takeaways: As discussed in the Legislative Issues section on page xxi of this budget, the State has suggested they may take significant revenues from the City to help balance their budget. The State has previously resorted to such "solutions" when faced with a budget crisis and, despite the passage of Proposition 1A in 2004, they may once again look to balance their budget on the backs of local agencies.

Other Post Employment Benefits (OPEB): As discussed in the Key Budget Initiatives section on pages xvii through xix of this budget, Governmental Accounting Standards Board Statement No. 45 (GASB 45) was established in 2004 and requires the City to report the costs of Other Post Employment Benefits (OPEB) as the employee earns the benefit, rather than as the benefit is paid. While there is no requirement the City prefund, or set aside the full actuarial required contribution (ARC) on an annual basis, the City feels it is prudent to establish a funding strategy and begin setting aside funds to pay for this benefit. This City has currently set aside \$5 million in its Insurance Internal Service Fund which may potentially be used to help pay for some of the rising OPEB costs.

ORGANIZATIONAL PRIORITIES

"Bringing Brentwood's Vision to Reality"

Customer Service

Several initiatives were recently completed which provide efficient service to both internal and external customers. These include: 1) implementation of the Development Services Permit Center, which provides one location for customers who need any type of City permit (e.g. Building, Engineering, Planning, etc.); 2) the assignment of two utility billing staff members, located at the front counter in City Hall, to better serve customers 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. In addition, an update to the City's zoning ordinance is planned in FY 2009/10, which will include, among other things, a revision to the City's sign regulations. The zoning update will be beneficial to everyone involved in the planning process, in particular developers, business owners and home owners.

Economic Development

Economic development remains a top priority for the City. Key economic development projects include: implementation of the Downtown Specific Plan; the development of the Agricultural Park and History Center and the planning and development of the Vineyards Project. The City's proposed event center at the Vineyards includes potential plans for an amphitheater and tasting room which will help draw tens of thousands visitors annually to enjoy the Brentwood experience.

In anticipation of the completion of the State Route 4 Bypass, and the subsequent relinquishment of Brentwood Boulevard by the California Department of Transportation, the community desires to transform this under-utilized thoroughfare/commercial corridor into a traditional American boulevard with new neighborhoods and workplace districts. The completion of the Brentwood Boulevard Specific Plan will provide long-term policy guidance needed to revitalize and improve Brentwood Boulevard. The Brentwood Boulevard Specific Plan will coordinate public and private investment throughout the Plan Area to fulfill the community's intention for the creation of a distinctive gateway district in the City, while accomplishing critical economic and land use goals.

Infrastructure and Public Facilities

Brentwood continues to cultivate a vital, thriving and charming historical Downtown. In 2007, the Downtown Brentwood 2010 action plan was developed through community outreach workshops and a series of staff planning meetings. The plan also encompasses the results of the Downtown Specific Plan which envisions the creation of a streetscape plan as part of the Downtown revitalization effort which is supportive of new development, complements the restored City Park, the new Civic Center and creates a beautiful setting for the City's most historic district.

The Downtown Streetscape Master Plan is expected to be adopted in mid 2009 with construction of the first phase on the core streets to commence in mid 2010. To accommodate new development and retention of existing businesses in the Downtown, the streetscape installation will be coordinated with new and rehabilitated water facilities, sewer facilities and infrastructure.

The City conducted a comprehensive parking plan, consisting of parking facilities and solutions, including possible parking structures disbursed throughout the Downtown in strategic locations to address the parking demands required for the growth of the Downtown.



Any potential parking structure is expected to provide retail opportunities and parking facilities which are convenient, safe and which will assure high usage by Downtown businesses, employees and visitors.

One result of these activities was the Civic Center Master Site Plan which includes the following community facilities: a new City Hall; Council Chamber; Civic Center Plaza; Community Center; Library and re-design of the City Park. 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 City Council Neighborhood Improvement Committee and City staff will continue to work with the community to monitor the Brentwood Municipal Code, make amendments to the Code as necessary, 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’s Police Department is focused on the following activities: 1) maintaining a full staffing level; 2) implementing a traffic safety emphasis program; 3) establishing a report writing capacity from the field; 4) expanding crime prevention efforts; 5) expanding city wide emergency preparedness training and 6) streamlining department efficiency and operations.

Regional / Local Transportation



Brentwood has been working diligently with Caltrans, as a member of the State Route 4 Bypass Authority (‘Bypass Authority’), on the State Route 4 Bypass (‘Bypass’) project. The Bypass is a major highway which is heavily traveled by commuters from Brentwood, Antioch and Oakley. The 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 2, which runs south from Lone Tree Way to Balfour Road, was completed in 2002. Segment 1, which runs south from the existing State Route 4 to Lone Tree Way, was opened in February 2008 and Segment 3, which runs south from Balfour Road to Vasco Road, was opened in October 2008.

The Bypass Authority’s project priority list (East Contra Costa Regional Fee and Financing Authority’s Strategic Plan) plans for widening of Segment 2 to four lanes, from Lone Tree Way to Sand Creek Road, with a bridge for grade separation at Sand Creek

Road. The Segment 2 widening project is currently nearing the completion of the design phase. The timing of the Segment 2 construction phase is dependent upon available funding.

To date, the Bypass projects have primarily been funded through fees from new developments in East Contra Costa County. With the extreme slowdown in development, particularly new residential developments, development fee funding for the Bypass is almost non-existent. The Bypass Authority, along with local agencies, has been actively pursuing other funding options at the Federal, State and Regional levels, including Federal Stimulus funds.

The success of the Bypass Authority, a locally funded, locally controlled entity responsible for the State Route 4 improvements in the East County 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 Congestion Management Agency (CMA), from both Alameda County and Contra Costa County, taking a lead role in facilitating the improvements to the Vasco Road Corridor and pursuing funding from Federal, State and Regional sources.

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 five-year Technology Strategic Plan which will help the City meet its technology goals. In addition, Information Systems has developed an Information Technology Disaster Recovery Plan along with system backup procedures, installed faster wireless connections to the Public Works offices and the Technology Center and increased the capacity of the City's voice mail ports by 80% (allowing 80% more residents to be able to simultaneously be in the City's voice mail system).

MILESTONES AND ACCOMPLISHMENTS

Community Award



In 2008, Brentwood was one of 67 communities across the country which was named a "Playful City USA" community by KaBOOM!, a national non-profit dedicated to bringing play back into children's lives. Playful City USA is a national recognition program which honors cities and towns across the nation who put their children's well-being first by recognizing and harnessing the power of play.

Taking a pro-active stance on play and health for its community, the City Council adopted a Wellness Policy that serves as a living document to help guide policy makers. Originally, the policy pertained to education, planning, promoting and implementing parks,

facilities and programs that foster fitness and wellness in the community. Through the Playful City USA application process, the City became more aware of how essential play is to learning and human development and amended the policy to specifically address the benefits of play.

Community Facilities

The new Brentwood Senior Activity Center, located at the Brentwood Aquatic Center, held their grand opening in January. Previous to the opening of this facility, seniors used the Community Center, located downtown, for their activities. Work was recently completed on the interim Library project, also located downtown at 104 Oak Street. The 5,000 sq. ft. interim Library will expand into the City offices at 118 and 120 Oak Street upon completion of the Civic Center.

Infrastructure Improvements

- **Surface Water Treatment Facility Phases I & II** (CIP #562-56290) – Completed work on Phase II, which consisted of the design and construction of the new facility adjacent to Randall Bold Water Treatment Plant. The plant treats the City’s surface water supply in order to provide potable water which meets the State’s drinking water standards. This CIP project, one of the largest the City has ever undertaken, was completed on time and under budget.
- **Brentwood Business Park Improvements** (CIP # 336-31682) – All of the utilities and streets required to support the La Paloma School and Industrial Park will be completed in mid-2009 within the project budget of \$1.7M.
- **Downtown Infrastructure** (CIP #562-56382) – Completed sewer, potable water, non-potable water, storm drain, signal interconnect and fiber optic upgrades required to support the new Civic Center facilities. The remaining downtown upgrades will be coordinated with the Downtown Streetscape project. The overall budget for this project is \$4.9M.
- **Pavement Management Program** – The City was mentioned in the Metropolitan Transportation Commission’s (MTC) press release dated January 5, 2009 for having the best Bay Area Roads in 2008. Out of the 109 jurisdictions throughout the Bay Area, Brentwood had a Pavement Condition Index (PCI) rating of 84%. PCI is the rating from 0 (worst) to 100 (best). The average rating throughout the Bay Area was 65%. This high rating is a direct result of Brentwood's aggressive annual maintenance program under the City’s Pavement Management Program. MTC’s Regional Streets and Roads Program will present a new award, recognizing the best streets and roads in the Bay Area, to the City of Brentwood later this year. **It will require a sustained effort to maintain this level of quality as the City’s streets age.**



Retail Growth

Brentwood’s development bright spot in 2008 was the “Streets of Brentwood.” With more than 240,000 square feet constructed and open, the Streets of Brentwood lifestyle center project has transformed Brentwood into a regional destination for retail activity. The center includes some of the most popular specialty stores including: American Eagle; Banana Republic; Coldwater Creek; Hollister Co.; J. Jill; REI; DSW Shoes and Chico’s. Anchored by a new multi-plex cinema operated by Rave Motion Pictures, the Streets of Brentwood continues to add restaurants including Rubio’s, Fuzio’s and Red Robin, to create a complete walk, shop and dine atmosphere.



A second phase of the project, which will include another 100,000 square feet of new retail and restaurants, is planned within the next few years. Overall, the project will become a major sales tax generator for the City, and has helped mitigate the sales tax declines that the City would have seen from the current recession.

Agriculture

In 2001, the City established a development fee program to fund agricultural enterprise and land conservation activities. To date, more than \$10 million has been collected through development, and approximately \$3.7 million has been used to purchase conservation easements on more than 300 acres of prime farmland. Additionally, this program has funded the certified “Brentwood Grown” program, as well as many local organizations that are involved in the promotion of agriculture in the region. The local organizations include: Harvest Time, the Contra Costa Wine Grape and Olive Growers Association and the Brentwood Agricultural Land Trust (BALT).

Rental Inspection/Code Enforcement

The Rental Inspection ordinance was adopted by the City Council to encourage owners of residential rental units to maintain their properties by requiring that the exterior of each rental unit in the city be inspected by staff at least once every two years. The program began in July 2008 and as of March 15, 2009, 1,574 rental units have been confirmed and rental inspections have begun. In conjunction with the rental inspection program, the City is pursuing proactive enforcement of the business license ordinance to ensure that all property owners conducting the business of “renting or leasing” in the city of Brentwood pay their business tax.

AWARDS

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

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

The City was recognized by the Metropolitan Transportation Commission’s (MTC) for having the ***“Best Bay Area Roads in 2008”***

The City received the Government Finance Officers Association (GFOA) Awards for ***“Distinguished Budget Presentation for Fiscal Years 2007/08 - 2008/09”*** and ***“Excellence in Financial Reporting for Fiscal Year 2007/08”***

The City received the COPSWest ***“Best of Cruiser Vehicle Design”*** in 2007 for the design of their police vehicles.

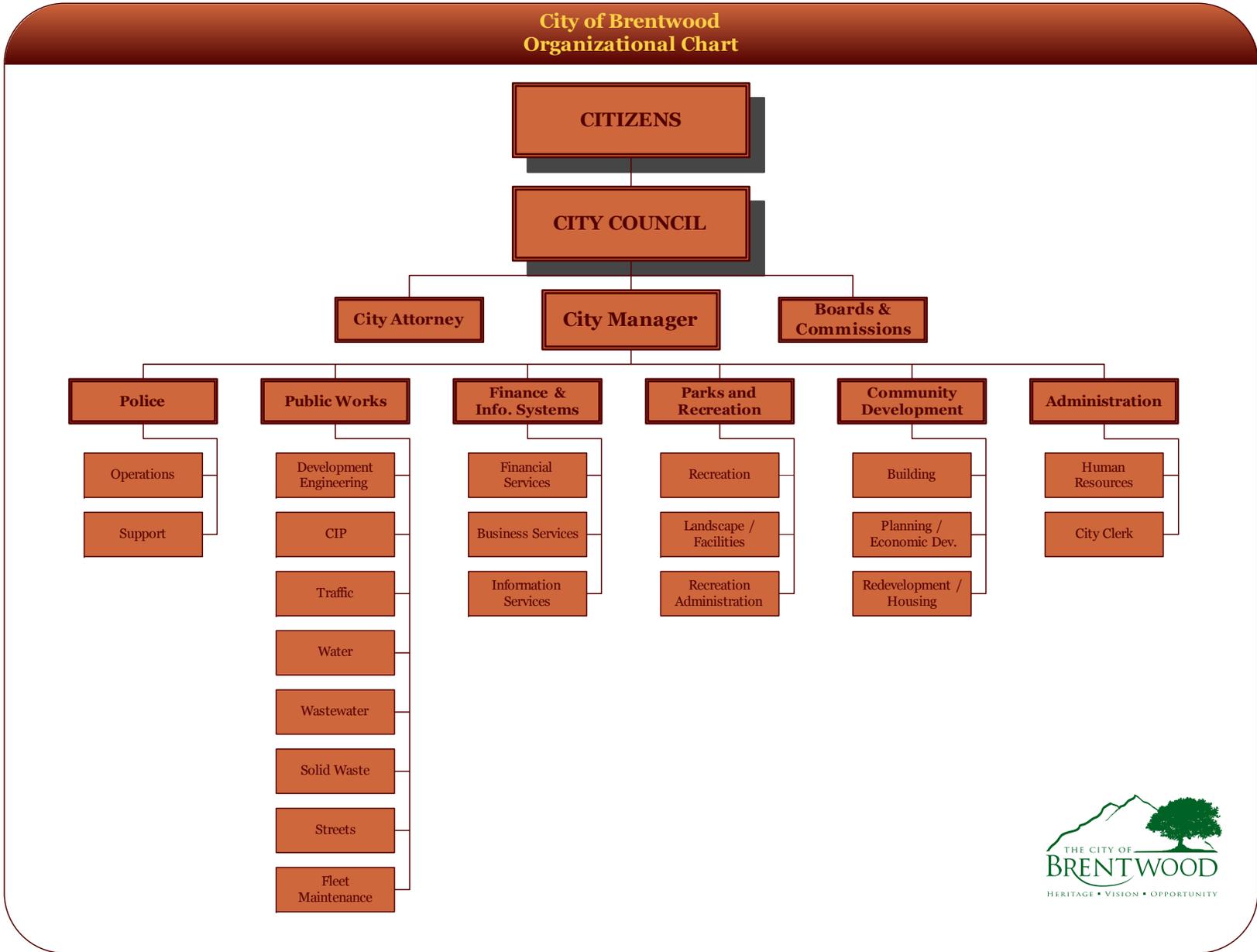
The City received the ***“2009 Excellence in Partnering”*** award from the Associated General Contractors of California and the ***“2009 Engineering Excellence Merit Award”*** from the American Council of Engineering Companies for the Water Treatment Plant.

The City received the California Society of Municipal Finance Officers (CSMFO) Awards for ***“Excellence in Operational Budgeting Fiscal Years 2007/08-2008/09”***, ***“Excellence in Capital Budgeting for Fiscal Year 2008/09”***, ***“Meritorious Award for Budget Innovation”*** and ***“Meritorious Award for Public Communications”***

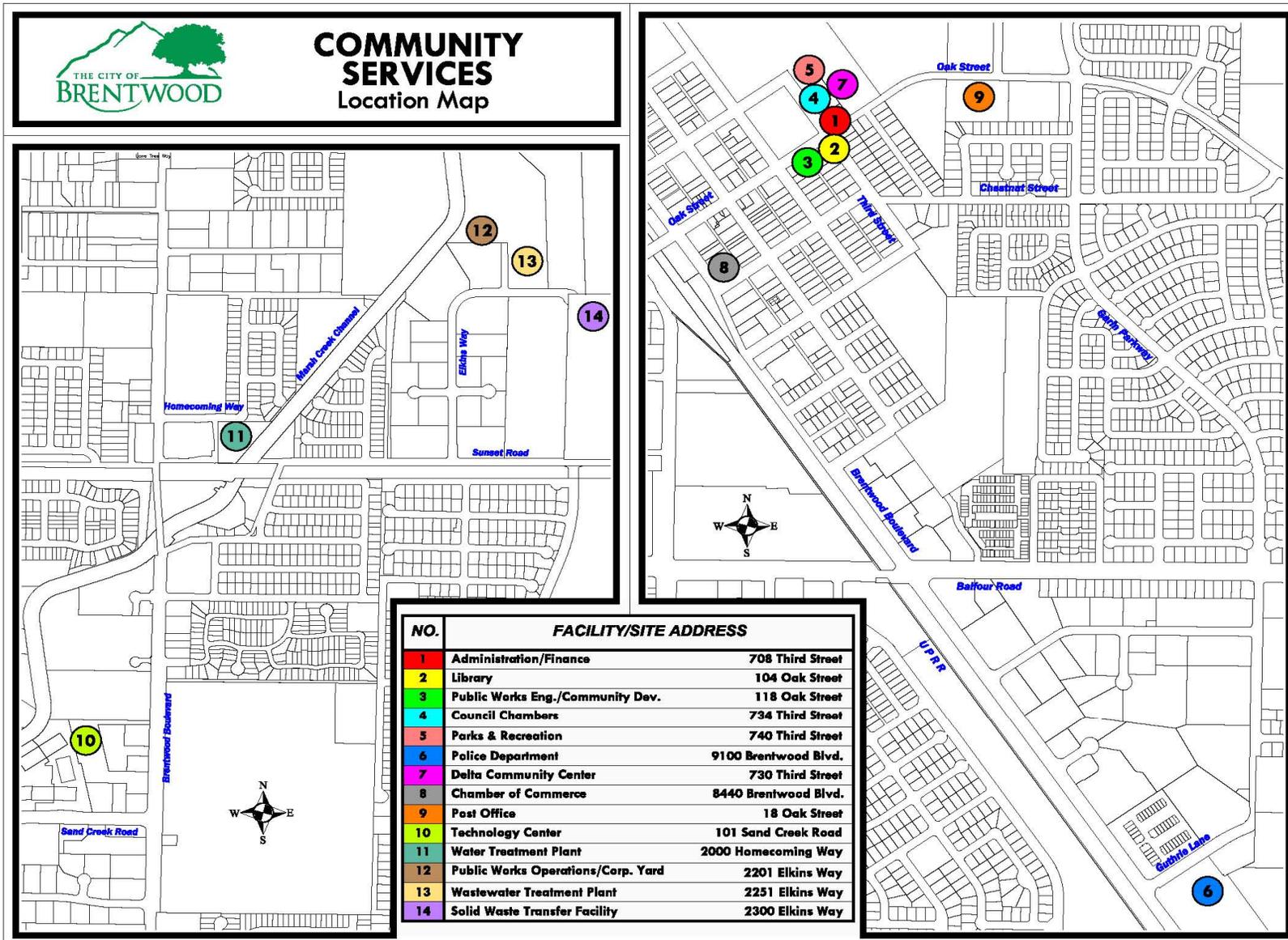
The City received the 2009 ***“Retail Deal of the Year”*** from the San Francisco Business Times for the Streets of Brentwood retail center.

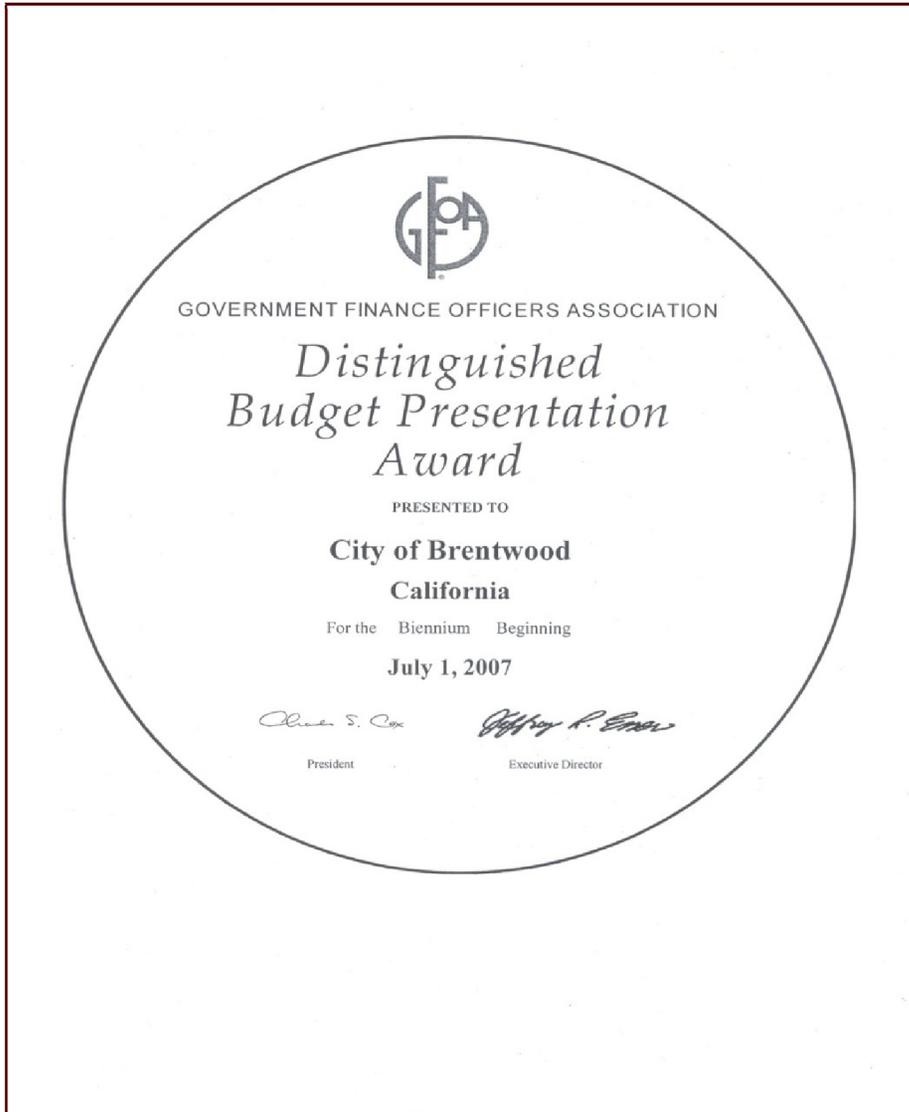
Budget for Fiscal Year 2009/10

City of Brentwood Organizational Chart



Budget for Fiscal Year 2009/10





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 2007/08. 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 2007-2009

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

City of Brentwood

For meeting the criteria established to achieve the Excellence Award in the OPERATING BUDGET CATEGORY.

March 5, 2008



Bradley Grant

Brad Grant
CSMFO President

Cindy Guziak

Cindy Guziak, Chair
Budgeting & Financial Reporting

FINANCIAL DOCUMENTS

The Finance Department coordinates the preparation of six key financial documents: the Operating Budget, the Operational Line Item Budget, the Five-Year Capital Improvement Program (CIP), the Cost Allocation Plan (CAP), the General Fund Ten Year Fiscal Model and the Comprehensive Annual Financial Report (CAFR). The information contained in these documents is the result of a thorough financial review performed through the combined efforts of staff within the City.

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 Project 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
Statement, Management Discussion and Analysis,
Demographics



It Is Found In The:

Operating Budget

**Operational Line
Item Budget**

**Five-Year Capital
Improvement Program (CIP)**

**Cost Allocation
Plan (CAP)**

(Available 90 Days after Operating Budget Adoption)

**General Fund
Ten Year Fiscal Model**

**Comprehensive Annual
Financial Report (CAFR)**

(Available 180 Days after End of Fiscal Year)

Budget for Fiscal Year 2009/10

Operating Budget

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

The Operating Budget Detail provides a separate line item, object code detail for the budget. 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.

Five Year Capital Improvement Program

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

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.

Budget for Fiscal Year 2009/10

Cost Allocation Plan

The city wide Cost Allocation Plan (CAP) is a budget document which is prepared and distributed approximately 90 days following the adoption of the annual operating budget. 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 2008/09 was 31.32% 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.

General Fund 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 and it will be continually updated as more information becomes available. The model has four interlinked sections containing hundreds of data points:

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

Budget for Fiscal Year 2009/10

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 these objectives are met, while recognizing that this assurance is not absolute. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. City administration believes the existing internal control systems are adequate to provide reasonable assurance that the City's assets are safeguarded against loss and that the financial records are reliable for preparing financial statements and maintaining accountability for assets. This belief is supported by the City's ninth consecutive "Unqualified" Audit issued in 2008.

BUDGET DEVELOPMENT PROCESS

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

- Beginning in January, department heads prepare estimates for required appropriations for the fiscal year commencing the following July 1. The proposed budget includes estimated expenditures and forecasted revenues for the next fiscal year on a basis consistent with Generally Accepted Accounting Principles (GAAP). The data is presented to the City Manager for review.
- In 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 an encumbrance.

Budget for Fiscal Year 2009/10

BUDGET CALENDAR

Legend: ● Meeting Date ♦ Due Date

Activity	Responsibility	2008			2009						
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
First Quarter Report to City Council	Finance	●10/31									
CIP Kick-Off Meeting/Packets Distributed	All Departments		●11/7								
Mid-Year Budget Adjustments Due to Finance	All Departments			♦12/1							
CIP Packets Due to Finance	All Departments			♦12/19							
Mid-Year Budget Reports Due to City Clerk	Finance			♦12/30							
Operating Budget Kick-Off Meeting/ Packets Distributed	All Departments				●1/12						
Open On-Line Budget System	Finance				♦1/12						
Mid-Year Budget Report Presented to Council	Finance				●1/13						
Parks & Recreation Commission CIP Workshop	Parks & Finance				●1/22						
Second Quarter Report to City Council	Finance				●1/31						
CIP Review	All Departments					♦2/13					
Operating Budget Packets Due to Finance	All Departments					♦2/27					
Close On-Line Budget System	Finance					♦2/27					
Personnel Budget Due to Finance	Human Resources						♦3/6				
City Council CIP Workshop	Dir./Project Mgrs						●3/10				
CIP Negative Declaration Available for Public Review	Planning						♦3/18				
Operating Budget Review	All Departments							♦4/10			
Third Quarter Report to City Council	Finance							●4/30			
CIP to Planning Commission for Approval	Eng. & Finance								●5/5		
City Council Operating Budget Workshop	All Departments								●5/12		
CIP to City Council for Adoption	Finance								●5/26		
File and Record CIP Documents with County Clerk	Finance								♦5/27		
Operating Budget to Council for Adoption	Finance									●6/9	
Publish Operating Budget and CIP on City Web Site	Finance									♦6/10	
Fourth Quarter Report Due to City Council	Finance										●7/30

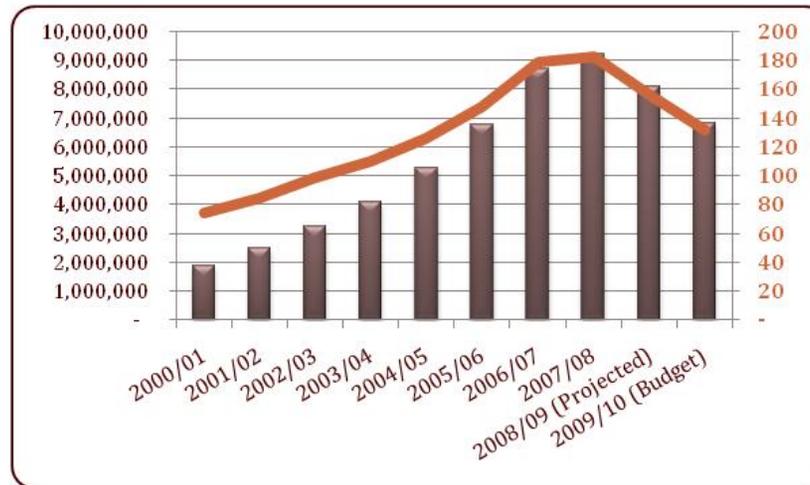
Budget for Fiscal Year 2009/10

CITY REVENUE SOURCES

The City of Brentwood relies on several major revenue sources to balance its General Fund budget. The most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Property Tax; 2) Interfund Services; 3) Sales Tax; 4) Motor Vehicle-in-Lieu Taxes; 5) Community Facilities District Assessments; 6) Development Fees; 7) Parks and Recreation Property Taxes; 8) Parks and Recreation Charges for Services and 9) Investment Income. Together these revenues account for \$28,936,468, or approximately 83% of the total revenue budgeted in FY 2009/10. Listed below are the assumptions used for estimating the major revenue sources for FY 2009/10.

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 \$18M through FY 2008/09. The City experienced strong increases in property taxes from FY 2000/01 through FY 2006/07, rising by 20-30% annually. By FY 2007/08, this growth slowed as development came to a standstill and home prices began to decline. This decline has accelerated over the past two years, wiping away all of the increases made after FY 2005/06.



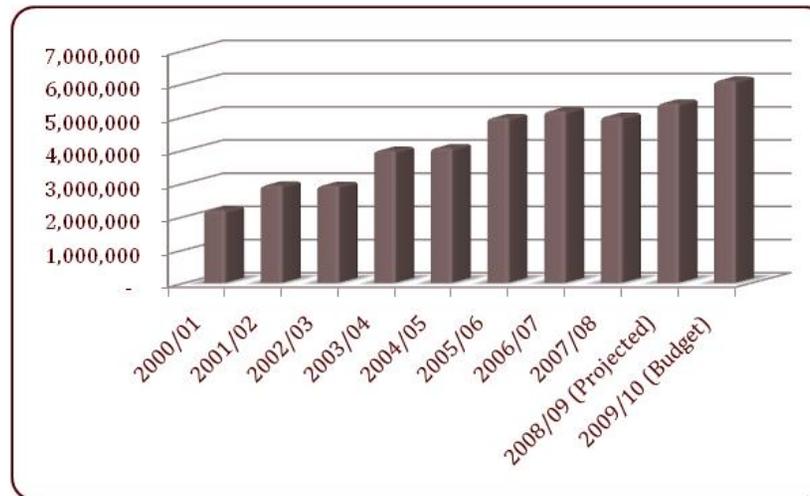
***Property Tax
Revenue per Resident***

Budget for Fiscal Year 2009/10

On a per capita basis, revenues have fallen to 2003/04 – 2004/05 levels. The FY 2009/10 estimate of property tax revenue, \$6,831,160, represents 19.6% of General Fund revenues and is a 16% reduction in property taxes from 2008/09. This severe decline in property tax revenues reflects both the extreme decline in housing valuations and the aggressive stance the County Assessor has taken in reducing assessments under Proposition 8. In total, the City is forecasting a decline of 26% in property tax revenues from the peak of \$9.2 million in FY 2007/08. This decline, along with the decline in development, has been the primary driving force behind the City's continued actions to reduce costs.

Interfund Services

These fees cover the costs associated with staff time involved in administering either a function or a program. The revenue estimate for FY 2009/10 is \$6,100,793. The General Fund's reimbursement for administration has increased along with the administrative requirements of the City's Bond issuances and increased programs (e.g. Housing, Agriculture). The City establishes its interfund service charges using the adopted Cost Allocation Plan.



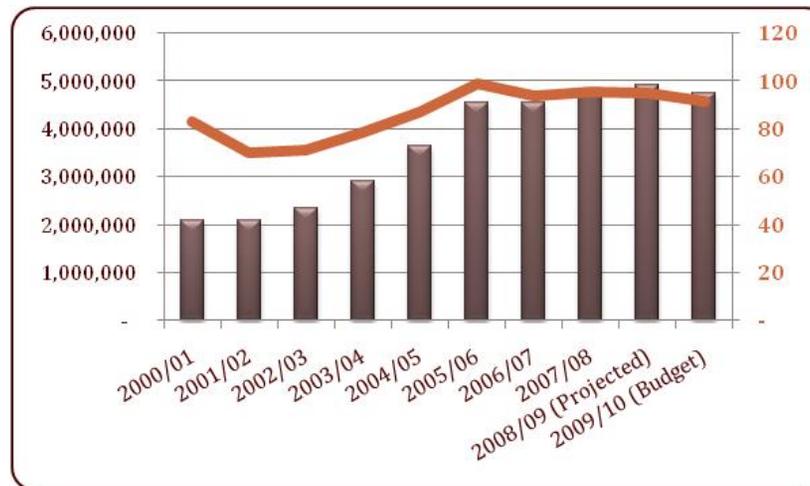
Interfund Services

Budget for Fiscal Year 2009/10

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 2009/10 is \$4,750,000, not including the public safety portion. This is \$161,850, or 3.3%, below the FY 2008/09 estimate of \$4,911,850. The City has been able to avoid significant declines in sales tax primarily due to the opening of the Streets of Brentwood lifestyle center. The center, which opened in October 2008, has cushioned the City from the declines in sales tax suffered by most of the State. In addition, the City, which does not have a major auto dealership, has not been severely impacted by the staggering declines in the number of new vehicles purchased.

Following strong increases from FY 2000/01 to FY 2005/06, which occurred during the City's rapid growth phase, sales tax revenue has leveled off and a decline is expected next year due to the decline in gas prices and the weak economy. On a per capita basis, the City's sales tax revenue has largely remained between \$70-\$100 per resident over the past decade and, over the past three years, has been extremely consistent ranging from \$94-\$99 per resident. This is expected to fall to \$91 per resident in FY 2009/10.

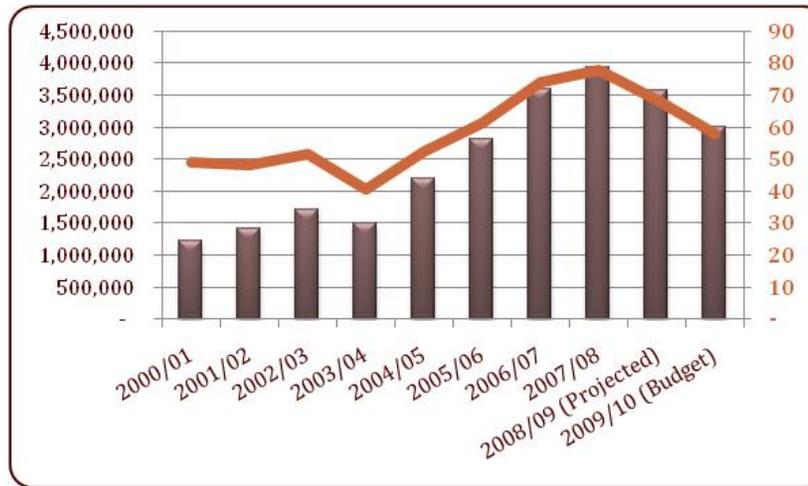


*Sales Taxes
Revenue per Resident*

Budget for Fiscal Year 2009/10

Motor Vehicle-in-Lieu Taxes

The State Revenue and Taxation code imposes an annual license fee of 2% of the market value of motor vehicles in lieu of a local motor vehicle property tax. Due to the State Budget Act of 2004, the timing of the payments and the method of calculation has changed dramatically. The majority of the Motor Vehicle-in-Lieu Tax revenue has been replaced by Property Tax-In-Lieu of Vehicle License Fee (VLF) revenue, although for reporting purposes it is still considered Motor Vehicle-In-Lieu Tax revenue. Future increases in the Motor Vehicle-in-Lieu Tax will be driven mainly by the change in the City's assessed valuation instead of by population. The Motor Vehicle-in-Lieu Tax is expected to decline by 16%, to \$3,011,255, in FY 2009/10. This is \$554,089 less than the FY 2008/09 amount of \$3,565,344. Much like the City's property tax revenue, this revenue source has seen strong increases followed by equally significant declines. Motor Vehicle-in-Lieu revenue is now projected to decline to 2005/06 levels and, on a per capita basis of \$58, equal the \$58 average of the previous nine years.

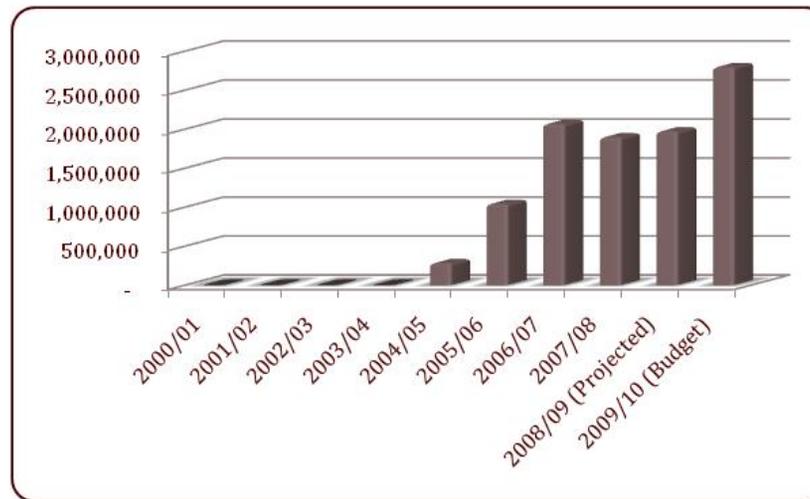


***Vehicle License Fees
Revenue per Resident***

Budget for Fiscal Year 2009/10

Community Facilities District Assessments

The City uses a Special Revenue Fund to account for special benefit assessments levied on property owners for police services, joint use school facilities and the construction, acquisition and maintenance of open spaces, flood drains and storm drains. The City annually budgets to transfer a portion of this revenue into the General Fund, primarily to pay for police services. This revenue source has grown significantly over the past several years, although projections indicate only minor growth beyond FY 2009/10.



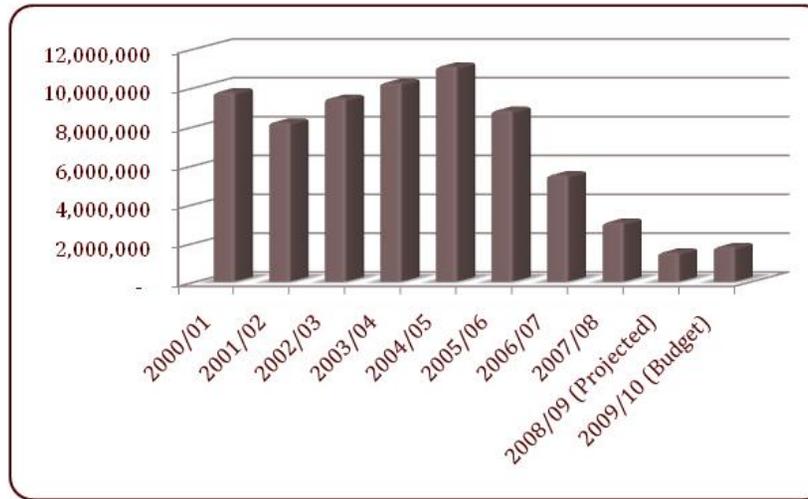
Community Facilities District Assessments

Development Fees

Development fees cover the cost of inspection, plan retention, record keeping, materials investigation, special inspection management and overhead of the Building, Planning and Engineering divisions. The projected development revenue for FY 2009/10, \$1,821,079, reflects 25 new single family dwellings as well as expected commercial development. The City's development revenues have been impacted by the recession more than any other revenue source. Revenues remained between \$8.2M and \$11.1M for the first half of this decade, but began declining significantly in FY 2005/06.

Budget for Fiscal Year 2009/10

As the decline in development and residential property values intensified, the decline in development revenue spiraled downwards to a low of \$1.5M in FY 2008/09, although the City is projecting a minor increase, back to \$1.8M, in FY 2009/10. The decline from \$11.1M to \$1.5M, a difference of \$9.6M, represented an 86% decline from the peak in development revenue. Future recovery in this revenue source is heavily dependent upon a return of development to the City.

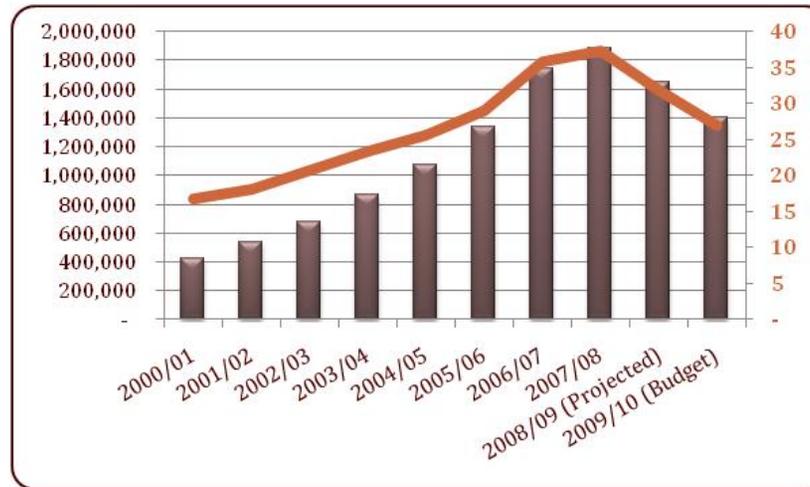


Development Fees

Budget for Fiscal Year 2009/10

Parks and Recreation Property Taxes

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood Parks and Recreation Department receives approximately a 3.1% share of this 1% levy for property located within the City limits. The FY 2009/10 estimate of County property tax revenue, \$1,400,209, represents 4.0% of the General Fund total revenue. These revenues are used to support the administration of the Parks and Recreation Department. The trend for Parks property taxes are consistent with General property taxes, discussed in the Property Tax section above.

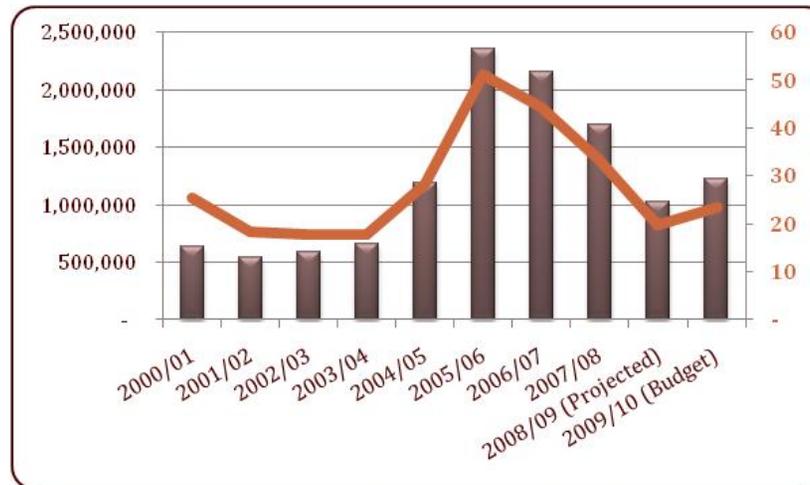


*Parks and Recreation Property Taxes
Revenue per Resident*

Budget for Fiscal Year 2009/10

Parks and Recreation Charges for Services

Parks and Recreation provides many services on a “fee-for-service” basis. The main sources of revenue, aside from Parks Property Taxes, are registration fees for programs, facility rentals and reimbursement for services. The FY 2009/10 estimate for this revenue source is \$1,221,973. Parks and Recreation used to derive a substantial portion of its revenue from Park Planning fees, a component of development. As part of a cost saving and efficiency action plan, the Parks and Recreation Planning division was closed and the Planning Division of Community Development picked up the workload and these fees. Park Planning has seen little activity over the past few years and is now reported in Community Development.

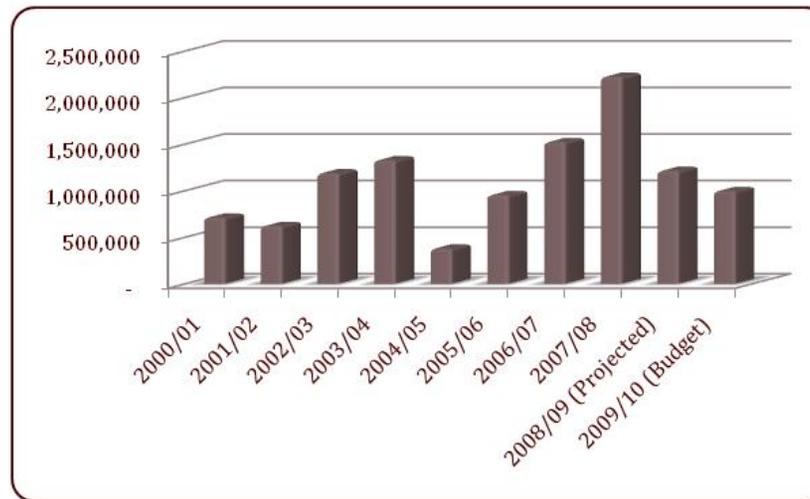


*Parks and Recreation Charges for Services
Revenue per Resident*

Budget for Fiscal Year 2009/10

Investment Income

Investment income is subject to extreme fluctuation making it difficult to analyze and decipher trends. Over the past decade, the General Fund has averaged \$1.1 million in investment income and this operating budget projects a total of \$1 million for FY 2009/10. The decline is due to funding for CIP Projects, as well as historically low interest rates and yields on U.S. Treasuries. U.S. Treasuries are one of the City's main investment holdings, per the investment policy which dictates safety and liquidity be the primary objectives when making investments.



Investment Income

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. The City follows the guidelines established by Proposition 218.
- Facility Fees – Development Impact Fees are collected for all new development in the City of Brentwood. These are fees collected for the purpose of constructing or improving Master Planned City infrastructure and are based on the developer fee program.
- Franchise Fees – Franchise Fees are charged for utility services based on a percentage of the gross revenues of the utility company.

Budget for Fiscal Year 2009/10

Total General Fund Revenues – By Major Recurring Revenue Sources

<u>Major Recurring Revenues Sources</u>	<u>FY 2007/08</u>	<u>Projected FY 2008/09</u>	<u>Budget FY 2009/10</u>
Property Tax	23.9%	22.7%	19.6%
Interfund Services	13.0%	15.2%	17.5%
Sales Tax	12.5%	13.8%	13.6%
Motor Vehicle-In-Lieu Taxes	10.2%	10.0%	8.6%
Community Facilities District Assessments	4.9%	5.5%	8.0%
Development Fees	8.0%	4.3%	5.2%
Parks and Recreation Property Taxes	4.9%	4.6%	4.0%
Parks and Recreation Charges for Services	4.4%	2.9%	3.5%
Investment Income	5.8%	3.4%	2.9%

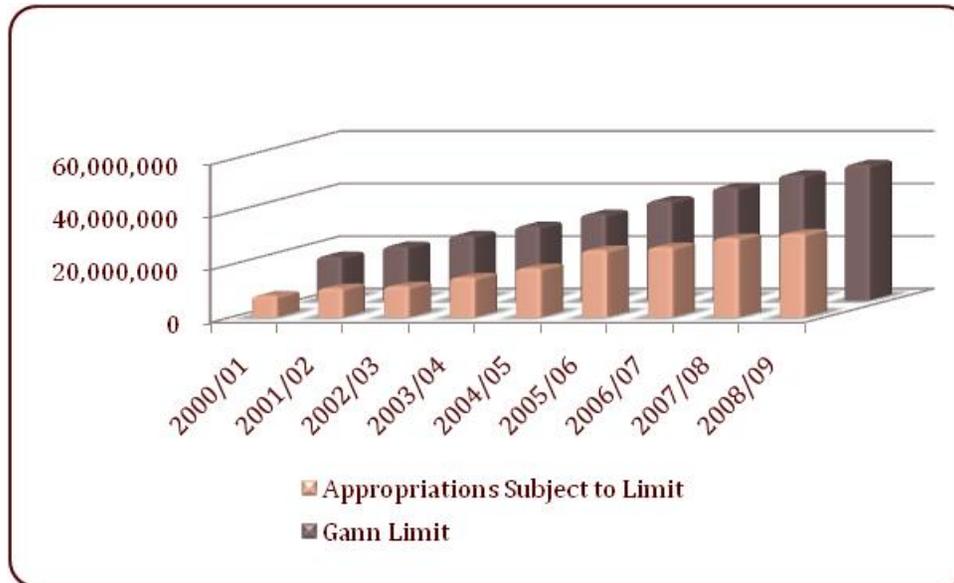
CITY EXPENDITURES

The table below is a summary of the City's expenditures with the General Fund highlighted:

	<u>FY 2007/08</u>	<u>Projected FY 2008/09</u>	<u>Budget FY 2009/10</u>
General	\$39,984,622	\$43,988,025	\$35,687,207
Capital Improvement	27,975,881	68,114,550	108,089,113
Enterprise	36,442,914	76,067,804	37,049,113
Special Revenue	10,815,369	40,063,067	52,333,279
Internal Service	6,245,221	8,215,849	9,051,833
Debt Service	18,436,770	19,960,882	19,743,366
Redevelopment Agency	7,995,978	8,555,681	30,435,389
TOTALS	<u>\$147,896,755</u>	<u>\$264,965,858</u>	<u>\$292,389,300</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 FY 2009/10 has been calculated to be \$53,464,618. This amount was calculated by taking the prior year's limitation and adjusting it by the total change in California per capita personal income and the percentage increase in the City's population. The Article XIII (B) 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

Budget for Fiscal Year 2009/10

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 2009/10

Appropriations Limit for Fiscal Year 2008/09	<u>\$51,778,581</u>
Population in January 2009	51,908
Population in January 2008	50,584
Percentage Increase in Population - City	2.62
Percentage Increase in Contra Costa County	1.16
California Per Capita Personal Income	0.62
Factor to be applied to Prior Year	<u>1.03256244</u>
(Population Factor x Per Capita Factor)	
Appropriations Limit for Fiscal Years 2009/10	<u>\$53,464,618</u>

BUDGET POLICY

The City amended its Budget and Fiscal Policy in April of 2009. 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.

Budget for Fiscal Year 2009/10

- Set standards to measure and evaluate the:
 - Output of program activities
 - Accomplishments of program objectives
 - Expenditure of program objectives

Annual Budget

The City has historically adopted a two year budget and made necessary budget amendments at six month intervals. The current economic climate, and lack of long-term visibility, has greatly diminished the benefits achieved by utilizing a two year budget. There is a strong probability sufficient economic events, positive or negative, will occur over the next 2 ½ years and render the second year of an adopted two year budget both inaccurate and misleading. The City feels the prudent course of action is to utilize a one year budget until reliable longer term visibility is restored to the nation's economic outlook. In addition, the City is continually taking a long range view of its fiscal health through the General Fund Ten Year Fiscal Model, which is updated annually and used by Council to determine the long-term sustainability of prospective policies and programs.

Mid Year Budget Reviews

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

Balanced Budget

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

- Each fiscal year, 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 and the Director of Finance both have the authority to make administrative adjustments to appropriations as long as there is no funding source incompatibility and provided those changes do not increase the overall appropriations. 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 for Fiscal Year 2009/10

Internal Service Funds

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

Budget Stabilization Fund

The City established a Budget Stabilization Fund during the 2008/09 fiscal year which is designed to accumulate General Fund savings during good times in order to help the City's capacity to weather adverse economic conditions. This fund will be used as either an alternative or a complement to other fiscal strategies to ensure adequate working capital and stable financial management and operation.

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.

Measurement Focus / Basis of Accounting

Governmental fund types and fiduciary fund types use a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Revenues which are accrued include Federal and State grants and subventions, property taxes, transient occupancy taxes, sales taxes collected by the State on behalf of the City prior to year-end, interest and certain charges for current services. Revenues which are not considered susceptible to accrual include certain licenses, permits, fines, forfeitures and penalties. Expenditures are

Budget for Fiscal Year 2009/10

recorded in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due. The accrual basis of accounting is utilized by proprietary fund types, agency funds and trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

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

Investment Policy

The investment policies and practices of the City of Brentwood are based on state law and prudent money management. All funds are invested in accordance with the City of Brentwood's Investment Policy and California Government Code Sections 53601 and 53646. The investment of bond proceeds is further restricted by the provisions of relevant bond documents. The City's primary objectives for investments, in order, are safety, liquidity and yield. The City apportions interest earnings to all funds based on their monthly cash balance in accordance with California Government Codes Section 536353. Under the provisions of the City's investment policy, and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

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

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

Long Range Planning

As outlined in the City's Budget and Fiscal Policy, the City's General Fund operates with a balanced budget and maintains a minimum of 30% undesignated reserves. In light of the recession and the City's declining revenues, the City determined that prudent financial management mandates a long-term comprehensive fiscal analysis be performed on an annual basis. In February 2009, City Council adopted the 2008/09-2017/18 General Fund Fiscal Analysis Model in an effort to ensure the City will remain on a fiscally responsible and sustainable path.

The ten year fiscal model gives the City Council a tool to use to help determine the financial feasibility of any priorities or goals they may choose to adopt. The fiscal model also alerts management and the City Council to potential shortfalls and affords the City the

Budget for Fiscal Year 2009/10

time to develop practical solutions with minimal impacts to residents. Balancing the needs of the community and the vision of the City Council against the City's capacity to fund specific programs must be carefully weighed. The current version of the fiscal model includes increases to the City's sworn officer head count in conjunction with projected population growth, as well as the incremental costs associated with the construction of a new Civic Center, scheduled for completion in FY 2011/12.

Fund Accounting

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

Governmental Fund Types

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

Proprietary Fund Types

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

Budget for Fiscal Year 2009/10

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

Debt Policy

The following is an excerpt from the Budget and Fiscal Policies adopted April 28, 2009 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.

Budget for Fiscal Year 2009/10

- 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

Pursuant to State of California Government Code Section 25 and 43605, the City's legal bonded indebtedness shall not exceed 3.75% of the assessed value of all real and personal property in the City. As of June 30, 2008, the City had bonded indebtedness of \$6,479,059 against its debt limit of \$304,432,783, leaving a legal debt margin of \$297,953,724. The percentage of the legal debt limit authorized is 2.13%.

The City's long-term obligations are directly related to the 2002 General Obligations bond, which was used to finance a portion of the New Police facility. This debt is serviced primarily from tax assessments. The total indebtedness has been segregated below and summarized as to the changes therein during the fiscal year which ended June 30, 2008. This schedule contains audited numbers from the June 30, 2008 Comprehensive Annual Financial Report (CAFR).

Budget for Fiscal Year 2009/10

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

Fiscal Year	Population (1)	Assessed Value (2)	General Bonded Debt	Ratio of General Bonded Debt to Assessed Value	General Bonded Debt Per Capita
2008	50,614	\$ 8,118,207,543	\$ 6,479,059	0.08%	\$ 128
2007	48,907	7,172,014,698	6,436,238	0.09%	132
2006	45,974	5,599,329,002	6,384,302	0.11%	139
2005	42,050	4,496,859,527	6,411,571	0.14%	152
2004	37,246	3,571,739,516	6,255,771	0.18%	168
2003	33,021	2,846,956,957	6,198,082	0.22%	188
2002	29,608	2,194,061,561	5,999,976	0.27%	203
2001	25,325	1,693,967,024	-	0.00%	-
2000	23,090	1,368,045,439	-	0.00%	-
1999	20,235	1,084,632,656	-	0.00%	-

Note:

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

(2) Source: Contra Costa County Auditor / Controller

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The following is a summary of changes in the City's long-term debt for the fiscal year which ended June 30, 2008.

Budget for Fiscal Year 2009/10

	<u>Balance</u> <u>June 30, 2007</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2008</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental Activities</u>					
2002 General Obligation Bonds	\$ 6,436,238	\$ 202,821	\$ 160,000	\$ 6,479,059	\$ 180,000
CIP 2001 Revenue Bonds	29,065,000	-	695,000	28,370,000	725,000
Village Community Resource Center Payable	372,286	-	112,369	259,917	98,379
Heritage High Joint Use Pool Payable	1,366,574	-	-	1,366,574	-
Accumulated Compensated Absences	1,272,732	1,449,984	1,487,152	1,235,564	741,339
Total - Governmental Activities	<u>\$ 38,512,830</u>	<u>\$ 1,652,805</u>	<u>\$ 2,454,521</u>	<u>\$ 37,711,114</u>	<u>\$ 1,744,718</u>
<u>Enterprise Activities</u>					
Wastewater Revenue Bonds	\$ 2,033,752	\$ -	\$ 63,395	\$ 1,970,357	\$ 67,485
Water Revenue Bonds	7,911,248	-	246,605	7,664,643	262,515
CCWD Water Connection Fee Payable	9,082,956	126,192	767,429	8,441,719	767,429
State Water Resources Loan (Wastewater)	31,458,362	-	1,713,439	29,744,923	1,744,368
Accumulated Compensated Absences	249,077	401,410	352,561	297,926	178,756
Total - Enterprise Activities	<u>\$ 50,735,395</u>	<u>\$ 527,602</u>	<u>\$ 3,143,429</u>	<u>\$ 48,119,568</u>	<u>\$ 3,020,553</u>

2002 General Obligation Bonds

On February 28, 2002, the City issued \$5,999,976 in General Obligation Bonds, Series 2002 to finance the construction, acquisition and improvement of a new police station. Total annual debt service payments, including interest at 3.625 percent to 5.68 percent, range from \$208,666 to \$925,000. The 2002 General Obligation Bond shall increase in value by the accumulation of earned interest from its initial denominational (principal) amount with such interest compounded semiannually on January 1st and July 1st. The balance as of June 30, 2008 was \$6,479,059.

Capital Improvement Program (CIP) 2001 Revenue Bonds

On September 27, 2001, the Brentwood Infrastructure Financing Authority issued \$32,080,000 in Brentwood Capital Improvement Revenue Bonds, Series 2001 to: 1) finance the refund of the CIP Bonds under a Facilities Lease; 2) refund a series of tax allocation bonds issued by the Redevelopment Agency (“Agency”) of the City of Brentwood and 3) finance Redevelopment projects. Total annual debt service payments, including interest at 3.0 percent to 5.375 percent, range from \$1,684,500 to \$2,105,294.

Budget for Fiscal Year 2009/10

The Agency has pledged future tax increment revenues, less amounts required to be set aside in the Low Income Housing Fund, for the repayment of a portion of the Bonds. The pledge of future tax increment revenues ends upon repayment of \$32,596,147 remaining debt service on the bonds. The repayment of the debt service is scheduled to occur in 2032. Projected tax increment revenues are expected to provide coverage over debt service of 458% over the life of the bonds. For FY 2008, tax increment revenue amounted to \$6,270,270, which represented coverage of 4.58 times \$1,369,300 of debt service. The remaining portion of the Bonds is repayable from any source of available funds of the City. The balance as of June 30, 2008 was \$28,370,000.

Village Community Resource Center

On July 1, 2004, the City entered into an agreement with Village Community Resource Center (VCRC) whereby the City committed to a seven year funding program totaling \$801,134, with an interest rate of zero percent per annum, enabling the VCRC to: 1) develop a social center and 2) help the VCRC become a self-sufficient agency. The final payment shall be made on or before June 30, 2011. The balance as of June 30, 2008 was \$259,917.

Heritage High Joint Use Pool

On October 13, 2005, the City entered into a long-term agreement with Liberty Union High School District for two joint use projects at Heritage High School. The projects consist of a 50-meter pool and a gymnasium with office space. The City will pay \$2,500,000 to the school district for these joint facilities, no later than July 31, 2009, using “good year” revenue. Good year revenue is defined as actual Park and Trail development fees received in excess of the projected Park and Trail development fee revenue published in the City’s annual Capital Improvement Program. The balance as of June 30, 2008 was \$1,366,574.

Wastewater/Water Revenue Bonds, Series 1996

(Water portion was refinanced and the Wastewater was defeased October, 2008)

On December 11, 1996, the City issued \$12,195,000 in Water/Wastewater Revenue Bonds, with interest rates ranging from 4.0 percent to 5.5 percent, due July 1, 2026. The City has pledged future water and wastewater customer revenues, net of specified operating expenses, through 2026 to repay the Water/Wastewater Revenue Bonds. The bond covenants require the net water and wastewater revenues to exceed 1.25 times coverage of the annual principal and interest payments on the bonds. As of June 30, 2008 the balance for the Wastewater Enterprise was \$1,970,357 and the balance for the Water Enterprise was \$7,664,643.

Water Revenue Bonds, Series 2008

On October 29, 2008, the Brentwood Infrastructure Financing Authority issued \$53,200,000 in Water Revenue Bonds, Series 2008 to finance and refinance various capital improvements to the City’s water system. Proceeds from the revenue bond (i) refunded the Authority’s Water portion of the Water and Sewer Revenue Bonds, 1996 Series, (ii) fund the series 2008 Reserve

Budget for Fiscal Year 2009/10

requirement and fund a portion of the New Surface Water Treatment Plant. Total annual debt service payments, including interest at 4.5 percent to 5.75 percent, range from \$2,278,366 to \$3,989,263.

Contra Costa Water District (CCWD) Water Connection Fee

On February 29, 2000, the City entered into an agreement with CCWD to pay all water connection fees for Brentwood's customers residing within CCWD's Los Vaqueros Service Area. Brentwood shall pay annually for its actual and anticipated future connections for a period of 20 years. The minimum amount required per year is 239 connections for a total of 4,780 connections over 20 years. The established rate, at June 30, 2008, was \$3,211 per connection, with an interest rate of zero percent per annum. The balance as of June 30, 2008 was \$8,441,719.

State Water Resources Loan (Wastewater)

In December 2000, the City entered into a loan contract with the State of California's State Water Resources Control Board for the purpose of financing the Wastewater Treatment Plant 5MGD Expansion project. Under the terms of the contract, the City has agreed to repay the State \$45,580,886 in exchange for receiving \$37,983,920 in proceeds used to fund the project. The difference between the repayment obligation and proceeds amounted to \$7,596,966 upon issue and represents in-substance interest on the outstanding balance. This in-substance interest amount has been recorded as a discount on debt at an imputed yield of 1.81% per year and is being amortized over the remaining life of the contract. As of June 30, 2008, the City's gross repayment obligation totaled \$34,219,425 and is being reported in the accompanying financial statement net of the unamortized discount of \$4,474,502. During FY 2007/08, the City repaid \$1,713,439 on the obligation and amortized \$567,856 of the discount which was reported as interest expense. As of June 30, 2008 the balance was \$29,744,923.

Budget for Fiscal Year 2009/10

The annual debt service requirements to maturity for long-term debt outstanding as of June 30, 2008, are summarized below.

Year Ending June 30	2002 General Obligation Bonds	CIP 2001 Revenue Bonds	Village Community Resource Center	Heritage High Joint Use Pool	Water Revenue Bonds	Wastewater Revenue Bonds	CCWD Water Connection Fee	State Water Resources Loan	Total
2009	\$ 315,756	\$ 2,086,256	\$ 98,379	\$ -	\$ 687,388	\$ 176,708	\$ 767,429	\$ 2,281,295	\$ 6,413,211
2010	331,756	2,087,563	86,131	1,366,574	685,670	176,266	767,429	2,281,295	7,782,684
2011	349,325	2,081,863	75,407	-	687,034	176,617	767,429	2,281,295	6,418,970
2012	367,825	2,084,453	-	-	687,555	176,751	767,429	2,281,295	6,365,308
2013	384,825	2,084,581	-	-	686,927	176,589	767,429	2,281,295	6,381,646
2014-2018	2,231,313	10,380,831	-	-	3,428,790	881,442	3,837,145	11,406,475	32,165,996
2019-2023	2,845,000	10,346,666	-	-	3,424,833	880,425	767,429	11,406,475	29,670,828
2024-2028	3,630,000	9,906,750	-	-	2,056,989	528,792	-	-	16,122,531
2029-2032	2,645,001	6,596,000	-	-	-	-	-	-	9,241,001
	<u>\$ 13,100,801</u>	<u>\$ 47,654,963</u>	<u>\$ 259,917</u>	<u>\$ 1,366,574</u>	<u>\$ 12,345,186</u>	<u>\$ 3,173,590</u>	<u>\$ 8,441,719</u>	<u>\$ 34,219,425</u>	<u>\$ 120,562,175</u>
Add: Accretion to date	1,109,082								1,109,082
Less: interest	7,730,824	19,284,963	-	-	4,680,544	1,203,232	-	4,474,502	37,374,065
	<u>\$ 6,479,059</u>	<u>\$ 28,370,000</u>	<u>\$ 259,917</u>	<u>\$ 1,366,574</u>	<u>\$ 7,664,643</u>	<u>\$ 1,970,358</u>	<u>\$ 8,441,719</u>	<u>\$ 29,744,923</u>	<u>\$ 84,297,192</u>

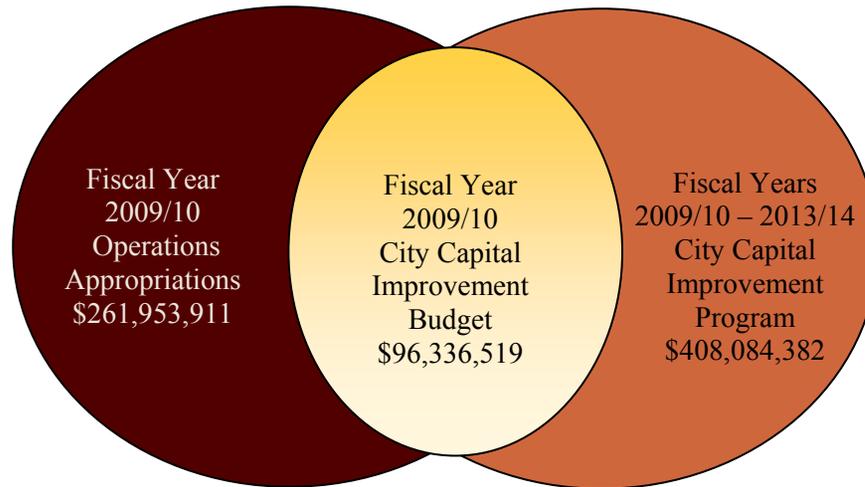
Budget for Fiscal Year 2009/10

SCHEDULE OF PAYMENTS ON LONG-TERM DEBT FISCAL YEAR 2009/10

Due Date	Fund	Description	Principal	Interest	Total
7/1/2009	100	Village Community Resource Center Payable	\$ 21,533	\$ -	\$ 21,533
7/31/2009	252	Heritage High Joint Use Pool Payable	1,366,574	-	1,366,574
10/1/2009	100	Village Community Resource Center Payable	21,533	-	21,533
11/1/2009	251	CIP 2001 Revenue Bonds	180,000	117,378	297,378
11/1/2009	303	CIP 2001 Revenue Bonds	470,000	454,634	924,634
11/1/2009	501	CIP 2001 Revenue Bonds	105,000	101,819	206,819
1/1/2010	100	Village Community Resource Center Payable	21,533	-	21,533
1/1/2010	448	2002 General Obligation Bonds	-	63,378	63,378
1/1/2010	560	Water Revenue Bonds, Series 2008	-	1,457,682	1,457,682
1/1/2010	560	CCWD Water Connection Fee Payable	739,904	-	739,904
1/2/2010	590	State Water Resources Loan (Wastewater)	775,694	245,188	1,020,882
1/2/2010	255	State Water Resources Loan (Wastewater)	1,000,162	260,251	1,260,413
3/1/2010	100	Village Community Resource Center Payable	21,533	-	21,533
5/1/2010	251	CIP 2001 Revenue Bonds	-	113,778	113,778
5/1/2010	303	CIP 2001 Revenue Bonds	-	445,234	445,234
5/1/2010	501	CIP 2001 Revenue Bonds	-	99,719	99,719
6/30/2010	448	2002 General Obligation Bonds	205,000	63,378	268,378
6/30/2010	560	Water Revenue Bonds, Series 2008	280,000	1,457,682	1,737,682
TOTALS			<u>\$ 5,208,465</u>	<u>\$ 4,880,121</u>	<u>\$ 10,088,586</u>

**Note: See pages lxii to lxiv for a description of these debt obligations.*

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 2009/10. 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 2009/10 – 2013/14 CIP is the City's 16th edition of the CIP.

Budget for Fiscal Year 2009/10

Capital Improvement Program Summary

The five-year (2009/10 – 2013/14) CIP includes 90 City projects totaling approximately \$409.7 million. Summarized below are the City CIP projects for FY 2009/10.

Capital Improvement Program Summary - City Projects

CIP Category	FY 2009/10 Totals	# of Projects
Roadway Improvements	\$ 8,857,193	14
Parks and Trails Improvements	8,529,641	18
Water Improvements	4,684,960	8
Wastewater Improvements	2,872,480	6
Community Facilities Improvements	70,942,245	24
Drainage Improvements	450,000	2
TOTALS	\$ 96,336,519	72

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 approximately \$8.8M million. The O&M costs will be funded primarily through Measure C, Gas Tax Funds, Lighting and Landscaping Assessment Districts and utility rate changes.

Future Annual O&M Costs

Roadway Improvements	\$ 220,370
Parks & Trails Improvements	629,554
Water Improvements	5,098,512
Wastewater Improvements	53,000
Community Facilities Improvements	353,800
Drainage Improvements	-
Development Improvements	2,392,166
TOTAL	\$ 8,747,402

Budget for Fiscal Year 2009/10

Non-Recurring Capital Costs

There are several significant non-routine capital expenditures included in the 2009/10 – 2013/14 Capital Improvement Program. These projects are shown below:

Project	Category	FY 2009/10 Budget	Total Project Budget	Future O&M Costs
New City Hall	Community Facilities	\$ 34,032,539	\$ 39,000,000	\$ - *
New Community Center	Community Facilities	16,936,075	20,000,000	-
Downtown Parking Solutions	Community Facilities	1,670,249	12,000,000	20,000
Solid Waste Transfer Station Expansion	Community Facilities	7,312,250	9,763,178	50,000
Downtown Streetscape	Community Facilities	3,441,894	6,500,000	35,000
Downtown Infrastructure	Water Improvements	4,394,100	4,953,600	25,500
John Muir Parkway Extension / Foothill Drive - Phase I	Roadway Improvements	2,709,000	4,000,000	14,400
John Muir Parkway Extension - Phase II	Roadway Improvements	2,708,438	3,550,000	10,000
TOTALS		\$ 73,204,545	\$ 99,766,778	\$ 154,900

* Future O&M Costs are dependent on design details and LEED components which have yet to be finalized

Project Descriptions

- New City Hall (CIP Project #337-37205): Design and construct a new 59,000 sq. ft. City Hall and 7,200 sq. ft. Council Chamber in the vicinity of the existing City Hall. Funding sources include: the General Fund, Community Facility Fees and interest income.
- New Community Center (CIP Project #337-37195): Build a 32,000 sq. ft. joint use facility designed for community events which will include space for an arts center and a gathering place / reception center for the Brentwood community. This building will also house Parks and Recreation Department staff required to manage the facility. Funding sources include a Redevelopment bond and a Community Facilities District (CFD) bond.
- Downtown Parking Solutions (CIP Project #337-37204): A comprehensive parking plan consists of parking facilities and solutions, including a possible parking structure and surface lots, disbursed throughout the Downtown in strategic locations to address the parking demands required for the growth of the Downtown. Areas currently under study for parking facilities are Second Street / Oak Street and Brentwood Boulevard / Chestnut Street. Funding sources include Redevelopment bonds.
- Solid Waste Transfer Station Expansion (CIP Project #542-54020): Planning, design and construction of a new solid waste transfer station including, but not limited to: an expanded covered transfer floor area; transfer truck loading areas; cart, bin and roll off storage; equipment parking; administrative offices; staff offices and related facilities. The layout and siting of a scale

Budget for Fiscal Year 2009/10

and scale house will be planned, but not initially constructed, as it is not a necessity based upon current operations. Funding source is the Solid Waste Enterprise.

- Downtown Streetscape (CIP Project #337-37203): New downtown streetscape will include: reconfiguration of roadway sections, including surface restoration, to provide convenient on-street parking and smooth vehicle circulation; pedestrian-friendly connections; special sidewalk treatments; wider sidewalks for outdoor dining and merchandising; decorative street lights; new street trees; tree lights; street furniture; planters; planting medians; gateway monuments and ornamental tree guards and drain grates. Funding sources include Redevelopment bonds and cash reserves.
- Downtown Infrastructure (CIP Project #562-56382): Project includes the installation of new water and sewer facilities, the rehabilitation of existing facilities and either the removal of, or the replacement of, existing infrastructure to accommodate future redevelopment and to correct existing operations and maintenance constraints due to the age of the facilities. Funding sources include Redevelopment and the Water and Wastewater Enterprises.
- John Muir Parkway Extension / Foothill Drive – Phase I (CIP Project #336-31640): Construct 2,000' of road including: a 16' median; two 12' lanes; 16" water main; 24" storm drain; 8" sewer main; median landscaping; street lights and extend Foothill Drive approximately 600' to John Muir Parkway. Funding sources include Facility Fees, Federal/State funding and Development Contributions.
- John Muir Parkway Extension – Phase II (CIP Project #336-31683): Construct approximately 1600' of road including a 16' median with landscape, two 12' lanes, 12" water main, median landscaping, street lights, 24" storm drain and 8" non-potable water main. Funding sources include Facility Fees and the Bypass Authority.

Budget for Fiscal Year 2009/10

Capital Improvements for Fiscal Year 2009/10

ROADWAY IMPROVEMENT PROJECTS	FY 2009/10
American Avenue Improvements	\$ 102,330
Brentwood Boulevard Widening North - Phase I	230,000
City Wide Overhead Utility Replacement	60,000
City Wide Sidewalk Replacement	53,045
City Wide Traffic Signal Interconnect Program	34,000
John Muir Parkway Extension / Foothill Drive - Phase I	2,709,000
John Muir Parkway Extension - Phase II	2,708,438
Lone Tree Way - Union Pacific Undercrossing	1,030,000
Pavement Management Program	1,540,976
Roadway Signing and Striping	36,500
Sand Creek Road East A & B	3,000
Signal Modifications and Upgrades	122,000
Traffic Calming Installations	106,390
Walnut Boulevard Widening	121,514
TOTALS	\$ 8,857,193

Budget for Fiscal Year 2009/10

Capital Improvements for Fiscal Year 2009/10 (Cont.)

PARKS & TRAILS IMPROVEMENT PROJECTS	FY 2009/10
Agricultural Park and History Center	\$ 194,168
Aquatic Complex Improvements	150,000
Central Field Light Controls	33,000
City Park	1,071,025
Community Beautification	420,000
Creek Habitat Enhancement	1,273,250
Empire Avenue Elementary School / Park	745,396
John Marsh Home Rehabilitation	1,112,563
McClarren Park Improvements	60,000
Park Improvements	250,000
Parks Play Equipment Replacement	392,000
Soundwall Repairs and Renovations	25,000
Summerset Park	2,000,000
Trail Improvements	10,000
Trail Repair and Renovations	108,000
Trails Project	634,239
Tree Reforestation	25,000
Veterans Park Public Art	26,000
TOTAL	<u>\$ 8,529,641</u>

Budget for Fiscal Year 2009/10

Capital Improvements for Fiscal Year 2009/10 (Cont.)

WATER IMPROVEMENT PROJECTS	FY 2009/10
Chlorine Generator Upgrade	\$ 70,000
Downtown Infrastructure	4,394,100
RBWTP Maintenance and Capital Upgrades	59,500
Surface Water Treatment Facility Phases I & II	26,000
Underground Water System Corrosion Mitigation	1,000
Water Distribution System Rehabilitation	63,760
Water System Connections / Regulating	68,500
Zone I Equalization Storage Reservoirs	2,100
TOTAL	<u>\$ 4,684,960</u>

WASTEWATER IMPROVEMENT PROJECTS	FY 2009/10
Bio-Filter Media Replacement	\$ 76,000
City Wide Wastewater Rehabilitation	176,580
Non-Potable Water Distribution System - Phase II	1,593,400
Non-Potable Water Distribution System - Phase III	500
Wastewater Treatment Plant - Solids System Expansion	995,000
Wastewater Treatment Plant Expansion - Phase II	31,000
TOTAL	<u>\$ 2,872,480</u>

Budget for Fiscal Year 2009/10

Capital Improvements for Fiscal Year 2009/10 (Cont.)

COMMUNITY FACILITIES IMPROVEMENT PROJECTS	FY 2009/10
400 Guthrie Lane Parking Lot	\$ 650,000
Brentwood Education and Technology Center Projects	300,000
City Wide Sign / Identification Program	55,000
Civic Center Parking Facility - Phase I	1,450,000
Civic Center Plaza	959,000
Communication Tower	5,550
Communication Tower Antenna Installation	3,355
Computerized Maintenance Management System	382,000
Crime Analysis and Reporting Software	6,373
Development Services Software	50,000
Downtown Parking Solutions	1,670,249
Downtown Streetscape	3,441,894
Ergonomic Chair Replacement	35,000
Financial Software	299,065
Fire Station #53 (Shady Willow)	2,500,000
Fuel Dispensing System	163,595
Information Systems	150,000
Interim Civic Center Facilities	100,300
Library Relocation - Phase I	50,000
Maintenance Service Center - Phase II	190,000
New City Hall	34,032,539
New Community Center	16,936,075
PEG Cable TV Access	200,000
Solid Waste Transfer Station Expansion	7,312,250
TOTAL	\$ 70,942,245

DRAINAGE IMPROVEMENT PROJECTS	FY 2009/10
Harvest Park Basin	\$ 360,000
Storm Drain Improvements	90,000
TOTAL	\$ 450,000

Budget for Fiscal Year 2009/10

Capital Improvement Program Revenue Summary

City Capital Revenue Summary Schedule Sources by Fund

Fund	FY 2009/10
General Funds	
100 General Fund	\$ 11,360,457
Total General Funds	\$ 11,360,457
Special Revenue Funds	
217 Federal/State Funding	\$ 2,527,341
250 Water	82,000
251 Roadway	1,773,168
252 Parks and Trails	289,068
253 Storm Drainage	90,000
255 Wastewater	2,759,950
256 Community Facilities	7,139,500
257 Fire Fees	2,392,000
268 Public Art Program	26,000
293 Measure C	455,417
Total Special Revenue Funds	\$ 17,534,444
Capital Project Funds	
301 Redevelopment	\$ 20,254,868
336 Development Contributions	1,446,892
361 Community Facilities District (CFD)	6,986,075
380 BFA Infrastructure	17,470,459
Total Capital Project Funds	\$ 46,158,294
Enterprise Funds	
540 Solid Waste	\$ 7,482,478
560 Water	618,548
590 Wastewater	916,059
Total Enterprise Funds	\$ 9,017,085
Internal Service Funds	
700 Emergency Preparedness	\$ 3,355
701 Information Services	90,000
703 Information Systems Replacement	359,065
704 Facilities Replacement	300,000
708 Parks and LLD Replacement	218,000
Total Internal Service Funds	\$ 970,420
Other	
Other	\$ 5,585,688
Total Other	\$ 5,585,688
Unfunded	
Unfunded	\$ 5,710,131
Total Unfunded	\$ 5,710,131
TOTAL SOURCES OF FUNDING	\$ 96,336,519

Budget for Fiscal Year 2009/10

Capital Improvement Program Accomplishments

Significant CIP accomplishments in FY 2008/09 include:

- **Surface Water Treatment Facility Phases I & II** (CIP #562-56290) – Completed work on Phase II, which consisted of the design and construction of the new facility adjacent to Randall Bold Water Treatment Plant. The plant treats the City's surface water supply in order to provide potable water which meets the State's drinking water standards. This CIP project, one of the largest the City has ever undertaken, was completed on time and under budget.
- **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 Pavement Management Software program.
- **Brentwood Business Park Improvements** (CIP # 336-31682) – All of the utilities and streets required to support the La Paloma School and Industrial Park will be completed in mid-2009 within the project budget of \$1.7M.
- **Brentwood Senior Activity Center** (CIP #522-52280) – The Senior Center includes three meeting/classroom spaces, a large kitchen and multi-purpose room. The grand opening took place on January 9, 2009. This project is expected to be approximately \$800,000 under budget at final closeout.
- **Irrigation Computerized Control System** (CIP #522-52310) – Converted the majority of irrigation controllers to units that either communicate to the central irrigation system computers or are capable of adjusting irrigation run times automatically.
- **Downtown Infrastructure** (CIP #562-56382) – Completed sewer, potable water, non-potable water, storm drain, signal interconnect and fiber optic upgrades required to support the new Civic Center facilities. The remaining downtown upgrades will be coordinated with the Downtown Streetscape project. The overall budget for this project is \$4.9M.
- **Sellers Avenue Sewer Lift Station Expansion and Upgrade** (CIP #592-59150) – Upgraded the existing sewer lift station to comply with the more stringent standards set forth by Capacity, Management, Operations and Maintenance (CMOMS).
- **Library Relocation – Phase I** (CIP #337-37194) – Phase I of the Library Relocation project consisted of building an interim Library in the 104 Oak Street portion of the City Hall annex building. The Library is scheduled to move into the interim facility in the Spring of 2009.

Budget for Fiscal Year 2009/10

RESOLUTION NO. 2009-132

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2009/10 OPERATING BUDGET FOR THE CITY OF BRENTWOOD

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

WHEREAS, on January 27, 2009 the City Council approved Resolution No. 2009-17 suspending the two-year Operating Budget requirement and directing the City Manager to prepare a one year Operating Budget for fiscal year 2009/10; and

WHEREAS, on February 24, 2009 the City Council received and filed the 2008/09 – 2017/18 General Fund Fiscal Model; and

WHEREAS, the City Council held a public workshop on the proposed 2009/10 Operating Budget on May 12, 2009; and

WHEREAS, there are no CPI increases with the exception of a projected 3.6% increases is included for the sworn members of the Brentwood Police Officers Association and Lieutenants Group and a projected 2.88% for Community Service Officers; 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 \$262.0 million adheres to City Council's Goals and Objectives and does not commit to spending more than a realistic estimate of revenues; and

WHEREAS, the Operating Budget includes no new positions; and

WHEREAS, General Fund revenues are projected to decline for third consecutive year in FY 2009/10; and

WHEREAS, the General Fund is balanced, with revenues meeting or exceeding operating expenditures; and

WHEREAS, the General Fund is budgeted to maintain 30% undesignated reserves; and

WHEREAS, there have been no staffing reductions to public safety or code enforcement.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood hereby adopts the revenues and appropriations as detailed in the 2009/10 Operating Budget for the City of Brentwood as presented by the City Manager.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on June 9, 2009 by the following vote:

AYES: Becnel, Brockman, Stonebarger, Taylor

NOES: None

ABSENT: Richey

ABSTAIN: None

Robert Taylor

Robert Taylor
Mayor

ATTEST:

Margaret Wimberly

Margaret Wimberly, CMC
City Clerk

Budget for Fiscal Year 2009/10

RESOLUTION NO. 2009-116

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2009/10 PROP 4 APPROPRIATION LIMIT USING THE CHANGE IN CITY POPULATION FACTOR OF 2.62% TO CALCULATE THE LIMIT

WHEREAS, the Department of Finance staff have notified the City of the change in the California per capita personal income and the change in the local assessment roll due to local nonresidential construction in which the City has the option to use the greater percentage change, which change is an increase of 0.62% 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 2.62% for the City of Brentwood for the prior calendar year, and;

WHEREAS, On June 10, 2008 the City Council approved Resolution No. 2008-144 adopting the 2008/09 Prop 4 Appropriations Limit, and;

WHEREAS, pursuant to California Constitution Article XIII B, Section 1 and Government Code sections 7900 et seq., and pursuant to the guidelines set forth by Proposition 111, the City appropriations limit must be adjusted for changes from the base year of 1986-87 to the fiscal year ending June 30, 2009.

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, 2010 is \$53,464,618.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on May 26, 2009 by the following vote:

AYES: Becnel, Brockman, Stonebarger, Taylor

NOES: None

ABSENT: Richey

ABSTAIN: None

ATTEST:

Margaret Wimberly

Margaret Wimberly, CMC
City Clerk

Robert Taylor

Robert Taylor
Mayor



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Budget For Fiscal Year 2009/10
ANNUAL BUDGET SUMMARY

	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	2009/10		Fund Balance & Reserves at 6/30/10
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
General Fund	\$ 25,399,561	\$ 38,596,074	\$ 39,984,622	\$ 24,011,013	\$ 35,614,731	\$ 43,988,025	\$ 15,637,719	\$ 34,877,945	\$ 35,687,207	\$ 14,828,457
Capital Improvement Program	54,575,028	18,434,982	27,975,881	45,034,129	66,040,613	68,114,550	42,960,192	107,105,871	108,089,113	41,976,950
City Rentals Enterprise ⁽¹⁾	152,546	930,008	941,595	140,959	472,658	560,552	53,065	480,866	524,327	9,604
Solid Waste Enterprise ⁽¹⁾	5,557,089	9,704,750	6,620,640	8,641,199	9,655,036	7,733,177	10,563,058	9,782,878	8,201,984	12,143,952
Water Enterprise ⁽¹⁾	75,259,028	27,478,268	15,643,971	87,093,325	51,748,724	16,211,866	122,630,183	17,948,588	18,178,574	122,400,198
Wastewater Enterprise ⁽¹⁾	66,806,389	13,021,299	6,271,632	73,556,056	9,877,316	6,974,877	76,458,495	8,588,025	6,900,138	78,146,382
Housing Enterprise ⁽¹⁾	2,711,446	510,158	722,734	2,498,870	421,800	323,272	2,597,398	461,700	396,242	2,662,856
Special Revenue Funds:	43,136,000	26,388,794	10,815,369	58,709,425	32,102,919	40,063,067	50,749,277	31,488,634	52,333,279	29,904,632
Internal Service Funds	25,982,984	8,415,176	6,245,221	28,152,939	9,010,357	8,215,849	28,947,447	7,372,545	9,051,833	27,268,159
Debt Service	18,445,419	19,509,717	18,436,770	19,518,366	19,854,239	19,960,882	19,411,723	19,527,510	19,743,366	19,195,867
Totals	\$ 318,025,490	\$ 162,989,226	\$ 133,658,435	\$ 347,356,281	\$ 234,798,393	\$ 212,146,117	\$ 370,008,557	\$ 237,634,563	\$ 259,106,063	\$ 348,537,057

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Budget For Fiscal Year 2009/10

OPERATING BUDGET SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Beginning Operating Fund Balances:</u>	<u>\$ 290,309,139</u>	<u>\$ 318,025,490</u>	<u>\$ 347,356,281</u>	<u>\$ 347,356,281</u>	<u>\$ 370,008,557</u>
Operating Revenues and Other Financing Sources:					
Taxes	31,368,167	32,068,922	31,777,909	30,748,007	29,049,771
Licenses	509,618	454,678	552,634	530,936	538,000
Permits and Fines	6,130,218	3,305,631	1,733,220	1,675,512	2,025,305
Uses of Money and Property	8,512,570	10,614,318	6,968,688	9,066,445	7,518,840
Intergovernmental	5,183,034	7,018,319	6,508,708	4,333,122	6,139,208
Franchises	974,918	1,018,540	1,100,750	1,077,629	1,142,242
Charges for Other Services	31,805,020	33,114,008	33,389,360	34,257,910	35,362,839
Charges to Other Funds	13,991,892	12,691,085	11,774,894	11,737,125	12,352,989
Assessment Districts	6,992,765	8,286,332	9,262,204	8,902,998	9,308,128
Developer Impact Fees	21,731,633	8,562,664	3,228,891	1,680,492	103,842
Other Financing Uses	52,459,034	84,331	60,714,643	34,339,037	31,560,984
Fees and Other Revenues	19,775,593	15,328,886	8,556,570	5,149,289	7,827,555
Transfers In	34,025,268	30,441,512	196,737,710	91,299,891	94,704,860
Total Revenues and Other Financing Sources	<u>233,459,730</u>	<u>162,989,226</u>	<u>372,306,181</u>	<u>234,798,393</u>	<u>237,634,563</u>
Operating Expenditures and Other Financing Uses:					
General Government	61,585,675	9,944,866	12,255,375	11,238,555	7,442,486
Public Safety	14,264,634	14,446,910	14,973,909	14,783,185	15,204,616
Community Development	4,921,291	4,658,877	3,559,066	3,382,557	2,940,139
Engineering	2,532,140	2,594,013	2,895,688	2,579,429	2,673,616
Public Works	2,602,077	2,825,048	2,501,766	2,332,076	2,404,648
Parks and Recreation	9,709,526	8,781,102	7,838,505	7,263,845	8,761,993
Enterprise Funds	28,872,887	23,814,678	19,096,086	17,463,170	31,172,129
Community Services	3,450,158	4,044,735	7,545,525	5,505,394	6,345,255
Internal Service	4,987,390	5,425,874	8,215,612	7,823,533	8,710,766
Debt Service - Principal	9,495,754	6,743,722	18,632,959	18,279,541	8,384,761
Debt Service - Interest	10,817,665	10,836,824	12,811,291	12,400,777	12,116,149
Capital Outlay	21,841,601	24,202,371	94,978,412	68,114,550	91,089,113
Transfers Out	30,662,580	15,339,415	79,861,723	40,979,505	61,860,392
Total Expenditures and Other Financing Uses	<u>205,743,379</u>	<u>133,658,435</u>	<u>285,165,917</u>	<u>212,146,117</u>	<u>259,106,063</u>
<u>Ending Operating Fund Balances:</u>	<u>\$ 318,025,490</u>	<u>\$ 347,356,281</u>	<u>\$ 434,496,544</u>	<u>\$ 370,008,557</u>	<u>\$ 348,537,057</u>

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Budget For Fiscal Year 2009/10

FISCAL YEAR 2009/10 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Capital Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Debt Service Funds	Total All Funds
Revenues							
Taxes	\$ 13,706,026	\$ 0	\$ 0	\$ 850,930	\$ 0	\$ 14,492,815	\$ 29,049,771
Licenses	538,000	0	0	0	0	0	538,000
Permits and Fines	2,025,305	0	0	0	0	0	2,025,305
Uses of Money and Property	1,164,439	1,133,366	1,651,700	1,852,322	1,230,013	487,000	7,518,840
Intergovernmental	4,205,003	1,740,705	0	193,500	0	0	6,139,208
Franchises	1,141,492	0	750	0	0	0	1,142,242
Charges for Other Services	404,077	0	34,958,762	0	0	0	35,362,839
Charges to Other Funds	6,203,793	0	0	6,664	6,142,532	0	12,352,989
Assessment Districts	0	0	0	9,308,128	0	0	9,308,128
Developer Impact Fees	0	0	0	103,842	0	0	103,842
Other Financing Uses	0	14,500,000	0	17,060,984	0	0	31,560,984
Fees and Other Revenues	1,500,571	4,941,621	312,845	1,072,518	0	0	7,827,555
Total Revenues	30,888,705	22,315,692	36,924,057	30,448,888	7,372,545	14,979,815	142,929,703
Transfers In	3,989,240	84,790,179	338,000	1,039,746	0	4,547,695	94,704,860
Total Revenue plus Transfers In	34,877,945	107,105,871	37,262,057	31,488,634	7,372,545	19,527,510	237,634,563
Expenditures							
General Government	5,391,978	0	0	1,520,683	0	529,825	7,442,486
Public Safety	15,079,931	0	0	124,685	0	0	15,204,616
Community Development	2,922,129	0	0	10	0	18,000	2,940,139
Engineering	2,673,616	0	0	0	0	0	2,673,616
Public Works	2,404,648	0	0	0	0	0	2,404,648
Parks and Recreation	4,591,090	0	0	4,170,903	0	0	8,761,993
Enterprise Funds:							
Solid Waste	0	0	8,201,984	0	0	0	8,201,984
Water	0	0	14,243,307	511,340	0	0	14,754,647
Wastewater	0	0	5,879,255	282,904	0	0	6,162,159
City Rentals	0	0	234,327	0	0	0	234,327
Housing	0	0	376,242	1,442,770	0	0	1,819,012
Community Services	658,609	0	0	5,686,646	0	0	6,345,255
Internal Service	0	0	0	0	8,710,766	0	8,710,766
Debt Service	0	0	4,976,150	1,281,714	0	14,243,046	20,500,910
Capital Outlay	0	91,089,113	0	0	0	0	91,089,113
Total Expenditures	33,722,001	91,089,113	33,911,265	15,021,655	8,710,766	14,790,871	197,245,671
Transfers Out	1,965,206	17,000,000	290,000	37,311,624	341,067	4,952,495	61,860,392
Total Expenditures plus Transfers Out	35,687,207	108,089,113	34,201,265	52,333,279	9,051,833	19,743,366	259,106,063
Net Results of Operations:	(809,262)	(983,242)	3,060,792	(20,844,645)	(1,679,288)	(215,856)	(21,471,500)
Beginning Fund Balance - 6/30/09	15,637,719	42,960,192	212,302,199	50,749,277	28,947,447	19,411,723	370,008,557
Fund Balance - 6/30/10	\$ 14,828,457	\$ 41,976,950	\$ 215,362,991	\$ 29,904,632	\$ 27,268,159	\$ 19,195,867	\$ 348,537,057

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Budget For Fiscal Year 2009/10

FUND BALANCE BY FUND TYPE

	Estimated 7/01/09 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Net Transfers Out	Estimated 6/30/10 Fund Balances
General Fund	\$ 15,637,719	\$ 30,888,705	\$ 3,989,240	\$ 33,722,001	\$ 1,965,206	\$ 14,828,457
<u>Capital Improvement Program Funds</u>						
Roadway Projects	3,779,776	3,826,554	4,874,611	8,418,879	0	4,062,062
Community Facilities Projects	15,570,526	1,110,000	60,170,755	63,521,995	0	13,329,286
Parks and Trails Projects	(4,310,958)	1,572,563	7,527,068	3,385,824	0	1,402,849
City CIPF Capital	1,480,019	15,663,825	0	5,000	17,000,000	138,844
Drainage Projects	176,716	15,000	140,000	450,000	0	(118,284)
Vineyards	1,859,033	47,250	0	437,725	0	1,468,558
Solid Waste Projects	(267,953)	80,500	7,500,000	7,312,250	0	297
Water Projects	22,726,934	0	4,325,165	4,684,960	0	22,367,139
Wastewater Projects	1,946,099	0	252,580	2,872,480	0	(673,801)
<u>Enterprise Funds</u>						
Solid Waste Enterprise Funds:						
Solid Waste Enterprise	10,262,958	9,762,878	0	8,151,984	0	11,873,852
Solid Waste Replacement	300,100	20,000	0	50,000	0	270,100
Water Enterprise Funds:						
Water Enterprise	118,300,986	17,728,588	0	18,128,573	0	117,901,002
Water Replacement	4,329,197	220,000	0	50,000	0	4,499,197
Wastewater Enterprise Funds:						
Wastewater Enterprise	71,656,524	8,348,025	0	6,825,138	0	73,179,411
Wastewater Replacement	4,801,971	240,000	0	75,000	0	4,966,971
City Rentals Enterprise Fund	53,065	412,866	68,000	234,327	290,000	9,604
Housing Enterprise Funds:						
Housing Enterprise	2,544,893	189,700	270,000	396,242	0	2,608,351
Housing Replacement	52,505	2,000	0	0	0	54,505

Budget For Fiscal Year 2009/10

FUND BALANCE BY FUND TYPE

	Estimated 7/01/09 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Net Transfers Out	Estimated 6/30/10 Fund Balances
<u>Special Revenue Funds</u>						
Gas Tax	28,310	850,930	0	0	879,240	0
Police Grants	8,985	117,500	0	123,685	0	2,800
Other Grants	10,823	83,000	0	93,673	0	150
Economic Development	5,356	0	0	10	0	5,346
Arts Commission Programs	68,515	600	1,200	59,700	0	10,615
Asset Forfeiture	40,187	2,500	0	28,500	0	14,187
Abandoned Vehicle Abatement	32	60,300	0	1,000	35,000	24,332
PEG Media	710,904	32,000	0	570	0	742,334
Measure C	17,042	441,000	0	5,832	452,210	0
Water Facility Fee	1,815,304	171,156	0	511,340	84,600	1,390,520
Roadway Facility Fee / Street Improvement	8,893,865	606,812	0	812,045	4,518,856	4,169,776
Parks & Trails Fee	(338,671)	0	0	1,838,437	289,068	(2,466,176)
Wastewater Facility Fee	14,678,123	525,415	0	1,543,318	2,759,950	10,900,270
Community Facility Fee	7,062,782	333,115	0	10,000	7,139,500	246,397
Fire Fees	737,315	7,448	0	600	656,000	88,163
Facility Fee Administration	(887,647)	7,414	0	23,800	0	(904,033)
Agriculture Administration	846,126	35,000	0	443,592	0	437,534
Agriculture Land	5,348,669	465,000	0	62,000	0	5,751,669
Housing First Time Buyer	356,835	3,000	400,000	400,170	0	359,665
Affordable Housing in Lieu	7,037,819	320,000	0	1,042,600	670,000	5,645,219
Public Art Administration	131,407	1,000	0	1,211	0	131,196
Public Art Acquisition	993,421	30,000	0	430	27,200	995,791
Parking In-Lieu	25,447	1,100	0	30	0	26,517
98-1 City Wide Park Assessment	318,345	1,697,323	638,546	2,332,466	0	321,748
Community Facilities District #2	45	534,093	0	8,000	500,000	26,138
Community Facilities District #3	4,868	14,450,241	0	8,000	14,447,109	0
Community Facilities District #4	40,195	4,083,135	0	11,500	4,102,891	8,939
Community Facilities District #5	554	765,873	0	9,000	750,000	7,427
94-1 Blackhawk	552,132	553,067	0	743,519	0	361,680
95-5 California Spirit & Glory	54,609	80,291	0	89,929	0	44,971
95-6 Gerry Ranch	7,299	11,348	0	13,740	0	4,907
95-2 Hawthorn Landing	11,395	89,158	0	93,411	0	7,142
95-7 Greystone	(1,860)	88,247	0	79,201	0	7,186
95-8 Garin Ranch	117,155	174,280	0	205,716	0	85,719
97-1 Hancock	132,385	154,055	0	198,304	0	88,136

Budget For Fiscal Year 2009/10

FUND BALANCE BY FUND TYPE

	Estimated 7/01/09 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Net Transfers Out	Estimated 6/30/10 Fund Balances
<u>Special Revenue Funds (Continued)</u>						
98-5 Arroyo Seco	10,676	7,180	0	12,697	0	5,159
98-3 Solana	10,250	25,711	0	26,972	0	8,989
98-4 Birchwood Estates	9,198	18,499	0	19,551	0	8,146
99-3 Spa L	220,322	466,946	0	499,823	0	187,445
99-4 California Grove	9,505	17,442	0	19,022	0	7,925
99-5 Deer Creek	346,600	178,029	0	299,786	0	224,843
99-6 Trailside	9,868	12,493	0	15,784	0	6,577
99-7 Termo	5,213	110,231	0	103,375	0	12,069
99-8 Gerry Ryder	15,591	60,551	0	68,387	0	7,755
99-9 Richmond America	44,972	123,915	0	126,664	0	42,223
00-2 Lyon Woodfield	6,671	9,820	0	11,642	0	4,849
00-3 CA Orchard	33,903	37,901	0	49,711	0	22,093
00-4 Brentwood Park	35,641	59,691	0	67,294	0	28,038
01-1 Laird Property	26,832	44,624	0	52,933	0	18,523
02-2 Oak Street	262,692	304,517	0	400,427	0	166,782
02-3 Apricot Way	225,001	753,764	0	869,900	0	108,865
02-4 Braddock & Logan	18,128	28,249	0	32,736	0	13,641
02-5 Sand Creek & Brentwood Blvd	47,054	21,101	0	44,382	0	23,773
02-6 Balfour & John Muir	28,045	17,468	0	31,032	0	14,481
02-7 San Jose & Sand Creek	9,385	35,049	0	35,549	0	8,885
02-8 Lone Tree Arco	33,311	10,560	0	32,377	0	11,494
02-9 Balfour Plaza	3,988	9,564	0	9,444	0	4,108
02-10 Lone Tree Center	3,127	3,985	0	5,419	0	1,693
02-11 Lone Tree Plaza	16,048	9,514	0	18,045	0	7,517
02-12 Sunset Industrial	17,193	23,712	0	27,021	0	13,884
02-13 Stonehaven	14,247	31,927	0	32,321	0	13,853
03-2 Meritage Lone Tree	213,895	983,842	0	965,912	0	231,825
03-3 Brookdale Court	39,082	109,800	0	114,044	0	34,838
03-4 Tri City Plaza	3,049	1,359	0	1,886	0	2,522
03-5 West Summerset	76,316	45,877	0	72,411	0	49,782
03-6 Arbor Village	4,643	0	0	0	0	4,643
03-7 Garin Ranch Commercial	4,316	0	0	0	0	4,316
04-2 Balfour Griffith Commercial	4,136	2,986	0	5,428	0	1,694
05-2 South Brentwood Blvd Commercial	5,201	1,147	0	4,331	0	2,017
06-2 Palmila	89,337	91,234	0	129,105	0	51,466
06-4 Villa Amador	17,770	14,799	0	20,915	0	11,654

Budget For Fiscal Year 2009/10

FUND BALANCE BY FUND TYPE

	Estimated 7/01/09 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Net Transfers Out	Estimated 6/30/10 Fund Balances
Internal Service Funds						
Emergency Preparedness	5,827,857	275,000	0	339,000	0	5,763,857
Information Services	187,945	1,683,213	0	1,869,889	0	1,269
Equipment Replacement	11,230,568	798,176	0	2,551,927	0	9,476,817
Information Systems Replacement	529,741	552,157	0	346,564	0	735,334
Facilities Replacement	1,378,310	187,756	0	62,622	73,067	1,430,377
Tuition	21,584	13,800	0	35,000	0	384
Fleet Maintenance Service	129,085	910,000	0	1,012,330	0	26,755
Facilities Maintenance Services	398,194	843,168	0	1,002,223	0	239,139
Parks & LLD Replacement	2,732,648	1,083,934	0	32,000	218,000	3,566,582
Insurance	5,011,515	975,341	0	1,459,211	0	4,527,645
Budget Stabilization	1,500,000	50,000	0	0	50,000	1,500,000
Debt Service Funds						
CIP 2001 Revenue Bonds	2,233,222	50,000	686,200	730,695	0	2,238,727
General Obligation Bonds	61,711	344,756	0	336,756	0	69,711
CIFP 2003-1 Assessment District	804,092	1,221,861	0	32,814	1,091,405	901,734
Series 2005 A & B Refinance Bonds	1,270,290	1,219,539	0	1,081,900	140,000	1,267,929
Series 2002 A & B Assessment District	200,085	7,500	1,321,573	1,321,573	0	207,585
Series 2004 A & B Assessment District	2,328,294	2,788,366	0	2,475,296	381,000	2,260,364
CIFP 98-1 Assessment District	508,766	682,399	0	16,367	684,310	490,488
CIFP 99-1 Assessment District	479,514	649,132	0	15,233	637,263	476,150
Series 2004 C Assessment District	782,129	985,154	0	824,398	155,000	787,885
CIFP 2004-1 Assessment District	1,009,893	1,544,431	0	39,437	1,448,517	1,066,370
Randy Way Assessment District	117,495	66,045	0	59,513	0	124,027
Series 2006 A & B Refinance Bonds	708,260	8,000	2,539,922	2,363,402	415,000	477,780
CIFP 2006-1 Assessment District	1,922,996	1,162,959	0	1,191,624	0	1,894,331
CIFP 2005-1 Assessment District	4,487,208	2,710,294	0	2,742,757	0	4,454,745
CIFP 92-1, 96R Refinance Assessment District	2,497,768	1,539,379	0	1,559,106	0	2,478,041
Totals	\$ 370,008,557	\$ 142,929,703	\$ 94,704,860	\$ 197,245,671	\$ 61,860,392	\$ 348,537,057

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Budget For Fiscal Year 2009/10

SUMMARY OF REVENUE BY FUND TYPE

<u>Fund Type</u>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
General Fund	\$ 40,609,062	\$ 38,596,074	\$ 36,691,013	\$ 35,614,731	-2.93%	\$ 34,877,945	-2.07%
Capital Improvement Program	28,118,586	18,434,982	178,024,109	66,040,613	-62.90%	107,105,871	62.18%
City Rentals Enterprise	1,042,339	930,008	473,266	472,658	-0.13%	480,866	1.74%
Solid Waste Enterprise	8,934,508	9,704,750	16,013,503	9,655,036	-39.71%	9,782,878	1.32%
Water Enterprise	24,098,903	27,478,268	51,106,650	51,748,724	1.26%	17,948,588	-65.32%
Wastewater Enterprise	12,408,581	13,021,299	9,135,403	9,877,316	8.12%	8,588,025	-13.05%
Housing Enterprise	1,534,257	510,158	422,733	421,800	-0.22%	461,700	9.46%
Special Revenue Funds	35,359,089	26,388,794	51,231,971	32,102,919	-37.34%	31,488,634	-1.91%
Internal Service Funds	10,497,523	8,415,176	8,576,779	9,010,357	7.07%	7,372,545	-18.18%
Debt Service	<u>70,856,882</u>	<u>19,509,717</u>	<u>20,630,754</u>	<u>19,854,239</u>	1.77%	<u>19,527,510</u>	-1.65%
Total Revenue	<u>\$ 233,459,730</u>	<u>\$ 162,989,226</u>	<u>\$ 372,306,181</u>	<u>\$ 234,798,393</u>	-36.93%	<u>\$ 237,634,563</u>	1.21%

Budget For Fiscal Year 2009/10

SUMMARY OF REVENUES BY CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
REVENUE							
Property Tax	\$ 25,201,433	\$ 25,767,844	\$ 24,923,455	\$ 24,400,662	-2.10%	\$ 22,724,184	-6.87%
Sales Tax	3,285,453	4,811,948	5,164,143	4,911,850	-4.89%	4,750,000	-3.30%
Charges for Services	31,805,020	33,114,008	33,389,360	34,257,910	2.60%	35,362,839	3.23%
Developer Impact Fees	21,731,633	8,562,664	3,228,891	1,680,492	-47.95%	103,842	-93.82%
Intergovernmental	5,183,034	7,018,319	6,508,708	4,333,122	-33.43%	6,139,208	41.68%
Other Financing Uses	52,459,034	84,331	60,714,643	34,339,037	-43.44%	31,560,984	-8.09%
Building	2,807,419	1,343,851	548,334	548,334	0.00%	414,556	-24.40%
Assessment Districts	6,992,765	8,286,332	9,262,204	8,902,998	-3.88%	9,308,128	4.55%
Use of Money and Property	8,512,570	10,614,318	6,968,688	9,066,445	30.10%	7,518,840	-17.07%
Engineering	1,849,099	914,071	588,184	588,184	0.00%	1,004,952	70.86%
Parks & Recreation	979,358	970,231	1,469,801	1,026,053	-30.19%	1,224,516	19.34%
Real Property Tax	527,766	342,628	408,800	320,000	-21.72%	368,000	15.00%
Other Tax	2,216,406	996,773	1,052,001	925,495	-12.03%	947,587	2.39%
Franchise Fees	974,918	1,018,540	1,100,750	1,077,629	-2.10%	1,142,242	6.00%
Planning	561,856	671,130	300,000	300,000	0.00%	351,571	17.19%
Business License Tax	509,618	454,678	552,634	530,936	-3.93%	538,000	1.33%
Fines and Forfeitures	911,844	376,579	296,702	238,994	-19.45%	254,226	6.37%
Transient Occupancy Tax	137,109	149,729	229,510	190,000	-17.21%	260,000	36.84%
Interfund Services	13,991,892	12,691,085	11,774,894	11,737,125	-0.32%	12,352,989	5.25%
Fees and Other Revenue	18,796,235	14,358,655	7,086,769	4,123,236	-41.82%	6,603,039	60.14%
Internal Transfers	34,025,268	30,441,512	196,737,710	91,299,891	-53.59%	94,704,860	3.73%
Total Revenues	\$ 233,459,730	\$ 162,989,226	\$ 372,306,181	\$ 234,798,393	-36.93%	\$ 237,634,563	1.21%

Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY FUND TYPE

Fund Type	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
General Fund	\$ 37,723,838	\$ 39,984,622	\$ 45,616,933	\$ 43,988,025	-3.57%	\$ 35,687,207	-18.87%
Capital Improvement Program	24,396,930	27,975,881	96,978,412	68,114,550	-29.76%	108,089,113	58.69%
City Rentals Enterprise	1,032,449	941,595	560,552	560,552	0.00%	524,327	-6.46%
Solid Waste Enterprise	6,424,842	6,645,833	14,921,457	8,119,883	-45.58%	8,254,189	1.65%
Water Enterprise	20,852,247	21,035,389	58,883,416	57,009,340	-3.18%	19,362,048	-66.04%
Wastewater Enterprise	6,712,639	7,097,363	9,888,240	10,054,757	1.68%	8,512,307	-15.34%
Housing Enterprise	752,088	722,734	399,640	323,272	-19.11%	396,242	22.57%
Special Revenue Funds	36,139,306	10,815,369	81,189,794	40,063,067	-50.66%	52,333,279	30.63%
Internal Service Funds	5,491,788	6,245,221	8,669,928	8,215,849	31.55%	9,051,833	10.18%
Debt Service	72,242,149	18,436,770	20,019,144	19,960,882	8.27%	19,743,366	-1.09%
Total Expenditures	\$ 211,768,276	\$ 139,900,777	\$ 337,127,516	\$ 256,410,177	-23.94%	\$ 261,953,911	2.16%

Budget For Fiscal Year 2009/10

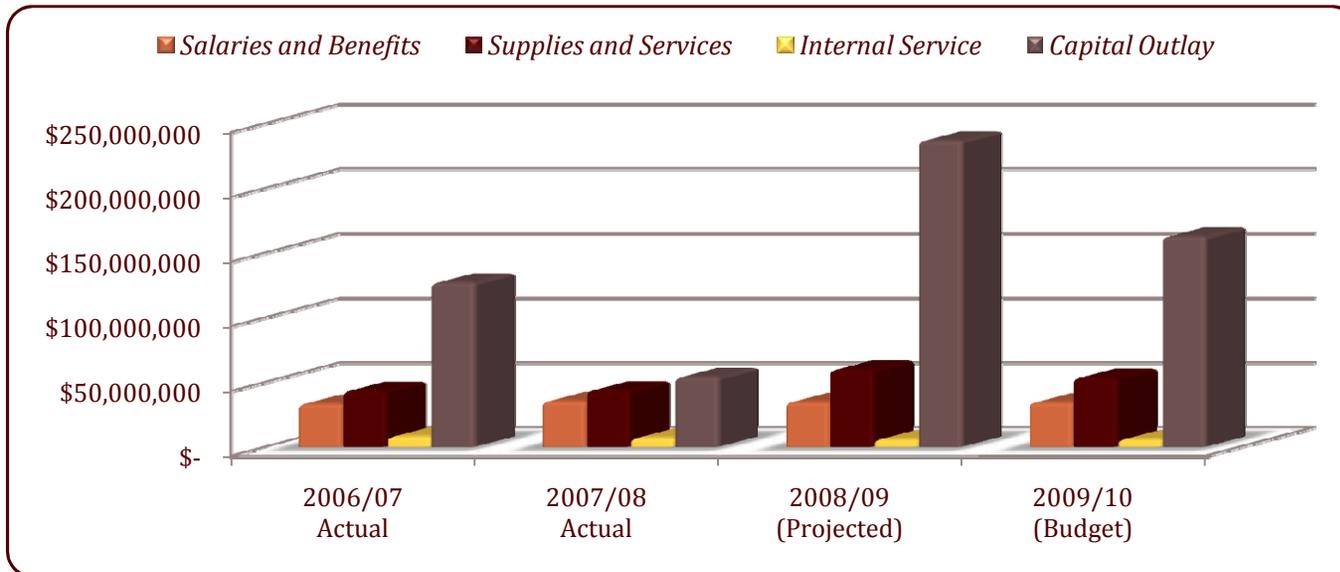
SUMMARY OF EXPENDITURES BY CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
<u>PERSONNEL SERVICES</u>							
Salaries	\$ 21,700,361	\$ 23,286,779	\$ 22,361,869	\$ 22,298,390	-0.28%	\$ 22,177,767	-0.54%
Overtime	819,812	811,075	909,762	833,091	-8.43%	775,228	-6.95%
Part-time	860,416	958,979	1,033,841	947,786	-8.32%	969,957	2.34%
Benefits	9,960,079	10,230,698	10,368,339	10,356,007	-0.12%	10,052,418	-2.93%
Total Personnel Services	\$ 33,340,668	\$ 35,287,531	\$ 34,673,811	\$ 34,435,274	-0.69%	\$ 33,975,370	-1.34%
<u>SUPPLIES AND SERVICES</u>							
Operating Supplies	\$ 1,576,555	\$ 1,376,208	\$ 1,312,605	\$ 1,188,713	-9.44%	\$ 1,396,780	17.50%
Utilities	2,361,504	2,525,750	3,172,466	2,703,194	-14.79%	3,137,359	16.06%
Repairs and Maintenance	3,034,770	2,783,390	3,709,578	3,416,036	-7.91%	3,884,931	13.73%
Rentals	129,846	36,875	80,951	66,052	-18.40%	67,352	1.97%
Insurance	99,842	120,468	385,201	385,201	0.00%	817,288	112.17%
Special Services	3,863,187	3,994,654	5,312,487	4,685,747	-11.80%	5,274,238	12.56%
Communications	846,163	898,534	993,925	981,724	-1.23%	1,023,293	4.23%
Advertising	177,486	114,975	90,642	77,590	-14.40%	88,602	14.19%
Training & Conferences	507,448	398,416	682,565	492,528	-27.84%	289,266	-41.27%
Purchased Water	3,928,059	4,887,808	6,741,545	7,012,587	4.02%	7,321,271	4.40%
Contributions	1,868,281	1,050,249	7,229,325	4,529,324	-37.35%	3,209,644	-29.14%
Legal Services	223,898	124,642	469,500	254,000	-45.90%	401,575	58.10%
Contractual Services	5,056,220	6,117,227	7,431,928	5,964,974	-19.74%	6,398,367	7.27%
Equipment Lease	18,810	0	0	0		0	
Interest Expense	10,817,665	10,836,824	12,811,291	12,400,777	-3.20%	12,116,149	-2.30%
Depreciation/Amortization	3,578,316	3,944,591	4,468,008	4,462,043	-0.13%	5,920,434	32.68%
Interfund Service	4,455,473	4,237,597	4,464,387	4,451,025	-0.30%	5,674,164	27.48%
Other	785,505	254,276	394,287	412,422	4.60%	438,635	6.36%
Total Supplies and Services	\$ 43,329,029	\$ 43,702,484	\$ 59,750,691	\$ 53,483,937	-10.49%	\$ 57,459,348	7.43%
<u>INTERNAL SERVICE</u>							
Internal Service	\$ 8,039,185	\$ 6,947,878	\$ 5,893,267	\$ 5,854,424	-0.66%	\$ 5,826,925	-0.47%
Total Internal Service	\$ 8,039,185	\$ 6,947,878	\$ 5,893,267	\$ 5,854,424	-0.66%	\$ 5,826,925	-0.47%
<u>CAPITAL OUTLAY / CIP</u>							
Capital Outlay / CIP	\$ 76,986,233	\$ 25,346,745	\$ 98,206,257	\$ 71,125,074	-27.58%	\$ 93,115,906	30.92%
Debt Service	9,495,754	6,743,722	18,632,959	18,279,541	-1.90%	8,384,761	-54.13%
Transfers	34,946,110	19,730,792	119,267,628	72,991,289	-38.80%	62,912,642	-13.81%
Reimbursement	5,631,297	2,141,625	702,903	240,638	-65.77%	278,959	15.92%
Total Capital Outlay / CIP	\$ 127,059,394	\$ 53,962,884	\$ 236,809,747	\$ 162,636,542	-31.32%	\$ 164,692,268	1.26%
Total Expenditures	\$ 211,768,276	\$ 139,900,777	\$ 337,127,516	\$ 256,410,177	-23.94%	\$ 261,953,911	2.16%

Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

<u>Line Item Category</u>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
Salaries and Benefits	\$ 33,340,668	\$ 35,287,531	\$ 34,673,811	\$ 34,435,274	-0.69%	\$ 33,975,370	-1.34%
Supplies and Services	43,329,030	43,702,484	59,750,691	53,483,937	-10.49%	57,459,348	7.43%
Internal Service	8,039,185	6,947,878	5,893,267	5,854,424	-0.66%	5,826,925	-0.47%
Capital Outlay	<u>127,059,393</u>	<u>53,962,884</u>	<u>236,809,747</u>	<u>162,636,542</u>	-31.32%	<u>164,692,268</u>	1.26%
Total All Funds by Category	<u>\$ 211,768,276</u>	<u>\$ 139,900,777</u>	<u>\$ 337,127,516</u>	<u>\$ 256,410,177</u>	-23.94%	<u>\$ 261,953,911</u>	2.16%



Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Salaries and Benefits</u>					
General Fund	\$ 23,205,072	\$ 24,685,325	\$ 24,486,159	\$ 24,298,081	\$ 23,647,859
Capital Improvement Program	1,558,253	1,023,718	0	0	0
City Rentals Enterprise	95,180	97,170	0	0	0
Solid Waste Enterprise	2,151,923	2,333,072	2,560,986	2,560,986	2,572,422
Water Enterprise	2,052,155	2,386,183	2,818,931	2,807,336	2,890,812
Wastewater Enterprise	1,605,935	1,759,139	1,870,135	1,870,135	1,917,678
Housing Enterprise	462,963	466,323	107,407	107,406	107,431
Special Revenue Funds	496,893	619,592	657,298	657,565	494,817
Internal Service Funds	<u>1,712,294</u>	<u>1,917,009</u>	<u>2,172,895</u>	<u>2,133,765</u>	<u>2,344,351</u>
Total Salaries and Benefits	<u>\$ 33,340,668</u>	<u>\$ 35,287,531</u>	<u>\$ 34,673,811</u>	<u>\$ 34,435,274</u>	<u>\$ 33,975,370</u>

Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Supplies and Services</u>					
General Fund	\$ 7,779,437	\$ 7,112,219	\$ 8,051,721	\$ 6,673,092	\$ 7,216,903
Capital Improvement Program	721,817	624,435	100,000	6,000	105,000
City Rentals Enterprise	329,755	228,104	200,735	200,735	175,735
Solid Waste Enterprise	2,920,138	3,097,091	3,890,200	3,890,203	4,278,875
Water Enterprise	7,385,360	8,837,415	13,602,491	12,854,858	14,690,977
Wastewater Enterprise	3,606,613	4,041,376	4,841,445	4,789,076	4,686,421
Housing Enterprise	249,477	221,173	269,977	193,610	269,139
Special Revenue Funds	7,223,934	7,436,760	15,694,253	12,003,666	12,359,405
Internal Service Funds	2,592,085	2,856,288	3,697,358	3,493,529	4,475,022
Debt Service	<u>10,520,414</u>	<u>9,247,623</u>	<u>9,402,511</u>	<u>9,379,168</u>	<u>9,201,871</u>
Total Supplies and Services	<u><u>\$ 43,329,030</u></u>	<u><u>\$ 43,702,484</u></u>	<u><u>\$ 59,750,691</u></u>	<u><u>\$ 53,483,937</u></u>	<u><u>\$ 57,459,348</u></u>

Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Internal Service</u>					
General Fund	\$ 4,311,742	\$ 3,773,771	\$ 2,896,338	\$ 2,896,338	\$ 2,827,739
Capital Improvement Program	319,937	135,886	0	0	0
City Rentals Enterprise	304,820	329,154	68,817	68,817	58,592
Solid Waste Enterprise	1,070,393	1,020,699	969,764	969,764	1,038,463
Water Enterprise	527,239	520,454	397,248	397,248	439,861
Wastewater Enterprise	547,847	471,117	313,742	313,742	294,115
Housing Enterprise	39,014	35,238	17,256	17,256	14,672
Special Revenue Funds	565,120	303,578	904,282	865,439	808,311
Internal Service Funds	<u>353,073</u>	<u>357,981</u>	<u>325,820</u>	<u>325,820</u>	<u>345,172</u>
Total Internal Services	<u><u>\$ 8,039,185</u></u>	<u><u>\$ 6,947,878</u></u>	<u><u>\$ 5,893,267</u></u>	<u><u>\$ 5,854,424</u></u>	<u><u>\$ 5,826,925</u></u>

Budget For Fiscal Year 2009/10

SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Capital Outlay</u>					
General Fund	\$ 2,427,587	\$ 4,413,307	\$ 10,182,715	\$ 10,120,514	\$ 1,994,706
Capital Improvement Program	21,796,923	26,191,842	96,878,412	68,108,550	107,984,113
City Rentals Enterprise	302,694	287,167	291,000	291,000	290,000
Solid Waste Enterprise	282,388	194,971	7,500,507	698,930	364,429
Water Enterprise	10,887,493	9,291,337	42,064,746	40,949,898	1,340,398
Wastewater Enterprise	952,244	825,731	2,862,918	3,081,804	1,614,093
Housing Enterprise	634	0	5,000	5,000	5,000
Special Revenue Funds	27,853,359	2,455,439	63,933,961	26,536,397	38,670,746
Internal Service Funds	834,336	1,113,943	2,473,855	2,262,735	1,887,288
Debt Service	<u>61,721,735</u>	<u>9,189,147</u>	<u>10,616,633</u>	<u>10,581,714</u>	<u>10,541,495</u>
Total Capital Outlay	<u>\$ 127,059,393</u>	<u>\$ 53,962,884</u>	<u>\$ 236,809,747</u>	<u>\$ 162,636,542</u>	<u>\$ 164,692,268</u>

Budget For Fiscal Year 2009/10

GENERAL FUND - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected
Fund Balance 7/01	\$ 24,011,013	\$ 15,637,719	\$ 14,828,457	\$ 13,163,454	\$ 10,492,270	\$ 8,513,273	\$ 7,040,317	\$ 6,119,485	\$ 5,799,881	\$ 6,133,797
Add:										
Revenues	31,364,034	30,888,705	31,515,070	33,235,713	35,229,856	36,991,349	38,840,916	40,782,962	42,822,110	44,534,994
Transfers In	4,250,697	3,989,240	3,679,321	3,462,583	3,635,712	3,799,319	3,970,289	4,148,952	4,335,654	4,530,759
Total Revenue	35,614,731	34,877,945	35,194,391	36,698,296	38,865,568	40,790,668	42,811,205	44,931,913	47,157,764	49,065,753
Less:										
Operations	33,890,383	33,722,001	35,238,303	37,254,389	38,744,565	40,100,624	41,504,146	42,956,791	44,460,279	46,016,389
Operating Transfers Out	924,838	975,091	1,515,991	1,515,091	2,100,000	2,163,000	2,227,890	2,294,727	2,363,569	2,434,476
Total Operating Appropriations	34,815,221	34,697,092	36,754,294	38,769,480	40,844,565	42,263,624	43,732,036	45,251,518	46,823,847	48,450,864
Revenue Over(Under) Operating Appropriations	799,510	180,853	(1,559,903)	(2,071,184)	(1,978,997)	(1,472,957)	(920,832)	(319,605)	333,917	614,889
Non-Operating Transfers Out	9,172,804	990,115	105,100	600,000	0	0	0	0	0	0
Revenue Over(Under) Appropriations	(8,373,294)	(809,262)	(1,665,003)	(2,671,184)	(1,978,997)	(1,472,957)	(920,832)	(319,605)	333,917	614,889
Fund Balance 6/30	\$ 15,637,719	\$ 14,828,457	\$ 13,163,454	\$ 10,492,270	\$ 8,513,273	\$ 7,040,317	\$ 6,119,485	\$ 5,799,881	\$ 6,133,797	\$ 6,748,686

Budget For Fiscal Year 2009/10

GENERAL FUND - FUND BALANCE

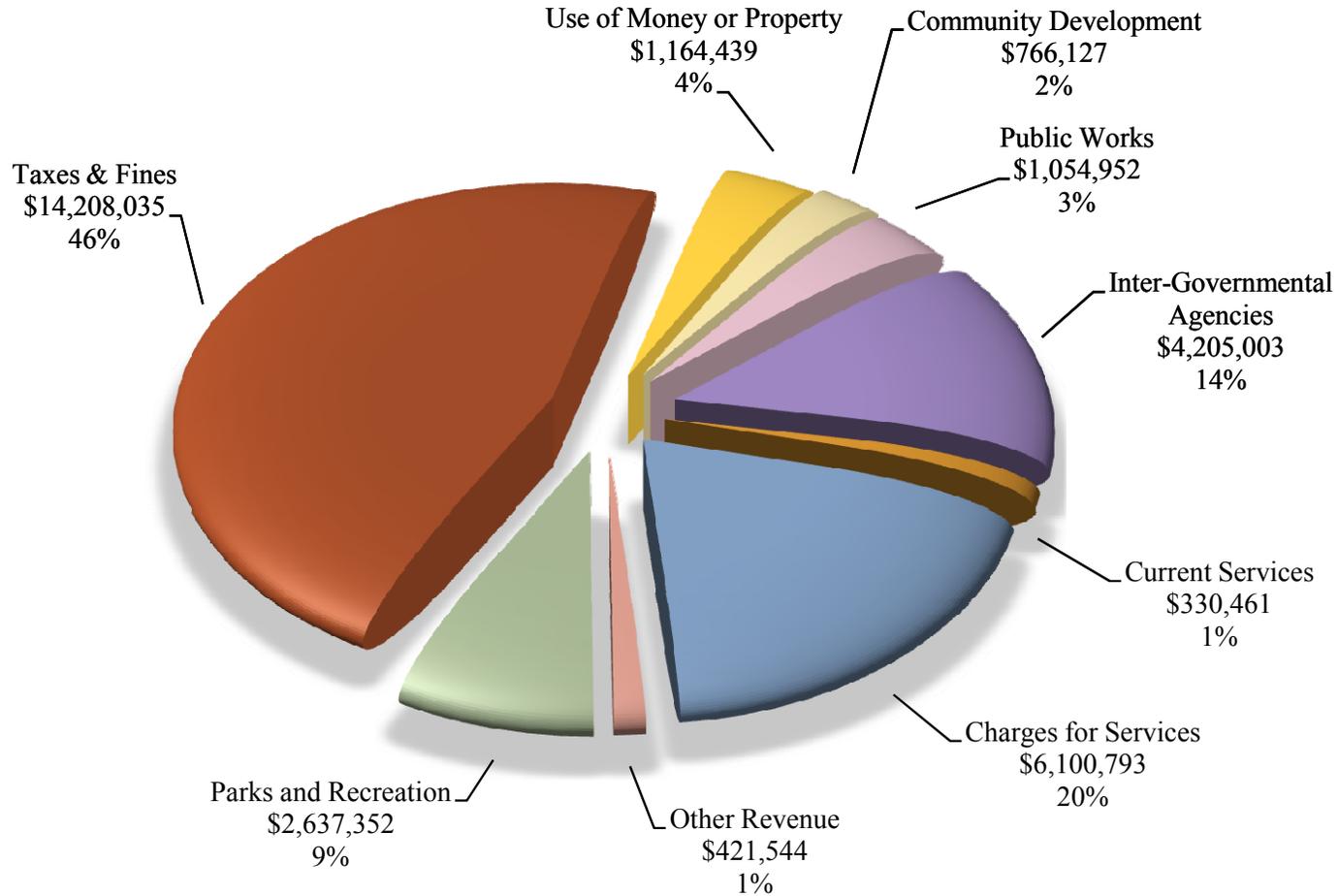
	<u>2006/07</u> <u>Actual</u>	<u>2007/08</u> <u>Actual</u>	<u>2008/09</u> <u>Budget</u>	<u>2008/09</u> <u>Projected</u>	<u>2009/10</u> <u>Budget</u>
Revenues	\$ 37,409,448	\$ 35,762,092	\$ 32,440,316	\$ 31,364,034	\$ 30,888,705
Expenditures	<u>35,707,013</u>	<u>35,914,322</u>	<u>35,519,291</u>	<u>33,890,383</u>	<u>33,722,001</u>
Excess (deficiency) of revenues over / (under) expenditures	1,702,435	(152,230)	(3,078,975)	(2,526,349)	(2,833,296)
Other Sources:					
Operating Transfers In	3,199,614	2,833,982	4,250,697	4,250,697	3,989,240
Operating Transfers Out	<u>(875,785)</u>	<u>(1,890,865)</u>	<u>(1,484,441)</u>	<u>(1,484,441)</u>	<u>(975,091)</u>
Total Other Sources (Uses)	2,323,829	943,117	2,766,256	2,766,256	3,014,149
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenditures</i> and other financing uses	4,026,264	790,887	(312,719)	239,907	180,853
Non-Operating Transfers Out	<u>(1,141,040)</u>	<u>(2,179,435)</u>	<u>(8,613,201)</u>	<u>(8,613,201)</u>	<u>(990,115)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,885,224	(1,388,548)	(8,925,920)	(8,373,294)	(809,262)
Fund Balance, Beginning Year	<u>22,514,337</u>	<u>25,399,561</u>	<u>24,011,013</u>	<u>24,011,013</u>	<u>15,637,719</u>
Fund Balance, End of Year	<u>\$ 25,399,561</u>	<u>\$ 24,011,013</u>	<u>\$ 15,085,092</u>	<u>\$ 15,637,719</u>	<u>\$ 14,828,457</u>

Budget For Fiscal Year 2009/10

GENERAL FUND - FUND BALANCE

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Fund Balance:					
<u>Reserved</u>					
34305 Compensated Absences Reserve	\$ 1,250,000	\$ 1,313,000	\$ 1,378,000	\$ 1,378,000	\$ 1,050,000
34309 Village Community Resource Center	500,000	600,000	600,000	600,000	600,000
34331 Pavement Management Reserve	1,151,000	1,500,000	1,500,000	1,500,000	1,500,000
34332 Civic Center Reserve	4,000,000	6,000,000	0	0	0
34333 Storm Drain Reserve	500,000	0	0	0	0
34334 Capital Facilities Reserve	1,500,000	0	0	0	0
34335 Street Lights Reserve	0	200,000	300,000	300,000	300,000
34336 Other Post-Employment Benefits Reserve (OPEB)	0	0	0	0	600,000
34337 City Park Reserve	0	1,350,000	900,000	900,000	0
34338 City Rentals Reserve	0	0	500,000	500,000	500,000
Total Reserved	8,901,000	10,963,000	5,178,000	5,178,000	4,550,000
<u>Unreserved</u>					
Undesignated	16,498,561	13,048,013	9,907,092	10,459,719	10,278,457
Total Unreserved	16,498,561	13,048,013	9,907,092	10,459,719	10,278,457
Percent of Appropriations	46.21%	36.33%	27.89%	30.86%	30.48%
Total Fund Balance (Reserved & Unreserved)	\$ 25,399,561	\$ 24,011,013	\$ 15,085,092	\$ 15,637,719	\$ 14,828,457

General Fund - Revenue



Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
Taxes & Fines	\$ 15,762,167	\$ 16,391,218	\$ 16,117,199	\$ 15,433,595	-5.84%	\$ 14,208,035	-7.94%
Revenue from Use of Money or Property	1,758,687	2,537,933	1,277,556	1,388,096	-45.31%	1,164,439	-16.11%
Building	2,809,105	1,349,451	548,334	548,334	-59.37%	414,556	-24.40%
Planning	561,856	671,130	300,000	300,000	-55.30%	351,571	17.19%
Public Works	2,144,482	1,059,965	688,184	688,184	-35.07%	1,054,952	53.30%
Park Taxes	1,733,840	1,864,410	1,683,650	1,651,481	-11.42%	1,400,209	-15.21%
City Pool	233,914	242,768	304,981	274,889	13.23%	295,317	7.43%
Parks Other Revenue	1,932,751	1,464,706	1,186,253	778,129	-46.87%	941,826	21.04%
Inter-Governmental Agencies	4,234,722	4,140,565	4,209,475	4,158,813	0.44%	4,205,003	1.11%
Current Services	317,779	294,026	372,095	352,696	19.95%	330,461	-6.30%
Charges for Services	5,177,747	5,012,951	5,414,954	5,414,954	8.02%	6,100,793	12.67%
Other Revenue	742,398	732,969	337,635	374,863	-48.86%	421,544	12.45%
Transfers In	3,199,614	2,833,982	4,250,697	4,250,697	49.99%	3,989,240	-6.15%
TOTAL GENERAL FUND REVENUE	\$ 40,609,062	\$ 38,596,074	\$ 36,691,013	\$ 35,614,731	-7.72%	\$ 34,877,945	-2.07%

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Taxes & Fines</u>						
40xxx	Property Tax	\$ 8,701,129	\$ 9,230,450	\$ 8,277,254	\$ 8,102,254	\$ 6,831,160
41100	Sales & Use Tax	3,285,453	4,811,948	5,164,143	4,911,850	4,750,000
41103	Pro Tax In Lieu of Sales Tax	1,122,555	0	0	0	0
41104	1/2 Cent Sales Tax	109,404	96,459	109,104	98,630	96,657
41105	Transient Occupancy Tax	137,109	149,729	229,510	190,000	260,000
41106	Sales Tax True Up	144,117	15,758	0	0	0
41115	Franchise Fees	965,066	1,018,540	1,100,000	1,076,879	1,141,492
41118	Home Occupation Permits	30,649	32,500	30,000	18,750	20,000
41120	Business License Tax	509,618	454,678	552,634	530,936	538,000
41130	Real Property Transfer Tax	527,766	342,628	408,800	320,000	368,000
41150	Fines & Forfeitures	229,301	238,528	245,754	184,296	202,726
	Total Taxes & Fines	\$ 15,762,167	\$ 16,391,218	\$ 16,117,199	\$ 15,433,595	\$ 14,208,035
<u>Use of Money or Property</u>						
43300	Investment Income	\$ 1,525,295	\$ 2,226,490	\$ 1,056,000	\$ 1,217,096	\$ 1,000,000
43320	Rental Income	232,650	310,440	220,903	170,000	163,439
43330	Royalties	742	1,003	653	1,000	1,000
	Total Use of Money or Property	\$ 1,758,687	\$ 2,537,933	\$ 1,277,556	\$ 1,388,096	\$ 1,164,439
<u>Building</u>						
45529	Reimbursements for Services	\$ 1,686	\$ 5,600	\$ 0	\$ 0	\$ 0
45600	Building Permits	1,751,546	799,383	204,056	204,056	160,171
45600.01	Building Permits - Electrical	7,083	4,162	2,500	2,500	3,188
45600.02	Building Permits - Plumbing	12,087	4,559	7,500	7,500	9,563
45600.03	Building Permits - Mechanical	2,466	2,480	3,000	3,000	3,825
45600.04	Building Permits - Other	42,149	25,654	0	0	0
45605	Building Office Automation	27,178	14,447	30,000	30,000	38,250
45607	Building Plan Check Fee	964,910	493,166	301,278	301,278	199,559
	Total Building	\$ 2,809,105	\$ 1,349,451	\$ 548,334	\$ 548,334	\$ 414,556

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
Planning						
45502	Reproduction Charge	\$ 0	\$ 72	\$ 0	\$ 0	\$ 0
45505.01	Administrative Sign	21,614	20,995	23,557	23,557	7,000
45505.03	Conditional Use Permit	79,055	77,742	70,000	70,000	76,571
45505.04	Design Review	138,576	136,790	33,168	33,168	33,100
45505.05	Variance	27,687	5,188	3,500	3,500	7,000
45505.06	Temporary Use Permit	9,890	11,850	12,491	12,491	9,000
45505.07	Tentative Parcel Map	37,094	14,332	1,484	1,484	3,000
45505.08	Tentative Subdivision	112,773	40,548	1,000	1,000	11,000
45505.09	General Plan Amendment	1,298	13,508	16,223	16,223	10,000
45505.10	Rezoning	38,103	64,476	963	963	10,000
45505.11	Landscape Plan Review	6,489	7,408	0	0	0
45505.12	Development Agreement	0	0	9,064	9,064	0
45505.13	Amendments	951	16,302	10,300	10,300	25,000
45505.14	Time Extension	5,563	11,672	10,100	10,100	10,100
45505.15	Administration	9,069	4,177	6,000	6,000	6,000
45505.16	Daycare	260	268	270	270	270
45505.18	Categorical Exemption	5,363	6,230	5,665	5,665	3,000
45505.19	Negative Declaration	23,987	14,019	1,000	1,000	1,000
45505.20	Mitigated Negative Declaration	16,073	14,349	18,900	18,900	12,000
45505.22	Street Addressing	2,216	286	2,122	2,122	2,100
45505.23	Special Services Fee	18,362	27,249	27,038	27,038	2,500
45505.24	Residential Growth Management	7,433	2,555	2,555	2,555	2,500
45505.25	HCP Planning Administration	0	3,504	3,600	3,600	3,600
45505.28	Outdoor Dining/Display Fee	0	0	3,000	3,000	3,000
45505.30	Zoning Certificate	0	0	14,000	14,000	0
45506.01	Plan Check Residen Private Maintenance	0	3,610	0	0	3,830
45506.02	Plan Check Public Right of Way	0	4,837	0	0	30,000
45506.03	Plan Check Commercial	0	163,830	20,000	20,000	30,000
45532.03	Inspection Fee Commercial	0	5,333	4,000	4,000	50,000
Total Planning		\$ 561,856	\$ 671,130	\$ 300,000	\$ 300,000	\$ 351,571

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

		2006/07 Actual		2007/08 Actual		2008/09 Budget		2008/09 Projected		2009/10 Budget
<u>Public Works</u>										
45513	Tentative Map Reviews	\$ 23,525	\$	5,076	\$	1,000	\$	1,000	\$	2,000
45514	County Delta Express	35,082		23,776		10,000		10,000		10,000
45515	Development Impact Fee	4,292		6,814		1,000		1,000		0
45520	Encroachment Permit	25,736		26,323		9,000		9,000		5,000
45521	Grading Permit	3,239		2,084		1,184		1,184		1,500
45522	Engineering Inspection	1,191,572		506,582		70,000		70,000		125,000
45523	Lot Line Adjustments	9,985		7,437		3,000		3,000		1,252
45524	Assessment Respreads	31,703		0		1,000		1,000		2,500
45526	Plan Check Administration	480,883		331,851		90,000		90,000		75,000
45528.01	Engineering Design Standards	50		0		0		0		0
45528.02	Standard Plans & Specs	770		1,585		0		0		0
45528.03	Misc. Copies & Contract Docs	1,905		1,582		1,000		1,000		200
45529	Inspection Reimbursements	295,383		145,894		100,000		100,000		50,000
45531	Base Map Revision	40,357		961		1,000		1,000		7,500
45535	CIP Project Administration Reimbursement	0		0		400,000		400,000		775,000
	Total Public Works	\$ 2,144,482	\$	1,059,965	\$	688,184	\$	688,184	\$	1,054,952
<u>Parks and Recreation Administration</u>										
40001	County Revenue	\$ 1,685,430	\$	1,808,562	\$	1,633,650	\$	1,601,481	\$	1,350,209
40005	Current Unsecured	48,410		55,848		50,000		50,000		50,000
45561	Application Fee	5,611		0		5,948		5,948		0
45805	Gazebo/City Park	3,436		5,669		0		0		0
46700	Other Revenue	489		12,367		12,858		18,390		10,000
	Total Parks and Recreation Administration	\$ 1,743,376	\$	1,882,446	\$	1,702,456	\$	1,675,819	\$	1,410,209
<u>Parks and Recreation City Pool</u>										
45806	Concessions Revenue	\$ 1,362	\$	773	\$	3,605	\$	900	\$	3,600
45816	City Pool	101,668		91,399		104,797		95,000		104,797
45829	Pool Accessories	259		18		567		567		567
45834	Swim Passes	30,888		33,931		55,481		37,000		38,110
45835	Pool Rent	11,215		13,531		11,073		13,500		13,500
45836	BFAC Swim Gate	88,522		99,089		126,831		125,295		132,116
46700	Other Income	0		4,027		2,627		2,627		2,627
	Total Parks and Recreation City Pool	\$ 233,914	\$	242,768	\$	304,981	\$	274,889	\$	295,317

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Parks and Recreation Planning</u>						
45506	Plan Check	\$ 106,048	\$ 0	\$ 0	\$ 0	\$ 0
45529	Reimbursements for Services	35,056	2,174	0	0	0
45532	Inspection Fees	534,285	100,391	0	0	0
47252	Quimby Fee	446,422	617,728	0	0	0
	Total Parks and Recreation Planning	\$ 1,121,811	\$ 720,293	\$ 0	\$ 0	\$ 0
<u>Parks and Recreation Cultural Arts</u>						
47267	Transfer from Public Art Admin	\$ 57,904	\$ 0	\$ 0	\$ 0	\$ 0
	Total Parks and Recreation Cultural Arts	\$ 57,904	\$ 0	\$ 0	\$ 0	\$ 0
<u>Parks and Recreation Community Center</u>						
45804	Cornfest Revenue	\$ 0	\$ 0	\$ 515	\$ 0	\$ 0
45806	Concessions Revenue	0	0	2,163	0	2,163
45838	Facility Rent/Multi Purpose Room	43,608	39,474	45,690	50,117	50,085
45840	Cleaning Fee Multi Purpose Room	0	0	670	670	670
45843	Facility Rental Blue Room	7,856	5,858	7,306	6,100	7,306
	Total Parks and Recreation Community Center	\$ 51,464	\$ 45,332	\$ 56,344	\$ 56,887	\$ 60,224
<u>Parks and Recreation Senior Program</u>						
45841	Senior Trips	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0
45842	Senior Classes	7,280	7,252	25,725	13,580	25,725
45849	Senior Leagues	2,829	4,048	2,652	4,050	2,652
	Total Parks and Recreation Senior Program	\$ 10,068	\$ 11,300	\$ 28,377	\$ 17,630	\$ 28,377
<u>Parks and Recreation Sports</u>						
45811	Non Residential Fees	\$ 0	\$ 0	\$ 2,225	\$ 0	\$ 0
45847	Registration	348,745	343,413	446,918	340,156	347,337
46700	Other Revenue	1,492	556	0	0	0
	Total Parks and Recreation Sports	\$ 350,237	\$ 343,969	\$ 449,143	\$ 340,156	\$ 347,337

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Parks and Recreation Programs</u>					
43320 Rental Income	\$ 2,427	\$ 3,375	\$ 11,000	\$ 3,431	\$ 5,000
45804 Cornfest Revenue	0	632	3,819	0	5,170
45805 City Park Revenue	0	0	2,584	0	2,584
45806 Concessions Revenue	7,012	789	0	2,400	0
45807.01 Balfour/Guthrie Rental Income	6,242	5,799	5,738	5,973	7,576
45807.04 Oak Meadow Field Rental Income	10,268	9,936	8,959	10,234	14,572
45807.05 Apple Hill Field Rental Income	2,942	2,316	2,295	2,500	3,746
45807.06 Veterans Rental Income	6,343	7,519	4,287	7,745	7,500
45807.08 Garin Park Rental Income	915	4,330	3,071	4,460	1,425
45807.09 Heritage Field	0	0	8,850	0	0
45807.10 Heritage High School Stadium	0	0	10,818	0	0
45807.11 Liberty High School Field	0	0	8,850	0	0
45807.12 Liberty High School Stadium	0	0	10,818	0	0
45807.13 Sunset Rental Fee Revenue	38,099	51,029	55,588	51,495	52,643
45819 Bristow Gym	16,420	1,591	16,033	0	0
45819 Doug Adams Gym	0	0	11,128	0	0
45819 Edna Hill Gym	19,713	21,523	11,128	1,440	0
45822 Drop In	843	1,061	500	0	0
45831 Donations	12,500	250	10,000	250	10,000
45835 Heritage High School Pool Rental Income	27,854	27,730	65,000	65,000	65,000
45835 Liberty High School Pool Rental Income	0	0	28,437	0	0
45838 Multi-Purpose Room	3,222	3,085	42,972	0	8,536
45847 Registration	133,882	151,085	311,708	160,990	277,136
44472 Grants	43,049	33,726	0	23,200	35,000
Total Parks and Recreation Programs	\$ 331,731	\$ 325,776	\$ 633,583	\$ 339,118	\$ 495,888

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

		2006/07 Actual		2007/08 Actual		2008/09 Budget		2008/09 Projected		2009/10 Budget
<u>Inter-Governmental Agencies</u>										
41111	Traffic Relief Prop 42	\$ 260,577	\$	0	\$	494,420	\$	436,136	\$	478,748
44450	Motor Vehicle-in-lieu	307,060		217,484		3,529,533		3,565,344		3,011,255
44451	Property Tax in Lieu of VLF	3,290,435		3,724,604		0		0		0
44455	POST Reimbursement	36,951		42,143		46,547		20,000		25,000
44456	Highway Maintenance	53,474		87,670		72,100		85,458		85,000
44466	Police Activity League	40,089		38,203		6,875		6,875		0
44472	Grants	0		10,000		0		0		575,000
44473	SB-90 Reimbursement	186,886		19,757		30,000		15,000		5,000
44495	Grant Projects	59,250		704		30,000		30,000		25,000
	Total Inter-Governmental Agencies	\$ 4,234,722	\$	4,140,565	\$	4,209,475	\$	4,158,813	\$	4,205,003
<u>Current Services</u>										
45500	Business License Filing Fee	\$ 35,295	\$	35,859	\$	96,268	\$	100,726	\$	52,794
45502	Reproduction Charges	2,425		1,222		6,970		6,970		7,667
45504	Police Services	243,888		202,839		268,857		245,000		270,000
45529	Reimbursements for Services	36,171		54,106		0		0		0
	Total Current Services	\$ 317,779	\$	294,026	\$	372,095	\$	352,696	\$	330,461
<u>Charges for Services</u>										
45609	SMI Interfund Services	\$ 948	\$	537	\$	500	\$	500	\$	500
46600	Water Interfund Services	825,470		866,744		950,000		950,000		1,131,472
46605	Wastewater Interfund Services	607,753		638,141		650,000		650,000		672,578
46607	Solid Waste Interfund Services	731,537		768,114		875,000		875,000		1,056,443
46615	Redevelopment Interfund Services	330,000		346,500		363,825		363,825		649,598
46620	CCCo. - Drainage Interfund Services	11,951		7,666		8,217		8,217		7,500
46629	Bypass Authority Interfund Services	70,631		27,354		1,500		1,500		2,000
46630	Facility Fee Fund Interfund Services	1,281,231		1,040,323		1,250,000		1,250,000		1,000,000
46632	Maintenance Reimbursement	264,350		307,600		343,484		343,484		352,446
46633	Bond Debt Service Interfund Services	606,752		543,112		492,000		492,000		431,914
46636	City Rentals Interfund Services	47,114		0		0		0		0
46637	Agriculture Interfund Services	35,000		75,000		100,000		100,000		187,592
46638	Housing Enterprise Interfund Services	95,572		100,351		50,000		50,000		100,213
46640	Fire Interfund Services	0		1,940		0		0		0
46720	Assessment District LLD's Interfund Services	269,438		289,569		330,428		330,428		508,537
	Total Charges for Services	\$ 5,177,747	\$	5,012,951	\$	5,414,954	\$	5,414,954	\$	6,100,793

Budget For Fiscal Year 2009/10

GENERAL FUND - REVENUE DETAIL

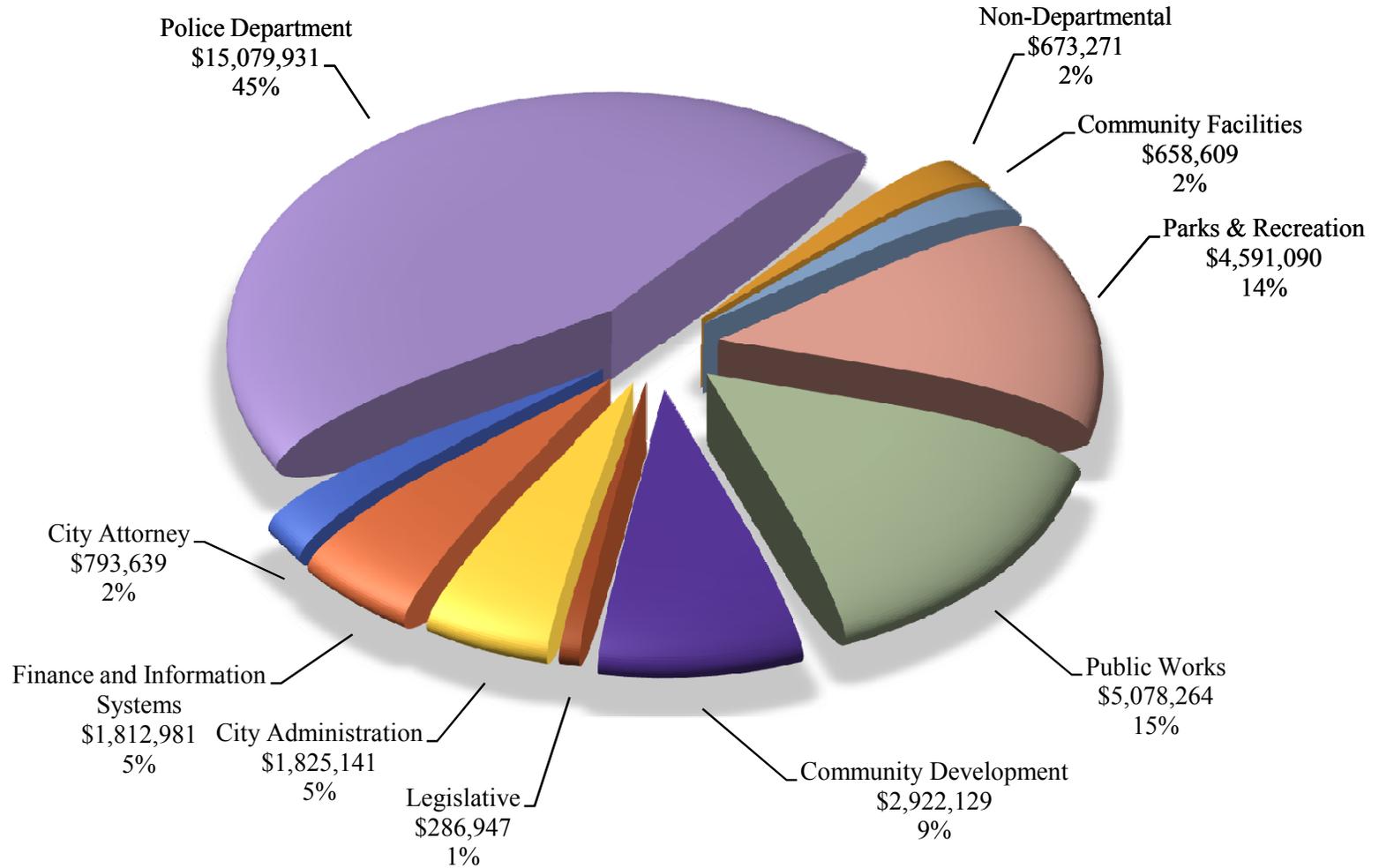
		2006/07 Actual		2007/08 Actual		2008/09 Budget		2008/09 Projected		2009/10 Budget
<u>Other Revenue</u>										
43500	Late Charges	\$ 16,654	\$	19,553	\$	17,401	\$	15,000	\$	16,000
46700	Other Income	75,541		177,482		34,920		60,000		95,000
46700.03	Business License Other Revenue	677		701		525		525		578
46702	Citations	5,950		5,160		15,000		30,000		31,500
46702.01	NPDES Citations	14,000		11,500		9,000		12,000		12,600
46715	School Contributions	90,000		170,067		134,534		135,140		139,250
46750	Capital Project Management Reimb.	483,526		308,156		90,000		100,000		103,000
46850	Passport Revenue	41,403		30,028		26,980		15,825		16,616
46851	Passport Photos	14,647		10,322		9,275		6,373		7,000
	Total Other Revenue	\$ 742,398	\$	732,969	\$	337,635	\$	374,863	\$	421,544
TOTAL GENERAL FUND		\$ 37,409,448	\$	35,762,092	\$	32,440,316	\$	31,364,034	\$	30,888,705
Annual Percentage Change						-70.79%		-67.55%		-4.78%

Budget For Fiscal Year 2009/10

GENERAL FUND - SCHEDULE OF INTERFUND TRANSFERS

To Fund	Account #	From Fund	Purpose	Actual Transfer In (Transfer Out) 2007/08	Projected Transfer In (Transfer Out) 2008/09	Budget Transfer In (Transfer Out) 2009/10
Transfers In						
General Fund	Misc.	Gas Tax	Street Operations Expenditures	\$ 664,914	\$ 1,018,197	\$ 879,240
General Fund	47216	Grants	Grants	22,690	0	0
General Fund	47281	Abandon Vehicle	Vehicle Abatement	120,000	75,000	35,000
General Fund	47231	CFD #2	Public Safety	502,814	532,428	500,000
General Fund	47232	CFD #3	Public Safety	714,831	582,772	1,187,109
General Fund	47233	CFD #4	Public Safety	682,355	820,800	1,042,891
General Fund	47234	CFD #5	Public Safety	0	39,000	70,000
General Fund	47345	CIP 2001 Bond	Interest	13,698	0	0
General Fund	47700	Emergency Preparedness	Interest	0	300,000	275,000
General Fund	80336	Roadway CIP Projects	Roadway CIP Projects	112,680	792,500	0
General Fund	80337	Community Facilities Projects	Specific Plans	0	90,000	0
		Sub-Total Transfer In		\$ 2,833,982	\$ 4,250,697	\$ 3,989,240
Transfers Out						
City Wide Park Assessment District	80230	General Fund	Park Maintenance	\$ (566,165)	\$ (563,546)	\$ (638,546)
Roadway Projects	80336	General Fund	American Ave. Improvement	0	(62,000)	0
Roadway Projects	80336	General Fund	Bicycle & Pedestrian Safety	(1,010)	0	0
Roadway Projects	80336	General Fund	Brentwood Business Park	(872,700)	(35,000)	0
Roadway Projects	80336	General Fund	City Wide Sidewalk Replacement	0	(11,500)	(3,545)
Roadway Projects	80336	General Fund	Pavement Management	(574,270)	(559,603)	0
Roadway Projects	80336	General Fund	Signal Modification	0	0	(30,000)
Roadway Projects	80336	General Fund	Street Division Projects	0	(10,000)	0
Roadway Projects	80336	General Fund	Traffic Calming	0	0	(10,000)
Community Facilities Projects	80337	General Fund	City Wide Sign Identification	(35,000)	0	0
Community Facilities Projects	80337	General Fund	Civic Center	(950,000)	(6,000,000)	0
Community Facilities Projects	80337	General Fund	Civic Center Parking Facility	0	0	(886,515)
Community Facilities Projects	80337	General Fund	Computerized Mgmt System	0	(66,666)	(63,600)
Community Facilities Projects	80337	General Fund	Criminal Analysis Software	(76,461)	0	0
Community Facilities Projects	80337	General Fund	Ergonomic Chair Replacement	(35,000)	(36,050)	0
Parks Projects	80352	General Fund	City Park	(209,264)	(903,485)	0
City Rentals	80501	General Fund	City Rentals	(460,430)	(59,792)	(68,000)
Parks Projects	80522	General Fund	Tree Reforestation	(40,000)	(15,000)	(15,000)
Parks Replacement	80708	General Fund	Parks Replacement	(250,000)	(275,000)	(250,000)
Budget Stabilization	80710	General Fund	Budget Stabilization	0	(1,500,000)	0
		Sub-Total Transfer Out		\$ (4,070,300)	\$ (10,097,642)	\$ (1,965,206)
		TOTAL INTERFUND TRANSFERS		\$ (1,236,318)	\$ (5,846,945)	\$ 2,024,034

General Fund - Expenditures



Budget For Fiscal Year 2009/10

GENERAL FUND - EXPENDITURE SUMMARY

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Legislative</u>						
100-1201	Legislative	\$ 275,651	\$ 269,529	\$ 283,035	\$ 282,706	\$ 286,947
	Total Legislative	\$ 275,651	\$ 269,529	\$ 283,035	\$ 282,706	\$ 286,947
<u>City Administration</u>						
100-1202	City Manager	\$ 693,630	\$ 716,442	\$ 730,199	\$ 707,199	\$ 742,161
100-1205	City Clerk	493,728	452,892	526,568	502,650	405,223
100-1206	Human Resources	627,067	644,406	688,972	657,602	677,757
	Total City Administration	\$ 1,814,425	\$ 1,813,740	\$ 1,945,739	\$ 1,867,451	\$ 1,825,141
<u>City Attorney</u>						
100-1203	City Attorney	\$ 610,253	\$ 724,737	\$ 815,540	\$ 767,541	\$ 793,639
	Total City Attorney	\$ 610,253	\$ 724,737	\$ 815,540	\$ 767,541	\$ 793,639
<u>Finance and Information Systems</u>						
100-1301	Administrative Services	\$ 304,777	\$ 0	\$ 0	\$ 0	\$ 0
100-1302	Purchasing	194,766	0	0	0	0
100-1303	Business Services	576,437	1,025,936	1,054,376	1,014,270	909,854
100-1304	Financial Services	545,560	1,099,467	981,410	958,780	903,127
100-1701	Non-Departmental	1,040,218	679,480	1,116,381	947,964	673,271
Multi	Community Facilities	485,529	530,430	633,247	624,620	658,609
	Total Finance and Information Systems	\$ 3,147,287	\$ 3,335,313	\$ 3,785,414	\$ 3,545,634	\$ 3,144,861
<u>Police</u>						
100-1501	Police Department	\$ 14,082,260	\$ 14,161,346	\$ 14,730,004	\$ 14,560,078	\$ 15,078,931
100-1416	Youth Diversion	1,694	1,553	1,000	750	1,000
	Total Police	\$ 14,083,954	\$ 14,162,899	\$ 14,731,004	\$ 14,560,828	\$ 15,079,931

Budget For Fiscal Year 2009/10

GENERAL FUND - EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 430,288	\$ 545,896	\$ 355,113	\$ 278,561	\$ 0
100-2101 Building Division	3,162,675	2,669,298	1,967,362	1,919,280	1,733,319
100-2201 Planning Division	1,276,511	1,393,200	1,188,118	1,142,118	1,160,381
100-2202 Planning Commission	33,455	33,433	33,963	28,088	28,429
Total Community Development	\$ 4,902,929	\$ 4,641,827	\$ 3,544,556	\$ 3,368,047	\$ 2,922,129
<u>Public Works</u>					
100-1603 Streets Division	\$ 2,602,077	\$ 2,825,048	\$ 2,501,766	\$ 2,332,076	\$ 2,404,648
100-2301 Development Engineering	1,177,567	1,235,028	1,089,478	1,007,978	914,154
100-2302 Construction Inspection	732,894	720,922	511,388	480,838	483,987
100-2303 Traffic & Transportation	621,679	638,063	446,347	416,147	505,021
100-3601 CIP Administration	0	0	848,475	674,466	770,454
Total Public Works	\$ 5,134,217	\$ 5,419,061	\$ 5,397,454	\$ 4,911,505	\$ 5,078,264
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 1,281,345	\$ 1,435,377	\$ 1,579,201	\$ 1,570,887	\$ 1,530,264
100-5102 City Pool	855,884	907,998	810,854	792,809	715,886
100-5106 Parks and Recreation Commission	16,626	13,692	7,461	7,461	9,417
100-5107 Youth Commission	11,670	4,880	4,400	4,400	4,379
100-5108 Planning	1,105,186	718,678	0	0	0
100-5109 Cultural Arts	138,771	0	0	0	0
100-5110 Community Center	90,847	156,978	129,099	129,099	128,015
100-5111 Senior Program	181,939	185,481	214,378	214,378	212,070
100-5112 Brentwood Senior Activity Center	0	0	49,242	52,242	116,713
100-62xx Sports	278,796	302,969	382,706	288,226	297,574
100-63xx Programs	370,996	391,745	607,685	374,831	491,698
100-1602 Landscape Division	1,165,903	1,211,428	1,175,710	1,096,626	1,085,075
100-1412 Police Activities League	240,333	217,990	55,813	55,712	0
Total Parks and Recreation	\$ 5,738,296	\$ 5,547,216	\$ 5,016,549	\$ 4,586,671	\$ 4,591,090
TOTAL GENERAL FUND	\$ 35,707,013	\$ 35,914,322	\$ 35,519,291	\$ 33,890,383	\$ 33,722,001
Annual Percentage Change			-1.10%	-5.64%	-0.50%

Budget For Fiscal Year 2009/10

GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	% Change	2009/10 Budget	% Change
Personnel Services	\$ 23,205,072	\$ 24,685,325	\$ 24,486,159	\$ 24,298,081	-0.77%	\$ 23,647,859	-2.68%
Supplies and Services	7,779,437	7,112,219	8,051,721	6,673,092	-17.12%	7,216,903	8.15%
Internal Service	4,311,742	3,773,771	2,896,338	2,896,338	0.00%	2,827,739	-2.37%
Capital Outlay	410,762	343,007	85,073	22,872	-73.11%	29,500	28.98%
TOTAL	\$ 35,707,013	\$ 35,914,322	\$ 35,519,291	\$ 33,890,383		\$ 33,722,001	
Annual Percentage Change			-1.10%	-5.64%		-0.50%	

Budget For Fiscal Year 2009/10

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>PERSONNEL SERVICES</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 171,157	\$ 182,243	\$ 192,438	\$ 192,438	\$ 194,648
	Total Legislative	\$ 171,157	\$ 182,243	\$ 192,438	\$ 192,438	\$ 194,648
<u>City Administration</u>						
100-1202	City Manager	\$ 557,644	\$ 604,478	\$ 632,404	\$ 632,404	\$ 635,310
100-1205	City Clerk	323,935	360,157	388,738	388,238	314,637
100-1206	Human Resources	500,031	518,760	536,289	535,789	537,935
	Total City Administration	\$ 1,381,610	\$ 1,483,395	\$ 1,557,431	\$ 1,556,431	\$ 1,487,882
<u>City Attorney</u>						
100-1203	City Attorney	\$ 469,310	\$ 584,638	\$ 637,611	\$ 637,611	\$ 634,719
	Total City Attorney	\$ 469,310	\$ 584,638	\$ 637,611	\$ 637,611	\$ 634,719
<u>Finance and Information Systems</u>						
100-1301	Administrative Services	\$ 224,243	\$ 0	\$ 0	\$ 0	\$ 0
100-1302	Purchasing	173,801	0	0	0	0
100-1303	Business Services	466,367	820,963	824,084	819,934	674,961
100-1304	Financial Services	398,567	881,549	796,526	792,526	711,020
100-1701	Non-Departmental	18,680	0	0	0	0
	Total Finance and Information Systems	\$ 1,281,658	\$ 1,702,512	\$ 1,620,610	\$ 1,612,460	\$ 1,385,981
<u>Police</u>						
100-1501	Police Department	\$ 9,990,306	\$ 10,602,683	\$ 11,539,525	\$ 11,520,485	\$ 11,964,916
	Total Police	\$ 9,990,306	\$ 10,602,683	\$ 11,539,525	\$ 11,520,485	\$ 11,964,916

Budget For Fiscal Year 2009/10

GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>Community Development</u>						
100-1204	Economic Development	\$ 247,301	\$ 368,882	\$ 178,512	\$ 150,659	\$ 0
100-2101	Building Division	2,417,106	2,101,826	1,610,295	1,610,295	1,420,335
100-2201	Planning Division	960,625	1,229,010	1,013,086	1,011,586	917,267
100-2202	Planning Commission	12,918	13,373	13,148	13,148	12,918
	Total Community Development	\$ 3,637,950	\$ 3,713,091	\$ 2,815,041	\$ 2,785,688	\$ 2,350,520
<u>Public Works</u>						
100-1603	Streets Division	\$ 1,395,971	\$ 1,497,151	\$ 1,548,653	\$ 1,553,653	\$ 1,546,916
100-2301	Development Engineering	785,877	858,665	675,703	667,703	530,856
100-2302	Construction Inspection	592,694	566,012	404,197	389,197	374,049
100-2303	Engineering Services (Traffic)	534,360	529,471	319,609	319,609	290,639
100-3601	CIP Administration	0	0	459,235	446,235	424,678
	Total Public Works	\$ 3,308,903	\$ 3,451,299	\$ 3,407,397	\$ 3,376,397	\$ 3,167,138
<u>Parks and Recreation</u>						
100-5101	Recreation Administration	\$ 918,772	\$ 1,122,668	\$ 1,335,663	\$ 1,335,865	\$ 1,300,443
100-5102	City Pool	412,153	482,973	418,888	418,888	330,933
100-5106	Parks and Recreation Commission	6,438	6,059	6,320	6,320	7,233
100-5107	Youth Commission	853	53	0	0	0
100-5108	Planning	588,430	352,746	0	0	0
100-5109	Cultural Arts	121,906	0	0	0	0
100-5110	Community Center	13,674	14,324	15,070	15,070	15,137
100-5111	Senior Program	140,944	140,041	152,950	152,950	153,495
100-5112	Brentwood Senior Activity Center	0	0	3,432	3,432	2,912
100-62xx	Sports	74,658	118,218	125,205	99,685	100,651
100-63xx	Programs	166,288	185,464	235,483	174,948	178,275
100-1602	Landscape Division	316,159	350,361	383,977	370,295	372,978
100-1412	Police Activities League	203,904	192,557	39,118	39,118	0
	Total Parks and Recreation	\$ 2,964,179	\$ 2,965,464	\$ 2,716,106	\$ 2,616,571	\$ 2,462,056
TOTAL GENERAL FUND PERSONNEL SERVICES		\$ 23,205,072	\$ 24,685,325	\$ 24,486,159	\$ 24,298,081	\$ 23,647,859
Annual Percentage Change				-0.81%	-1.57%	-2.68%

Budget For Fiscal Year 2009/10

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>SUPPLIES AND SERVICES</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 61,153	\$ 40,560	\$ 47,129	\$ 46,800	\$ 47,129
	Total Legislative	\$ 61,153	\$ 40,560	\$ 47,129	\$ 46,800	\$ 47,129
<u>City Administration</u>						
100-1202	City Manager	\$ 68,451	\$ 67,601	\$ 53,000	\$ 30,000	\$ 54,160
100-1205	City Clerk	60,180	40,256	88,661	65,243	43,850
100-1206	Human Resources	75,601	84,757	109,740	78,870	90,345
	Total City Administration	\$ 204,232	\$ 192,614	\$ 251,401	\$ 174,113	\$ 188,355
<u>City Attorney</u>						
100-1203	City Attorney	\$ 101,225	\$ 99,783	\$ 133,499	\$ 85,500	\$ 106,836
	Total City Attorney	\$ 101,225	\$ 99,783	\$ 133,499	\$ 85,500	\$ 106,836
<u>Finance and Information Systems</u>						
100-1301	Administrative Services	\$ 35,327	\$ 0	\$ 0	\$ 0	\$ 0
100-1302	Purchasing	5,570	0	0	0	0
100-1303	Business Services	62,805	126,269	146,156	110,200	151,300
100-1304	Financial Services	94,233	101,818	81,730	63,100	91,000
100-1701	Non-Departmental	995,407	593,701	948,998	799,600	587,825
Multi	Community Facilities	485,529	530,430	633,247	624,620	658,609
	Total Finance and Information Systems	\$ 1,678,871	\$ 1,352,218	\$ 1,810,131	\$ 1,597,520	\$ 1,488,734
<u>Police</u>						
100-1501	Police Department	\$ 2,004,770	\$ 1,927,032	\$ 2,093,903	\$ 1,972,199	\$ 2,030,428
100-1416	Youth Diversion	1,694	1,553	1,000	750	1,000
	Total Police	\$ 2,006,464	\$ 1,928,585	\$ 2,094,903	\$ 1,972,949	\$ 2,031,428

Budget For Fiscal Year 2009/10

GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY

		2006/07		2007/08		2008/09		2008/09		2009/10
		Actual		Actual		Budget		Projected		Budget
<u>Community Development</u>										
100-1204	Economic Development	\$ 151,232	\$	\$ 141,072	\$	\$ 149,149	\$	\$ 100,450	\$	\$ 0
100-2101	Building Division	342,561		267,252		185,082		137,000		155,037
100-2201	Planning Division	157,219		47,837		74,200		29,700		123,072
100-2202	Planning Commission	7,716		3,722		8,200		2,325		3,200
	Total Community Development	\$ 658,728	\$	\$ 459,883	\$	\$ 416,631	\$	\$ 269,475	\$	\$ 281,309
<u>Public Works</u>										
100-1603	Streets Division	\$ 605,566	\$	\$ 645,525	\$	\$ 686,405	\$	\$ 511,715	\$	\$ 613,666
100-2301	Development Engineering	249,719		255,670		316,000		242,500		294,855
100-2302	Construction Inspection	23,750		48,263		38,250		23,700		42,139
100-2303	Traffic & Transportation	36,004		39,497		88,000		62,800		174,241
100-3601	CIP Administration	0		0		287,109		134,100		268,917
	Total Public Works	\$ 915,039	\$	\$ 988,955	\$	\$ 1,415,764	\$	\$ 974,815	\$	\$ 1,393,818
<u>Parks and Recreation</u>										
100-5101	Recreation Administration	\$ 157,971	\$	\$ 159,407	\$	\$ 102,772	\$	\$ 94,256	\$	\$ 103,892
100-5102	City Pool	323,308		323,566		301,250		283,205		301,250
100-5106	Parks and Recreation Commission	9,750		7,622		1,055		1,055		1,055
100-5107	Youth Commission	10,462		4,823		4,379		4,379		4,379
100-5108	Planning	395,299		302,593		0		0		0
100-5109	Cultural Arts	4,039		0		0		0		0
100-5110	Community Center	34,571		32,110		34,013		34,013		34,013
100-5111	Senior Program	24,583		31,052		43,551		43,551		43,551
100-5112	Brentwood Senior Activity Center	0		0		15,969		18,969		40,773
100-62xx	Sports	198,894		184,612		256,457		187,497		171,507
100-63xx	Programs	194,427		192,382		366,522		194,203		308,988
100-1602	Landscape Division	782,459		796,257		749,886		684,484		669,886
100-1412	Police Activities League	17,960		15,197		6,409		6,308		0
	Total Parks and Recreation	\$ 2,153,724	\$	\$ 2,049,621	\$	\$ 1,882,263	\$	\$ 1,551,920	\$	\$ 1,679,294
TOTAL GENERAL FUND SUPPLIES AND SERVICES		\$ 7,779,437	\$	\$ 7,112,219	\$	\$ 8,051,721	\$	\$ 6,673,092	\$	\$ 7,216,903
Annual Percentage Change						13.21%		-6.17%		8.15%

Budget For Fiscal Year 2009/10

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>INTERNAL SERVICE</u>						
<u>Legislative</u>						
100-1201	Legislative	\$ 43,341	\$ 46,726	\$ 43,468	\$ 43,468	\$ 45,170
	Total Legislative	\$ 43,341	\$ 46,726	\$ 43,468	\$ 43,468	\$ 45,170
<u>City Administration</u>						
100-1202	City Manager	\$ 65,959	\$ 44,363	\$ 44,795	\$ 44,795	\$ 52,691
100-1205	City Clerk	61,263	52,479	49,169	49,169	46,736
100-1206	Human Resources	51,435	40,889	42,943	42,943	49,477
	Total City Administration	\$ 178,657	\$ 137,731	\$ 136,907	\$ 136,907	\$ 148,904
<u>City Attorney</u>						
100-1203	City Attorney	\$ 33,081	\$ 40,316	\$ 43,930	\$ 43,930	\$ 51,584
	Total City Attorney	\$ 33,081	\$ 40,316	\$ 43,930	\$ 43,930	\$ 51,584
<u>Finance and Information Systems</u>						
100-1301	Administrative Services	\$ 45,207	\$ 0	\$ 0	\$ 0	\$ 0
100-1302	Purchasing	15,395	0	0	0	0
100-1303	Business Services	46,427	78,704	84,136	84,136	83,593
100-1304	Financial Services	51,819	102,446	103,154	103,154	101,107
100-1701	Non-Departmental	26,131	41,126	138,364	138,364	85,446
	Total Finance and Information Systems	\$ 184,980	\$ 222,276	\$ 325,654	\$ 325,654	\$ 270,146
<u>Police</u>						
100-1501	Police Department	\$ 1,900,245	\$ 1,535,383	\$ 1,062,394	\$ 1,062,394	\$ 1,073,587
	Total Police	\$ 1,900,245	\$ 1,535,383	\$ 1,062,394	\$ 1,062,394	\$ 1,073,587

Budget For Fiscal Year 2009/10

GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Community Development</u>					
100-1204 Economic Development	\$ 29,981	\$ 35,942	\$ 27,452	\$ 27,452	\$ 0
100-2101 Building Division	349,283	288,834	171,049	171,049	157,947
100-2201 Planning Division	155,717	112,034	100,364	100,364	120,042
100-2202 Planning Commission	12,821	12,019	12,147	12,147	12,311
Total Community Development	\$ 547,802	\$ 448,829	\$ 311,012	\$ 311,012	\$ 290,300
<u>Public Works</u>					
100-1603 Streets Division	\$ 504,193	\$ 533,803	\$ 266,708	\$ 266,708	\$ 244,066
100-2301 Development Engineering	141,971	120,195	95,775	95,775	86,943
100-2302 Construction Inspection	116,450	106,647	67,441	67,441	66,299
100-2303 Traffic & Transportation	51,314	49,734	32,738	32,738	34,141
100-3601 CIP Administration	0	0	92,131	92,131	66,859
Total Public Works	\$ 813,928	\$ 810,379	\$ 554,793	\$ 554,793	\$ 498,308
<u>Parks and Recreation</u>					
100-5101 Recreation Administration	\$ 204,602	\$ 153,302	\$ 140,766	\$ 140,766	\$ 125,929
100-5102 City Pool	120,423	101,459	90,716	90,716	83,703
100-5106 Parks and Recreation Commission	438	11	86	86	1,129
100-5107 Youth Commission	355	4	21	21	0
100-5108 Planning	110,771	63,339	0	0	0
100-5109 Cultural Arts	12,826	0	0	0	0
100-5110 Community Center	42,602	110,544	80,016	80,016	78,865
100-5111 Senior Program	16,412	14,388	17,877	17,877	15,024
100-5112 Brentwood Senior Activity Center	0	0	29,841	29,841	73,028
100-62xx Sports	5,244	139	1,044	1,044	25,416
100-63xx Programs	10,281	13,899	5,680	5,680	4,435
100-1602 Landscape Division	67,285	64,810	41,847	41,847	42,211
100-1412 Police Activities League	18,469	10,236	10,286	10,286	0
Total Parks and Recreation	\$ 609,708	\$ 532,131	\$ 418,180	\$ 418,180	\$ 449,740
TOTAL GENERAL FUND INTERNAL SERVICES	\$ 4,311,742	\$ 3,773,771	\$ 2,896,338	\$ 2,896,338	\$ 2,827,739
Annual Percentage Change			-23.25%	-23.25%	-2.37%

Budget For Fiscal Year 2009/10

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>CAPITAL OUTLAY</u>					
<u>City Administration</u>					
100-1202 City Manager	\$ 1,576	\$ 0	\$ 0	\$ 0	\$ 0
100-1205 City Clerk	48,350	0	0	0	0
Total City Administration	\$ 49,926	\$ 0	\$ 0	\$ 0	\$ 0
<u>City Attorney</u>					
100-1203 City Attorney	\$ 6,637	\$ 0	\$ 500	\$ 500	\$ 500
Total City Attorney	\$ 6,637	\$ 0	\$ 500	\$ 500	\$ 500
<u>Finance and Information Systems</u>					
100-1303 Business Services	\$ 837	\$ 0	\$ 0	\$ 0	\$ 0
100-1304 Financial Services	941	13,654	0	0	0
100-1701 Non-Departmental	0	44,653	29,019	10,000	0
Total Finance and Information Systems	\$ 1,778	\$ 58,307	\$ 29,019	\$ 10,000	\$ 0
<u>Police</u>					
100-1501 Police Department	\$ 186,939	\$ 96,248	\$ 34,182	\$ 5,000	\$ 10,000
Total Police	\$ 186,939	\$ 96,248	\$ 34,182	\$ 5,000	\$ 10,000
<u>Community Development</u>					
100-1204 Economic Development	\$ 1,774	\$ 0	\$ 0	\$ 0	\$ 0
100-2101 Building Division	53,725	11,386	936	936	0
100-2201 Planning Division	2,950	4,319	468	468	0
100-2202 Planning Commission	0	4,319	468	468	0
Total Community Development	\$ 58,449	\$ 20,024	\$ 1,872	\$ 1,872	\$ 0

Budget For Fiscal Year 2009/10

GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Public Works</u>					
100-1603 Streets Division	\$ 96,347	\$ 148,569	\$ 0	\$ 0	\$ 0
100-2301 Development Engineering	0	498	2,000	2,000	1,500
100-2302 Construction Inspection	0	0	1,500	500	1,500
100-2303 Traffic & Transportation	0	19,361	6,000	1,000	6,000
100-3601 CIP Administration	0	0	10,000	2,000	10,000
Total Public Works	\$ 96,347	\$ 168,428	\$ 19,500	\$ 5,500	\$ 19,000
<u>Parks and Recreation</u>					
100-5108 Planning	\$ 10,686	\$ 0	\$ 0	\$ 0	\$ 0
Total Parks and Recreation	\$ 10,686	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL GENERAL FUND CAPITAL OUTLAY	\$ 410,762	\$ 343,007	\$ 85,073	\$ 22,872	\$ 29,500
Annual Percentage Change			-75.20%	-93.33%	28.98%



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Listing of General Fund Divisions

DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
	<i>Legislative</i>		<i>Community Development</i>
100-1201	City Council	100-1204	Economic Development
	<i>City Administration</i>	100-2101	Building
100-1202	City Manager	100-2201	Planning / Economic Development
100-1205	City Clerk	100-2202	Planning Commission
100-1206	Human Resources		<i>Public Works</i>
	<i>City Attorney</i>	100-1603	Street Maintenance
100-1203	City Attorney	100-2301	Development Engineering
	<i>Finance & Information Systems</i>	100-2302	Construction Inspection
100-1303	Business Services	100-2303	Traffic & Transportation
100-1304	Financial Services	100-3601	Capital Improvement Program Administration
100-1701	Non-Departmental		<i>Parks and Recreation</i>
Miscellaneous	Community Services	100-5101	Recreation Administration
	<i>Police</i>	100-5102	City Pool
100-1501	Police	100-5106	Park and Recreation Commission
100-1416	Youth Diversion Program	100-5107	Youth Commission
		100-5110	Community Center
		100-5111	Senior Programs
		100-5112	Brentwood Senior Activity Center
		100-6200 Series	Sports
		100-6300 Series	Programs
		100-1602	Landscape Operations
		100-1412	Police Activity League

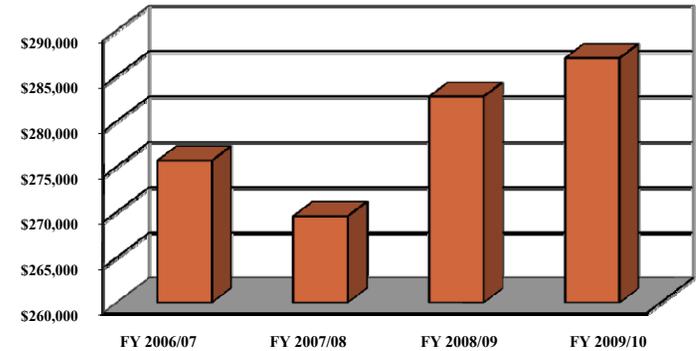
Budget For Fiscal Year 2009/10

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.

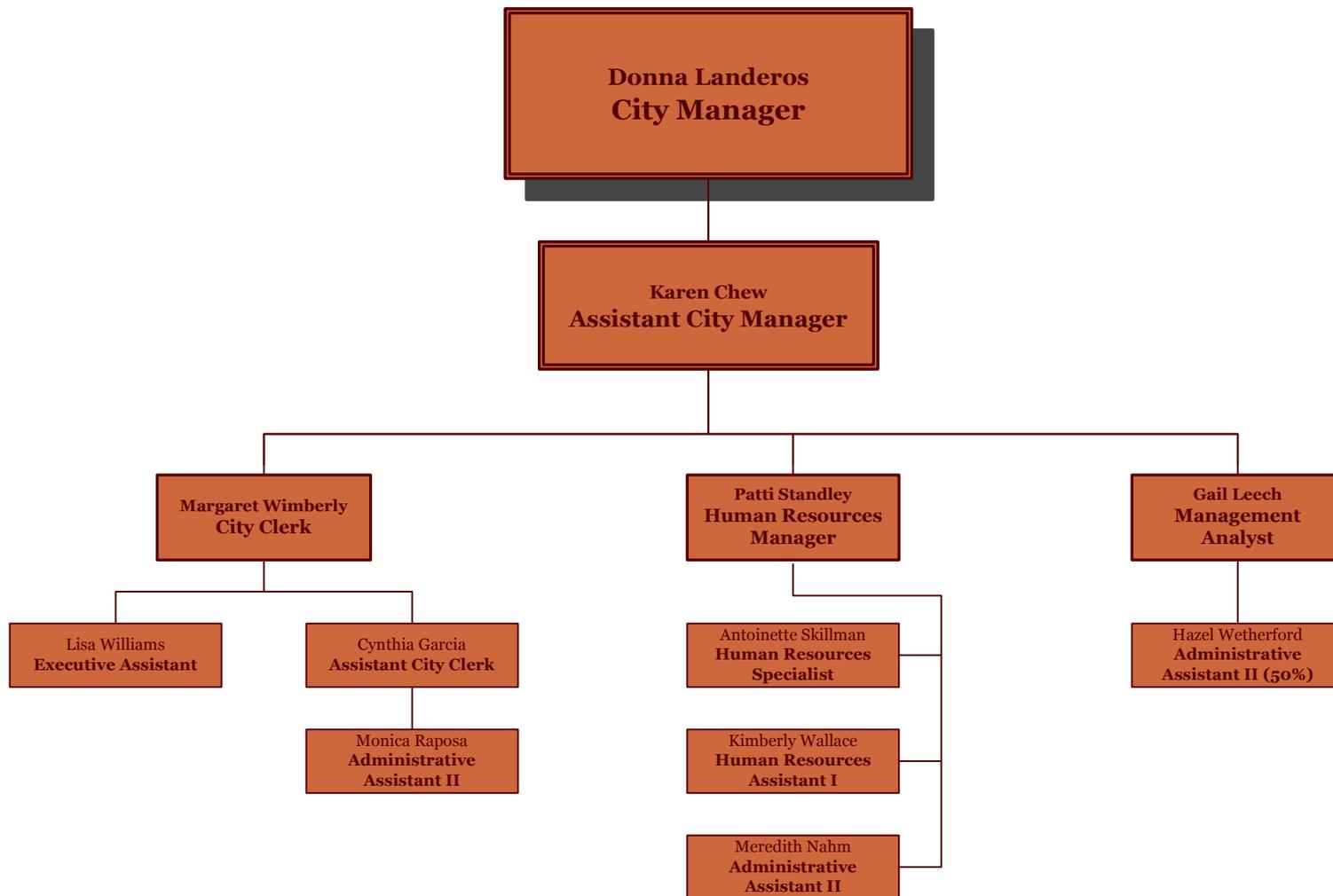
Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 171,157	\$ 182,243	\$ 192,438	\$ 192,438	\$ 194,648
Supplies and Services	61,153	40,560	47,129	46,800	47,129
Internal Services	43,341	46,726	43,468	43,468	45,170
Total	\$ 275,651	\$ 269,529	\$ 283,035	\$ 282,706	\$ 286,947
Annual Percentage Change			5.01%	4.89%	1.50%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00
Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Commentary

City Administration





City Administration

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 requests. 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; classifications; performance evaluations; 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 successful meet and confer sessions with the various bargaining units regarding Memoranda of Understanding (MOUs) that expired June 30, 2008.
- Completed successful meet and confer sessions and/or meet and consult sessions with the various bargaining units regarding updates of the Employee Handbook, new or revised Council/Administrative Policies and other mandatory subjects as appropriate.
- Completed successful public outreach efforts through City Manager Weekly Updates and the periodic City newsletters mailed to Brentwood residents.



City Administration

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 campaigning financing, public records, meeting notices and conflicts of interest.*
- *Continue ongoing program of employee training and initiate additional employee training which is either mandated by law, or training which will enhance staff skills and job knowledge.*
- *Continue public outreach efforts through City Manager Weekly update and periodic newsletters mailed to Brentwood residents.*

Budget For Fiscal Year 2009/10

City Administration Department Summary

Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-1202	City Manager	\$ 693,630	\$ 716,442	\$ 730,199	\$ 707,199	\$ 742,161
100-1205	City Clerk	493,728	452,892	526,568	502,650	405,223
100-1206	Human Resources	627,067	644,406	688,972	657,602	677,757
	Total	\$ 1,814,424	\$ 1,813,740	\$ 1,945,739	\$ 1,867,451	\$ 1,825,141
	Annual Percentage Change			7.28%	2.96%	-2.27%
	Total Budgeted Full-Time Positions	12.00	11.50	11.50	11.50	10.50

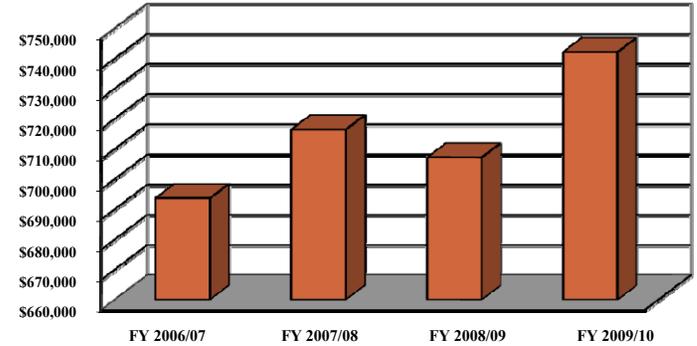
Budget For Fiscal Year 2009/10

Fund Title: General Fund	Department: City 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.
- Hosted Employee Appreciation Luncheon, Employee Service Awards Luncheon and one Roundtable meeting for all City Employees.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 557,644	\$ 604,478	\$ 632,404	\$ 632,404	\$ 635,310
Supplies and Services	68,451	67,601	53,000	30,000	54,160
Internal Service	65,959	44,363	44,795	44,795	52,691
Capital Outlay	1,576	0	0	0	0
Total	\$ 693,630	\$ 716,442	\$ 730,199	\$ 707,199	\$ 742,161
Annual Percentage Change			1.92%	-1.29%	4.94%
Total Budgeted Full-Time Positions	3.00	3.50	3.50	3.50	3.50

Commentary

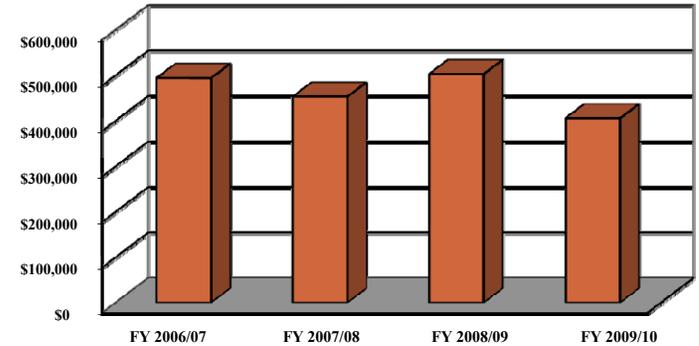
Budget For Fiscal Year 2009/10

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

Performance Measures

- Produced 33 City Council and Redevelopment Agency agenda packets.
- Processed 875 U.S. Passport Applications.
- Responded to 113 public records requests.
- Processed 157 internal records requests.
- Prepared, logged, and indexed all City Council actions.
- Processed Statements of Economic Interest for designated employees and elected/appointed officials.
- Assisted four candidates in the November 7, 2008, General Municipal Election.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 323,935	\$ 360,157	\$ 388,738	\$ 388,238	\$ 314,637
Supplies and Services	60,180	40,256	88,661	65,243	43,850
Internal Service	61,263	52,479	49,169	49,169	46,736
Capital Outlay	48,350	0	0	0	0
Total	<u>\$ 493,728</u>	<u>\$ 452,892</u>	<u>\$ 526,568</u>	<u>\$ 502,650</u>	<u>\$ 405,223</u>
Annual Percentage Change			16.27%	10.99%	-19.38%
Total Budgeted Full-Time Positions	4.50	3.50	3.50	3.50	2.50

Commentary

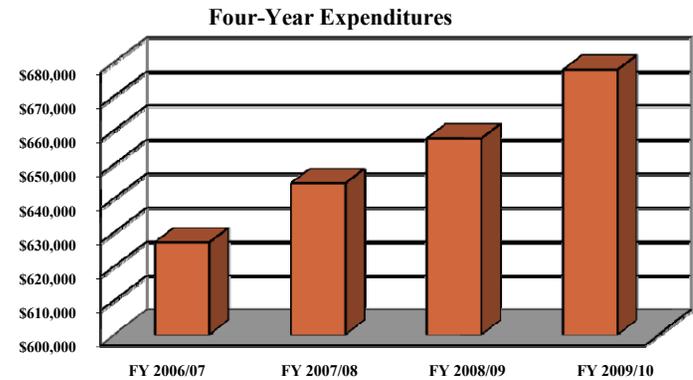
Decrease due to election in 08/09. Personnel savings through employee transfer.

Budget For Fiscal Year 2009/10

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

Performance Measures

- | | |
|-----------------------------------|---------------------------------------|
| - 28 Recruitments | - 17 Work Comp Claims |
| - 1,542 Employment Applications | (30 incidents reported) |
| - 316 Performance Evaluations | - Employee general & training events: |
| - 215 Pat-on-the-Back Awards | - Safety, Health & Wellness Fair |
| - 40 Service Awards | - Seven CPR, First Aid & AED |
| - Hired 92 employees | - Twelve General Training Sessions |
| (16 F/T, 76 limited service, P/T) | - Eleven varied training sessions |
| | - Safety for Outdoor Employees |

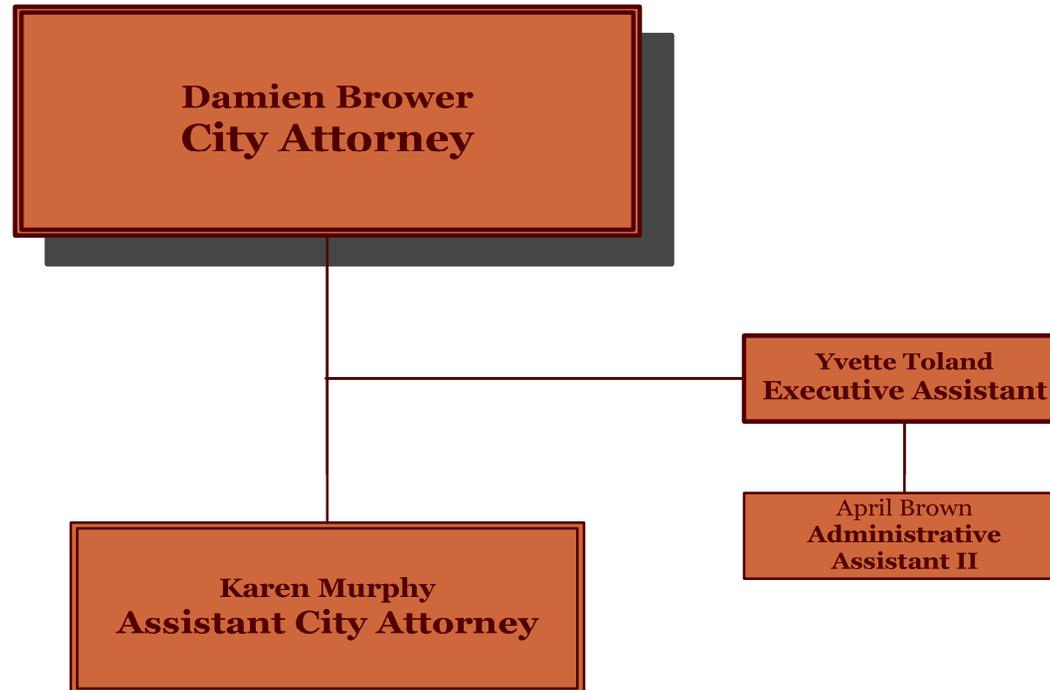


<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 500,031	\$ 518,760	\$ 536,289	\$ 535,789	\$ 537,935
Supplies and Services	75,601	84,757	109,740	78,870	90,345
Internal Service	51,435	40,889	42,943	42,943	49,477
Total	\$ 627,067	\$ 644,406	\$ 688,972	\$ 657,602	\$ 677,757
Annual Percentage Change			6.92%	2.05%	3.06%
Total Budgeted Full-Time Positions	4.50	4.50	4.50	4.50	4.50

Commentary

The Human Resources Division 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 workers' compensation benefits. The Human Resources Division works directly with legal counsel on issues related to employment law as well as other personnel-related legal matters, therefore, the legal services budget reflects funds to cover these expenditures.

City Attorney





City Attorney

Division

City Attorney

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

Mission Statement

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

Department Accomplishments

Services

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

- *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.*
- *Revised and/or drafted Brentwood Municipal Code chapters related to administrative citations, nuisance abatement, notices of pending action, property maintenance, rental inspection and parcel map waivers.*
- *Prepared and filed weapons confiscation petitions and pitchess motion opposition briefs.*
- *Drafted standard professional service agreements and amendments, as well as processing procedures. Provided training in their use to over 120 employees.*

Department Goals

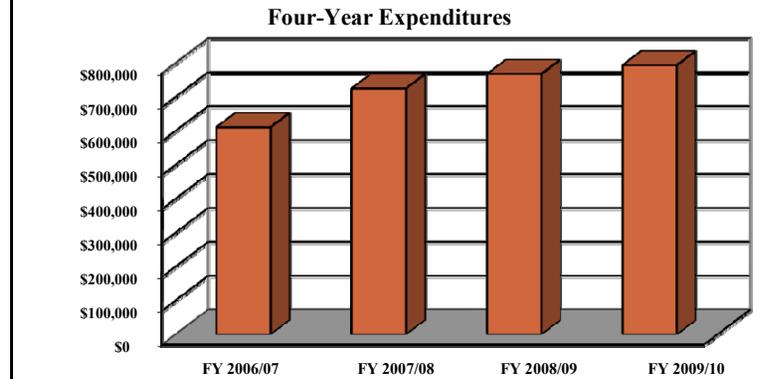
- *Develop new, and review existing, standard agreements with the goal of creating an electronic form file for City documents.*
- *Implement regular staff training on subpoena response procedures; Public Records Act request procedures and agreement drafting and processing, to further the practice of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

Budget For Fiscal Year 2009/10

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

Performance Measures

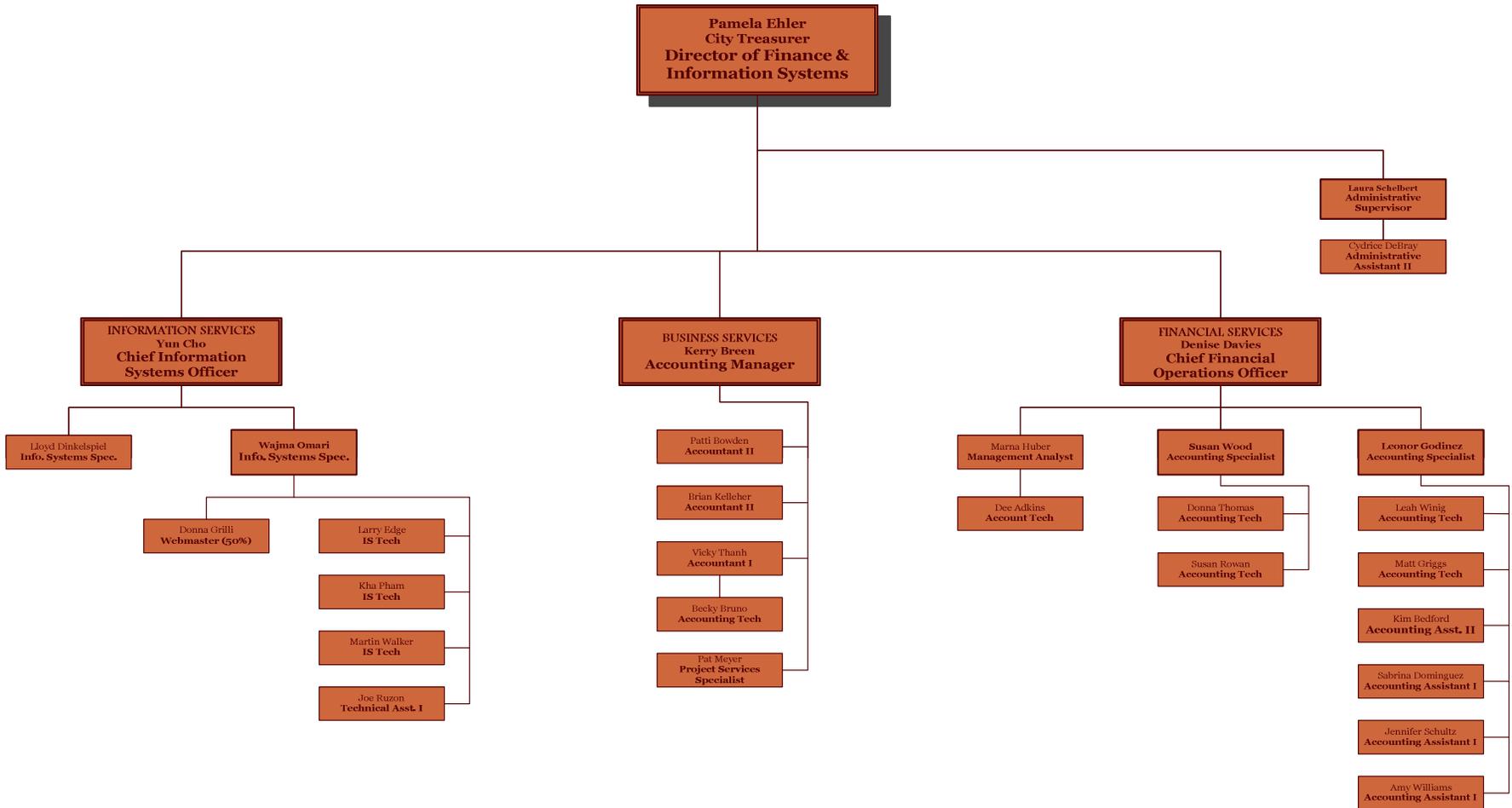
- Attended 31 City Council Meetings (Regular and Special).
- Attended 22 Planning Commission Meetings (Regular and Special).
- Prepared five Weapons Confiscation Petitions.
- Approved to Form over 497 City Council Staff Reports.
- Trained over 120 employees on use of revised professional service agreements and procedures.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 469,310	\$ 584,638	\$ 637,611	\$ 637,611	\$ 634,719
Supplies and Services	101,225	99,783	133,499	85,500	106,836
Internal Service	33,081	40,316	43,930	43,930	51,584
Capital Outlay	6,637	0	500	500	500
Total	\$ 610,253	\$ 724,737	\$ 815,540	\$ 767,541	\$ 793,639
Annual Percentage Change			12.53%	5.91%	3.40%
Total Budgeted Full-Time Positions	4.00	4.00	4.00	4.00	4.00

Commentary

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 collection audits and accounts receivable as well as City investments and debt.

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

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

Mission Statement

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



Finance & Information Systems

Department Accomplishments

Services

Financial Services

Accounts Payable
Business Licenses
Grant Tracking
Payroll
Policies
Purchasing
Utility Billing

Business Services

Accounts Receivable
Assessment District
Management
Audit
Bond Administration
Investments
CAFR
Fiscal Model
Budgets
Cost Allocation Plan
Operations Budget
Capital Improvement Program
Budget
Debt Service
Asset Management

- Earned a "AA" rating from Standard and Poors for the City's Surface Water Treatment Plant Financing and completed successful bond issuance.
- Automated the data transfer of Utility Billing accounting information to the Finance IFAS accounting system.
- Developed and tested Information Technology Disaster Recovery Plan and system backup procedures.
- Created Internet backup route for the IFAS Financial System.
- Moved Community Development staff to the Engineering building and Inspectors to the Technology Center.
- Installed faster wireless connection to Public Works and Technology Center.
- Updated the Collections Procedures and wrote a collections policy.
- Implemented the new in-house payroll software using IFAS, including improved reporting to management and employees.
- Developed a Business License Tax Calculator for the City's Web Page.
- Developed and implemented Lien and Assessment Procedures for property related citations and abatements.
- Participated in the implementation of the Rental Inspection program and proactive enforcement of business license requirement.
- Developed and implemented a cash receipt interface with Community Development.
- Produced the 2008/09 - 2012/13 CIP Budget; 2008/09 Cost Allocation Plan; 2007/08 CAFR; 2008/09 - 2017/18 General Fund Fiscal Model; 2007/08 RDA Financials; State Controllers Report and Statement of Indebtedness.
- Received the CSMFO Excellence in Capital Budgeting award, the CSMFO and GFOA Awards for Excellence for the Operating Budget, the GFOA Award for Excellence for the CAFR and the CSMFO Award for innovation for the fiscal model.
- Successfully completed 2007/08 audit with an unqualified opinion and no significant audit findings.



Finance & Information Systems

Services

Information Services

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

Department Goals

- *Establish an OPEB funding strategy and select investment manager and trustee.*
- *Structure the financing package for the new Civic Center Project.*
- *Comply with the Payment Card Industry (PCI) Data Security Standards (DSS) for credit card transactions.*
- *Implement CRW Permit, Project, and Code Enforcement software.*
- *Implement Computerized Maintenance Management Software (CMMS) for Public Works.*
- *Replace the current Mapguide GIS system to ESRI GIS system.*
- *Continue to Implement Information Technology Master Plan .*
- *Develop a Web and Link Policy.*
- *Develop and support Information Technology Plan for the New City Hall.*
- *Develop Data and Phone systems for the new Library.*
- *Develop a comprehensive policy that governs the review, approval and subsequent lease agreement.*
- *Update Utility Billing ordinances and procedures.*
- *Implement Web Services for Utility Billing customers to access account financial information and consumption history.*
- *Implement City-wide online approval and routing of accounts payable invoices.*
- *Implement Business License and Utility Billing Web Payments.*
- *Manage the City's debt and maximize savings through refinancing opportunities .*
- *Develop a Land Acquisition and Disposal Policy.*
- *Develop a formal program to provide for the ongoing replacement of all City Assets.*
- *Implement new Prophix reporting software to increase departmental efficiencies .*
- *Continue to present a balanced budget to the City Council for adoption.*

Budget For Fiscal Year 2009/10

Finance and Information Systems Department Summary

Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-1301	Administrative Services	\$ 224,243	\$ 0	\$ 0	\$ 0	\$ 0
100-1302	Purchasing	194,766	0	0	0	0
100-1303	Business Services	576,437	1,025,936	1,054,376	1,014,270	909,854
100-1304	Financial Services	545,560	1,099,467	981,410	958,780	903,127
100-1701	Non-Departmental	1,040,218	679,480	1,116,381	947,964	673,271
100-1401	Village Resource Center	128,348	112,369	98,379	98,378	86,131
100-1403	Library	120,638	127,190	194,494	194,494	206,487
100-1404	Fountain	3,394	5,617	8,000	4,000	8,000
100-1406	Dimes-A-Ride	24,775	31,995	40,000	40,000	46,500
100-1409	Women's Club	13,279	14,235	11,422	9,000	5,434
100-1413	Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414	Brentwood Area Neighborhood Committee	2,172	1,146	2,000	2,000	2,000
100-1415	Bicycle	2,928	2,263	2,500	500	2,500
100-1417	Senior Nutrition Program	18,300	18,867	19,452	19,452	19,452
100-1418	Animal Services	147,695	192,748	233,000	232,796	258,105
	Total	\$ 3,066,753	\$ 3,335,313	\$ 3,785,414	\$ 3,545,634	\$ 3,144,861
	Annual Percentage Change			13.50%	6.31%	-11.30%
	Total Budgeted Full-Time Positions	12.90	14.65	13.35	13.35	12.50

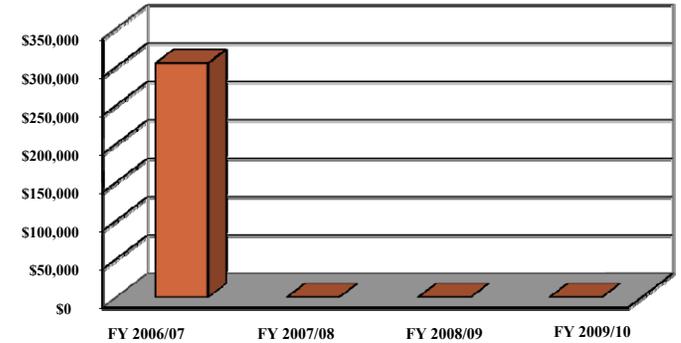
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 224,243	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	35,327	0	0	0	0
Internal Service	45,207	0	0	0	0
Total	\$ 304,777	\$ 0	\$ 0	\$ 0	\$ 0

Annual Percentage Change

Total Budgeted Full-Time Positions	1.85	-	-	-	-
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Commentary

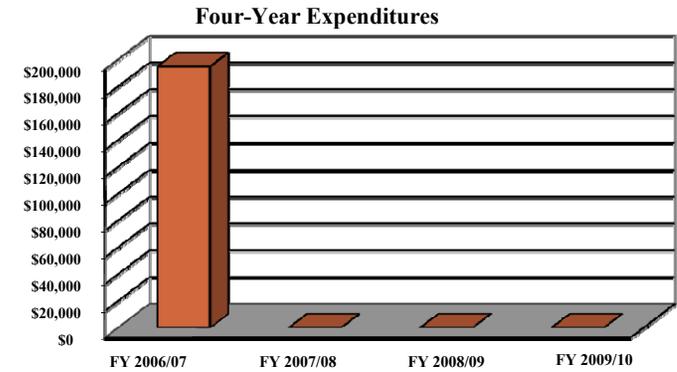
To more accurately reflect the organization of the Finance and Information Systems Department effective 7/01/07, Administrative Services (100-1301) and Purchasing (100-1302) are no longer be reported separately. Expenses are now being reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

Budget For Fiscal Year 2009/10

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.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 173,801	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	5,570	0	0	0	0
Internal Service	15,395	0	0	0	0
Total	\$ 194,766	\$ 0	\$ 0	\$ 0	\$ 0
 Annual Percentage Change					
Total Budgeted Full-Time Positions	1.35	-	-	-	-

Commentary

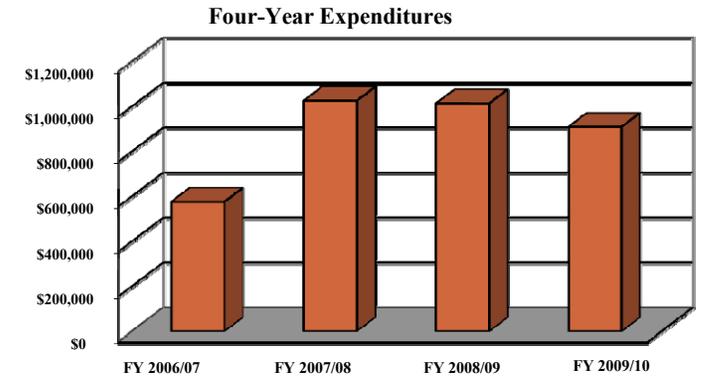
To more accurately reflect the organization of the Finance and Information Systems Department effective 07/01/07, Administrative Services (100-1301) and Purchasing (100-1302) are no longer be reported separately. Expenses are now being reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101).

Budget For Fiscal Year 2009/10

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

Performance Measures

- Processed 846 accounts receivable invoices.
- Identified 228 fixed assets worth \$85.7 million.
- Completed one new bond issue.
- Monitored and reconciled investment portfolio totaling over \$200 million.
- Administered and reconciled 74 assessment districts.
- Produced four major financial documents.
- Processed 4,976 cash receipts.



Division Summary	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 466,367	\$ 820,963	\$ 824,084	\$ 819,934	\$ 674,961
Supplies and Services	62,805	126,269	146,156	110,200	151,300
Internal Service	46,427	78,704	84,136	84,136	83,593
Capital Outlay	837	0	0	0	0
Total	<u><u>\$ 576,437</u></u>	<u><u>\$ 1,025,936</u></u>	<u><u>\$ 1,054,376</u></u>	<u><u>\$ 1,014,270</u></u>	<u><u>\$ 909,854</u></u>
Annual Percentage Change			2.77%	-1.14%	-10.29%
Total Budgeted Full-Time Positions	4.97	7.60	6.20	6.20	5.85

Commentary

To more accurately reflect the organization of the Finance and Information Systems Department effective 07/01/07, Administrative Services (100-1301) and Purchasing (100-1302) are no longer be reported separately. Expenses are now being reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101). There have been significant staffing reductions resulting in personnel savings.

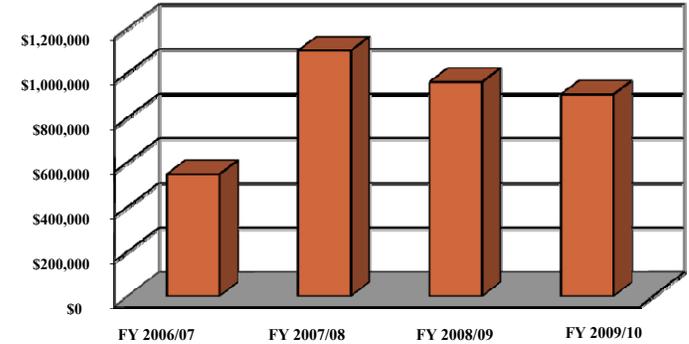
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 398,567	\$ 881,549	\$ 796,526	\$ 792,526	\$ 711,020
Supplies and Services	94,233	101,818	81,730	63,100	91,000
Internal Service	51,819	102,446	103,154	103,154	101,107
Capital Outlay	941	13,654	0	0	0
Total	\$ 545,560	\$ 1,099,467	\$ 981,410	\$ 958,780	\$ 903,127
Annual Percentage Change			-10.74%	-12.80%	-5.80%
Total Budgeted Full-Time Positions	4.43	7.05	7.15	7.15	6.65

Commentary

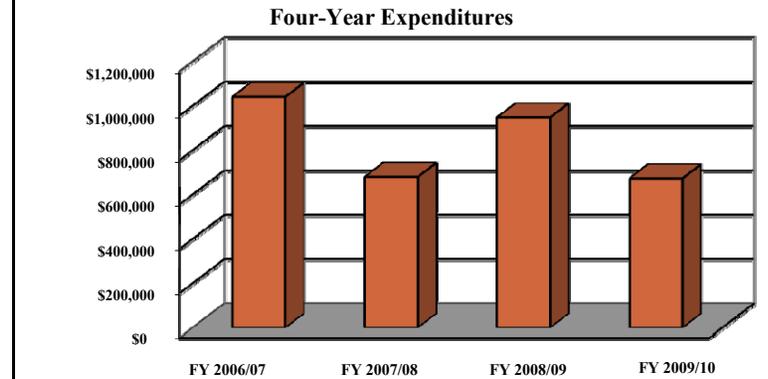
To more accurately reflect the organization of the Finance and Information Systems Department effective 07/01/07, Administrative Services (100-1301) and Purchasing (100-1302) are no longer be reported separately. Expenses are now being reported under Business Services (100-1303), Financial Services (100-1304) and Information Services (701-7101). There have been staffing reductions resulting in personnel savings.

Budget For Fiscal Year 2009/10

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

Description

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



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 18,680	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	995,407	593,701	948,998	799,600	587,825
Internal Service	26,131	41,126	138,364	138,364	85,446
Capital Outlay	<u>0</u>	<u>44,653</u>	<u>29,019</u>	<u>10,000</u>	<u>0</u>
Total	<u><u>\$ 1,040,218</u></u>	<u><u>\$ 679,480</u></u>	<u><u>\$ 1,116,381</u></u>	<u><u>\$ 947,964</u></u>	<u><u>\$ 673,271</u></u>
Annual Percentage Change			64.30%	39.51%	-28.98%
Total Budgeted Full-Time Positions	0.30	0.00	0.00	0.00	0.00

Commentary

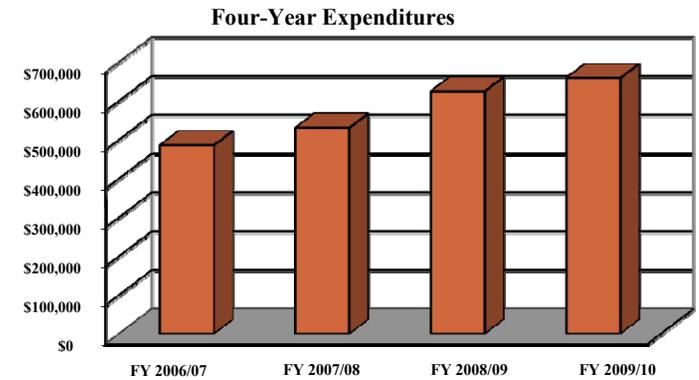
The actual for FY 2006/07 included costs associated with a contribution to East Contra Costa Fire Protection District for a "third firefighter" which is no longer included in FY 2007/08, FY 2008/09 or FY 2009/10.

Budget For Fiscal Year 2009/10

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

Description

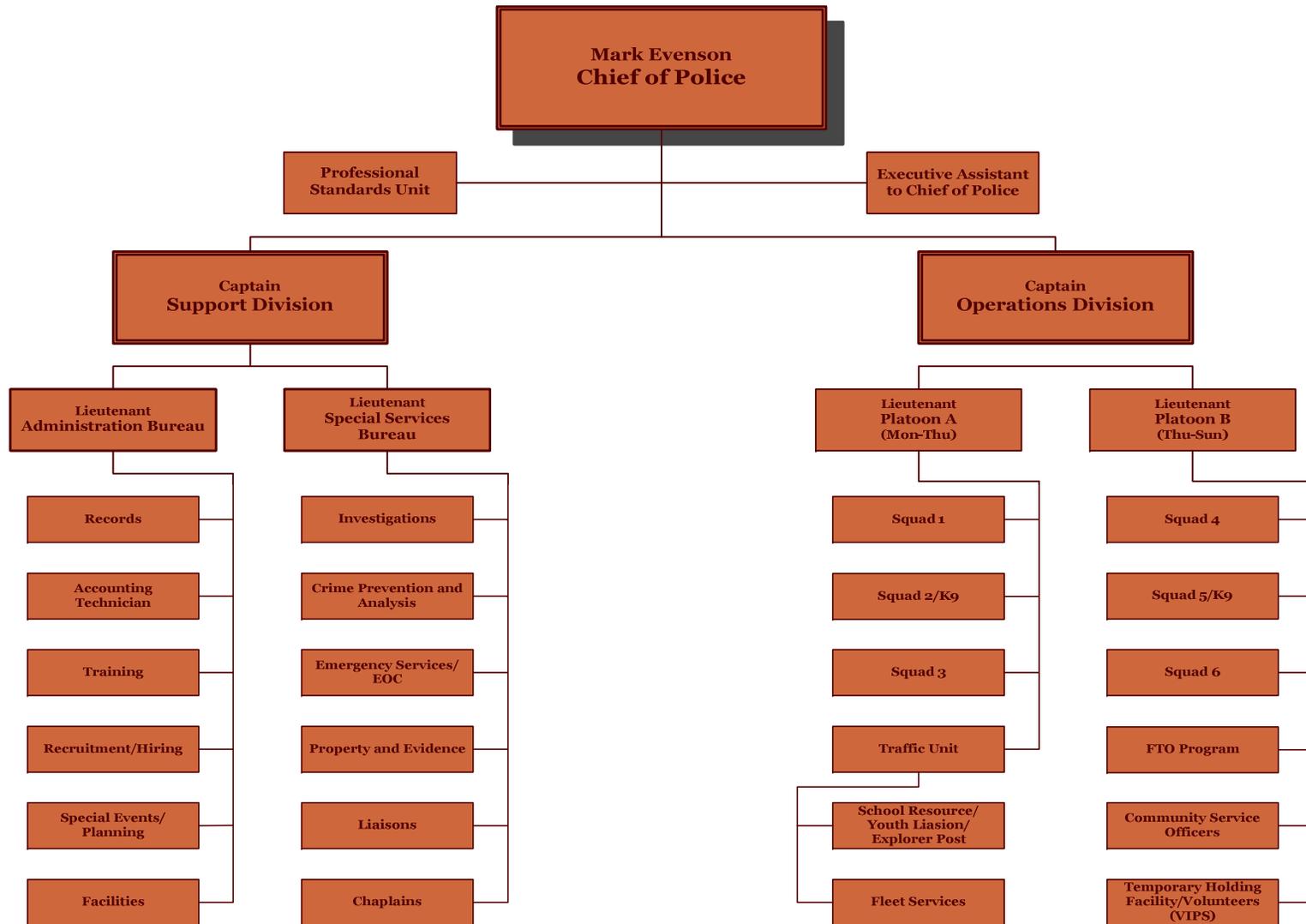
The City provides services which require budgeted expenditures that do not relate to any other department.



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Expenditure Summary					
100-1401 Village Resource Center	\$ 128,348	\$ 112,369	\$ 98,379	\$ 98,378	\$ 86,131
100-1403 Library	120,638	127,190	194,494	194,494	206,487
100-1404 Fountain	3,394	5,617	8,000	4,000	8,000
100-1406 Dimes-A-Ride	24,775	31,995	40,000	40,000	46,500
100-1409 Women's Club	13,279	14,235	11,422	9,000	5,434
100-1413 Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414 Brentwood Area Neighborhood Committee	2,172	1,146	2,000	2,000	2,000
100-1415 Bicycle	2,928	2,263	2,500	500	2,500
100-1417 Senior Nutrition Program	18,300	18,867	19,452	19,452	19,452
100-1418 Animal Services	147,695	192,748	233,000	232,796	258,105
Total	\$ 485,529	\$ 530,430	\$ 633,247	\$ 624,620	\$ 658,609
Annual Percentage Change			19.38%	17.76%	5.44%

Commentary

Police





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, five Detectives, two School Resource Officers, one Youth Liaison Officer, three Traffic Safety Officers, two K-9 Officers and 32 Patrol Officers. Support staff includes one Executive Assistant to the Chief of Police, one Accounting Technician, seven Community Service Officers, one Records Supervisor, six Records Clerks and one Administrative Assistant.

The Department is supplemented by 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

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

- *Developed Professional Standards Unit.*
- *Established Online Reporting System.*
- *Implemented Crime Analysis Module.*
- *Launched internal Intranet.*
- *Set-Up Police substation at the Streets of Brentwood.*
- *Streamlined workload in Patrol and Records Units.*
- *Trained 50 Brentwood citizens for Community Emergency Response Teams (CERT).*



Department Goals

- *Achieve full staffing.*
- *Develop a Traffic Safety Emphasis Program.*
- *Establish report writing capacity from the field.*
- *Expand crime prevention efforts.*
- *Expand city wide Emergency Preparedness Training.*
- *Streamline department efficiency and operations.*

Budget For Fiscal Year 2009/10

Police Department Summary

Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-1501	Police	\$ 14,082,260	\$ 14,161,346	\$ 14,730,004	\$ 14,560,078	\$ 15,078,931
100-1416	Youth Diversion Program	1,694	1,553	1,000	750	1,000
	Total	\$ 14,083,954	\$ 14,162,899	\$ 14,731,004	\$ 14,560,828	\$ 15,079,931
	Annual Percentage Change			4.01%	2.81%	3.57%
	Total Budgeted Full-Time Positions	77.00	78.00	78.00	78.00	79.00

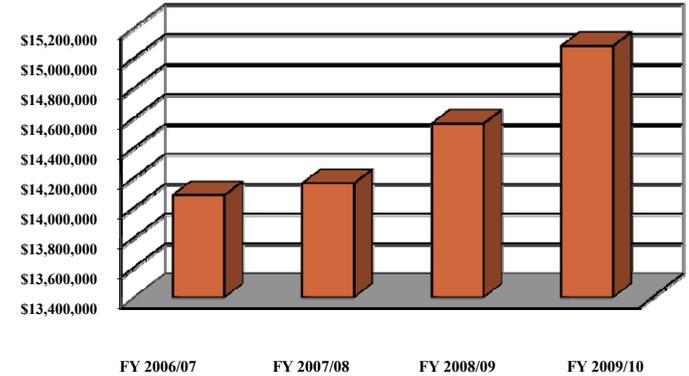
Budget For Fiscal Year 2009/10

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

Performance Measures

- Responded to 28,246 calls for service.
- Completed 6,053 case reports.
- Filed 1,309 reports with the D.A.'s Office.
- Reduced overall crime rate in the City of Brentwood.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 9,990,306	\$ 10,602,683	\$ 11,539,525	\$ 11,520,485	\$ 11,964,916
Supplies and Services	2,004,770	1,927,032	2,093,903	1,972,199	2,030,428
Internal Service	1,900,245	1,535,383	1,062,394	1,062,394	1,073,587
Capital Outlay	186,939	96,248	34,182	5,000	10,000
Subtotal	\$ 14,082,260	\$ 14,161,346	\$ 14,730,004	\$ 14,560,078	\$ 15,078,931
Annual Percentage Change			4.02%	2.82%	3.56%
Total Budgeted Full-Time Positions	77.00	78.00	78.00	78.00	79.00

Commentary

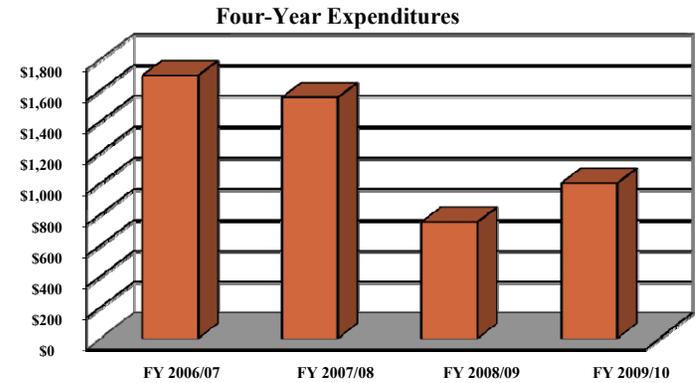
Increase in full-time positions was due to employee transfer.

Budget For Fiscal Year 2009/10

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.

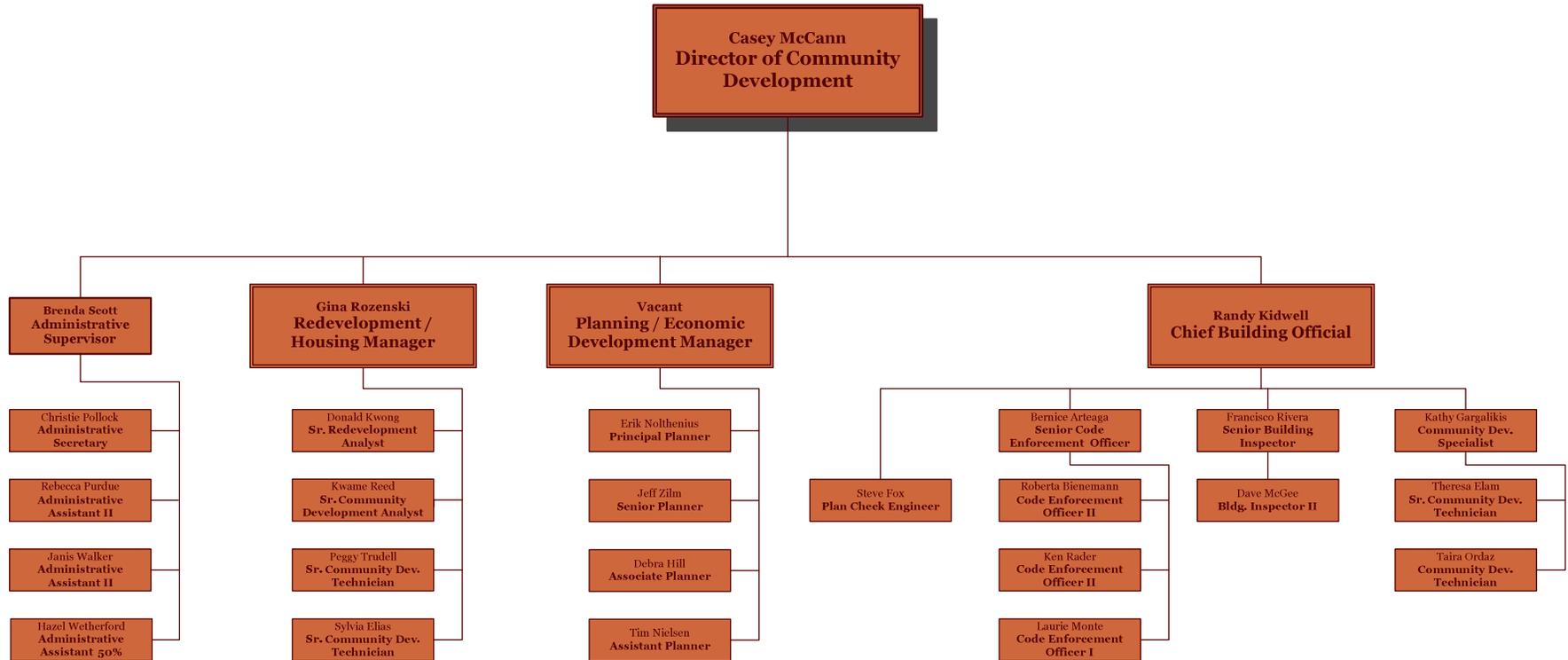


<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 1,694	\$ 1,553	\$ 1,000	\$ 750	\$ 1,000
Total	\$ 1,694	\$ 1,553	\$ 1,000	\$ 750	\$ 1,000
Annual Percentage Change			-35.61%	-51.71%	33.33%

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 / Economic
Development
Building
Redevelopment / Housing

The Community Development Department consists of the following three divisions:

The **Planning / Economic Development Division** is responsible for implementing City policies which direct the physical development of the City, including but not limited to, the preparation and administration of the General Plan, Specific Plans and the Zoning Ordinance, as well as compliance with the California Environmental Quality Act (CEQA). Moreover, the Division provides professional and administrative services to the Planning Commission and technical advice to the City Council and City Manager on planning related matters. Park planning and inspection of new landscaping and park facilities is also completed by Division personnel. Additionally, the 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. Additional duties include administrating the City's agricultural preservation program and serving as the staff facilitators to the standing City Council Agricultural Enterprise Sub-Committee.

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

The Brentwood **Redevelopment Agency** identifies and assists with the promotion of commercial, retail, and industrial development, business assistance programs, public improvements and facilities programs to encourage long-term growth in the community's core and create jobs within the Merged Redevelopment Project Areas. The Agency also participates in the expansion and improvement of workforce housing within the Project Areas. The Agency is also responsible for the implementation of Affordable Housing Ordinance 790 and for administering all affordable housing programs and related projects for the City of Brentwood.

Mission Statement

Community Development strives to enforce the City and State Health & Safety Codes and to protect the life and property of the citizens of Brentwood by: 1) the enforcement of Uniform Building and Fire Codes; 2) utilizing planning principles to implement the goals and policies of the General Plan; 3) developing and supporting economic development opportunities in the City by assisting in business creation; 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

- Development applications were processed for five General Plan amendments; one Specific Plan amendment; one EIR; five Rezonings; six Mitigated Negative Declarations; 21 Conditional Use Permits; 11 Design Reviews; three Minor Subdivisions and two Tentative Subdivision Maps.
- Adopted the ULL and amended Growth Management Element for compliance and eligibility for Measure J Transportation funds.
- The City completed its work with LAFCO for the Municipal Services Review and amended its Sphere of Influence.
- Prepared the draft Brentwood Boulevard Specific Plan and hosted a number of meetings with property owners and the Planning Commission to gather comments.
- Prepared a draft Housing Element Update for submittal to HCD.
- Transitioned new Park Planning and Landscape Inspection roles and responsibilities to Planning staff.
- Implemented the Property Maintenance Program.
- Implemented the Residential Inspection Program.
- Established the Development and Permit Services Center (one stop).
- Updated Economic Development Strategic Plan.
- Implemented two new incentive programs for the Downtown.
- Established new Agricultural Enterprise Grant Program.
- Launched the certified Brentwood Grown campaign.
- Launched the new Venture Training Program with the Contra Costa Small Business Development Center.
- Secured grant funding for the new Small Business Resource Center.
- Completed extensive review of existing City Housing Programs resulting in recommendations to promote financial sustainability of programs and administration.
- Amended the Affordable Housing Ordinance to assist hardship cases and to eliminate option of rental dedication.
- Provided over \$400,000 in down payment assistance for ten first-time homebuyers.
- Provided over \$62,000 in grants to improve and enhance store fronts in Downtown.
- Acquired Davis Camp to eliminate serious blight condition and relocated twelve households into safe and decent housing.
- Adopted the Downtown Streetscape Master Plan.



Community Development

Department Goals

- *Process the Sciortino Ranch Development proposal and other new development proposals.*
- *Process critical Code amendments, including signs and accessory structures.*
- *Develop new Park Planning procedures and handouts, along with a fee payment tracking system.*
- *Complete the first cycle of Rental Inspections.*
- *Complete CRW Development Services Software.*
- *Complete workflow processes in CRW.*
- *Establish a city wide wayfinding for directional sign program to adhere to the Community Design Element in the General Plan.*
- *Formalize plans for City amphitheater and event center project.*
- *Revise the Development Agreement with the Vineyards at Marsh Creek LLC to reflect changing needs / economic climate.*
- *Complete revisions to the City's Agricultural Enterprise Program, including the proposed amendments to Chapter 17.730.*
- *Adopt the Brentwood Boulevard Specific Plan.*
- *Implement the Downtown Streetscape Master Plan.*
- *Continue to facilitate Downtown's retail and restaurant recruitment, retention and expansion opportunities.*
- *Prepare Agency's Five-Year Implementation Plan.*
- *Investigate and study Downtown parking solutions.*

Budget For Fiscal Year 2009/10

Community Development Department Summary

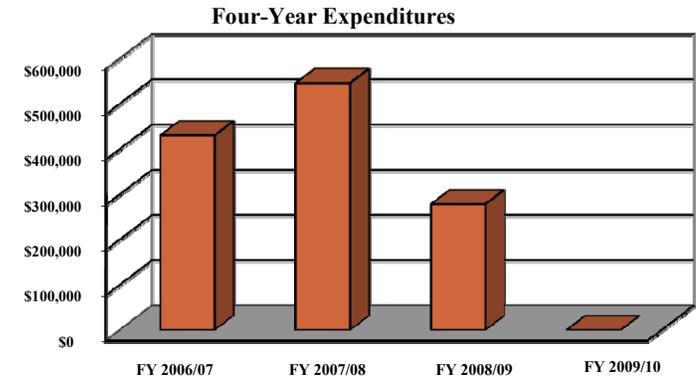
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-1204	Economic Development	\$ 430,288	\$ 545,896	\$ 355,113	\$ 278,561	\$ 0
100-2101	Building	3,162,675	2,669,298	1,967,362	1,919,280	1,733,319
100-2201	Planning / Economic Development	1,276,511	1,393,200	1,188,118	1,142,118	1,160,381
100-2202	Planning Commission	33,455	33,433	33,963	28,088	28,429
	Total	\$ 4,902,929	\$ 4,641,827	\$ 3,544,556	\$ 3,368,047	\$ 2,922,129
	Annual Percentage Change			-23.64%	-27.44%	-13.24%
	Total Budgeted Full-Time Positions	39.90	30.70	26.06	26.06	24.06

Budget For Fiscal Year 2009/10

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

Performance Measures

- Held New Venture Training Program from January to March 2009.
- Implemented a new Agricultural Enterprise Grant Program.
- Secured the "Brentwood Grown" certification mark from the US Patent and Trademark Office.
- Instituted a new Downtown Outdoor Dining Furniture Grant Program.
- Updated the City's Economic Strategic Plan.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 247,301	\$ 368,882	\$ 178,512	\$ 150,659	\$ 0
Supplies and Services	151,232	141,072	149,149	100,450	0
Internal Service	29,981	35,942	27,452	27,452	0
Capital Outlay	1,774	0	0	0	0
Total	\$ 430,288	\$ 545,896	\$ 355,113	\$ 278,561	\$ 0
Annual Percentage Change			-34.95%	-48.97%	-100.00%
Total Budgeted Full-Time Positions	1.80	1.90	1.28	1.28	-

Commentary

To reflect the reorganization of the Community Development Department effective 07/01/09, Economic Development (100-1204) will consolidate with the Community Development Planning division (100-2201).

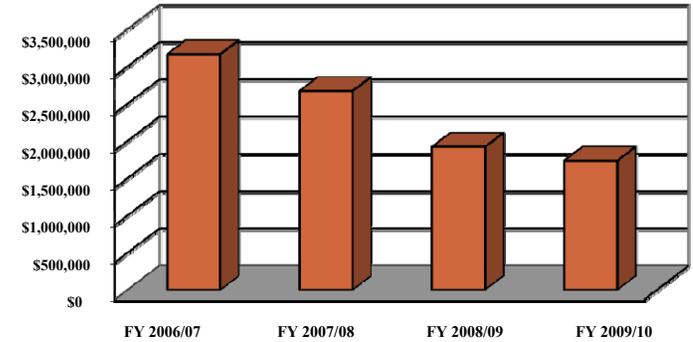
Budget For Fiscal Year 2009/10

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

Performance Measures

- Plan checked, processed and issued approximately 1,055 building permits.
- Conducted approximately 5,344 inspections (stops).

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 2,417,106	\$ 2,101,826	\$ 1,610,295	\$ 1,610,295	\$ 1,420,335
Supplies and Services	342,561	267,252	185,082	137,000	155,037
Internal Service	349,283	288,834	171,049	171,049	157,947
Capital Outlay	53,725	11,386	936	936	0
Total	\$ 3,162,675	\$ 2,669,298	\$ 1,967,362	\$ 1,919,280	\$ 1,733,319
Annual Percentage Change			-26.30%	-28.10%	-9.69%
Total Budgeted Full-Time Positions	23.60	15.40	12.39	12.39	11.89

Commentary

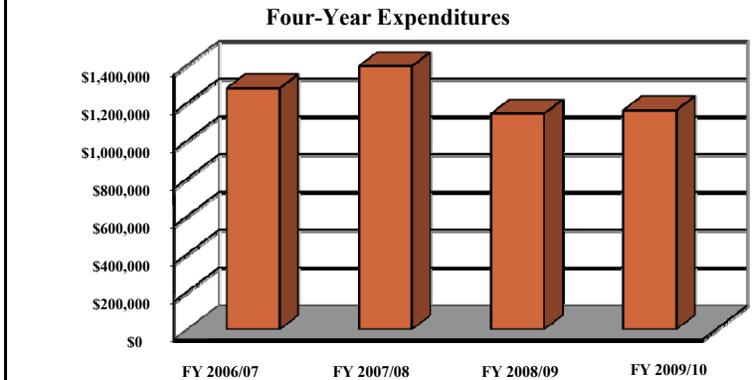
Permit and inspection activity is adjusting to post construction boom levels. The majority of permit and inspection activity is in additions, alterations and repairs of existing buildings. There have been significant staffing reductions resulting in personnel savings.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Development applications were processed for five General Plan amendments; one Specific Plan amendment; one Environmental Impact Report; five Rezonings; six Mitigated Negative Declarations; 21 Conditional Use Permits; 11 Design Reviews; three Minor Subdivisions and two Tentative Subdivision Maps.
- Adopted the Urban Limit Line and updated the City's Sphere of Influence.
- Prepared a draft Housing Element Update for submittal to the State's Housing and Community Development Agency.
- Perform Park Planning and Landscape Inspection roles and responsibilities.



Division Summary	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 960,625	\$ 1,229,010	\$ 1,013,086	\$ 1,011,586	\$ 917,267
Supplies and Services	157,219	47,837	74,200	29,700	123,072
Internal Service	155,717	112,034	100,364	100,364	120,042
Capital Outlay	2,950	4,319	468	468	0
Total	\$ 1,276,511	\$ 1,393,200	\$ 1,188,118	\$ 1,142,118	\$ 1,160,381
Annual Percentage Change			-14.72%	-18.02%	1.60%
Total Budgeted Full-Time Positions	9.50	8.40	7.39	7.39	7.17

Commentary

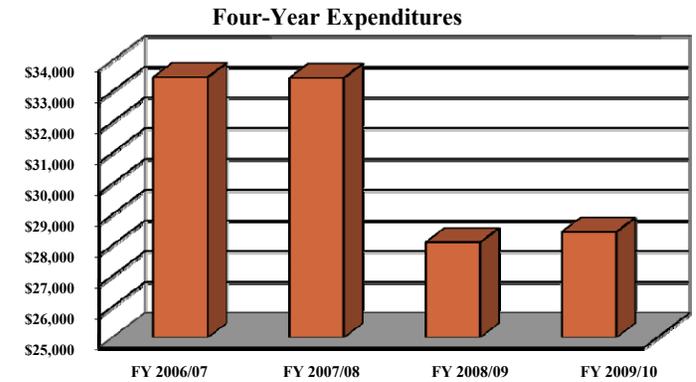
All technical expertise for Code updates will be provided by existing staff as the City works to complete several critical updates. Funding in the FY 2009/10 budget will cover advertising expenses, programs targeted at the Downtown (Outdoor Dining), as well as the New Venture Training Program. There have been significant staffing reductions resulting in personnel savings. To reflect the reorganization of the Community Development Department effective 07/01/09, Economic Development (100-1204) will consolidate with the Community Development Planning division (100-2201).

Budget For Fiscal Year 2009/10

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.

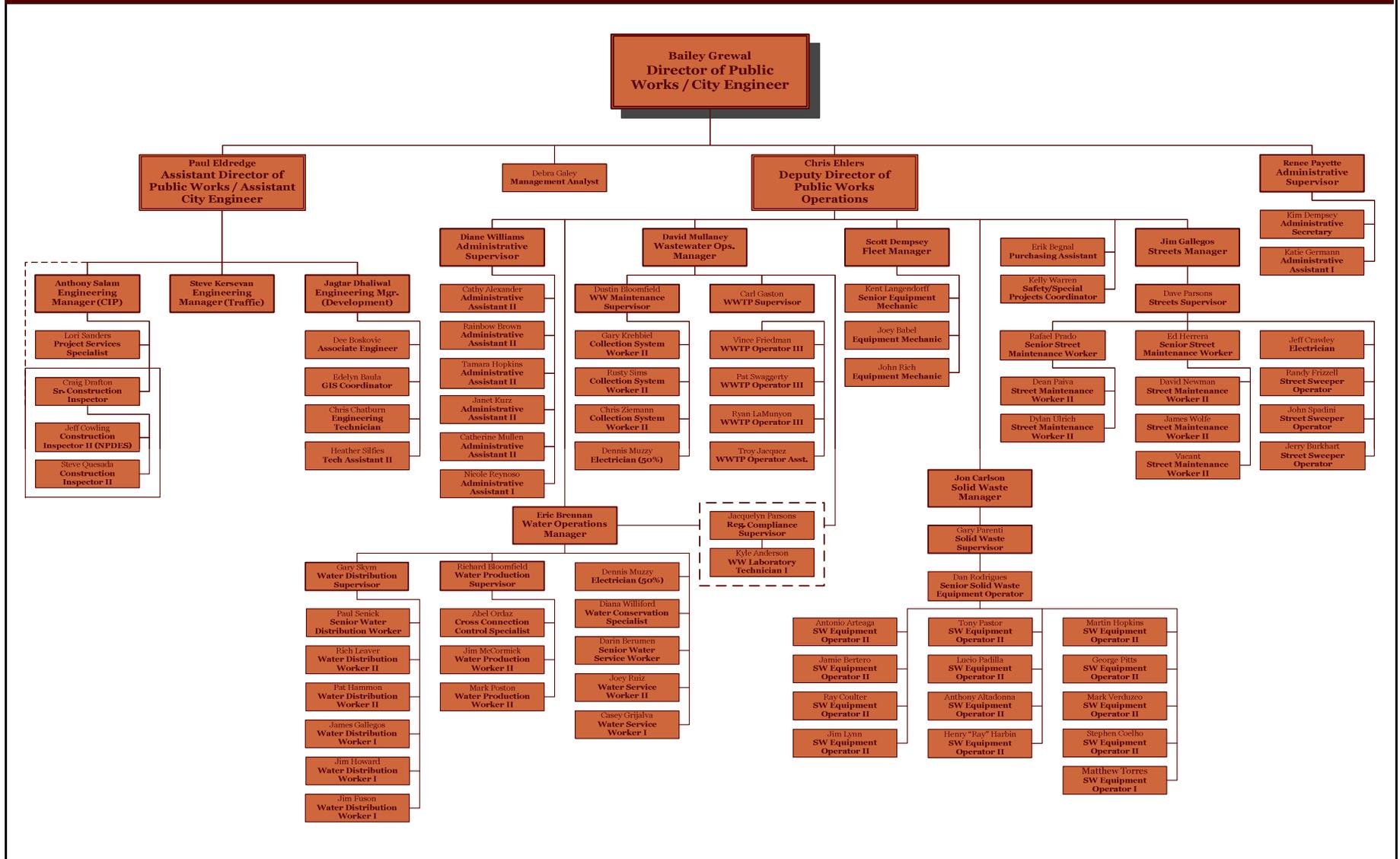


<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 12,918	\$ 13,373	\$ 13,148	\$ 13,148	\$ 12,918
Supplies and Services	7,716	3,722	8,200	2,325	3,200
Internal Service	12,821	12,019	12,147	12,147	12,311
Capital Outlay	0	4,319	468	468	0
Total	\$ 33,455	\$ 33,433	\$ 33,963	\$ 28,088	\$ 28,429
Annual Percentage Change			1.59%	-15.99%	1.21%
Total Budgeted Full-Time Positions	5.00	5.00	5.00	5.00	5.00

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.

Public Works





Public Works

Divisions

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

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

Capital Improvement Program (CIP) prepares and implements a CIP Budget; 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 CIP projects.

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

Development Engineering is responsible for plan checking private construction projects for conformance with City, State and Federal codes; 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; repair and replacement of concrete, curb, gutter and other concrete structures; street sweeping; catch basin and storm drain cleaning and repairs and assisting with 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

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

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

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

Street Maintenance - To provide safe, clean streets; clear traffic signs and markings; operational streetlights 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 with current staffing.
- Reviewed and approved 52 sets of grading/improvement plans and 10 final maps creating 517 new lots.
- Issued 19 grading permits, 362 encroachment permits and 931 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 Pollutant Discharge Elimination System 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.
- Replaced 17,614 square feet of sidewalk and 4 curb cut-out ramps.
- Completed 63,792 feet of street markings and 395 legends city wide.
- Received Metropolitan Transportation Commission award for best paved roads in the Bay Area. The City rated 84 on the pavement condition index.
- Through the Pavement Management Program, placed 2,745 tons of asphalt, 529,603 square yards of slurry seal and 43,682 square yards of cape seal.
- Removed 641 faded stop signs and school signs, and replaced them with high-intensity signs.
- Maintained all public right-of-ways by removing 431 cubic yards of debris and abating 76.5 miles of weeds.
- Swept 30,887 curb miles and removed 3,214 cubic yards of debris.
- Completed 1,351 streetlight repairs.
- Completed the Sewer Master Plan.
- Completed the following CIP activities: Walnut Boulevard Widening; Phase II of the Surface Water Treatment Facilities Phases I & II project; Sand Creek Road Widening - UPRR to O'Hara Avenue; widening of Brentwood Boulevard, between Village Drive and Sycamore Avenue, as part of the Brentwood Boulevard Widening - Central project; Grant Street Non-Potable Water Line; signal modifications at Second Street and Applewood Common as part of the Signal Modifications and Upgrades project; Sellers Avenue Lift Station Expansion and Upgrade; Brentwood Business Park Improvements; Downtown Infrastructure (Phase I); American Avenue Improvements and the Pavement Management Program.



Public Works

Department Goals

Services

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

- *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.*
- *Update Development Fee Program to ensure master planned infrastructure is included and construction costs are current.*
- *Continue to manage and coordinate the implementation of the City's National Pollutant Discharge Elimination System Program inter-departmentally in a comprehensive and cost-effective manner.*
- *Optimize signal timing.*
- *Continue to work with neighborhoods in regard to traffic calming measures.*
- *Continue to search and apply for available infrastructure grants.*
- *Implement a successful streetlight and signal light preventative maintenance program.*
- *Complete annual concrete, curb, gutter and ADA improvement replacement program.*
- *Continue to maintain all street markings to ensure safe travel ways.*
- *Continue sign replacement program and upgrade to high intensity signs around pedestrian crossings and stop intersections.*
- *Maintain all public right-of-ways including creeks, road sides and ponds.*
- *Continue to sweep all City streets weekly. Monitor and improve schedule for commercial zones and main arterials.*
- *Continue to improve City streets by utilizing the City's Pavement Management Program.*
- *Complete all preventative street maintenance such as crack sealing, patching and concrete replacement as needed.*
- *Complete design and begin construction of Sand Creek Rd., west of the State Route 4 Bypass, and extend San Jose Ave. west to Sand Creek Rd.*
- *Continue utility and street design on six lanes of Lone Tree Way undercrossing at the Union Pacific Railroad tracks.*
- *Start construction of the John Muir Parkway extension from Ventura Dr. to Foothill Dr.*
- *Start construction of the Solid Waste Transfer Station Expansion project.*

Budget For Fiscal Year 2009/10

Public Works Department Summary

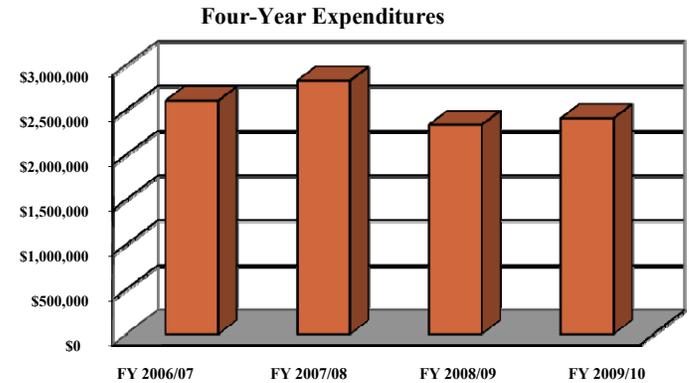
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-1603	Street Maintenance	\$ 2,602,077	\$ 2,825,048	\$ 2,501,766	\$ 2,332,076	\$ 2,404,648
100-2301	Development Engineering	1,177,567	1,235,028	1,089,478	1,007,978	914,154
100-2302	Construction Inspection	732,894	720,922	511,388	480,838	483,987
100-2303	Traffic & Transportation	621,679	638,063	446,347	416,147	505,021
100-3601	CIP Administration	0	0	848,475	674,466	770,454
	Total	\$ 5,134,217	\$ 5,419,061	\$ 5,397,454	\$ 4,911,505	\$ 5,078,264
	Annual Percentage Change			-0.40%	-9.37%	3.40%
	Total Budgeted Full-Time Positions	33.08	28.67	27.82	26.82	26.82

Budget For Fiscal Year 2009/10

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

Performance Measures

- Swept 30,887 miles of curb and gutter.
- Sweepers removed 3,214 cubic yards of debris from roadways.
- Completed 2,191 work orders.
- Sealed six miles of roadway cracks.
- Repaired 1,351 street lights.
- Replaced 35% of the City's thermo plastic (395 legends & 63,792' of street lines).
- Replaced 641 worn street signs.
- Replaced 17,614 sq. ft. of City sidewalks and ADA improvements.
- Replaced 969 tons of asphalt.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,395,971	\$ 1,497,151	\$ 1,548,653	\$ 1,553,653	\$ 1,546,916
Supplies and Services	605,566	645,525	686,405	511,715	613,666
Internal Service	504,193	533,803	266,708	266,708	244,066
Capital Outlay	96,347	148,569	0	0	0
Total	\$ 2,602,077	\$ 2,825,048	\$ 2,501,766	\$ 2,332,076	\$ 2,404,648
Annual Percentage Change			-11.44%	-17.45%	3.11%
Total Budgeted Full-Time Positions	14.82	15.02	15.02	15.02	15.02

Commentary

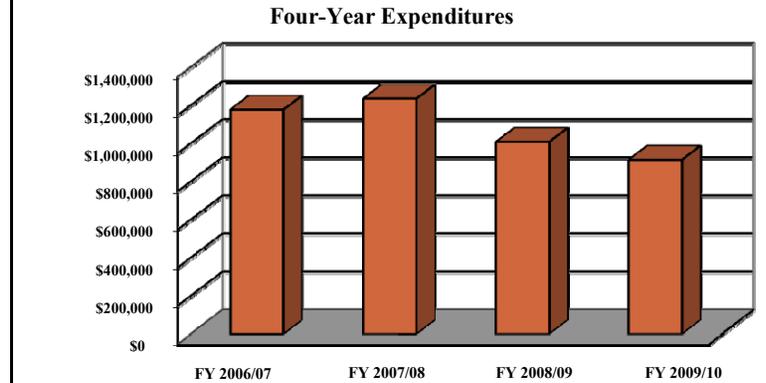
The increase in Supplies and Services will bring the Street Maintenance budget back to historical levels. This increase is needed in order to maintain the City's streets at the current level of quality.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Issued encroachment permits for \$1,332,224 in public infrastructure.
- Reviewed and approved plans for construction of \$14,290,830 worth of infrastructure.
- Accepted public improvement assets worth \$36,657,054.
- Processed recordation of approximately 517 new lots.
- Accepted the public improvements for 93 projects.



Division Summary	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 785,877	\$ 858,665	\$ 675,703	\$ 667,703	\$ 530,856
Supplies and Services	249,719	255,670	316,000	242,500	294,855
Internal Service	141,971	120,195	95,775	95,775	86,943
Capital Outlay	0	498	2,000	2,000	1,500
Total	\$ 1,177,567	\$ 1,235,028	\$ 1,089,478	\$ 1,007,978	\$ 914,154
Annual Percentage Change			-11.79%	-18.38%	-9.31%
Total Budgeted Full-Time Positions	8.15	6.70	4.60	4.40	4.20

Commentary

There have been significant staffing reductions resulting in personnel savings.

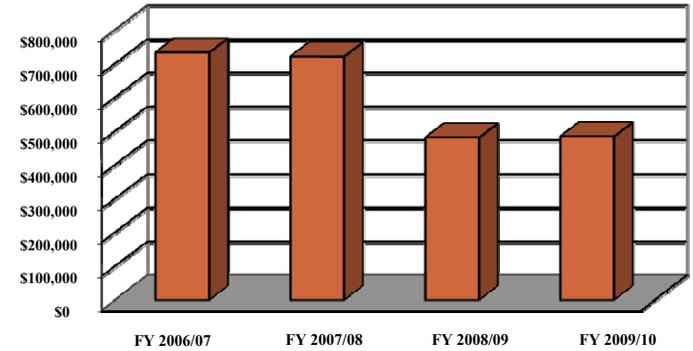
Budget For Fiscal Year 2009/10

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

Performance Measures

- Inspected 92 miles of public and private roadway.
- Inspected 60 miles of sidewalk.
- Inspected 141,181 linear feet of water, non-potable, sewer and storm drain utilities.
- Provided inspection services for public and private infrastructure worth approximately \$15,623,054.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 592,694	\$ 566,012	\$ 404,197	\$ 389,197	\$ 374,049
Supplies and Services	23,750	48,263	38,250	23,700	42,139
Internal Service	116,450	106,647	67,441	67,441	66,299
Capital Outlay	0	0	1,500	500	1,500
Total	\$ 732,894	\$ 720,922	\$ 511,388	\$ 480,838	\$ 483,987
Annual Percentage Change			-29.06%	-33.30%	0.65%
Total Budgeted Full-Time Positions	4.95	3.67	2.87	2.87	2.87

Commentary

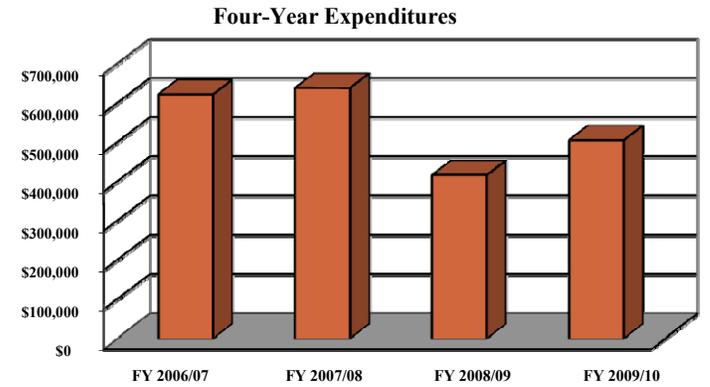
There have been significant staffing reductions resulting in personnel savings.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Constructed six new traffic signals.
- Completed six signal modifications.
- Distributed over 1,800 bicycle helmets with grant funding from the Safe Routes to School Grant Program.
- Constructed six in-pavement crosswalk light systems with grant funding from the Pedestrian and Bicycle Grant Program.
- Constructed five speed bumps to improve safety in residential neighborhoods.
- Conducted speed and volume studies on 84 streets throughout the City.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 534,360	\$ 529,471	\$ 319,609	\$ 319,609	\$ 290,639
Supplies and Services	36,004	39,497	88,000	62,800	174,241
Internal Service	51,314	49,734	32,738	32,738	34,141
Capital Outlay	0	19,361	6,000	1,000	6,000
Total	\$ 621,679	\$ 638,063	\$ 446,347	\$ 416,147	\$ 505,021
Annual Percentage Change			-30.05%	-34.78%	21.36%
Total Budgeted Full-Time Positions	5.16	3.28	2.28	2.28	2.02

Commentary

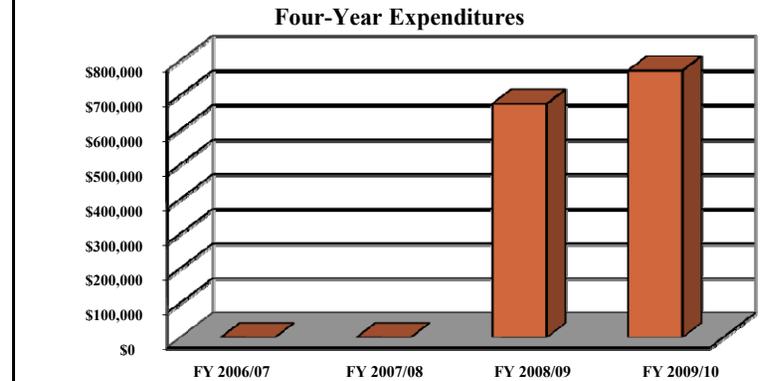
The traffic division continues to work with residents regarding speeding concerns in neighborhoods by conducting speed studies, erecting signs and placing speed bumps when approved by the neighborhood. Other work includes optimization of the traffic signal system, meeting with the Police Department, issuing transportation permits and lane closure approvals. The increase is due to services relating to signal timing and synchronization studies, traffic counts and surveys.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Managed 32 formal and informal bid projects.
- Received and processed 32 Performance and Payment Bonds for various City projects.
- Prepared two Requests for Proposals (RFPs).
- Prepared 44 Professional Service Agreements for CIP-related projects.
- Managed 31 projects through the design phase.
- Managed 32 projects through the construction phase.
- Completed and accepted 29 projects.

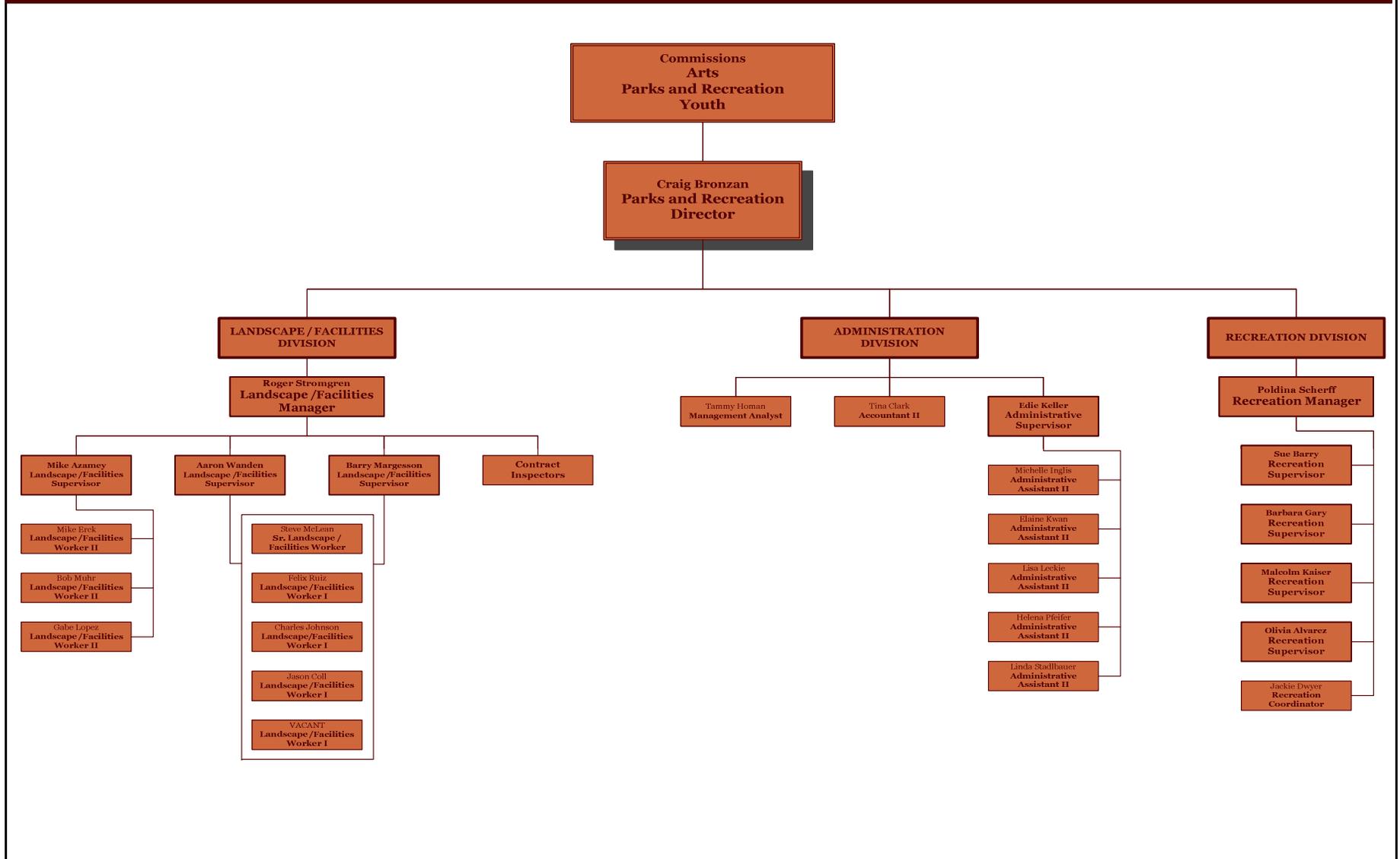


<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 0	\$ 0	\$ 459,235	\$ 446,235	\$ 424,678
Supplies and Services	0	0	287,109	134,100	268,917
Internal Service	0	0	92,131	92,131	66,859
Capital Outlay	0	0	10,000	2,000	10,000
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 848,475</u>	<u>\$ 674,466</u>	<u>\$ 770,454</u>
Annual Percentage Change					14.23%
Total Budgeted Full-Time Positions	-	-	3.05	2.25	2.71

Commentary

The Capital Improvement Program Administration started being reported as a division in the General Fund in FY 2008/09. Previously, it was reported in the Capital Improvement Program section of the budget.

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 adult sports; aquatics; instruction classes; special events; trips and health and fitness classes.

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

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

Mission Statement

Creating joyful community experiences through people, parks and programs.



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

- *Developed Mobile Vending guidelines for inclusion in the Brentwood Municipal Code to regulate vending in our parks and facilities.*
- *Developed and implemented a Wellness Policy which includes strategies for encouraging lifelong healthy behaviors in our community.*
- *Conducted a fee study for the programs at the Brentwood Family Aquatics Complex for City Council consideration.*
- *Constructed the new Brentwood Senior Activity Center.*
- *Constructed the new Brentwood Family Aquatics Concession Stand.*
- *Implemented new Landscape Maintenance Contracts.*



Parks and Recreation

Department Goals

- *Review and update, as required, the Brentwood Municipal Code - Title 7 Parks and Recreation.*
- *Develop sponsorship policy for Recreation Programs.*
- *Develop goals, guidelines and a mission statement for the newly formed Arts Commission.*

Budget For Fiscal Year 2009/10

Parks and Recreation Department Summary

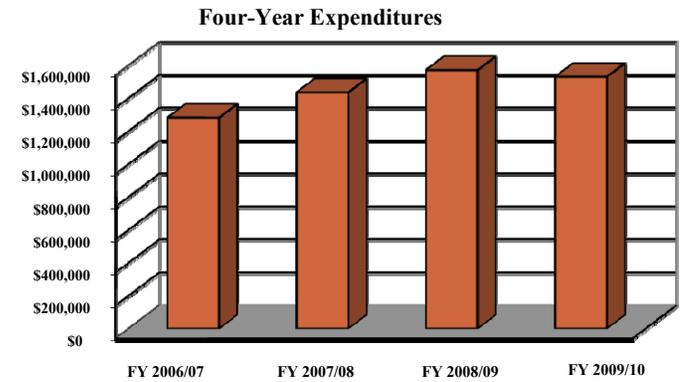
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
100-5101	Recreation Administration	\$ 1,281,345	\$ 1,435,377	\$ 1,579,201	\$ 1,570,887	\$ 1,530,264
100-5102	City Pool	855,884	907,998	810,854	792,809	715,886
100-5106	Park and Recreation Commission	16,626	13,692	7,461	7,461	9,417
100-5107	Youth Commission	11,670	4,880	4,400	4,400	4,379
100-5108	Park Planning	1,105,186	718,678	0	0	0
100-5109	Cultural Arts	138,771	0	0	0	0
100-5110	Community Center	90,847	156,978	129,099	129,099	128,015
100-5111	Senior Programs	181,939	185,481	214,378	214,378	212,070
100-5112	Brentwood Senior Activity Center	0	0	49,242	52,242	116,713
100-62xx	Sports	278,796	302,969	382,706	288,226	297,574
100-63xx	Programs	370,996	391,745	607,685	374,831	491,698
100-1602	Landscape Operations	1,165,903	1,211,428	1,175,710	1,096,626	1,085,075
100-1412	Police Activity League	240,333	217,990	55,813	55,712	0
	Total	\$ 5,738,296	\$ 5,547,216	\$ 5,016,549	\$ 4,586,671	\$ 4,591,090
	Annual Percentage Change			-9.57%	-17.32%	0.10%
	Total Budgeted Full-Time Positions	22.37	17.98	17.23	17.23	16.63

Budget For Fiscal Year 2009/10

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

Performance Measures

- Processed a total of 7,716 registrations.
- Processed a total of 199 picnic rentals.
- Prepared and distributed 27 agenda packets for the Arts Commission, Parks and Recreation Commission and the Youth Commission.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 918,772	\$ 1,122,668	\$ 1,335,663	\$ 1,335,865	\$ 1,300,443
Supplies and Services	157,971	159,407	102,772	94,256	103,892
Internal Service	204,602	153,302	140,766	140,766	125,929
Total	<u>\$ 1,281,345</u>	<u>\$ 1,435,377</u>	<u>\$ 1,579,201</u>	<u>\$ 1,570,887</u>	<u>\$ 1,530,264</u>
Annual Percentage Change			10.02%	9.44%	-2.59%
Total Budgeted Full-Time Positions	10.12	10.00	11.75	11.75	11.75

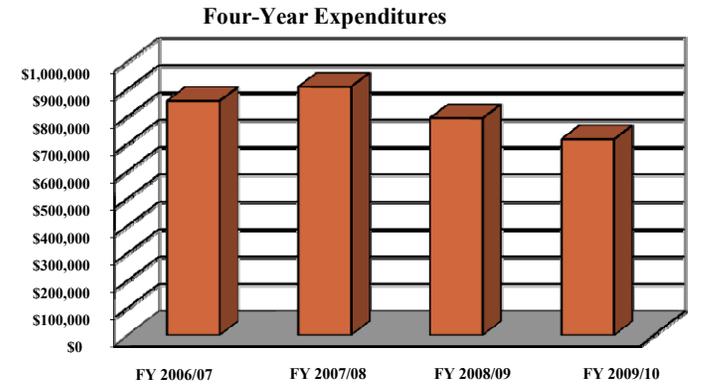
Commentary

Budget For Fiscal Year 2009/10

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

Performance Measures

- 29,199 swimmers participated in recreation swim.
- 2,672 swimmers participated in lap swim.
- 9,983 children participated in youth swim lessons, 6,067 participated in classes
- 426 competitive swimmers participated in swim meets.
- 4,400 Liberty swim and polo team practices



Division Summary	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 412,153	\$ 482,973	\$ 418,888	\$ 418,888	\$ 330,933
Supplies and Services	323,308	323,566	301,250	283,205	301,250
Internal Service	120,423	101,459	90,716	90,716	83,703
Total	<u>\$ 855,884</u>	<u>\$ 907,998</u>	<u>\$ 810,854</u>	<u>\$ 792,809</u>	<u>\$ 715,886</u>
Annual Percentage Change			-10.70%	-12.69%	-9.70%
Total Budgeted Full-Time Positions	2.25	2.25	1.25	1.25	0.65

Commentary

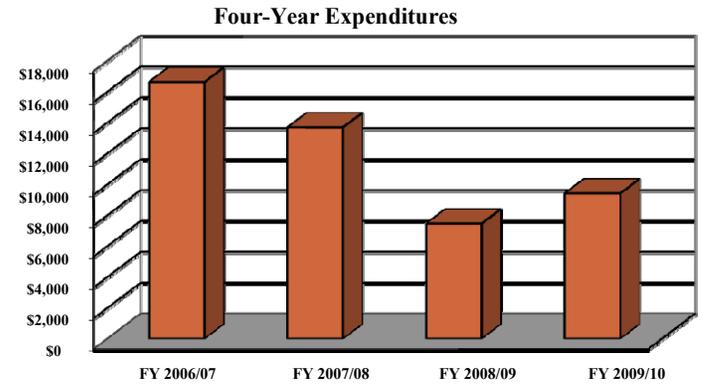
The reduction in this budget is due to the off season closing of the Brentwood Family Aquatic Complex during the months of November through February. There have been staffing reductions resulting in personnel savings.

Budget For Fiscal Year 2009/10

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.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 6,438	\$ 6,059	\$ 6,320	\$ 6,320	\$ 7,233
Supplies and Services	9,750	7,622	1,055	1,055	1,055
Internal Service	438	11	86	86	1,129
Total	\$ 16,626	\$ 13,692	\$ 7,461	\$ 7,461	\$ 9,417
Annual Percentage Change			-45.51%	-45.51%	26.21%
Total Elected and Appointed Employees	5.00	5.00	5.00	5.00	5.00

Commentary

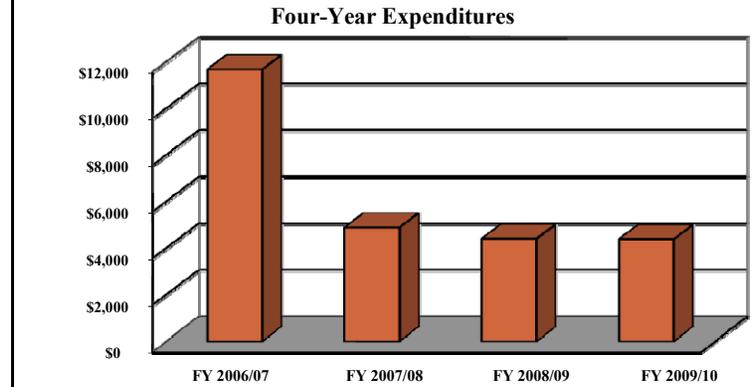
Increase is due to copier expense associated with Park Commission.

Budget For Fiscal Year 2009/10

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.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 853	\$ 53	\$ 0	\$ 0	\$ 0
Supplies and Services	10,462	4,823	4,379	4,379	4,379
Internal Service	355	4	21	21	0
Total	\$ 11,670	\$ 4,880	\$ 4,400	\$ 4,400	\$ 4,379
Annual Percentage Change			-9.84%	-9.84%	-0.48%
Total Elected and Appointed Employees	10.00	10.00	10.00	10.00	10.00

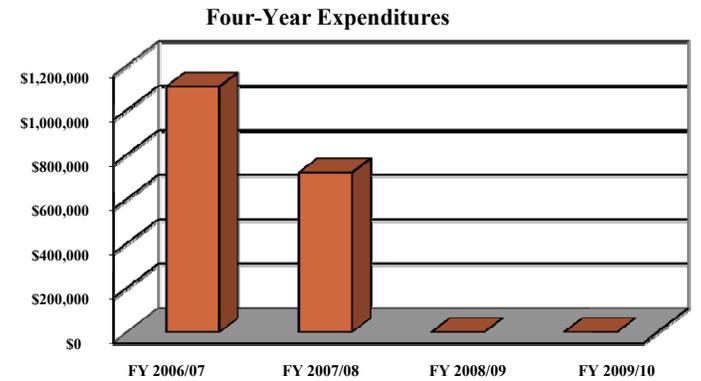
Commentary

Budget For Fiscal Year 2009/10

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

Description

Consolidated with Community Development Planning Division on July 1, 2008.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 588,430	\$ 352,746	\$ 0	\$ 0	\$ 0
Supplies and Services	395,299	302,593	0	0	0
Internal Service	110,771	63,339	0	0	0
Capital Outlay	10,686	0	0	0	0
Total	<u><u>\$ 1,105,186</u></u>	<u><u>\$ 718,678</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
Annual Percentage Change					
Total Budgeted Full-Time Positions	3.85	0.60	-	-	-

Commentary

On July 1, 2008 the Park Planning Division was consolidated with the Community Development Planning division .

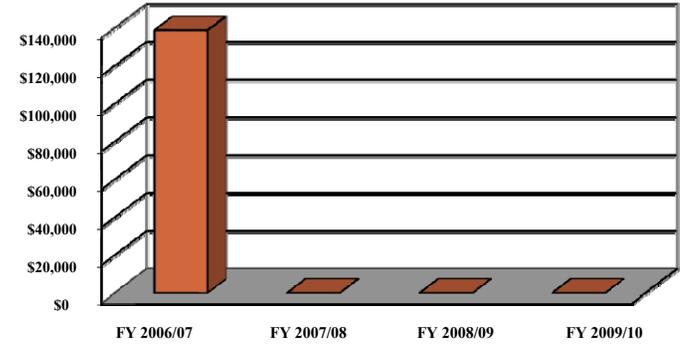
Budget For Fiscal Year 2009/10

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

Description

Consolidated with Fund 267 - Public Art Administration on July 1, 2007.

Four-Year Expenditures



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 121,906	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	4,039	0	0	0	0
Internal Service	12,826	0	0	0	0
Total	\$ 138,771	\$ 0	\$ 0	\$ 0	\$ 0
 Annual Percentage Change					
Total Budgeted Full-Time Positions	1.10	-	-	-	-

Commentary

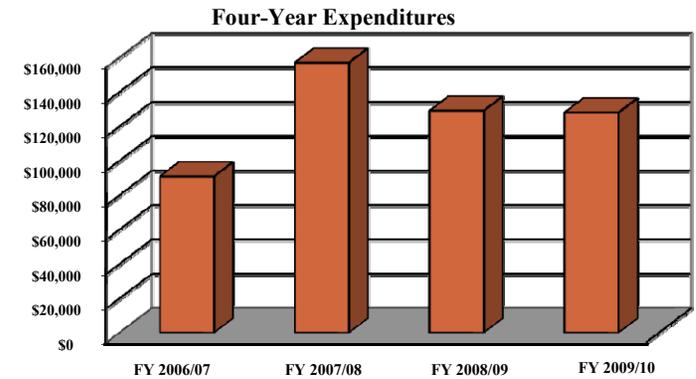
On July 1, 2007 the Cultural Arts division was closed and transferred to Fund 267 - Public Art Administration.

Budget For Fiscal Year 2009/10

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

Performance Measures

- 20,700 people attended activities at the Community Center.
- 26,005 people enjoyed activities at the joint use City gyms.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 13,674	\$ 14,324	\$ 15,070	\$ 15,070	\$ 15,137
Supplies and Services	34,571	32,110	34,013	34,013	34,013
Internal Service	42,602	110,544	80,016	80,016	78,865
Total	<u>\$ 90,847</u>	<u>\$ 156,978</u>	<u>\$ 129,099</u>	<u>\$ 129,099</u>	<u>\$ 128,015</u>
Annual Percentage Change			-17.76%	-17.76%	-0.84%

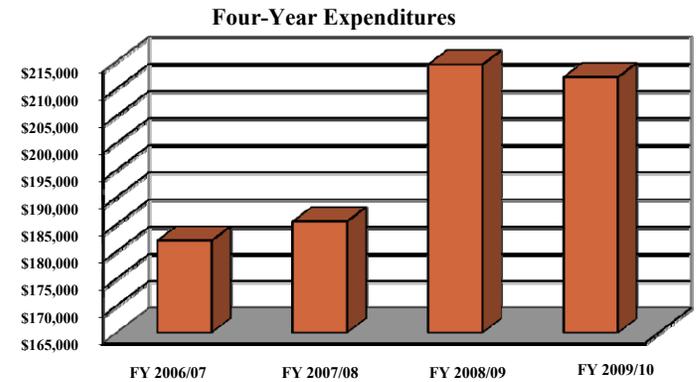
Commentary

Budget For Fiscal Year 2009/10

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

Description

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



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 140,944	\$ 140,041	\$ 152,950	\$ 152,950	\$ 153,495
Supplies and Services	24,583	31,052	43,551	43,551	43,551
Internal Service	16,412	14,388	17,877	17,877	15,024
Total	<u>\$ 181,939</u>	<u>\$ 185,481</u>	<u>\$ 214,378</u>	<u>\$ 214,378</u>	<u>\$ 212,070</u>
Annual Percentage Change			15.58%	15.58%	-1.08%
Total Budgeted Full-Time Positions	1.25	1.25	1.25 -	1.25	1.25

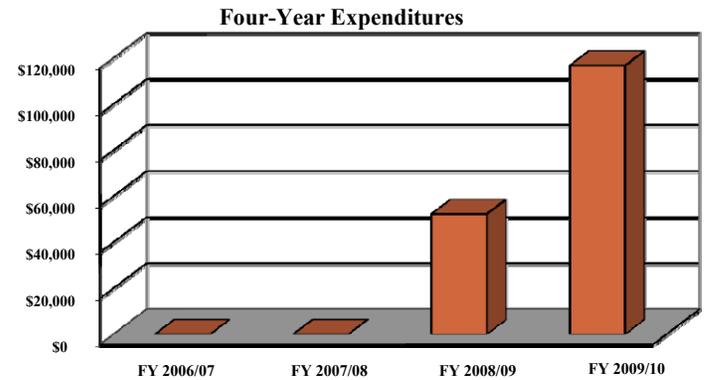
Commentary

Budget For Fiscal Year 2009/10

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

Description

On Friday January 9, 2009 the Senior Center was dedicated. Located at 193 Griffith Lane, the new center is the crowning jewel that completes the "quadrangle destination" taking its place among the Brentwood Family Aquatic Complex, Brentwood skate Park, and Veterans Park. The 8.375 square foot site welcomes a multitude of programs and events, and was designed to be the hub of senior activity. The majority of interior space is devoted to a large multi-use room, large serving kitchen, adjoining classrooms and billiard/game room. The City of Brentwood in partnership with the Brentwood Senior Citizen's Club, Inc offer a variety of classes and programs for the active and frail senior population.



Division Summary	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
Expenditure Summary					
Personnel Services	\$ 0	\$ 0	\$ 3,432	\$ 3,432	\$ 2,912
Supplies and Services	0	0	15,969	18,969	40,773
Internal Service	0	0	29,841	29,841	73,028
Total	\$ 0	\$ 0	\$ 49,242	\$ 52,242	\$ 116,713
Annual Percentage Change					123.41%

Commentary

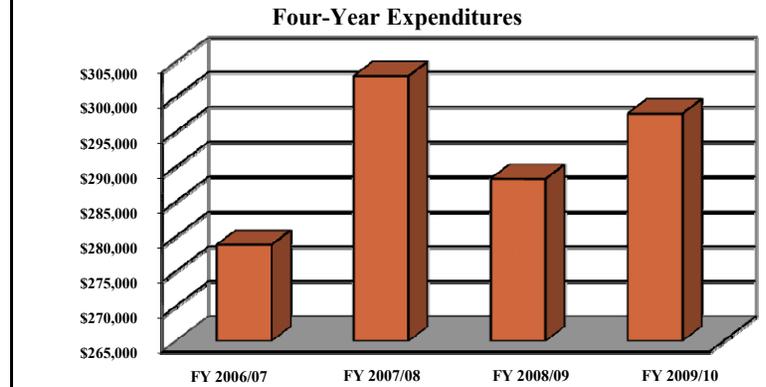
Increase in this budget is due to the construction of the new Brentwood Senior Activity Center and the associated building replacement Internal Service Fund charges. Facility rental revenue for this center is estimated to be \$20,000 per fiscal year.

Budget For Fiscal Year 2009/10

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

Performance Measures

- 4,212 individuals participated in adult sports leagues.
- 2,010 children participated in youth sports.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 74,658	\$ 118,218	\$ 125,205	\$ 99,685	\$ 100,651
Supplies and Services	198,894	184,612	256,457	187,497	171,507
Internal Service	5,244	139	1,044	1,044	25,416
Total	\$ 278,796	\$ 302,969	\$ 382,706	\$ 288,226	\$ 297,574
Annual Percentage Change			26.32%	-4.87%	3.24%

Commentary

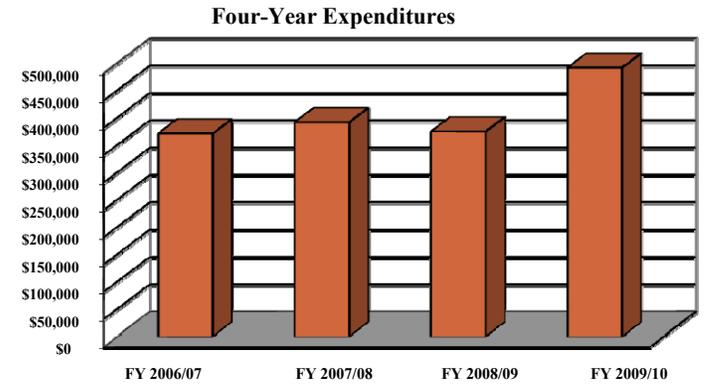
The reduction in the 2008/09 projected expenses and the 2009/10 are due to lower registration and the elimination of some programs. This division has offsetting revenue. The increase in Internal Service charges is due to replacement costs associated with a new joint use agreement.

Budget For Fiscal Year 2009/10

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

Performance Measures

- 5,370 class participants and 3,222 spectators.
- Contracted with 42 new instructors to offer camps and classes.
- 660 participants in summer day camps.
- 6,143 individuals participated in special programs.
- 5,205 volunteer hours.
- 14,575 people attended 11 summer concerts in City Park.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 166,288	\$ 185,464	\$ 235,483	\$ 174,948	\$ 178,275
Supplies and Services	194,427	192,382	366,522	194,203	308,988
Internal Service	10,281	13,899	5,680	5,680	4,435
Total	<u>\$ 370,996</u>	<u>\$ 391,745</u>	<u>\$ 607,685</u>	<u>\$ 374,831</u>	<u>\$ 491,698</u>
Annual Percentage Change			55.12%	-4.32%	31.18%

Commentary

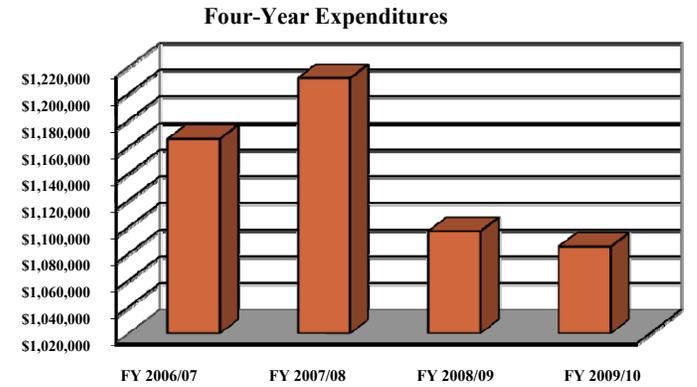
This division has offsetting revenue of \$490,718. The Skate Park and Heritage High School require additional support. The increase in expenses is offset with revenue. If programs are cancelled the expenses will decrease.

Budget For Fiscal Year 2009/10

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

Performance Measures

- 6,464 Trees in inventory
- 915 Trees Pruned
- 70 Trees Planted



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 316,159	\$ 350,361	\$ 383,977	\$ 370,295	\$ 372,978
Supplies and Services	782,459	796,257	749,886	684,484	669,886
Internal Service	67,285	64,810	41,847	41,847	42,211
Total	<u>\$ 1,165,903</u>	<u>\$ 1,211,428</u>	<u>\$ 1,175,710</u>	<u>\$ 1,096,626</u>	<u>\$ 1,085,075</u>
Annual Percentage Change			-2.95%	-9.48%	-1.05%
Total Budgeted Full-Time Positions	2.70	2.78	2.98	2.98	2.98

Commentary

Reduction in the projected 2008/09 budget is due to the implementation of a new Landscape Maintenance Contractor. The 2009/10 budget remains the same as the current 2008/09 budget in order to fund additional landscape areas to be maintained in 2009/10.

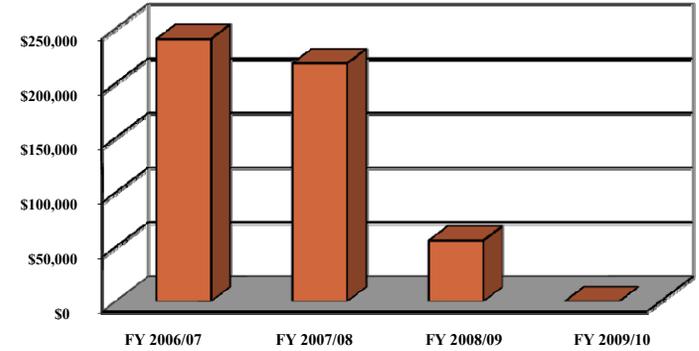
Budget For Fiscal Year 2009/10

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

Description

The Pal After the Bell Program was terminated effective February 1, 2009 due to lack of funding.

Four-Year Expenditures



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 203,904	\$ 192,557	\$ 39,118	\$ 39,118	\$ 0
Supplies and Services	17,960	15,197	6,409	6,308	0
Internal Service	18,469	10,236	10,286	10,286	0
Total	\$ 240,333	\$ 217,990	\$ 55,813	\$ 55,712	\$ 0
Annual Percentage Change			-74.40%	-74.44%	-100.00%
Total Budgeted Full-Time Positions	1.10	1.10	-	-	-

Commentary

Budget For Fiscal Year 2009/10

CAPITAL IMPROVEMENT PROGRAM - SUMMARY

	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	2009/10		Fund Balance & Reserves at 6/30/10
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
335 CIP Administration ⁽¹⁾	\$ (32,968)	\$ 1,748,439	\$ 1,773,510	\$ (58,039)	\$ 58,039	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
336 Roadway Projects	9,529,050	4,475,109	5,852,653	8,151,506	2,071,733	6,443,463	3,779,776	8,701,165	8,418,879	4,062,062
337 Community Facilities Projects	7,376,560	6,278,659	3,237,688	10,417,531	11,429,238	6,276,243	15,570,526	61,280,755	63,521,995	13,329,286
352 Parks and Trails Projects	217,349	1,288,716	3,425,233	(1,919,168)	3,818,244	6,210,034	(4,310,958)	9,099,631	3,385,824	1,402,849
380 City CIPF Capital	1,453,108	877,717	2,000,000	330,825	1,150,194	1,000	1,480,019	15,663,825	17,005,000	138,844
391 Drainage Projects	159,999	720,000	117,043	762,956	(489,800)	96,440	176,716	155,000	450,000	(118,284)
393 Vineyards	1,641,900	141,798	10,809	1,772,889	91,144	5,000	1,859,033	47,250	437,725	1,468,558
542 Solid Waste Projects	1,949,041	86,014	1,508	2,033,547	70,000	2,371,500	(267,953)	7,580,500	7,312,250	297
562 Water Projects	28,971,336	2,490,817	8,986,391	22,475,762	46,103,518	45,852,346	22,726,934	4,325,165	4,684,960	22,367,139
592 Wastewater Projects	3,309,653	327,713	2,571,046	1,066,320	1,738,303	858,524	1,946,099	252,580	2,872,480	(673,801)
Capital Improvement Program Totals	\$ 54,575,028	\$ 18,434,982	\$ 27,975,881	\$ 45,034,129	\$ 66,040,613	\$ 68,114,550	\$ 42,960,192	\$ 107,105,871	\$ 108,089,113	\$ 41,976,950

(1) Moved to General Fund FY 2008/09.

Budget For Fiscal Year 2009/10

CAPITAL IMPROVEMENT PROGRAM - REVENUE AND EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>CIP Revenues</u>					
335 CIP Administration	\$ 2,521,128	\$ 1,748,439	\$ 0	\$ 58,039	\$ 0
336 Roadway Projects	10,482,999	4,475,109	10,040,548	2,071,733	8,701,165
337 Community Facilities Projects	5,954,104	6,278,659	56,672,283	11,429,238	61,280,755
352 Parks Projects	961,010	1,288,716	10,757,041	3,818,244	9,099,631
380 City CIPF Projects	742,371	877,717	1,223,800	1,150,194	15,663,825
391 Drainage Projects	10,000	720,000	12,641	(489,800)	155,000
393 Vineyards Projects	83,333	141,798	137,664	91,144	47,250
542 Solid Waste Projects	69,039	86,014	6,867,349	70,000	7,580,500
562 Water Projects	5,944,566	2,490,817	86,599,531	46,103,518	4,325,165
592 Wastewater Projects	1,350,036	327,713	5,713,252	1,738,303	252,580
TOTAL CIP REVENUES	\$ 28,118,586	\$ 18,434,982	\$ 178,024,109	\$ 66,040,613	\$ 107,105,871

Annual Percentage Change

865.69%

258.24%

62.18%

CIP Expenditures

335-3601 CIP Administration	\$ 2,555,329	\$ 1,773,510	\$ 0	\$ 0	\$ 0
336 Roadway Projects	9,542,131	5,852,653	11,178,712	6,443,463	8,418,879
337 Community Facilities Projects	2,410,628	3,237,688	54,300,811	6,276,243	63,521,995
352 Parks Projects	2,353,423	3,425,233	8,490,071	6,210,034	3,385,824
380 City CIPF Projects	2,118	2,000,000	2,000,000	1,000	17,005,000
391 Drainage Projects	803	117,043	126,200	96,440	450,000
393 Vineyards Projects	52,658	10,809	100,000	5,000	437,725
542 Solid Waste Projects	77,920	1,508	8,460,250	2,371,500	7,312,250
562 Water Projects	5,868,469	8,986,391	6,628,147	45,852,346	4,684,960
592 Wastewater Projects	1,533,451	2,571,046	5,694,221	858,524	2,872,480
TOTAL CIP EXPENDITURES	\$ 24,396,930	\$ 27,975,881	\$ 96,978,412	\$ 68,114,550	\$ 108,089,113

Annual Percentage Change

246.65%

143.48%

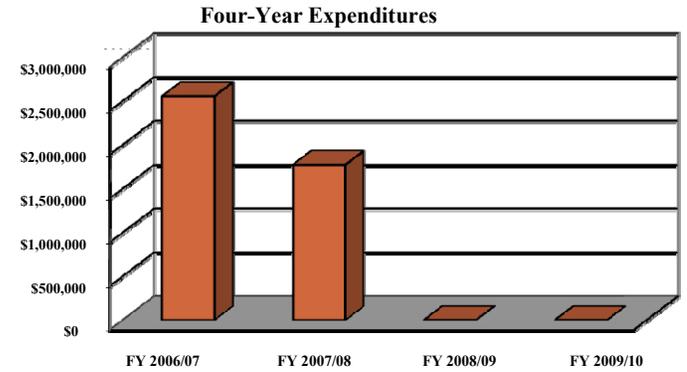
58.69%

Budget For Fiscal Year 2009/10

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

Description

Transferred to General Fund July 1, 2008.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 1,558,253	\$ 1,023,718	\$ 0	\$ 0	\$ 0
Supplies and Services	667,041	613,626	0	0	0
Internal Service	319,937	135,886	0	0	0
Capital Outlay	10,098	280	0	0	0
Total	\$ 2,555,329	\$ 1,773,510	\$ 0	\$ 0	\$ 0
Annual Percentage Change					
Total Budgeted Full-Time Positions	14.73	7.17	-	-	-

Commentary

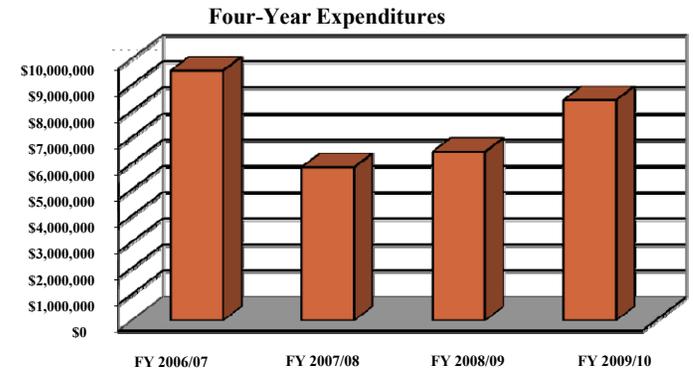
On July 1, 2008 the Capital Improvement Program Administration division transferred to the General Fund.

Budget For Fiscal Year 2009/10

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

Description

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



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

Capital Outlay	\$ 9,542,131	\$ 5,852,653	\$ 11,178,712	\$ 6,443,463	\$ 8,418,879
Total	<u>\$ 9,542,131</u>	<u>\$ 5,852,653</u>	<u>\$ 11,178,712</u>	<u>\$ 6,443,463</u>	<u>\$ 8,418,879</u>
Annual Percentage Change			91.00%	10.09%	30.66%

Commentary

The budget shown is a consolidated budget for Fund 336. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

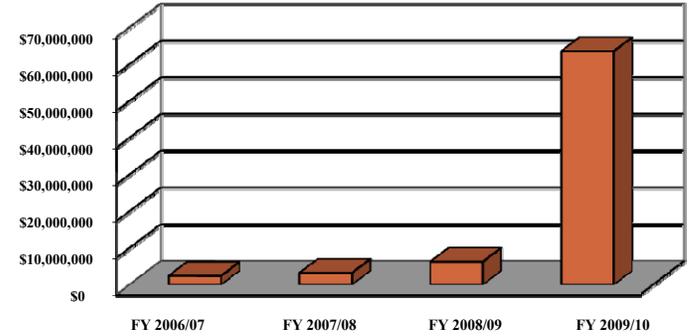
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

Capital Outlay	\$ 2,410,628	\$ 3,237,688	\$ 54,300,811	\$ 6,276,243	\$ 63,521,995
Total	<u>\$ 2,410,628</u>	<u>\$ 3,237,688</u>	<u>\$ 54,300,811</u>	<u>\$ 6,276,243</u>	<u>\$ 63,521,995</u>
Annual Percentage Change			1577.15%	93.85%	912.10%

Commentary

The budget shown is a consolidated budget for Fund 337. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

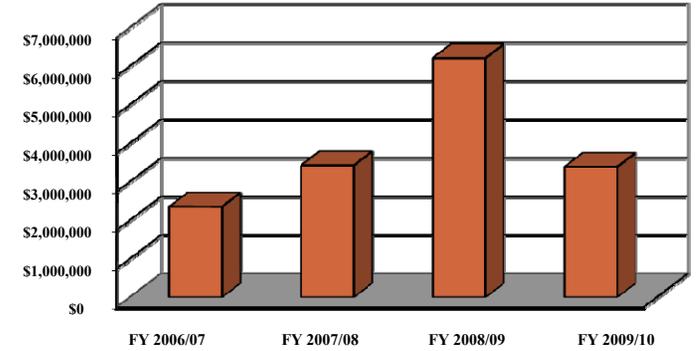
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
--	-------------------	-------------------	-------------------	----------------------	-------------------

Expenditure Summary

Capital Outlay	\$ 2,353,423	\$ 3,425,233	\$ 8,490,071	\$ 6,210,034	\$ 3,385,824
Total	<u>\$ 2,353,423</u>	<u>\$ 3,425,233</u>	<u>\$ 8,490,071</u>	<u>\$ 6,210,034</u>	<u>\$ 3,385,824</u>
Annual Percentage Change			147.87%	81.30%	-45.48%

Commentary

The budget shown is a consolidated budget for Fund 352. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

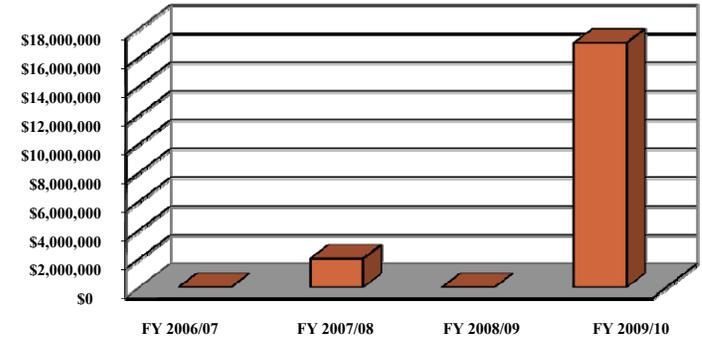
Budget For Fiscal Year 2009/10

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, 2002-1, 2003-1 and 2004-1. The proceeds from the refinancing of these bonds will be used to finance public improvements.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 2,118	\$ 0	\$ 0	\$ 1,000	\$ 5,000
80337 CIP Community Facilities	0	2,000,000	2,000,000	0	17,000,000
Total	\$ 2,118	\$ 2,000,000	\$ 2,000,000	\$ 1,000	\$ 17,005,000
Annual Percentage Change			0.00%	-99.95%	1700400.00%

Commentary

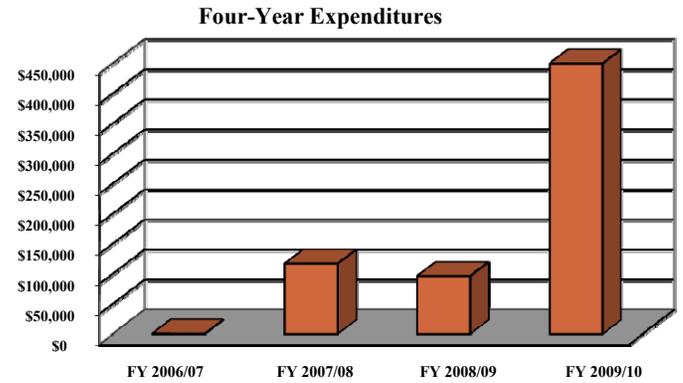
The budget for FY 2009/10 represents the transfer of anticipated proceeds for Capital Improvement Projects.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
--	-------------------	-------------------	-------------------	----------------------	-------------------

Expenditure Summary

Capital Outlay	\$ 803	\$ 117,043	\$ 126,200	\$ 96,440	\$ 450,000
Total	<u>\$ 803</u>	<u>\$ 117,043</u>	<u>\$ 126,200</u>	<u>\$ 96,440</u>	<u>\$ 450,000</u>
Annual Percentage Change			7.82%	-17.60%	366.61%

Commentary

The budget shown is a consolidated budget for Fund 391. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

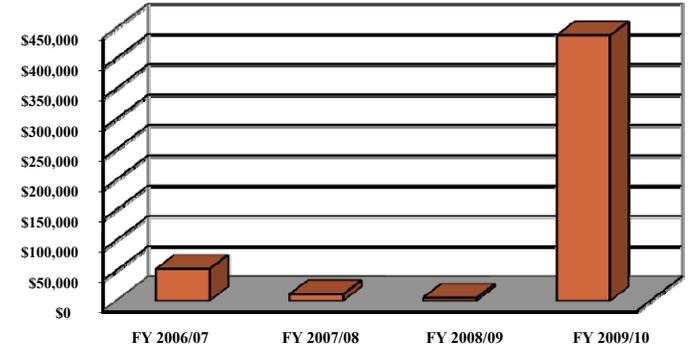
Budget For Fiscal Year 2009/10

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

Description

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

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
--	-------------------	-------------------	-------------------	----------------------	-------------------

Expenditure Summary

Supplies and Services	\$ 52,658	\$ 10,809	\$ 100,000	\$ 5,000	\$ 100,000
Capital Outlay	0	0	0	0	337,725
Total	\$ 52,658	\$ 10,809	\$ 100,000	\$ 5,000	\$ 437,725
Annual Percentage Change			825.15%	-53.74%	8654.50%

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. The FY 2009/10 expense helps fund the John Marsh House capital improvement project.

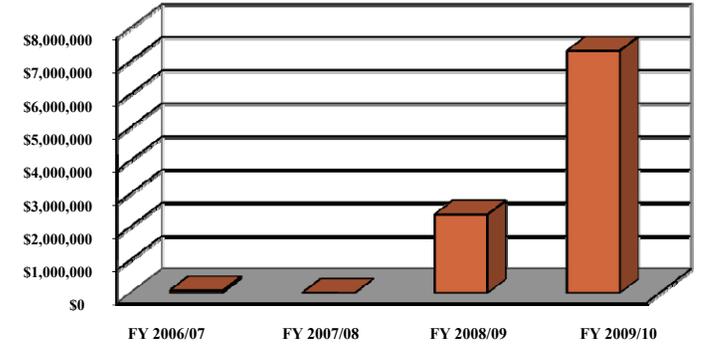
Budget For Fiscal Year 2009/10

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

Description

This fund supports capital improvement projects pertaining to Solid Waste.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
--	-------------------	-------------------	-------------------	----------------------	-------------------

Expenditure Summary

Solid Waste Transfer Station	\$ 77,920	\$ 1,508	\$ 8,460,250	\$ 2,371,500	\$ 7,312,250
Total	<u>\$ 77,920</u>	<u>\$ 1,508</u>	<u>\$ 8,460,250</u>	<u>\$ 2,371,500</u>	<u>\$ 7,312,250</u>
Annual Percentage Change			560924.54%	157161.27%	208.34%

Commentary

The budget shown is a consolidated budget for Fund 542. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

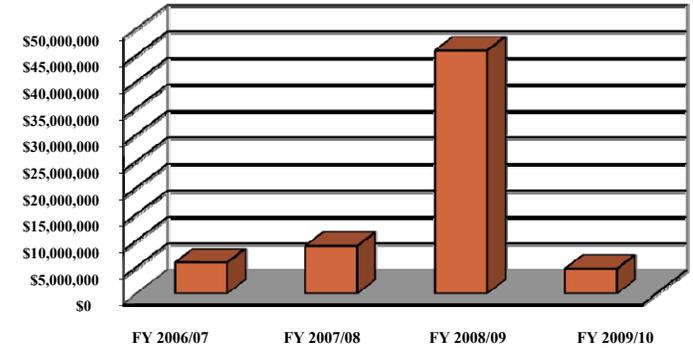
Budget For Fiscal Year 2009/10

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

Description

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

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
--	-------------------	-------------------	-------------------	----------------------	-------------------

Expenditure Summary

Capital Outlay	\$ 5,868,469	\$ 8,986,391	\$ 6,628,147	\$ 45,852,346	\$ 4,684,960
Total	<u>\$ 5,868,469</u>	<u>\$ 8,986,391</u>	<u>\$ 6,628,147</u>	<u>\$ 45,852,346</u>	<u>\$ 4,684,960</u>
Annual Percentage Change			-26.24%	410.24%	-89.78%

Commentary

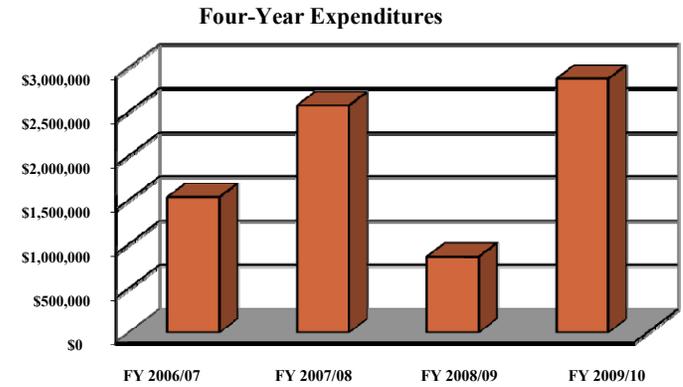
The budget shown is a consolidated budget for Fund 562. For more information please refer to the 2009/10 - 2013/14 Capital Improvement Program Budget.

Budget For Fiscal Year 2009/10

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

Description

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



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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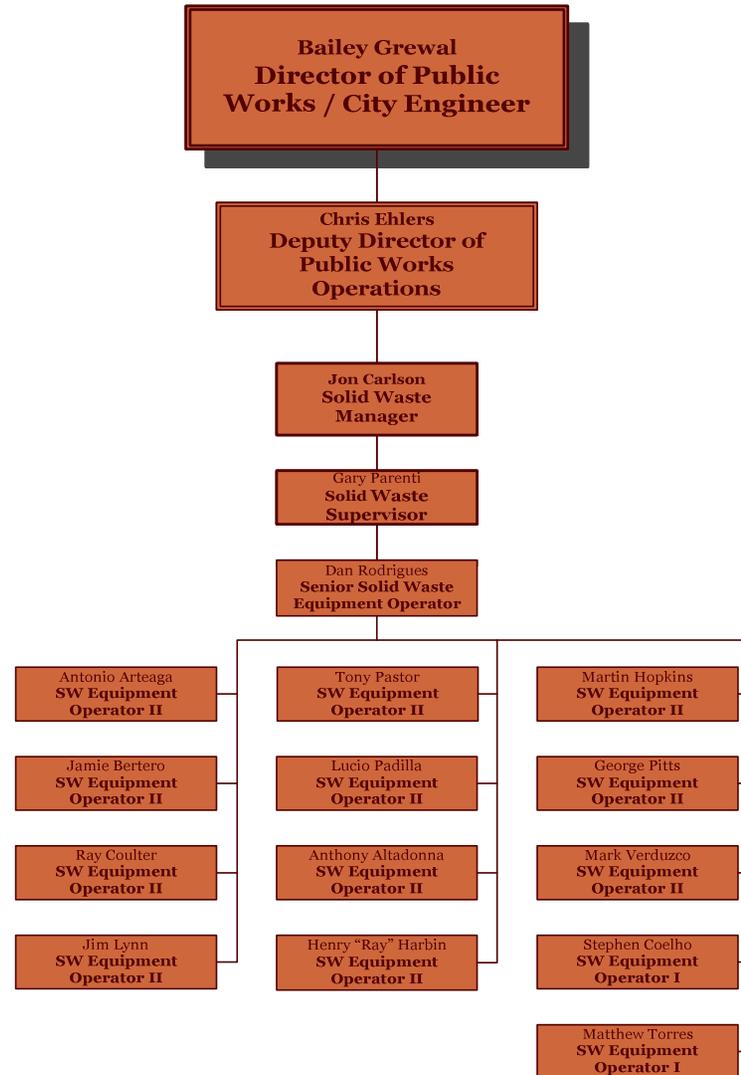
Expenditure Summary

Capital Outlay	\$ 1,533,451	\$ 2,571,046	\$ 5,694,221	\$ 858,524	\$ 2,872,480
Total	<u>\$ 1,533,451</u>	<u>\$ 2,571,046</u>	<u>\$ 5,694,221</u>	<u>\$ 858,524</u>	<u>\$ 2,872,480</u>
Annual Percentage Change			121.47%	-66.61%	234.58%

Commentary

The budget shown is a consolidated budget for Fund 592. For more information please refer to the 2009/10 - 2013/14 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

- *Ten consecutive years, 120 inspections, of no violations at the City-operated solid waste transfer station which has state mandated monthly health department inspections.*
- *Completed a Mitigated Negative Declaration for the Solid Waste Transfer Station Expansion project, CIP No. 542-54020.*
- *In early 2004, the Solid Waste Enterprise began phasing in the split-body collection truck. This allows operators to drive by a home once rather than two times to pick up different materials. It also has lower annual maintenance costs. Seven of the eight residential collection routes are now serviced with this more efficient truck design.*
- *No loss-time injuries in 2008.*
- *Twelve consecutive years of compliance with the State AB939 Recycling Mandate.*



Solid Waste Enterprise

Department Goals

- *Continue with the design phase and construction of the Solid Waste Transfer Station Expansion project, CIP No. 542-54020.*
- *Avoid loss-time from injuries through training and awareness.*
- *Continue to meet and exceed the State AB939 goal of 50% diversion of recyclable materials from the City's waste stream.*
- *Continue to provide the highest level of service for the City's customers at the best possible rate.*

Budget For Fiscal Year 2009/10

SOLID WASTE ENTERPRISE - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/2016 Projected	2016/2017 Projected	2017/2018 Projected
Net Assets 7/01	\$ 8,641,199	\$ 10,563,058	\$ 12,143,952	\$ 13,620,672	\$ 14,321,444	\$ 14,953,477	\$ 15,509,184	\$ 15,980,431	\$ 16,358,506	\$ 16,634,081
Add:										
Revenues	9,655,036	9,782,878	9,978,536	10,377,677	10,792,784	11,224,496	11,673,475	12,140,414	12,626,031	13,131,072
Total Revenue	9,655,036	9,782,878	9,978,536	10,377,677	10,792,784	11,224,496	11,673,475	12,140,414	12,626,031	13,131,072
Less:										
Operations	8,119,883	8,254,189	8,501,815	9,676,906	10,160,751	10,668,789	11,202,228	11,762,340	12,350,456	12,967,979
Total Appropriations	8,119,883	8,254,189	8,501,815	9,676,906	10,160,751	10,668,789	11,202,228	11,762,340	12,350,456	12,967,979
Revenue Over(Under) Appropriations	1,535,153	1,528,689	1,476,721	700,771	632,033	555,707	471,247	378,075	275,575	163,093
Add Capital Expenses ⁽¹⁾	386,706	52,205	0	0	0	0	0	0	0	0
Net Assets 6/30	\$ 10,563,058	\$ 12,143,952	\$ 13,620,672	\$ 14,321,444	\$ 14,953,477	\$ 15,509,184	\$ 15,980,431	\$ 16,358,506	\$ 16,634,081	\$ 16,797,173

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

Budget For Fiscal Year 2009/10

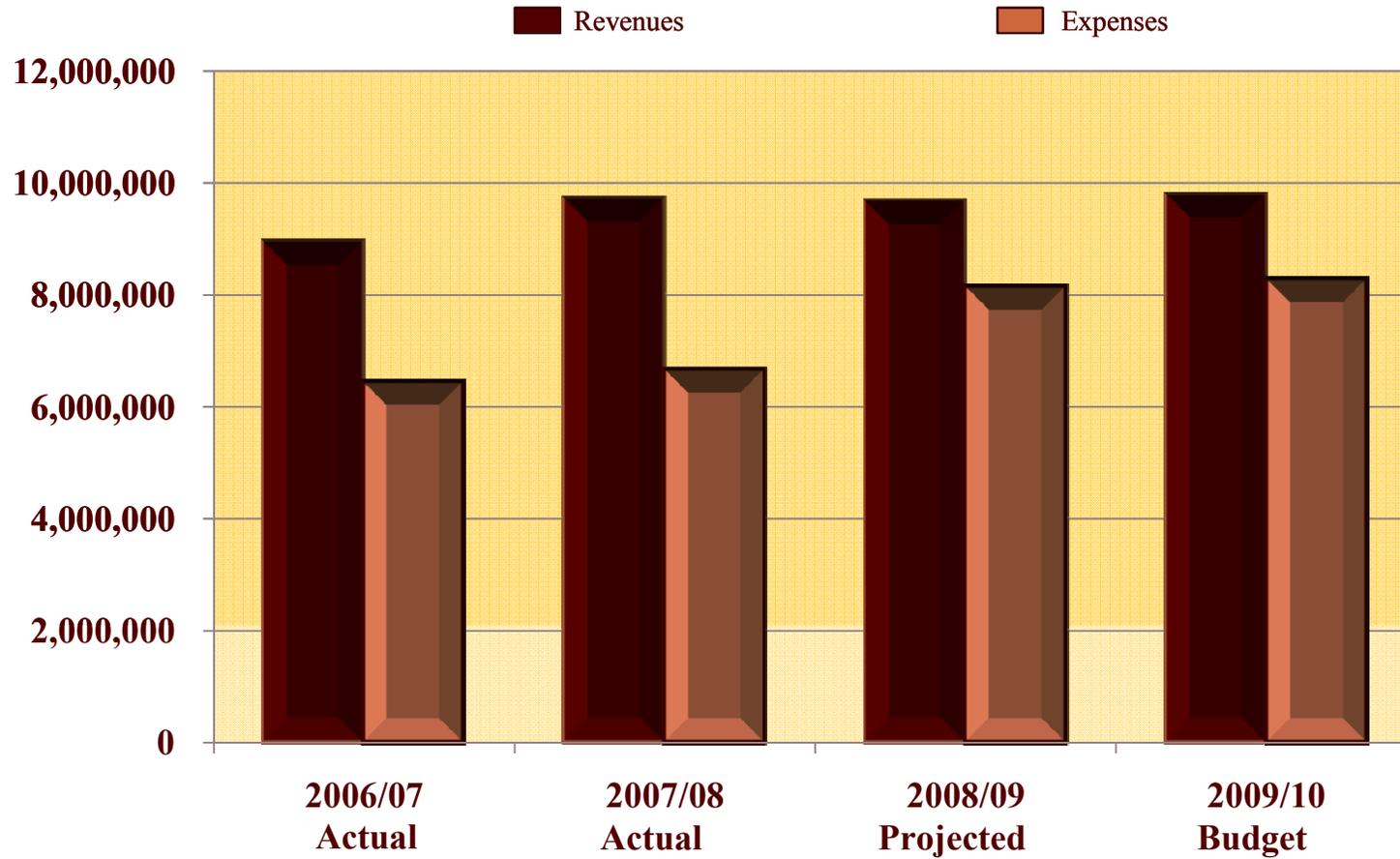
SOLID WASTE ENTERPRISE FUND - NET ASSETS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues	\$ 8,934,508	\$ 9,676,575	\$ 16,013,503	\$ 9,655,036	\$ 9,782,878
Expenses	<u>6,450,694</u>	<u>6,620,640</u>	<u>8,065,775</u>	<u>8,065,778</u>	<u>8,201,984</u>
Excess (deficiency) of revenues over / (under) expenses	2,483,814	3,055,935	7,947,728	1,589,258	1,580,894
Other Sources:					
Transfer In	0	28,175	0	0	0
Transfer Out	<u>25,852</u>	<u>(25,193)</u>	<u>(6,855,682)</u>	<u>(54,105)</u>	<u>(52,205)</u>
Total Other Sources (Uses)	25,852	2,982	(6,855,682)	(54,105)	(52,205)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	2,509,666	3,058,917	1,092,046	1,535,153	1,528,689
Net Assets, Beginning Year	2,882,320	5,557,089	8,641,199	8,641,199	10,563,058
Add Capital Expenses to Net Assets ⁽¹⁾	<u>165,103</u>	<u>25,193</u>	<u>7,188,283</u>	<u>386,706</u>	<u>52,205</u>
Net Assets, End of Year	<u>\$ 5,557,089</u>	<u>\$ 8,641,199</u>	<u>\$ 16,921,528</u>	<u>\$ 10,563,058</u>	<u>\$ 12,143,952</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 Year 2009/10

Solid Waste Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Year 2009/10

SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues					
540 Operations	\$ 8,926,445	\$ 9,661,049	\$ 16,005,403	\$ 9,638,036	\$ 9,762,878
543 Replacement	8,063	43,701	8,100	17,000	20,000
TOTAL SOLID WASTE REVENUES	\$ 8,934,508	\$ 9,704,750	\$ 16,013,503	\$ 9,655,036	\$ 9,782,878
Annual Percentage Change			65.01%	-0.51%	1.32%
Expenses					
540-5301 Solid Waste Operations	\$ 5,197,751	\$ 5,406,270	\$ 13,402,529	\$ 6,605,183	\$ 6,531,350
540-5302 Solid Waste Utility Billing	392,282	423,006	498,736	498,736	560,519
540-5303 Solid Waste Transfer Station	834,809	808,003	961,859	961,859	1,112,320
543-5350 Solid Waste Replacement	0	8,554	58,333	54,105	50,000
TOTAL SOLID WASTE EXPENSES	\$ 6,424,842	\$ 6,645,833	\$ 14,921,457	\$ 8,119,883	\$ 8,254,189
Annual Percentage Change			124.52%	22.18%	1.65%

Budget For Fiscal Year 2009/10

SOLID WASTE ENTERPRISE FUND - REVENUE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>540 -Solid Waste Enterprise</u>					
41115 Franchise Fees	\$ 9,852	\$ 0	\$ 750	\$ 750	\$ 750
43300 Investment Income	99,947	376,987	143,820	330,000	330,000
43500 Late Charges	137,498	155,569	151,668	197,000	200,940
45529 Reimbursements for Services	9,028	0	13,913	7,000	7,000
45550 Solid Waste Charges	5,384,519	5,487,627	5,734,620	5,524,200	5,551,821
45552 Recycled Cardboard	101,426	187,534	28,569	40,000	40,800
45553 Public Disposal Metals	3,516	3,715	3,914	10,000	10,200
45554 Dumpster Charges	3,110,725	824,024	911,334	866,271	874,934
45554.01 Dumpster Front Loader	0	2,539,044	2,406,014	2,536,213	2,612,299
45556 Ewaste	4,944	6,126	6,824	0	5,000
45561 Application Fees	45,859	47,999	48,416	55,750	56,865
45562 Solid Waste Compost Bins	540	90	779	1,000	1,020
45563 Recycled Motor Oil	16,481	7,479	18,365	25,591	26,103
45564 DOC Recycled Beverage Container	0	24,855	25,000	32,844	33,501
46700 Other Income	2,110	0	11,417	11,417	11,645
49950 Bond Proceeds	0	0	6,500,000	0	0
Total Solid Waste Enterprise	\$ 8,926,445	\$ 9,661,049	\$ 16,005,403	\$ 9,638,036	\$ 9,762,878
<u>543 -Solid Waste Replacement</u>					
43300 Investment Income	\$ 8,063	\$ 15,526	\$ 8,100	\$ 17,000	\$ 20,000
47702 Transfer from Equipment Replacement	0	28,175	0	0	0
Total Solid Waste Replacement	\$ 8,063	\$ 43,701	\$ 8,100	\$ 17,000	\$ 20,000
TOTAL SOLID WASTE REVENUES	\$ 8,934,508	\$ 9,704,750	\$ 16,013,503	\$ 9,655,036	\$ 9,782,878
Annual Percentage Change			65.01%	-0.51%	1.32%

Budget For Fiscal Year 2009/10

SOLID WASTE ENTERPRISE FUND - EXPENSE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Personnel Services	\$ 2,151,923	\$ 2,333,072	\$ 2,560,986	\$ 2,560,986	\$ 2,572,422
Supplies and Services	2,920,138	3,097,091	3,890,200	3,890,203	4,278,875
Internal Service	1,070,393	1,020,699	969,764	969,764	1,038,463
Capital Outlay	282,388	194,971	7,500,507	698,930	364,429
Total	\$ 6,424,842	\$ 6,645,833	\$ 14,921,457	\$ 8,119,883	\$ 8,254,189
Personnel Services					
540-5301 Solid Waste Operations	\$ 1,656,310	\$ 1,879,187	\$ 2,069,666	\$ 2,069,666	\$ 2,032,795
540-5302 Solid Waste Utility Billing	210,079	224,840	233,247	233,247	269,456
540-5303 Solid Waste Transfer Station	285,534	229,045	258,073	258,073	270,171
Total Personnel Services	\$ 2,151,923	\$ 2,333,072	\$ 2,560,986	\$ 2,560,986	\$ 2,572,422
Supplies and Services					
540-5301 Solid Waste Operations	\$ 2,235,619	\$ 2,351,559	\$ 2,907,365	\$ 2,907,368	\$ 3,142,424
540-5302 Solid Waste Utility Billing	159,774	178,146	242,243	242,243	263,438
540-5303 Solid Waste Transfer Station	524,745	567,165	690,592	690,592	823,013
543-5350 Solid Waste Replacement	0	221	50,000	50,000	50,000
Total Supplies and Services	\$ 2,920,138	\$ 3,097,091	\$ 3,890,200	\$ 3,890,203	\$ 4,278,875
Internal Service					
540-5301 Solid Waste Operations	\$ 1,023,434	\$ 988,886	\$ 935,248	\$ 935,248	\$ 993,626
540-5302 Solid Waste Utility Billing	22,429	20,020	21,322	21,322	25,701
540-5303 Solid Waste Transfer Station	24,530	11,793	13,194	13,194	19,136
Total Internal Service	\$ 1,070,393	\$ 1,020,699	\$ 969,764	\$ 969,764	\$ 1,038,463
Capital Outlay					
540-5301 Solid Waste Operations	\$ 282,388	\$ 186,638	\$ 7,490,250	\$ 692,901	\$ 362,505
540-5302 Solid Waste Utility Billing	0	0	1,924	1,924	1,924
543-5350 Solid Waste Replacement	0	8,333	8,333	4,105	0
Total Capital Outlay	\$ 282,388	\$ 194,971	\$ 7,500,507	\$ 698,930	\$ 364,429

Budget For Fiscal Year 2009/10

Solid Waste Enterprise Summary

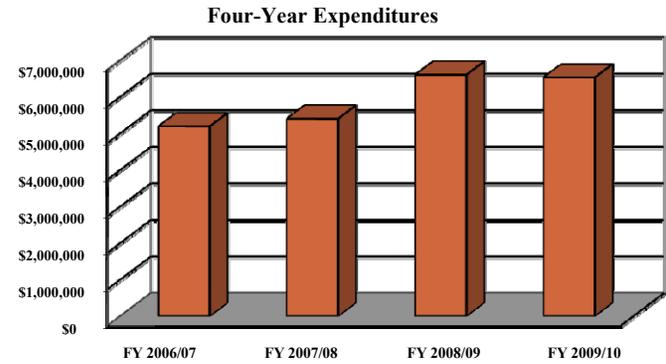
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
540-5301	Solid Waste Operations	\$ 5,197,751	\$ 5,406,270	\$ 13,402,529	\$ 6,605,183	\$ 6,531,350
540-5302	Solid Waste Utility Billing	392,282	423,006	498,736	498,736	560,519
540-5303	Solid Waste Transfer Station	834,809	808,003	961,859	961,859	1,112,320
543-5350	Solid Waste Replacement	0	8,554	58,333	54,105	50,000
	Total	\$ 6,424,842	\$ 6,645,833	\$ 14,921,457	\$ 8,119,883	\$ 8,254,189
	Annual Percentage Change			124.52%	22.18%	1.65%
	Total Budgeted Full-Time Positions	20.32	22.88	23.35	23.35	23.42

Budget For Fiscal Year 2009/10

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

Performance Measures

- Currently servicing 15,074 active residential units with over 30,000 containers along with 212 commercial units providing 1,589,744 cart services per year.
- Provides service to 416 commercial front-load accounts and 80 roll-off accounts.
- Processed and completed over 28,000 work orders in 2008.
- Continue to meet the State's AB939 mandatory recycling goals.



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,656,310	\$ 1,879,187	\$ 2,069,666	\$ 2,069,666	\$ 2,032,795
Supplies and Services	2,235,619	2,351,559	2,907,365	2,907,368	3,142,424
Internal Service	1,023,434	988,886	935,248	935,248	993,626
Capital Outlay	282,388	186,638	7,490,250	692,901	362,505
Total	\$ 5,197,751	\$ 5,406,270	\$ 13,402,529	\$ 6,605,183	\$ 6,531,350
Annual Percentage Change			147.91%	22.18%	-1.12%
Total Budgeted Full-Time Positions	15.02	18.23	18.61	18.61	18.41

Commentary

The cost of operations will remain relatively constant, with the exception of annual contractual increases to processing and disposal of solid waste.

Budget For Fiscal Year 2009/10

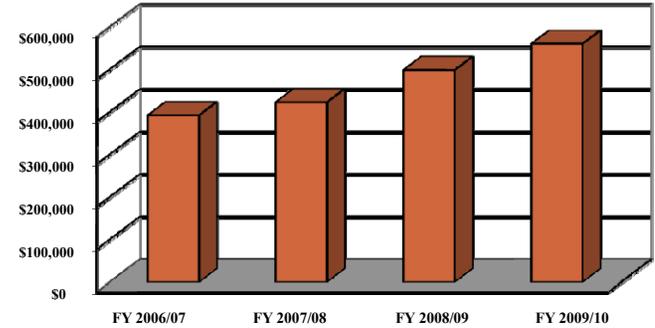
Fund Title:	Solid Waste Enterprise	Department:	Finance & Information Systems
Fund/Division Number:	540-5302	Division:	Solid Waste Utility Billing

Performance Measures

- Opened 4,194 new accounts
- Sent out 199,838 invoices
- Processed 186,180 payments with 98,264 through lockbox and 19,360 through automated credit card and bank draft payments.

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

Four-Year Expenditures



Division Summary	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expense Summary

Personnel Services	\$ 210,079	\$ 224,840	\$ 233,247	\$ 233,247	\$ 269,456
Supplies and Services	159,774	178,146	242,243	242,243	263,438
Internal Service	22,429	20,020	21,322	21,322	25,701
Capital Outlay	0	0	1,924	1,924	1,924
Total	\$ 392,282	\$ 423,006	\$ 498,736	\$ 498,736	\$ 560,519

Annual Percentage Change			17.90%	17.90%	12.39%
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Total Budgeted Full-Time Positions	2.30	2.29	2.57	2.57	2.64
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Commentary

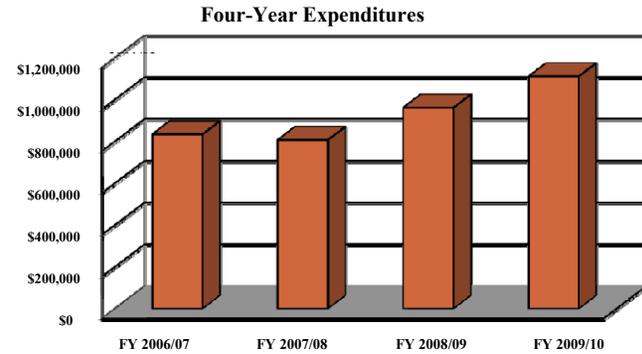
In FY 2008/2009, the foreclosure market and the increase in bankruptcy declarations generated an increase in bad debt. In the next fiscal year, this trend is expected to continue. Implementation of Utility Billing web payment processing results in increased software and credit card processing cost in FY 2009/10.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Loaded approximately 1,934 transfer trailer loads in 2008.
- Processed 40,544 tons of solid waste in 2008.
- The Solid Waste Transfer Station has had no permit violations in its 10-year existence.



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expense Summary</u>					
Personnel Services	\$ 285,534	\$ 229,045	\$ 258,073	\$ 258,073	\$ 270,171
Supplies and Services	524,745	567,165	690,592	690,592	823,013
Internal Service	24,530	11,793	13,194	13,194	19,136
Total	\$ 834,809	\$ 808,003	\$ 961,859	\$ 961,859	\$ 1,112,320
Annual Percentage Change			19.04%	19.04%	15.64%
Total Budgeted Full-Time Positions	3.00	2.36	2.17	2.17	2.37

Commentary

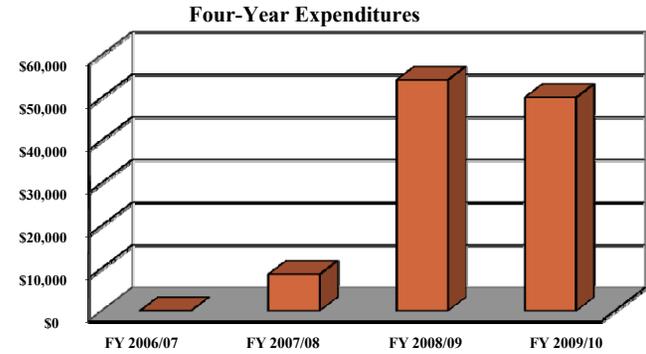
The increase is due to interfund services and a annual contractual increase for the processing and disposal of solid waste.

Budget For Fiscal Year 2009/10

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.



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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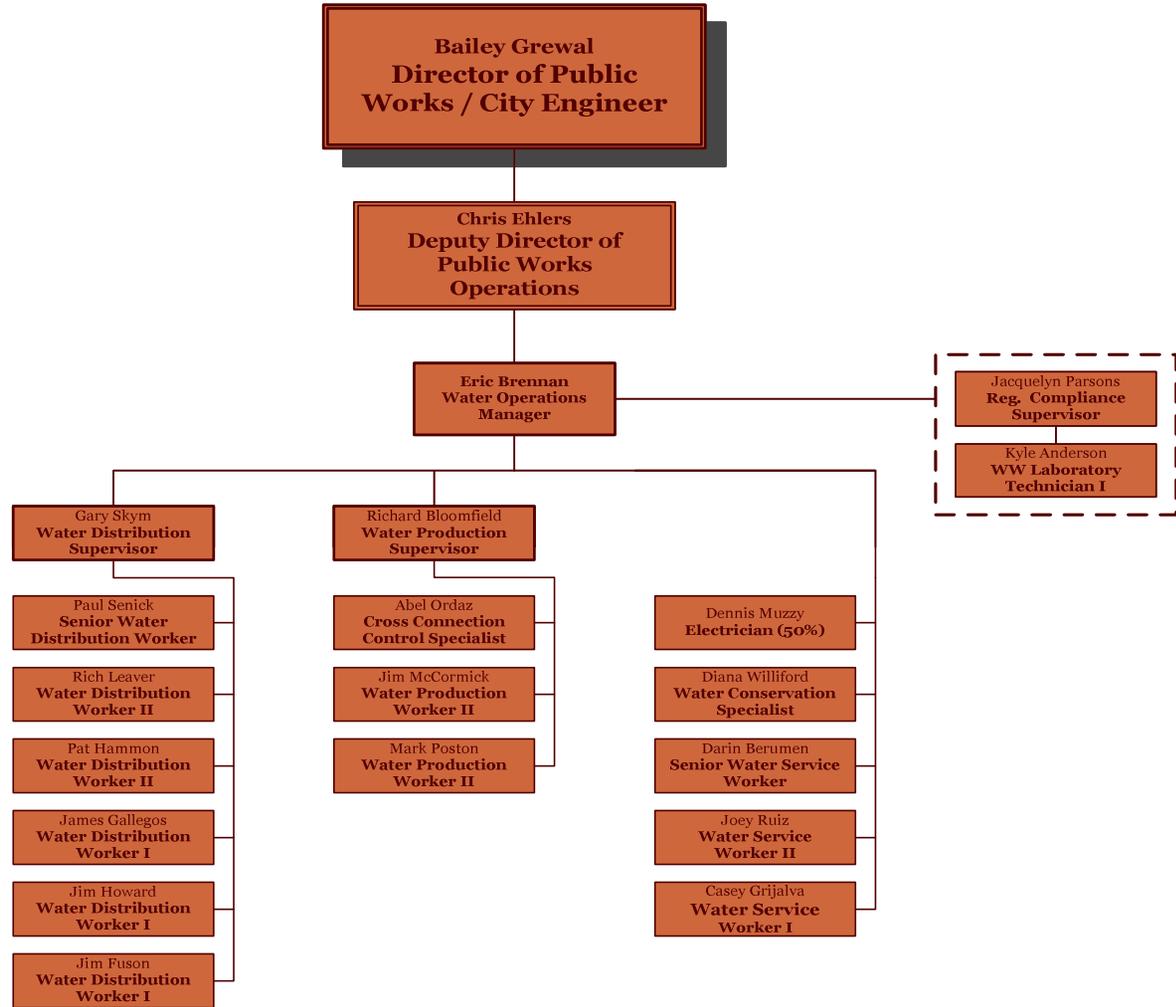
Expenditure Summary

Supplies and Services	\$ 0	\$ 221	\$ 50,000	\$ 50,000	\$ 50,000
Capital Outlay	0	8,333	8,333	4,105	0
Total	\$ 0	\$ 8,554	\$ 58,333	\$ 54,105	\$ 50,000
Annual Percentage Change			581.94%	532.51%	-7.59%



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Water Enterprise





Water Enterprise

Divisions

**Water
Non-Potable Water
Utility Billing**

The Water Enterprise, a division of Public Works Operations, is responsible for supplying potable water to the City through a production and delivery system that includes: water wells; pump stations; hydro-pneumatic tanks; storage reservoirs; water distribution mains and treated water from the City of Brentwood Water Treatment Plant and the Randall Bold Treatment Plant. Additionally, the Water Division oversees the meter reading 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 for the City's customers.

Mission Statement

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

Department Accomplishments

Services

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

- *Completed well abandonment on Wells 3 and 5.*
- *Pulled, inspected and repaired Wells 7 and 8.*
- *Completed the first round of Unregulated Contaminant Monitoring Regulation (UCMR) and Initial Distribution System Evaluation (IDSE) for Stage II sample sites necessary to maintain regulatory compliance.*
- *Continued leak detection program.*
- *Inspected and cleaned six potable water reservoirs.*
- *Established a fire hydrant maintenance, repair and testing program.*
- *Established and administered High-Efficient Washer (HEW) and High-Efficient Toilet (HET) rebate programs.*



Water Enterprise

Department Goals

- *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.*
- *Pull and inspect two of the City's eight ground water production wells.*
- *Continue fire hydrant maintenance, repair and testing program.*
- *Continue to administer High-Efficient Washer (HEW) and High-Efficient Toilet (HET) rebate programs.*
- *Continue water conservation education and community outreach programs.*

Budget For Fiscal Year 2009/10

WATER ENTERPRISE FUND - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/2016 Projected	2016/2017 Projected	2017/2018 Projected
Net Assets 7/01	\$ 87,093,325	\$ 122,630,183	\$ 122,400,199	\$ 121,706,437	\$ 120,991,863	\$ 120,255,852	\$ 120,633,851	\$ 121,026,969	\$ 121,435,812	\$ 121,861,009
Add:										
Revenues	51,748,724	17,948,588	18,487,046	19,041,657	19,612,907	20,201,294	21,009,346	21,849,720	22,723,708	23,632,657
Total Revenue	51,748,724	17,948,588	18,487,046	19,041,657	19,612,907	20,201,294	21,009,346	21,849,720	22,723,708	23,632,657
Less:										
Operations	57,009,340	19,362,047	19,180,807	19,756,231	20,348,918	19,823,296	20,616,227	21,440,876	22,298,512	23,190,452
Total Appropriations	57,009,340	19,362,047	19,180,807	19,756,231	20,348,918	19,823,296	20,616,227	21,440,876	22,298,512	23,190,452
Revenue Over(Under) Appropriations	(5,260,616)	(1,413,458)	(693,761)	(714,574)	(736,011)	377,998	393,118	408,843	425,197	442,205
Add Capital Expenses ⁽¹⁾	40,797,474	1,183,474	0	0	0	0	0	0	0	0
Net Assets 6/30	\$ 122,630,183	\$ 122,400,199	\$ 121,706,437	\$ 120,991,863	\$ 120,255,852	\$ 120,633,851	\$ 121,026,969	\$ 121,435,812	\$ 121,861,009	\$ 122,303,214

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

Budget For Fiscal Year 2009/10

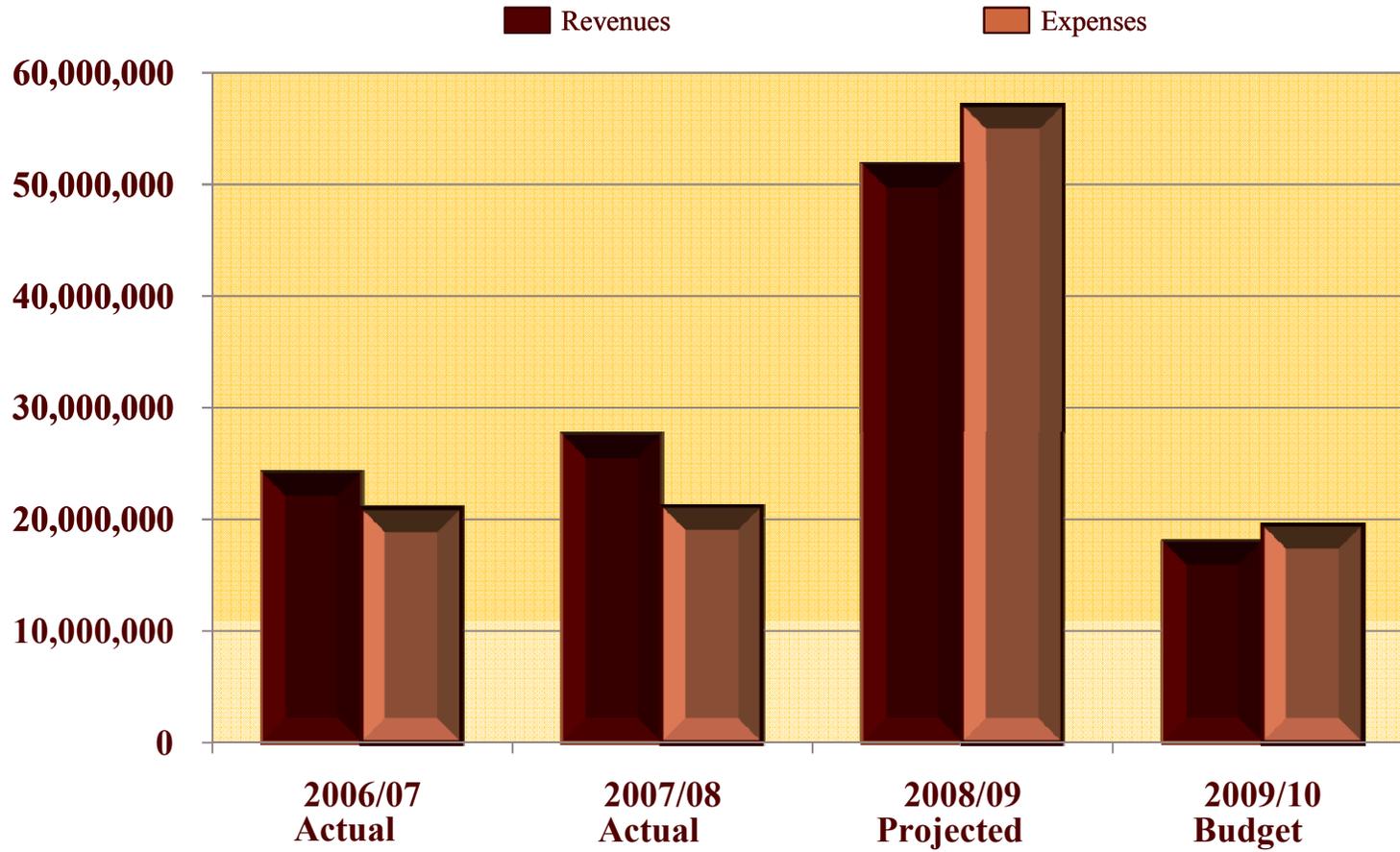
WATER ENTERPRISE FUND - NET ASSETS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues	\$ 23,814,051	\$ 21,830,817	\$ 51,106,650	\$ 51,748,724	\$ 17,948,588
Expenses	<u>16,691,800</u>	<u>16,677,749</u>	<u>26,573,095</u>	<u>25,283,106</u>	<u>19,198,477</u>
Excess (deficiency) of revenues over / (under) expenses	7,122,251	5,153,068	24,533,555	26,465,618	(1,249,888)
Other Sources:					
Transfer In	284,852	5,647,451	0	0	0
Transfer Out	<u>(4,160,447)</u>	<u>(4,357,640)</u>	<u>(32,310,321)</u>	<u>(31,726,234)</u>	<u>(163,570)</u>
Total Other Sources (Uses)	(3,875,595)	1,289,811	(32,310,321)	(31,726,234)	(163,570)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	3,246,656	6,442,879	(7,776,766)	(5,260,616)	(1,413,458)
Net Assets, Beginning Year	67,117,235	75,259,028	87,093,325	87,093,325	122,630,183
Add Capital Expenses to Net Assets ⁽¹⁾	<u>4,895,137</u>	<u>5,391,418</u>	<u>41,912,322</u>	<u>40,797,474</u>	<u>1,183,474</u>
Net Assets, End of Year	<u>\$ 75,259,028</u>	<u>\$ 87,093,325</u>	<u>\$ 121,228,881</u>	<u>\$ 122,630,183</u>	<u>\$ 122,400,199</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 Year 2009/10

Water Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Year 2009/10

WATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Revenues</u>					
560 Operations	\$ 23,994,278	\$ 27,255,800	\$ 50,946,650	\$ 51,528,724	\$ 17,728,588
563 Replacement	104,625	222,468	160,000	220,000	220,000
TOTAL WATER REVENUES	\$ 24,098,903	\$ 27,478,268	\$ 51,106,650	\$ 51,748,724	\$ 17,948,588
Annual Percentage Change			85.99%	88.33%	-65.32%
<u>Expenses</u>					
560-5501 Water Operations	\$ 19,985,857	\$ 20,162,061	\$ 57,769,569	\$ 55,903,382	\$ 18,116,804
560-5502 Water Utility Billing	446,424	465,617	566,204	566,204	635,777
560-5504 Non-Potable	419,966	396,559	489,309	485,649	559,466
563-5550 Water Replacement	0	11,152	58,334	54,105	50,000
TOTAL WATER EXPENSES	\$ 20,852,247	\$ 21,035,389	\$ 58,883,416	\$ 57,009,340	\$ 19,362,047
Annual Percentage Change			179.93%	171.02%	-66.04%

Budget For Fiscal Year 2009/10

WATER ENTERPRISE FUND - REVENUE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
560 - Water Enterprise					
40085 Vacant Parcel Charges	\$ 52,980	\$ 105,090	\$ 90,000	\$ 127,800	\$ 120,000
43300 Investment Income	339,147	684,526	510,000	600,000	600,000
43500 Late Charges	171,756	187,008	194,775	110,000	112,200
45529 Reimbursements for Services	6,853	(7,083)	7,791	1,943	10,000
45550 Water Usage	10,643,697	10,926,748	10,907,400	11,149,056	11,483,528
45557 Base Meter Charge	3,935,542	4,148,930	4,396,350	4,416,938	4,549,446
45558 Fireline Charges	22,530	26,463	24,486	28,500	29,355
45559 Non-Potable	268,011	377,448	250,000	496,922	511,830
45560 Meter Installation Fee	125	0	223	0	0
45561 Application Fees	46,264	48,458	50,085	57,800	59,534
45565 Hydrant Meter Usage	86,214	140,105	111,300	106,000	130,000
45566 Reconnect Charge	(66)	0	0	73,000	75,190
45568 Reclaimed Water Usage	5,823	1,024	6,122	6,122	6,306
46700 Other Income	108,740	175,448	83,475	40,000	41,200
46715 Contributions	8,021,810	4,833,284	0	0	0
47570 Transfer from Water Project	284,852	5,608,351	0	0	0
49950 Bond Proceeds	0	0	34,314,643	34,314,643	0
Total Water Enterprise	\$ 23,994,278	\$ 27,255,800	\$ 50,946,650	\$ 51,528,724	\$ 17,728,588
563 - Water Replacement					
43300 Investment Income	\$ 104,625	\$ 183,368	\$ 160,000	\$ 220,000	\$ 220,000
47702 Transfer from Equipment Replacement	0	39,100	0	0	0
Total Water Replacement	\$ 104,625	\$ 222,468	\$ 160,000	\$ 220,000	\$ 220,000
TOTAL WATER REVENUES	\$ 24,098,903	\$ 27,478,268	\$ 51,106,650	\$ 51,748,724	\$ 17,948,588
Annual Percentage Change			85.99%	88.33%	-65.32%

Budget For Fiscal Year 2009/10

WATER ENTERPRISE FUND - EXPENSE DETAIL

		2006/07		2007/08		2008/09		2008/09		2009/10	
		Actual		Actual		Budget		Projected		Budget	
Personnel Services	\$	2,052,155	\$	2,386,183	\$	2,818,931	\$	2,807,336	\$	2,890,811	
Supplies and Services		7,385,360		8,837,415		13,602,491		12,854,858		14,690,977	
Internal Service		527,239		520,454		397,248		397,248		439,861	
Capital Outlay		10,887,493		9,291,337		42,064,746		40,949,898		1,340,398	
Total	\$	20,852,247	\$	21,035,389	\$	58,883,416	\$	57,009,340	\$	19,362,047	
Personnel Services											
560-5501	Water Operations	\$	1,751,380	\$	2,075,757	\$	2,490,602	\$	2,479,007	\$	2,520,796
560-5502	Water Utility Billing		226,001		229,149		238,100		238,100		277,514
560-5504	Non-Potable		74,774		81,277		90,229		90,229		92,501
Total Personnel Services	\$	2,052,155	\$	2,386,183	\$	2,818,931	\$	2,807,336	\$	2,890,811	
Supplies and Service											
560-5501	Water Operations	\$	6,881,617	\$	8,339,058	\$	12,877,296	\$	12,133,323	\$	13,877,417
560-5502	Water Utility Billing		173,491		197,595		286,915		286,915		310,354
560-5504	Non-Potable		330,252		297,944		388,280		384,620		453,206
563-5550	Water Replacement		0		2,818		50,000		50,000		50,000
Total Supplies and Services	\$	7,385,360	\$	8,837,415	\$	13,602,491	\$	12,854,858	\$	14,690,977	
Internal Service											
560-5501	Water Operations	\$	465,367	\$	464,243	\$	347,183	\$	347,183	\$	380,117
560-5502	Water Utility Billing		46,932		38,873		39,265		39,265		45,985
560-5504	Non-Potable		14,940		17,338		10,800		10,800		13,759
Total Internal Service	\$	527,239	\$	520,454	\$	397,248	\$	397,248	\$	439,861	
Capital Outlay											
560-5501	Water Operations	\$	10,887,493	\$	9,283,003	\$	42,054,488	\$	40,943,869	\$	1,338,474
560-5502	Water Utility Billing		0		0		1,924		1,924		1,924
563-5550	Water Replacement		0		8,334		8,334		4,105		0
Total Capital Outlay	\$	10,887,493	\$	9,291,337	\$	42,064,746	\$	40,949,898	\$	1,340,398	

Budget For Fiscal Year 2009/10

Water Enterprise Summary

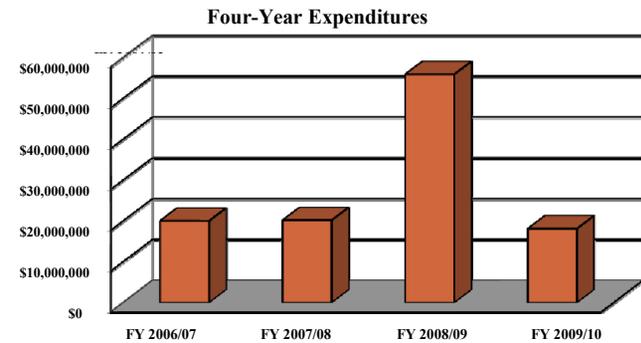
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
560-5501	Water Operations	\$ 19,985,857	\$ 20,162,061	\$ 57,769,569	\$ 55,903,382	\$ 18,116,804
560-5502	Water Utility Billing	446,424	465,617	566,204	566,204	635,777
560-5504	Non-Potable Water	419,966	396,559	489,309	485,649	559,466
563-5550	Water Replacement	<u>0</u>	<u>11,152</u>	<u>58,334</u>	<u>54,105</u>	<u>50,000</u>
	Total	<u>\$ 20,852,247</u>	<u>\$ 21,035,389</u>	<u>\$ 58,883,416</u>	<u>\$ 57,009,340</u>	<u>\$ 19,362,048</u>
	Annual Percentage Change			179.93%	171.02%	-66.04%
	Total Budgeted Full-Time Positions	21.16	23.89	25.12	25.12	25.23

Budget For Fiscal Year 2009/10

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

Performance Measures

- Produced over 7.6 billion gallons of potable water over the last two fiscal years.
- Exercised over 2,250 valves and flow tested 800 fire hydrants.
- Recorded over 396,000 water meter reads in fiscal year 2007/08.
- Collected 980 distribution system bacteriological samples in fiscal year 2007/08.
- Issued 319 High-Efficient Washer (HEW) rebates.
- Completed the rehabilitation of four ground water production wells.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,751,380	\$ 2,075,757	\$ 2,490,602	\$ 2,479,007	\$ 2,520,796
Supplies and Services	6,881,617	8,339,058	12,877,296	12,133,323	13,877,417
Internal Service	465,367	464,243	347,183	347,183	380,117
Capital Outlay	10,887,493	9,283,003	42,054,488	40,943,869	1,338,474
Total	\$ 19,985,857	\$ 20,162,061	\$ 57,769,569	\$ 55,903,382	\$ 18,116,804
Annual Percentage Change			186.53%	177.27%	-67.59%
Total Budgeted Full-Time Positions	17.72	20.51	21.50	21.50	21.50

Commentary

The demand for purchased water has remained constant. The increase to supplies and services is due to diesel retrofits, depreciation for the surface water treatment facility and interest expense on the new water bond.

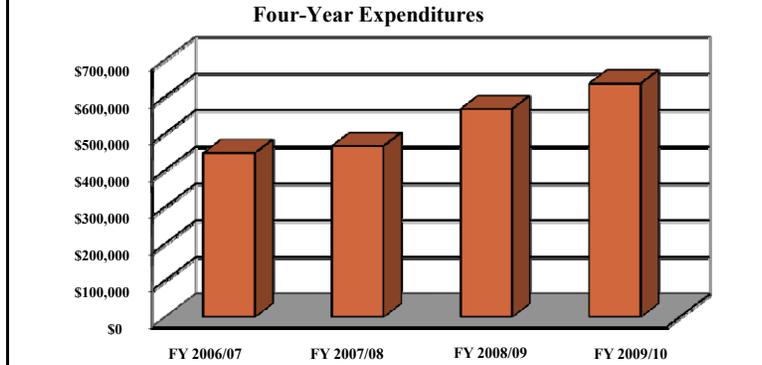
Budget For Fiscal Year 2009/10

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

Performance Measures

- Opened 4,194 new accounts.
- Sent out 199,838 invoices.
- Processed 186,180 payments with 98,264 through lockbox and 19,360 through automated credit card and bank draft payments.

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



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 226,001	\$ 229,149	\$ 238,100	\$ 238,100	\$ 277,514
Supplies and Services	173,491	197,595	286,915	286,915	310,354
Internal Service	46,932	38,873	39,265	39,265	45,985
Capital Outlay	0	0	1,924	1,924	1,924
Total	\$ 446,424	\$ 465,617	\$ 566,204	\$ 566,204	\$ 635,777
Annual Percentage Change			21.60%	21.60%	12.29%
Total Budgeted Full-Time Positions	2.44	2.38	2.62	2.62	2.73

Commentary

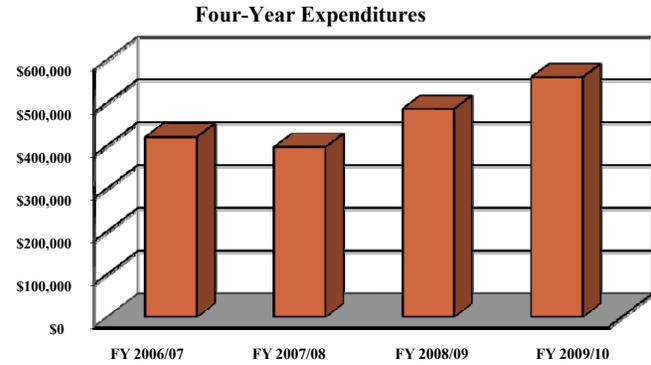
In FY 2008/2009, the foreclosure market and the increase in bankruptcy declarations generated an increase in bad debt. In the next fiscal year, this trend is expected to continue. Implementation of Utility Billing web payment processing results in increased software and credit card processing cost in FY 2009/10.

Budget For Fiscal Year 2009/10

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

Performance Measures

- Supplied over 10 million gallons of recycled water in FY 2007/08.
- Supplied over 500 million gallons of non-potable water FY 2007/08.
- Converted Grant Street green belt (East Bay Municipal Utility District easement) irrigation to recycled water.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 74,774	\$ 81,277	\$ 90,229	\$ 90,229	\$ 92,501
Supplies and Services	330,252	297,944	388,280	384,620	453,206
Internal Service	14,940	17,338	10,800	10,800	13,759
Total	\$ 419,966	\$ 396,559	\$ 489,309	\$ 485,649	\$ 559,466
Annual Percentage Change			23.39%	22.47%	15.20%
Total Budgeted Full-Time Positions	1.00	1.00	1.00	1.00	1.00

Commentary

Increased costs are due to interfund services being charged for the first time.

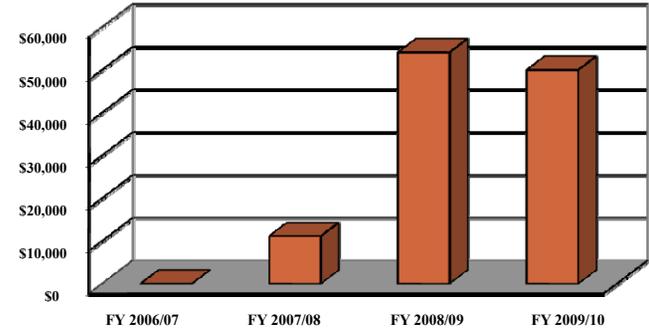
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Fund Balance	Projected	Projected

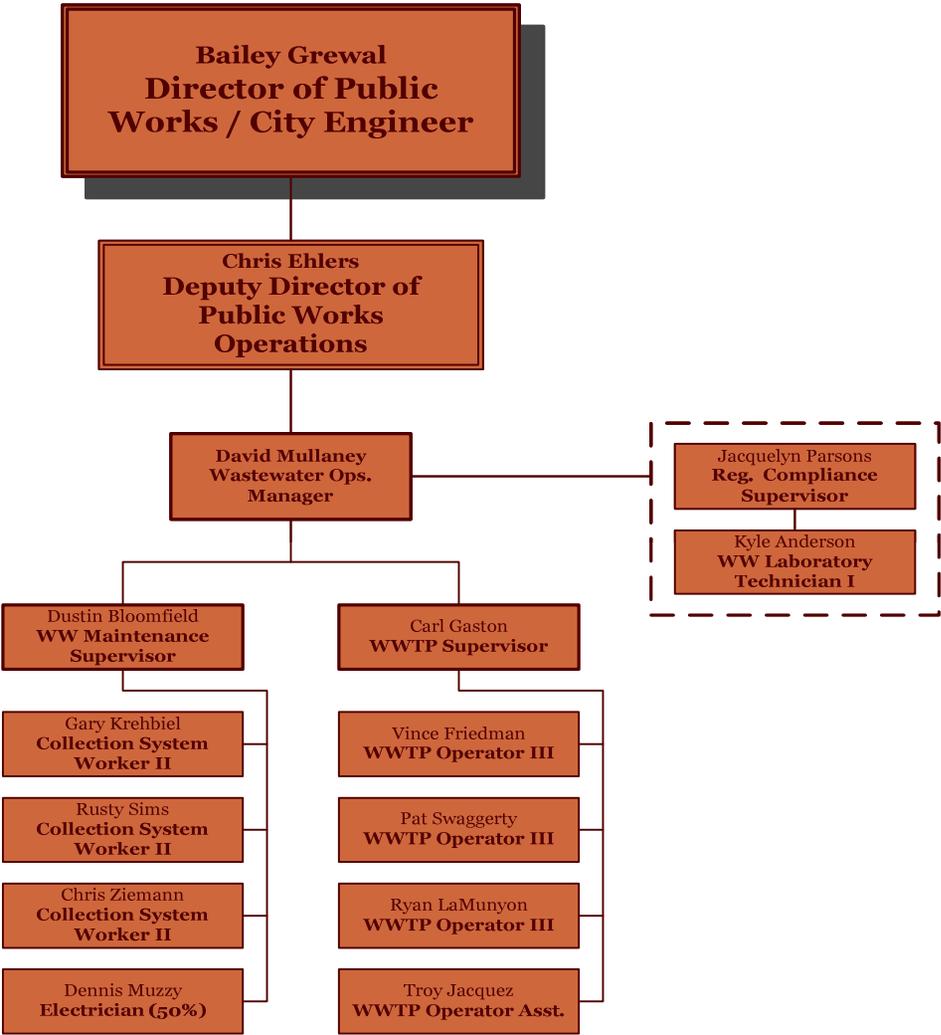
Expenditure Summary

Supplies and Services	\$ 0	\$ 2,818	\$ 50,000	\$ 50,000	\$ 50,000
Capital Outlay	0	8,334	8,334	4,105	0
Total	\$ 0	\$ 11,152	\$ 58,334	\$ 54,105	\$ 50,000
Annual Percentage Change			423.08%	385.16%	-7.59%



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Wastewater Enterprise





Wastewater Enterprise

The Wastewater Enterprise, a division of Public Works Operations, 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, the collections system and storm drains. The Finance Department's Utility Billing Division is responsible for billing and payment collection for the City's customers.

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

Services

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

Department Accomplishments

- Completed National Pollutant Discharge Elimination System (NPDES) permit renewal process.
- Implemented new NPDES permit in March 2008.
- Completed Dream Catcher Lift Station.
- Utility water lines repaired at the Wastewater Treatment Plant.
- Developed Sanitary Sewer Management Plan (SSMP).
- Implemented three technical studies for permit compliance: 1) Method of Compliance Work Plan for Copper, 2) Thermal Plan Compliance Work Plan and 3) the Initial Investigative Toxicity Reduction Evaluation (TRE) Work Plan and Preliminary TRE Action Plan.
- Submitted Pre-treatment program specification to the California Regional Water Quality Control Board.



Wastewater Enterprise

Department Goals

- *Receive approval for the Pre-treatment program specifications from the California Regional Water Quality Control Board.*
- *Implement new Computerized Maintenance Management System.*
- *Perform study in support of obtaining site-specific exceptions to the Thermal Plan.*
- *Implement Pollution Prevention Plan for Copper and Copper WER Study (if needed).*
- *Perform chlorine loading and discharge quality assessment for the Pollution Prevention Plan.*
- *Complete preventative maintenance on northeast quadrant of the City.*
- *Continue to meet and exceed the requirements of the Sanitary Sewer Management Plan (SSMP).*

Budget For Fiscal Year 2009/10

WASTEWATER ENTERPRISE FUND - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/2016 Projected	2016/2017 Projected
Net Assets 7/01	\$ 73,556,056	\$ 76,458,495	\$ 78,146,382	\$ 78,440,586	\$ 78,980,303	\$ 79,348,516	\$ 79,629,235	\$ 79,815,893	\$ 80,008,150
Add:									
Revenues	9,877,316	8,588,025	9,232,127	9,924,536	10,222,272	10,528,941	10,844,809	11,170,153	11,505,258
Total Revenue	9,877,316	8,588,025	9,232,127	9,924,536	10,222,272	10,528,941	10,844,809	11,170,153	11,505,258
Less:									
Operations	10,054,757	8,512,307	8,937,923	9,384,819	9,854,060	10,248,222	10,658,151	10,977,896	11,307,232
Total Appropriations	10,054,757	8,512,307	8,937,923	9,384,819	9,854,060	10,248,222	10,658,151	10,977,896	11,307,232
Revenue Over(Under) Appropriations	(177,441)	75,718	294,204	539,718	368,213	280,719	186,658	192,258	198,025
Add Capital Expenses ⁽¹⁾	3,079,880	1,612,169	0	0	0	0	0	0	0
Net Assets 6/30	\$ 76,458,495	\$ 78,146,382	\$ 78,440,586	\$ 78,980,303	\$ 79,348,516	\$ 79,629,235	\$ 79,815,893	\$ 80,008,150	\$ 80,206,175

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

Budget For Fiscal Year 2009/10

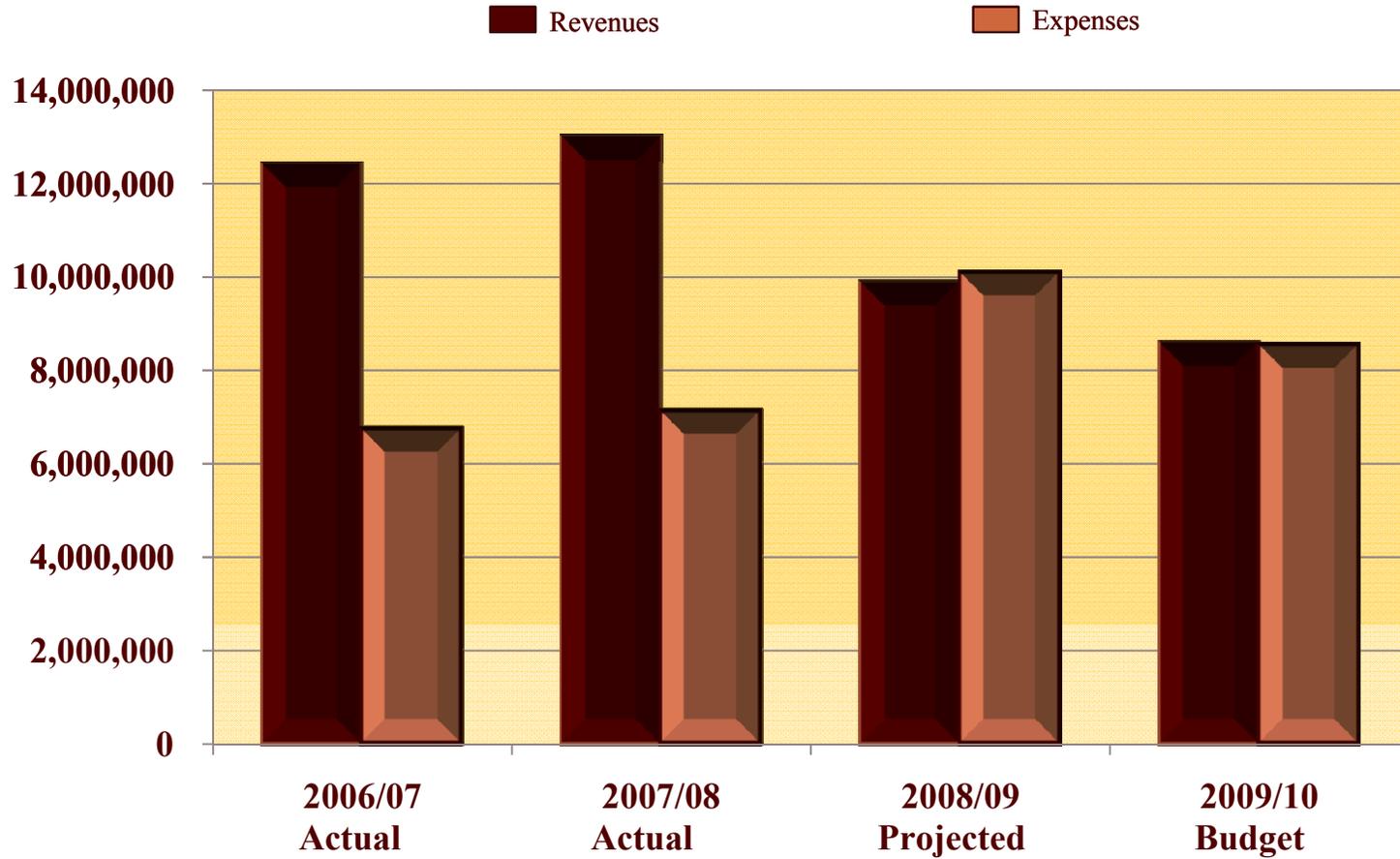
WASTEWATER ENTERPRISE FUND - NET ASSETS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues	\$ 11,472,522	\$ 11,287,223	\$ 9,135,403	\$ 9,877,316	\$ 8,588,025
Expenses	<u>6,576,117</u>	<u>7,097,153</u>	<u>9,656,672</u>	<u>9,827,417</u>	<u>7,675,832</u>
Excess (deficiency) of revenues over / (under) expenses	4,896,405	4,190,070	(521,269)	49,899	912,193
Other Sources:					
Transfer In	936,059	1,734,076	0	0	0
Transfer Out	<u>(136,522)</u>	<u>(210)</u>	<u>(231,568)</u>	<u>(227,340)</u>	<u>(836,475)</u>
Total Other Sources (Uses)	799,537	1,733,866	(231,568)	(227,340)	(836,475)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	5,695,942	5,923,936	(752,837)	(177,441)	75,718
Net Assets, Beginning Year	60,158,203	66,806,389	73,556,056	73,556,056	76,458,495
Add Capital Expenses to Net Assets ⁽¹⁾	<u>952,244</u>	<u>825,731</u>	<u>2,860,994</u>	<u>3,079,880</u>	<u>1,612,169</u>
Net Assets, End of Year	<u>\$ 66,806,389</u>	<u>\$ 73,556,056</u>	<u>\$ 75,664,213</u>	<u>\$ 76,458,495</u>	<u>\$ 78,146,382</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 Year 2009/10

Wastewater Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Year 2009/10

WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues						
590	Operations	\$ 12,314,644	\$ 12,788,757	\$ 9,048,403	\$ 9,637,316	\$ 8,348,025
593	Replacement	93,937	232,542	87,000	240,000	240,000
TOTAL WASTEWATER REVENUES		\$ 12,408,581	\$ 13,021,299	\$ 9,135,403	\$ 9,877,316	\$ 8,588,025
Annual Percentage Change				-29.84%	-24.14%	-13.05%
Expenses						
590-5801	Wastewater Operations	\$ 6,263,869	\$ 6,611,364	\$ 9,214,996	\$ 9,409,768	\$ 7,769,149
590-5802	Wastewater Utility Billing	384,770	388,268	477,840	453,813	515,558
590-5803	Wastewater Lateral Maintenance	64,000	50,199	112,071	112,071	152,601
593-5850	Wastewater Replacement	0	47,532	83,333	79,105	75,000
TOTAL WASTEWATER EXPENSES		\$ 6,712,639	\$ 7,097,363	\$ 9,888,240	\$ 10,054,757	\$ 8,512,307
Annual Percentage Change				39.32%	41.67%	-15.34%

Budget For Fiscal Year 2009/10

WASTEWATER ENTERPRISE FUND - REVENUE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
590 - Wastewater Enterprise					
40090 Vacant Parcel Charges	\$ 70,640	\$ 139,913	\$ 119,999	\$ 170,000	\$ 140,000
43300 Investment Income	150,921	215,651	130,000	210,000	230,000
43500 Late Charges	86,985	112,873	106,050	145,000	125,000
45529 Reimbursements for Services	9,963	(4,014)	10,000	20,000	10,000
45561 Application Fees	23,594	23,454	25,599	27,500	27,775
45568 Reclaimed Water	19,959	6,352	25,599	20,000	21,500
45570 Wastewater Charges	5,863,775	6,475,617	6,639,840	7,025,000	7,551,875
45576 Sewer Lateral Maintenance Fee	193,419	202,283	197,000	225,000	241,875
46700 Other Income	173,377	9,725	0	500	0
46715 Contributions	4,785,952	3,905,027	0	0	0
47255 Transfer from Sewer Facilities	0	0	1,794,316	1,794,316	0
47592 Transfer from Sewer CIP Projects	936,059	1,701,876	0	0	0
Total Wastewater Enterprise	\$ 12,314,644	\$ 12,788,757	\$ 9,048,403	\$ 9,637,316	\$ 8,348,025
593 - Wastewater Replacement					
43300 Investment Income	\$ 93,937	\$ 200,342	\$ 87,000	\$ 240,000	\$ 240,000
47702 Transfer from Equipment Replacement	0	32,200	0	0	0
Total Wastewater Replacement	\$ 93,937	\$ 232,542	\$ 87,000	\$ 240,000	\$ 240,000
TOTAL WASTEWATER REVENUES	\$ 12,408,581	\$ 13,021,299	\$ 9,135,403	\$ 9,877,316	\$ 8,588,025
Annual Percentage Change			-29.84%	-24.14%	-13.05%

Budget For Fiscal Year 2009/10

WASTEWATER ENTERPRISE FUND - EXPENSE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Personnel Services	\$ 1,605,935	\$ 1,759,139	\$ 1,870,135	\$ 1,870,135	\$ 1,917,678
Supplies and Services	3,606,613	4,041,376	4,841,445	4,789,076	4,686,421
Internal Service	547,847	471,117	313,742	313,742	294,115
Capital Outlay	952,244	825,731	2,862,918	3,081,804	1,614,093
Total	\$ 6,712,639	\$ 7,097,363	\$ 9,888,240	\$ 10,054,757	\$ 8,512,307
<u>Personnel Services</u>					
590-5801 Wastewater Operations	\$ 1,362,643	\$ 1,506,026	\$ 1,593,625	\$ 1,593,625	\$ 1,622,679
590-5802 Wastewater Utility Billing	206,180	212,328	219,750	219,750	237,032
590-5803 Wastewater Lateral Maintenance	37,112	40,785	56,760	56,760	57,968
Total Personnel Services	\$ 1,605,935	\$ 1,759,139	\$ 1,870,135	\$ 1,870,135	\$ 1,917,678
<u>Supplies and Services</u>					
590-5801 Wastewater Operations	\$ 3,433,028	\$ 3,837,968	\$ 4,476,681	\$ 4,448,339	\$ 4,266,285
590-5802 Wastewater Utility Billing	150,889	156,969	236,884	212,857	253,696
590-5803 Wastewater Lateral Maintenance	22,696	7,240	52,880	52,880	91,440
593-5850 Wastewater Replacement	0	39,199	75,000	75,000	75,000
Total Supplies and Services	\$ 3,606,613	\$ 4,041,376	\$ 4,841,445	\$ 4,789,076	\$ 4,686,421
<u>Internal Service</u>					
590-5801 Wastewater Operations	\$ 515,954	\$ 449,972	\$ 292,029	\$ 292,029	\$ 268,016
590-5802 Wastewater Utility Billing	27,701	18,971	19,282	19,282	22,906
590-5803 Wastewater Lateral Maintenance	4,192	2,174	2,431	2,431	3,193
Total Internal Service	\$ 547,847	\$ 471,117	\$ 313,742	\$ 313,742	\$ 294,115
<u>Capital Outlay</u>					
590-5801 Wastewater Operations	\$ 952,244	\$ 817,398	\$ 2,852,661	\$ 3,075,775	\$ 1,612,169
590-5802 Wastewater Utility Billing	0	0	1,924	1,924	1,924
593-5850 Wastewater Replacement	0	8,333	8,333	4,105	0
Total Capital Outlay	\$ 952,244	\$ 825,731	\$ 2,862,918	\$ 3,081,804	\$ 1,614,093

Budget For Fiscal Year 2009/10

Wastewater Enterprise Summary

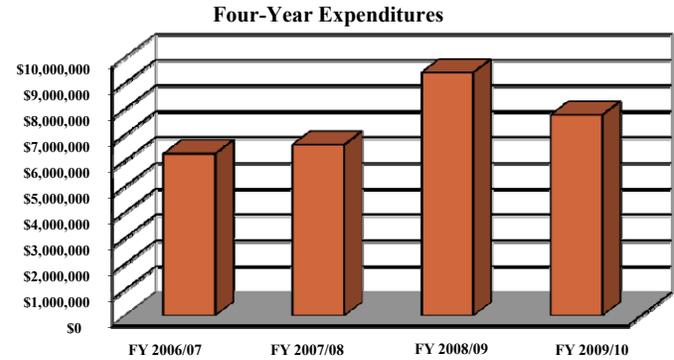
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
590-5801	Wastewater Operations	\$ 6,263,869	\$ 6,611,364	\$ 9,214,996	\$ 9,409,768	\$ 7,769,149
590-5802	Wastewater Utility Billing	384,770	388,268	477,840	453,813	515,558
590-5803	Wastewater Lateral Maintenance	64,000	50,199	112,071	112,071	152,601
593-5850	Wastewater Replacement	0	47,532	83,333	79,105	75,000
	Total	\$ 6,712,639	\$ 7,097,363	\$ 9,888,240	\$ 10,054,757	\$ 8,512,307
	Annual Percentage Change			39.32%	41.67%	-15.34%
	Total Budgeted Full-Time Positions	16.02	16.36	16.58	16.58	16.55

Budget For Fiscal Year 2009/10

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

Performance Measures

- Treated 1,354 million gallons of Wastewater.
- Supplied 51.4 million gallons of recycled water for off-site usage.
- A total of 7,757 wet tons of biosolids were off-hauled to landfill.
- All preventative and corrective maintenance work orders in the Wastewater Treatment Plant are current.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expense Summary</u>					
Personnel Services	\$ 1,362,643	\$ 1,506,026	\$ 1,593,625	\$ 1,593,625	\$ 1,622,679
Supplies and Services	3,433,028	3,837,968	4,476,681	4,448,339	4,266,285
Internal Service	515,954	449,972	292,029	292,029	268,016
Capital Outlay	952,244	817,398	2,852,661	3,075,775	1,612,169
Total	\$ 6,263,869	\$ 6,611,364	\$ 9,214,996	\$ 9,409,768	\$ 7,769,149
Annual Percentage Change			39.38%	42.33%	-17.44%
Total Budgeted Full-Time Positions	13.21	13.68	13.67	13.67	13.67

Commentary

The cost of operations will remain relatively constant with the exception of the increases in chemical and disposal prices and emergency sewer main repairs, with the exception of funding for capital projects.

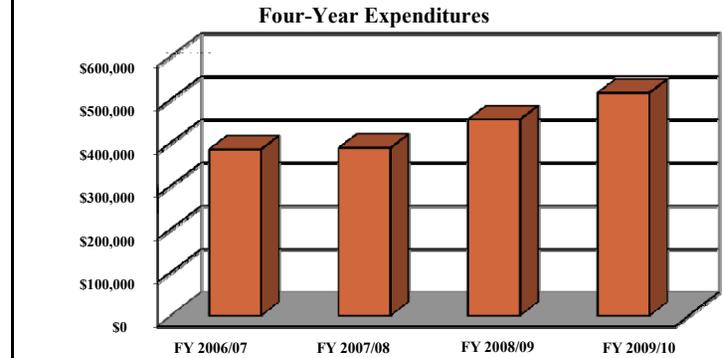
Budget For Fiscal Year 2009/10

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

Performance Measures

- Opened 4,194 new accounts.
- Sent out 199,838 invoices.
- Processed 186,180 payments with 98,264 through lockbox and 19,360 through automated credit card and bank draft payments.

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



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expense Summary

Personnel Services	\$ 206,180	\$ 212,328	\$ 219,750	\$ 219,750	\$ 237,032
Supplies and Services	150,889	156,969	236,884	212,857	253,696
Internal Service	27,701	18,971	19,282	19,282	22,906
Capital Outlay	0	0	1,924	1,924	1,924
Total	\$ 384,770	\$ 388,268	\$ 477,840	\$ 453,813	\$ 515,558

Annual Percentage Change			23.07%	16.88%	13.61%
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Total Budgeted Full-Time Positions	2.31	2.18	2.41	2.41	2.38
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Commentary

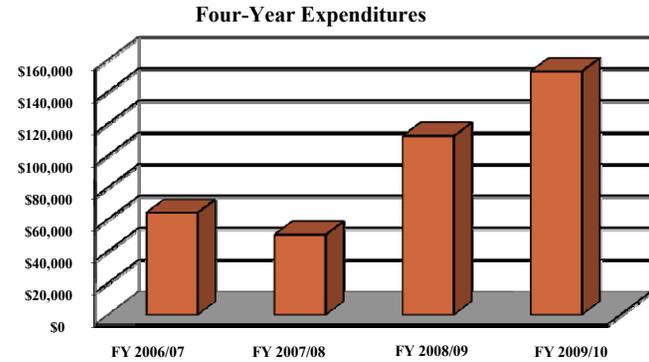
In FY 2008/2009, the foreclosure market and the increase in bankruptcy declarations generated an increase in bad debt. In the next fiscal year, this trend is expected to continue. Implementation of Utility Billing web payment processing results in increased software and credit card processing cost in FY 2009/10.

Budget For Fiscal Year 2009/10

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

Performance Measures

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



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 37,112	\$ 40,785	\$ 56,760	\$ 56,760	\$ 57,968
Supplies and Services	22,696	7,240	52,880	52,880	91,440
Internal Service	4,192	2,174	2,431	2,431	3,193
Total	\$ 64,000	\$ 50,199	\$ 112,071	\$ 112,071	\$ 152,601
Annual Percentage Change			123.25%	123.25%	36.16%
Total Budgeted Full-Time Positions	0.50	0.50	0.50	0.50	0.50

Commentary

The increase is due to the diesel emissions retrofit and interfund services.

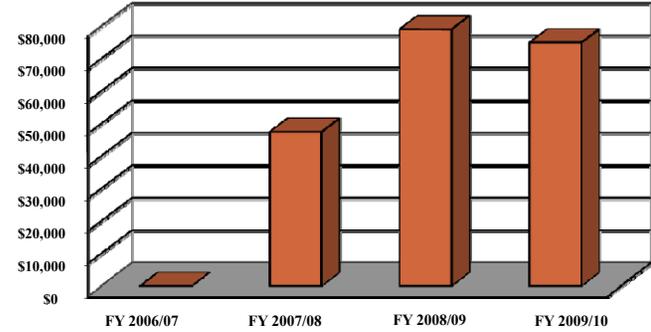
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

Supplies and Services	\$ 0	\$ 39,199	\$ 75,000	\$ 75,000	\$ 75,000
Capital Outlay	0	8,333	8,333	4,105	0
Total	\$ 0	\$ 47,532	\$ 83,333	\$ 79,105	\$ 75,000
Annual Percentage Change			75.32%	66.42%	-5.19%



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City Rentals Enterprise

The Parks and Recreation Department is the property manager for the Brentwood Education and Technology Center. The City has also provided an adjacent 18,830 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 provide an Education Center for use by Los Medanos College to offer students the opportunity for higher education.



City Rentals Enterprise

Services

Technology Center
Los Medanos College

Department Accomplishments

- *Painted the interior of the Technology Center.*
- *Installed new exterior lighting.*



City Rentals Enterprise

Department Goals

- Repair the roof of the Technology Center.

Budget For Fiscal Year 2009/10

CITY RENTALS ENTERPRISE FUND - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/2016 Projected	2016/2017 Projected	2017/2018 Projected
Net Assets 7/01	\$ 140,959	\$ 53,065	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604
Add:										
Revenues	472,658	480,866	495,292	514,113	524,909	542,231	558,498	575,253	592,511	610,286
Total Revenue	472,658	480,866	495,292	514,113	524,909	542,231	558,498	575,253	592,511	610,286
Less:										
Operations	560,552	524,327	495,292	514,113	524,909	542,231	558,498	575,253	592,511	610,286
Total Appropriations	560,552	524,327	495,292	514,113	524,909	542,231	558,498	575,253	592,511	610,286
Revenue Over(Under) Appropriations	(87,894)	(43,461)	0	0	0	0	0	0	0	0
Add Capital Expenses ⁽¹⁾	0	0	0	0	0	0	0	0	0	0
Net Assets 6/30	\$ 53,065	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604	\$ 9,604

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

Budget For Fiscal Year 2009/10

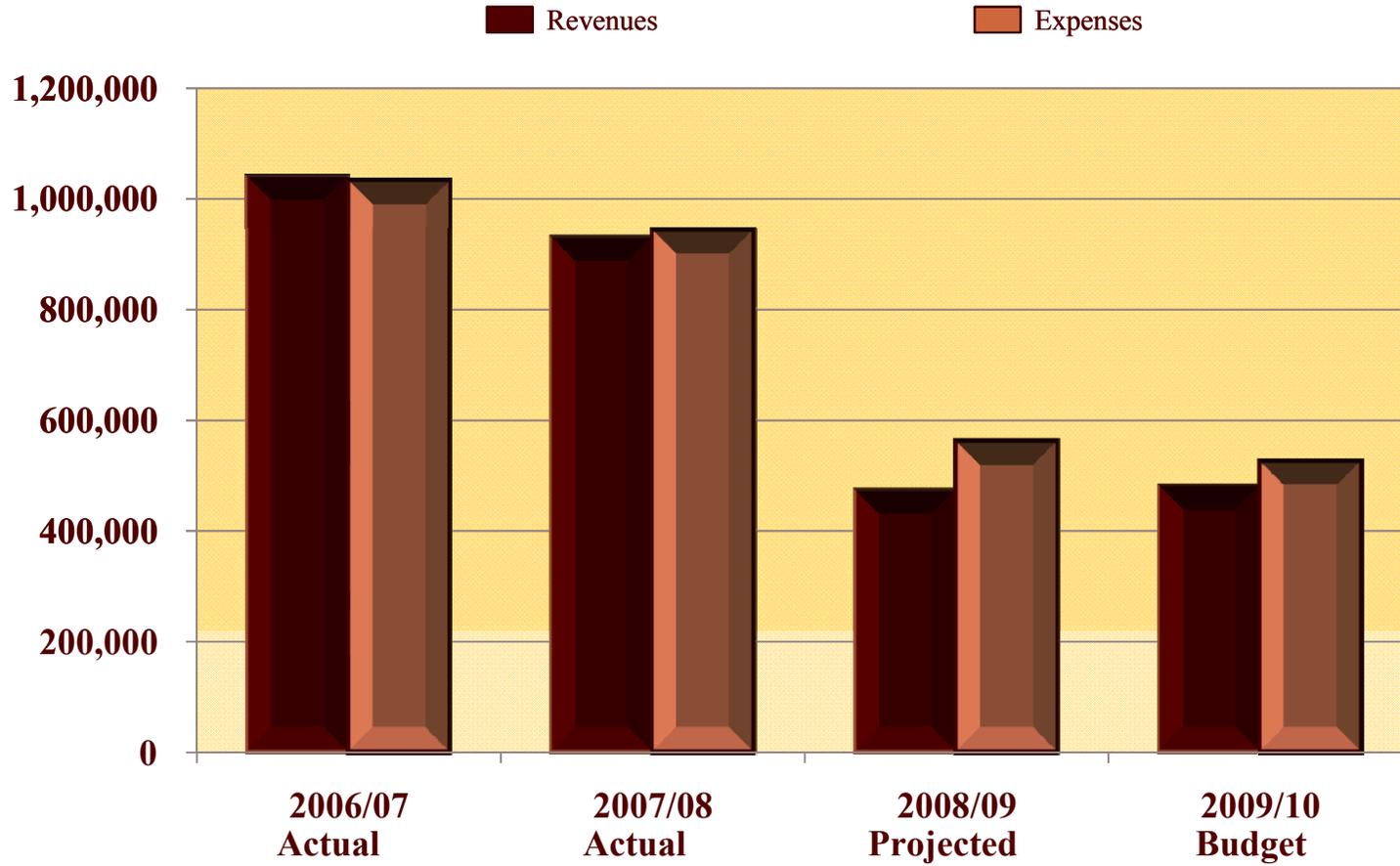
CITY RENTALS ENTERPRISE FUND - NET ASSETS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues	\$ 721,750	\$ 468,752	\$ 413,474	\$ 412,866	\$ 412,866
Expenses	<u>729,754</u>	<u>654,428</u>	<u>269,552</u>	<u>269,552</u>	<u>234,327</u>
Excess (deficiency) of revenues over / (under) expenses	(8,004)	(185,676)	143,922	143,314	178,539
Other Sources:					
Transfer In	320,589	461,256	59,792	59,792	68,000
Transfer Out	<u>(302,694)</u>	<u>(287,167)</u>	<u>(291,000)</u>	<u>(291,000)</u>	<u>(290,000)</u>
Total Other Sources (Uses)	17,895	174,089	(231,208)	(231,208)	(222,000)
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	9,891	(11,587)	(87,286)	(87,894)	(43,461)
Net Assets, Beginning Year	130,242	152,546	140,959	140,959	53,065
Add Capital Expenses to Net Assets ⁽¹⁾	<u>12,413</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 152,546</u>	<u>\$ 140,959</u>	<u>\$ 53,673</u>	<u>\$ 53,065</u>	<u>\$ 9,604</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 Year 2009/10

City Rentals Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Year 2009/10

CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues					
501-5001 Cam Main Rental	\$ 359,893	\$ 508,382	\$ 112,059	\$ 118,558	\$ 126,766
501-5002 College Rental	274,091	324,690	361,207	354,100	354,100
501-5003 Incubator Rental	408,355	96,936	0	0	0
TOTAL CITY RENTAL REVENUES	\$ 1,042,339	\$ 930,008	\$ 473,266	\$ 472,658	\$ 480,866
Annual Percentage Change			-49.11%	-49.18%	1.74%
Expenses					
501-5001 Cam Main Rental	\$ 735,002	\$ 708,149	\$ 467,769	\$ 470,552	\$ 426,258
501-5002 College Rental	95,985	89,970	92,783	90,000	98,069
501-5003 Incubator Rental	201,461	143,476	0	0	0
TOTAL CITY RENTAL EXPENSES	\$ 1,032,448	\$ 941,595	\$ 560,552	\$ 560,552	\$ 524,327
Annual Percentage Change			-40.47%	-40.47%	-6.46%

Budget For Fiscal Year 2009/10

CITY RENTALS ENTERPRISE FUND - REVENUE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>501-5001 - CAM Main Rental</u>					
43300 Investment Income	\$ 4,211	\$ 2,307	\$ 8,000	\$ 8,000	\$ 8,000
46700 Other Income	0	826	0	0	0
47100 Transfer from General Fund	320,589	460,430	59,792	59,792	68,000
45550 User Fees	35,093	44,819	44,267	50,766	50,766
Total CAM Main Rental	\$ 359,893	\$ 508,382	\$ 112,059	\$ 118,558	\$ 126,766
<u>501-5002 - College Rental</u>					
43320.17 College Rental	\$ 243,000	\$ 299,914	\$ 314,217	\$ 330,000	\$ 330,000
46703 Reimbursement	31,091	24,776	46,990	24,100	24,100
Total College Rental	\$ 274,091	\$ 324,690	\$ 361,207	\$ 354,100	\$ 354,100
<u>501-5003 - Incubator Rental</u>					
43320.17 Incubator Rental	\$ 393,933	\$ 94,161	\$ 0	\$ 0	\$ 0
46700 Other Income	6,965	919	0	0	0
46703 Reimbursement	7,457	1,856	0	0	0
Total Incubator Rental	\$ 408,355	\$ 96,936	\$ 0	\$ 0	\$ 0
TOTAL CITY RENTAL REVENUES	\$ 1,042,339	\$ 930,008	\$ 473,266	\$ 472,658	\$ 480,866
Annual Percentage Change			-49.11%	-49.18%	1.74%

Budget For Fiscal Year 2009/10

City Rental Enterprise Summary

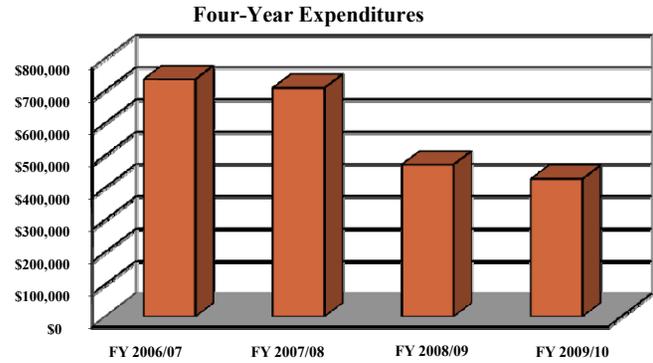
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
501-5001	CAM Main Rental	\$ 735,002	\$ 708,149	\$ 467,769	\$ 470,552	\$ 426,258
501-5002	College Rental	95,985	89,970	92,783	90,000	98,069
501-5003	Incubator Rental	201,461	143,476	0	0	0
	Total	\$ 1,032,448	\$ 941,595	\$ 560,552	\$ 560,552	\$ 524,327
	Annual Percentage Change			-40.47%	-40.47%	-6.46%
	Total Budgeted Full-Time Positions	1.50	1.50	-	-	-

Budget For Fiscal Year 2009/10

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 Boulevard 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.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expense Summary

Supplies and Services	\$ 131,926	\$ 92,598	\$ 107,952	\$ 110,735	\$ 77,666
Internal Service	300,382	328,384	68,817	68,817	58,592
Capital Outlay	302,694	287,167	291,000	291,000	290,000
Total	\$ 735,002	\$ 708,149	\$ 467,769	\$ 470,552	\$ 426,258
Annual Percentage Change			-33.94%	-33.55%	-9.41%

Commentary

Internal services, formerly in the Incubator Rentals budget division 5003, are now included in this division. With the termination of the leased space to business owners internal services have been reduced.

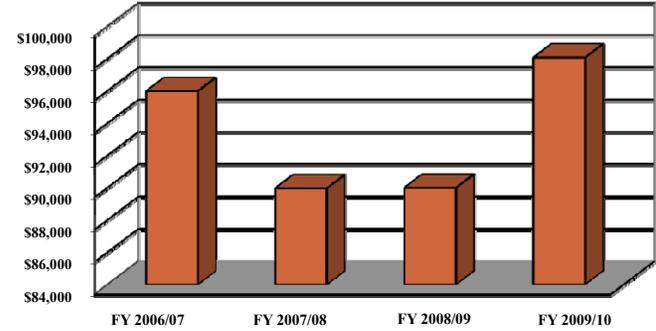
Budget For Fiscal Year 2009/10

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

Description

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

Four-Year Expenditures



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expense Summary

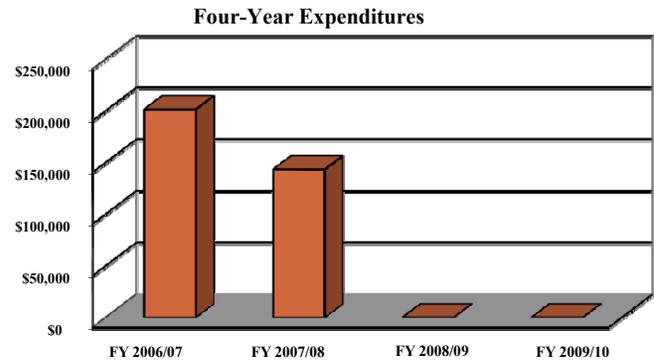
Supplies and Services	\$ 95,985	\$ 89,970	\$ 92,783	\$ 90,000	\$ 98,069
Total	<u>\$ 95,985</u>	<u>\$ 89,970</u>	<u>\$ 92,783</u>	<u>\$ 90,000</u>	<u>\$ 98,069</u>
Annual Percentage Change			3.13%	0.03%	8.97%

Commentary

Budget For Fiscal Year 2009/10

Fund Title:	City Rentals Enterprise Fund	Department:	Parks and Recreation
Fund/Division Number:	501-5003	Division:	Incubator Rental

Performance Measures



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expense Summary

Personnel Services	\$ 95,179	\$ 97,170	\$ 0	\$ 0	\$ 0
Supplies and Services	101,844	45,536	0	0	0
Internal Services	4,438	770	0	0	0
Total	\$ 201,461	\$ 143,476	\$ 0	\$ 0	\$ 0

Annual Percentage Change

Commentary

The elimination of personnel services and internal services is due to the termination of leases space to business owners.

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

Services

**Affordable Housing
City Rental Program
First Time Homebuyer
Program**

Department Accomplishments

- Amended the Affordable Housing Program Administrative Manual to provide allowance, under certain conditions, for homeowners to rent their restricted units in hardship cases.
- Completed comprehensive evaluation of affordable housing obligations and option assessment report to promote financial sustainability of the City's Affordable Housing Programs.
- Took actions to divest the City-owned rental housing program.
- Amended Affordable Housing Ordinance to eliminate dedication of rental units to City as a compliance measure.
- Approved and closed eight down payment assistance loans.
- Sold two homes to qualified families in the Affordable Housing Program.
- City Council approved one staff-negotiated affordable housing agreement that will provide one low unit for sale, one moderate unit for sale and \$1,390,788 for the Housing Trust Fund.
- Continued successful management of 16 rental units; 100% occupancy.
- Managed the re-sale of one affordable housing unit, two refinances and three foreclosure actions.
- Developed and published the monthly Brentwood Housing Statistics Report.
- Developed and sponsored a successful Foreclosure Prevention Workshop.



Housing Enterprise

Department Goals

- *Continue to assist eligible households in obtaining decent, safe and sanitary housing within the City of Brentwood.*
- *Continue to refine the Affordable Housing Program to meet the needs of the community, as well as the goals of the City Council.*
- *Continue to manage new sales, re-sales, re-finances and foreclosures of affordable housing inventory.*
- *Monitor maintenance and upkeep of affordable units in the Affordable Housing Program.*
- *Work with City Council to identify priorities and opportunities for both the creation of additional affordable housing units, through land acquisition and other methods, along with the rehabilitation of existing affordable housing units within the City of Brentwood.*
- *Commence Council-approved strategies to divest City Rental Program.*
- *Develop amendments to the Vineyards Development Agreement for housing obligations to more appropriately meet City of Brentwood's housing goals.*

Budget For Fiscal Year 2009/10

HOUSING ENTERPRISE FUND - TEN YEAR PROJECTION

	2008/09 Projected	2009/10 Budget	2010/11 Projected	2011/12 Projected	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/2016 Projected	2016/2017 Projected	2017/2018 Projected
Net Assets 7/01	\$ 2,498,870	\$ 2,597,398	\$ 2,662,856	\$ 2,728,969	\$ 2,796,404	\$ 2,865,188	\$ 2,935,347	\$ 3,006,910	\$ 3,079,904	\$ 3,154,357
Add:										
Revenues	421,800	461,700	466,317	475,643	485,156	494,859	504,757	514,852	525,149	535,652
Total Revenue	421,800	461,700	466,317	475,643	485,156	494,859	504,757	514,852	525,149	535,652
Less:										
Operations	323,272	396,242	400,204	408,208	416,372	424,700	433,194	441,858	450,695	459,709
Total Appropriations	323,272	396,242	400,204	408,208	416,372	424,700	433,194	441,858	450,695	459,709
Revenue Over(Under) Appropriations	98,528	65,458	66,113	67,435	68,784	70,159	71,563	72,994	74,454	75,943
Add Capital Expenses ⁽¹⁾	0	0	0	0	0	0	0	0	0	0
Net Assets 6/30	\$ 2,597,398	\$ 2,662,856	\$ 2,728,969	\$ 2,796,404	\$ 2,865,188	\$ 2,935,347	\$ 3,006,910	\$ 3,079,904	\$ 3,154,357	\$ 3,230,300

(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 Year 2009/10

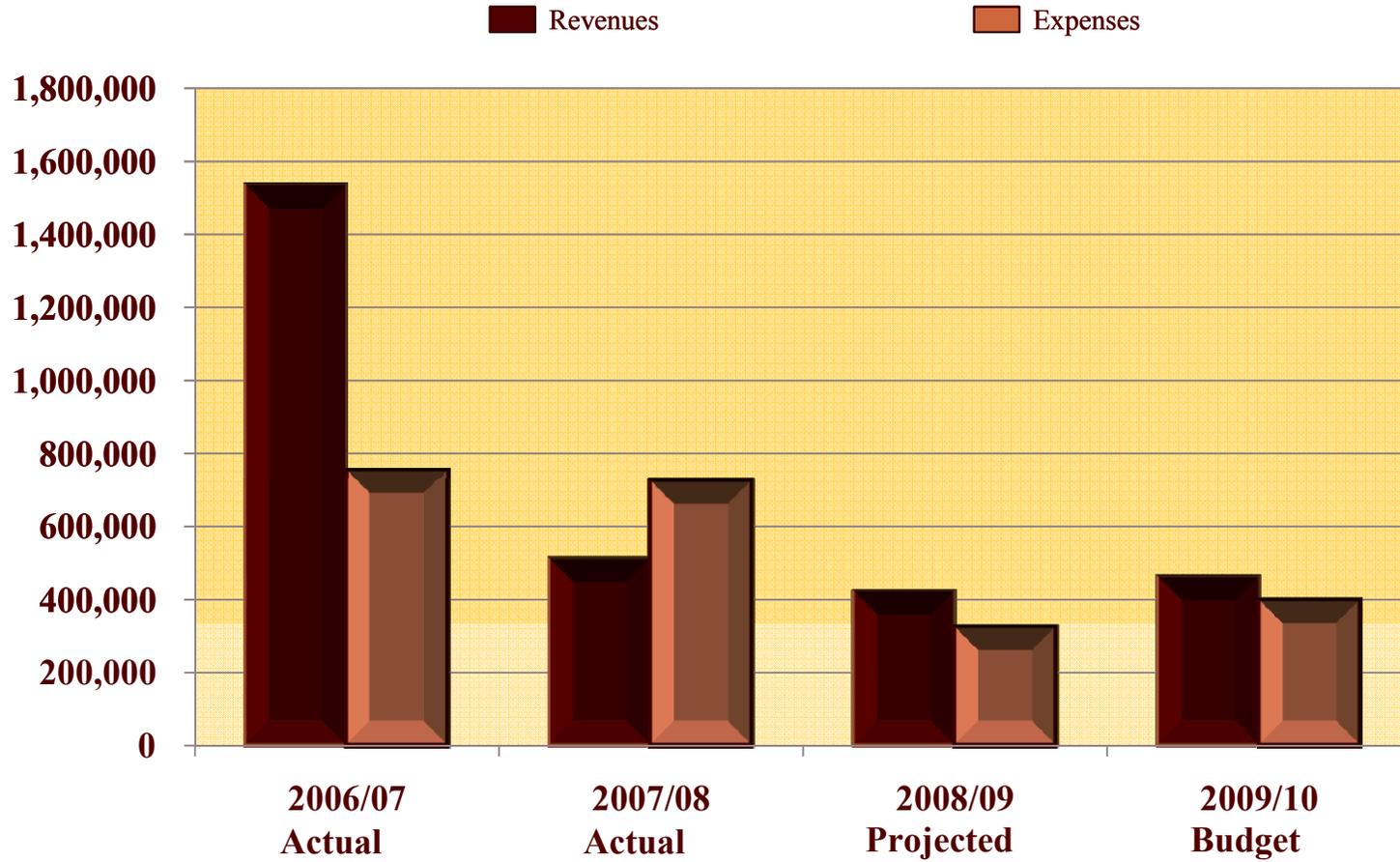
HOUSING ENTERPRISE FUND - NET ASSETS

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues	\$ 1,534,257	\$ 510,158	\$ 422,733	\$ 421,800	\$ 461,700
Expenses	<u>752,088</u>	<u>722,734</u>	<u>399,640</u>	<u>323,272</u>	<u>396,242</u>
Excess (deficiency) of revenues over / (under) expenses	782,169	(212,576)	23,093	98,528	65,458
Excess (deficiency) of revenues and other financing sources over (under) expenses and other financing uses	782,169	(212,576)	23,093	98,528	65,458
Net Assets, Beginning Year	1,929,277	2,711,446	2,711,446	2,498,870	2,597,398
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>\$ 2,711,446</u>	<u>\$ 2,498,870</u>	<u>\$ 2,734,539</u>	<u>\$ 2,597,398</u>	<u>\$ 2,662,856</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 Year 2009/10

Housing Enterprise Fund - Revenue and Expense Analysis



Budget For Fiscal Year 2009/10

HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Revenues					
510 - Housing Enterprise					
510-5010 Housing Administration	\$ 1,416,656	\$ 338,536	\$ 249,233	\$ 246,500	\$ 271,700
510-5011 Housing Rental	117,601	170,455	173,500	173,500	188,000
513-0000 Housing Replacement	0	1,167	0	1,800	2,000
TOTAL HOUSING REVENUES	\$ 1,534,257	\$ 510,158	\$ 422,733	\$ 421,800	\$ 461,700
Annual Percentage Change			-17.14%	-17.32%	9.46%
Expenses					
510 - Housing Enterprise					
510-5010 Housing Administration	\$ 672,413	\$ 613,756	\$ 273,936	\$ 203,179	\$ 274,952
510-5011 Housing Rental	79,675	108,978	125,704	120,093	121,290
TOTAL HOUSING EXPENSES	\$ 752,088	\$ 722,734	\$ 399,640	\$ 323,272	\$ 396,242
Annual Percentage Change			-44.70%	-55.27%	22.57%

Budget For Fiscal Year 2009/10

HOUSING ENTERPRISE FUND - REVENUE DETAIL

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>510 - Housing Enterprise</u>					
43300 Investment Income	\$ 16,459	\$ 9,523	\$ 1,000	\$ 1,500	\$ 1,700
45515 Developer Fee	192,684	325,099	0	0	0
45533 First Time Buyer Contribution	72,070	0	0	0	0
46700 Other Income	0	3,914	0	0	0
46715 Contributions	1,135,443	0	0	0	0
47265 Transfer from Affordable Housing	0	0	248,233	245,000	270,000
Total Housing Enterprise	\$ 1,416,656	\$ 338,536	\$ 249,233	\$ 246,500	\$ 271,700
<u>510 - Housing Rental</u>					
43320.18 Rental Income	117,601	170,455	173,500	173,500	188,000
Total Housing Rental	\$ 117,601	\$ 170,455	\$ 173,500	\$ 173,500	\$ 188,000
<u>513 - Housing Replacement</u>					
43300 Investment Income	\$ 0	\$ 1,167	\$ 0	\$ 1,800	\$ 2,000
Total Housing Replacement	\$ 0	\$ 1,167	\$ 0	\$ 1,800	\$ 2,000
TOTAL HOUSING REVENUES	\$ 1,534,257	\$ 510,158	\$ 422,733	\$ 421,800	\$ 461,700
Annual Percentage Change			-17.14%	-17.32%	9.46%

Budget For Fiscal Year 2009/10

Housing Enterprise Summary

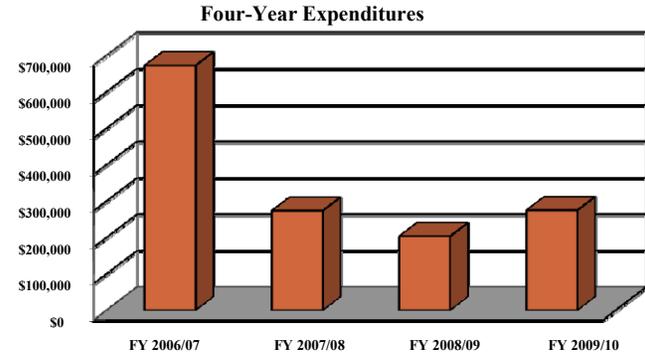
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
510-5010	Housing Administration	\$ 672,413	\$ 613,756	\$ 273,936	\$ 203,179	\$ 274,952
510-5011	Housing Rental	<u>79,675</u>	<u>108,978</u>	<u>125,704</u>	<u>120,093</u>	<u>121,290</u>
	Total	<u><u>\$ 752,088</u></u>	<u><u>\$ 722,734</u></u>	<u><u>\$ 399,640</u></u>	<u><u>\$ 323,272</u></u>	<u><u>\$ 396,242</u></u>
	Annual Percentage Change			-44.70%	-55.27%	22.57%
	Total Budgeted Full-Time Positions	3.25	2.40	0.70	0.70	0.70

Budget For Fiscal Year 2009/10

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

Performance Measures

- Amend Affordable Housing Ordinance to eliminate dedication of rental units as alternative equivalent.
- Commence divesting of 10 single-family residential rental units.
- Underwrite and fund 8-10 down payment assistance loans.
- Continue monitoring 407 rental and for-sale affordable units for continued compliance.
- Manage new sales, re-sales, re-finances and foreclosures of affordable housing inventory.



<i>Division Summary</i>	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expense Summary

Personnel Services	\$ 462,963	\$ 466,323	\$ 107,407	\$ 107,406	\$ 107,431
Supplies and Services	170,837	114,735	150,416	79,660	154,173
Internal Service	37,979	32,698	16,113	16,113	13,348
Capital Outlay	634	0	0	0	0
Total	\$ 672,413	\$ 613,756	\$ 273,936	\$ 203,179	\$ 274,952
Annual Percentage Change			-55.37%	-66.90%	35.32%
Total Budgeted Full-Time Positions	3.25	2.40	0.70	0.70	0.70

Commentary

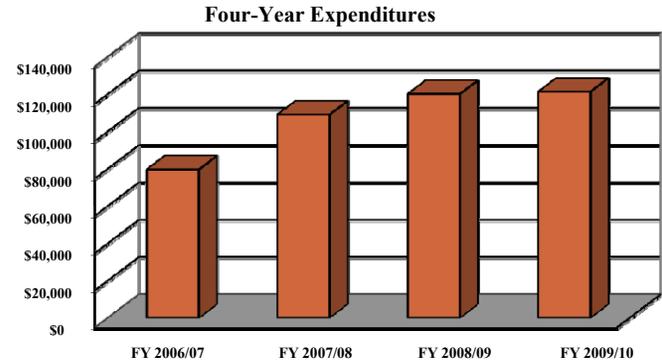
Due to decreased building activity, there are no in-lieu fee payments from developers budgeted during 2009/10. Supplies and services for 2009/10 have increased due to increase in payments to City for general support and services provided to Housing Enterprise and accrual of interest expense on loans from Fund 265. A loan transfer from Fund 265 is necessary to cover personnel and general administrative costs to operate and manage the City's Affordable Housing Programs. Personnel allocations remain at the nominal 2008/09 level of 0.70.

Budget For Fiscal Year 2009/10

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.



<i>Division Summary</i>	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expense Summary

Supplies and Services	\$ 78,640	\$ 106,438	\$ 119,561	\$ 113,950	\$ 114,966
Internal Service	1,035	2,540	1,143	1,143	1,324
Capital Outlay	0	0	5,000	5,000	5,000
Total	\$ 79,675	\$ 108,978	\$ 125,704	\$ 120,093	\$ 121,290
Annual Percentage Change			15.35%	10.20%	1.00%

Commentary

The 2009/10 Housing Rental revenue budget is based on 95% occupancy; expenses are based on 100% occupancy with 4 turnovers, no increase in property assessments, and depreciation expenses are equal to 2008/09. To be conservative, the revenue and operations budget for this enterprise does not account for any sales of rental units, even though staff will pursue the Council-approved strategy to divest the rental inventory.

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - RESERVES

Fund #	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	2009/10		Fund Balance & Reserves at 6/30/10
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
203-207 Gas Tax	\$ 0	\$ 884,556	\$ 664,914	\$ 219,642	\$ 826,865	\$ 1,018,197	\$ 28,310	\$ 850,930	\$ 879,240	\$ 0
216 Police Grants	175,113	225,879	283,335	117,657	112,685	221,357	8,985	117,500	123,685	2,800
217 Other Grants	0	21,627	10,529	11,098	67,774	68,049	10,823	83,000	93,673	150
220 Economic Development	5,048	323	5	5,366	0	10	5,356	0	10	5,346
270 Arts Commission Programs	78,480	58,608	43,312	93,776	7,200	32,461	68,515	1,800	59,700	10,615
271 Agriculture Park & History Center	232,000	0	232,000	0	0	0	0	0	0	0
280 Asset Forfeiture	51,870	7,535	3,218	56,187	2,500	18,500	40,187	2,500	28,500	14,187
281 Abandoned Vehicle Abatement	94,689	50,019	120,676	24,032	45,300	69,300	32	60,300	36,000	24,332
285 PEG Media	437,073	238,968	567	675,474	36,000	570	710,904	32,000	570	742,334
293 Measure C	223,131	485,682	632,461	76,352	494,639	553,949	17,042	441,000	458,042	0
Sub-Totals	\$ 1,297,404	\$ 1,973,197	\$ 1,991,017	\$ 1,279,584	\$ 1,592,963	\$ 1,982,393	\$ 890,154	\$ 1,589,030	\$ 1,679,420	\$ 799,764
Facility Fees										
250 Water Facility Fee	\$ (4,359,817)	\$ 1,929,714	\$ (4,683,983)	\$ 2,253,880	\$ 14,868,239	\$ 15,306,815	\$ 1,815,304	\$ 171,156	\$ 595,940	\$ 1,390,520
251 / 392 Roadway Facility Fee / Street Improvement	(912,074)	6,872,803	(469,065)	6,429,794	3,170,815	706,744	8,893,865	606,812	5,330,901	4,169,776
252 Parks & Trails Fee	3,385,479	945,586	2,868,798	1,462,267	31,510	1,832,448	(338,671)	0	2,127,505	(2,466,176)
253 Storm Drain Fee	9,661	5,455	15,116	0	0	0	0	0	0	0
255 Wastewater Facility Fee	17,034,272	2,067,064	1,148,569	17,952,767	1,077,824	4,352,468	14,678,123	525,415	4,303,268	10,900,270
256 Community Facility Fee	6,931,549	672,070	433,091	7,170,528	53,386	161,132	7,062,782	333,115	7,149,500	246,397
257 Fire Fees	1,136,404	150,637	590,390	696,651	41,264	600	737,315	7,448	656,600	88,163
261 Facility Fee Administration	(863,430)	245,641	60,189	(677,978)	13,331	223,000	(887,647)	7,414	23,800	(904,033)
262 Agriculture Administration	1,180,530	83,623	122,027	1,142,126	60,000	356,000	846,126	35,000	443,592	437,534
263 Agriculture Land	8,774,671	563,069	697,071	8,640,669	455,000	3,747,000	5,348,669	465,000	62,000	5,751,669
264 Housing First Time Buyer	0	505,472	187	505,285	251,750	400,200	356,835	403,000	400,170	359,665
265 Affordable Housing In-Lieu	6,239,461	1,289,642	359,801	7,169,302	380,000	511,483	7,037,819	320,000	1,712,600	5,645,219
267 Public Art Administration	41,793	27,286	47,461	21,618	111,000	1,211	131,407	1,000	1,211	131,196
268 Public Art Acquisition	518,891	92,935	52,700	559,126	470,000	35,705	993,421	30,000	27,630	995,791
269 Parking In-Lieu	22,932	1,445	0	24,377	1,100	30	25,447	1,100	30	26,517
Sub-Totals	\$ 39,140,322	\$ 15,452,442	\$ 1,242,352	\$ 53,350,412	\$ 20,985,219	\$ 27,634,836	\$ 46,700,795	\$ 2,906,460	\$ 22,834,747	\$ 26,772,508

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - RESERVES

	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	2009/10		Fund Balance & Reserves at 6/30/10	
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10		
Assessment Districts											
230	98-1 City Wide Park Assessment District	\$ 373,319	\$ 2,241,353	\$ 2,167,695	\$ 446,977	\$ 2,261,432	\$ 2,390,064	\$ 318,345	\$ 2,335,869	\$ 2,332,466	\$ 321,748
231	Community Facilities District #2	19,445	506,322	507,268	18,499	521,974	540,428	45	534,093	508,000	26,138
232	Community Facilities District #3	15,714	1,123,685	718,881	420,518	1,174,922	1,590,572	4,868	14,450,241	14,455,109	0
233	Community Facilities District #4	23,315	758,648	693,372	88,591	983,904	1,032,300	40,195	4,083,135	4,114,391	8,939
234	Community Facilities District #5	0	0	0	0	48,221	47,667	554	765,873	759,000	7,427
600	94-1 Blackhawk	315,379	563,018	362,402	515,995	542,222	506,085	552,132	553,067	743,519	361,680
603	95-5 California Spirit & Glory	41,593	114,550	93,662	62,481	88,934	96,806	54,609	80,291	89,929	44,971
604	95-6 Gerry Ranch	3,950	12,552	13,107	3,395	15,609	11,705	7,299	11,348	13,740	4,907
605	95-2 Hawthorn Landing	12,219	87,079	84,950	14,348	87,410	90,363	11,395	89,158	93,411	7,142
606	95-7 Greystone	9,890	85,790	94,739	941	86,519	89,320	(1,860)	88,247	79,201	7,186
607	95-8 Garin Ranch	72,820	229,438	176,861	125,397	175,663	183,905	117,155	174,280	205,716	85,719
609	97-1 Hancock	98,891	240,472	215,772	123,591	199,907	191,113	132,385	154,055	198,304	88,136
611	98-5 Arroyo Seco	5,098	8,030	8,245	4,883	13,622	7,829	10,676	7,180	12,697	5,159
612	98-3 Solana	11,441	26,364	23,818	13,987	22,266	26,003	10,250	25,711	26,972	8,989
613	98-4 Birchwood Estates	3,590	18,127	15,699	6,018	21,163	17,983	9,198	18,499	19,551	8,146
614	99-3 Spa L	250,163	342,750	350,313	242,600	401,229	423,507	220,322	466,946	499,823	187,445
615	99-4 California Grove	6,332	17,430	12,334	11,428	16,422	18,345	9,505	17,442	19,022	7,925
616	99-5 Deer Creek	245,560	391,905	255,350	382,115	324,211	359,726	346,600	178,029	299,786	224,843
617	99-6 Trailside	8,953	16,941	12,977	12,917	13,785	16,834	9,868	12,493	15,784	6,577
618	99-7 Termo	(5,614)	106,355	103,093	(2,352)	108,072	100,507	5,213	110,231	103,375	12,069
619	99-8 Gerry Ryder	20,338	59,389	59,260	20,467	59,364	64,240	15,591	60,551	68,387	7,755
620	99-9 Richmond America	34,757	106,052	88,888	51,921	96,463	103,412	44,972	123,915	126,664	42,223
621	00-2 Lyon Woodfield	10,116	9,670	11,162	8,624	7,880	9,833	6,671	9,820	11,642	4,849
622	00-3 CA Orchard	23,187	50,366	44,809	28,744	52,538	47,379	33,903	37,901	49,711	22,093
623	00-4 Brentwood Park	28,934	71,329	49,955	50,308	49,546	64,213	35,641	59,691	67,294	28,038
624	01-1 Laird Property	61,937	30,000	45,553	46,384	30,140	49,692	26,832	44,624	52,933	18,523
625	02-2 Oak Street	223,220	233,320	187,254	269,286	265,726	272,320	262,692	304,517	400,427	166,782
626	02-3 Apricot Way	369,481	580,985	459,389	491,077	602,369	868,445	225,001	753,764	869,900	108,865
627	02-4 Braddock & Logan	11,816	35,172	29,902	17,086	35,198	34,156	18,128	28,249	32,736	13,641
628	02-5 Sand Creek & Brentwood Blvd	53,945	37,818	38,594	53,169	33,530	39,645	47,054	21,101	44,382	23,773
629	02-6 Balfour & John Muir	25,046	17,245	12,414	29,877	17,649	19,481	28,045	17,468	31,032	14,481
630	02-7 San Jose & Sand Creek	4,378	14,910	8,894	10,394	20,492	21,501	9,385	35,049	35,549	8,885
631	02-8 Lone Tree Arco	31,528	14,964	9,361	37,131	9,533	13,353	33,311	10,560	32,377	11,494
632	02-9 Balfour Plaza	3,048	9,571	7,112	5,507	7,525	9,044	3,988	9,564	9,444	4,108
633	02-10 Lone Tree Center	0	0	0	0	3,749	622	3,127	3,985	5,419	1,693
634	02-11 Lone Tree Plaza	7,001	14,031	4,758	16,274	8,199	8,425	16,048	9,514	18,045	7,517
635	02-12 Sunset Industrial	254	34,194	23,715	10,733	33,689	27,229	17,193	23,712	27,021	13,884
636	02-13 Stonehaven	19,161	26,273	27,728	17,706	26,886	30,345	14,247	31,927	32,321	13,853
637	03-2 Meritage Lone Tree	212,448	612,885	531,833	293,500	760,802	840,407	213,895	983,842	965,912	231,825
638	03-3 Brookdale Court	26,749	41,532	21,679	46,602	68,400	75,920	39,082	109,800	114,044	34,838
639	03-4 Tri City Plaza	0	1,449	0	1,449	1,869	269	3,049	1,359	1,886	2,522
640	03-5 West Summerset	6,742	60,384	7,368	59,758	71,808	55,250	76,316	45,877	72,411	49,782
641	03-6 Arbor Village	4,371	272	0	4,643	0	0	4,643	0	0	4,643
642	03-7 Garin Ranch Commercial	4,060	256	0	4,316	0	0	4,316	0	0	4,316
644	04-2 Balfour Griffith Commercial	775	3,444	890	3,329	2,533	1,726	4,136	2,986	5,428	1,694
645	05-2 South Brentwood Blvd Commercial	2,924	2,513	815	4,622	1,903	1,324	5,201	1,147	4,331	2,017
646	06-2 Palmila	0	0	0	0	128,547	39,210	89,337	91,234	129,105	51,466
648	06-4 Villa Amador	0	4,322	129	4,193	20,912	7,335	17,770	14,799	20,915	11,654
	Sub-Totals	\$ 2,698,274	\$ 8,963,155	\$ 7,582,000	\$ 4,079,429	\$ 9,524,737	\$ 10,445,838	\$ 3,158,328	\$ 26,993,144	\$ 27,819,112	\$ 2,332,360
	SPECIAL REVENUE FUNDS TOTAL	\$ 43,136,000	\$ 26,388,794	\$ 10,815,369	\$ 58,709,425	\$ 32,102,919	\$ 40,063,067	\$ 50,749,277	\$ 31,488,634	\$ 52,333,279	\$ 29,904,632

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

Fund #		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
203-207	Gas Tax	\$ 840,330	\$ 884,556	\$ 942,897	\$ 826,865	\$ 850,930
216	Police Grants	183,235	225,879	105,648	112,685	117,500
217	Other Grants	68,349	21,627	67,624	67,774	83,000
220	Economic Development	252	323	0	0	0
270	Art Commission Programs	57,760	58,608	5,875	7,200	1,800
271	Agriculture Park & History Center	232,000	0	0	0	0
280	Asset Forfeiture	22,744	7,535	15,000	2,500	2,500
281	Abandoned Vehicle Abatement	71,138	50,019	61,850	45,300	60,300
285	PEG Media	21,782	238,968	25,000	36,000	32,000
293	Measure C	461,249	485,682	461,249	494,639	441,000
250	Water Facility Fee	6,610,099	1,929,714	14,871,469	14,868,239	171,156
251 / 392	Roadway Facility Fee / Street Improvement	7,342,664	6,872,803	1,593,606	3,170,815	606,812
252	Parks & Trails Fee	3,044,431	945,586	222,985	31,510	0
253	Storm Drain Fee	8,335	5,455	0	0	0
255	Wastewater Facility Fee	3,389,065	2,067,064	1,307,671	1,077,824	525,415
256	Community Facility Fee	1,661,815	672,070	20,320,225	53,386	333,115
257	Fire Fees	294,217	150,637	66,971	41,264	7,448
260	Open Space Fee	8,514	0	0	0	0
261	Facility Fee Administration	285,034	245,641	61,336	13,331	7,414
262	Agriculture Administration	262,759	83,623	65,000	60,000	35,000
263	Agriculture Land	1,266,791	563,069	225,000	455,000	465,000
264	Housing First Time Buyer	0	505,472	245,750	251,750	403,000
265	Affordable Housing In-Lieu	1,353,552	1,289,642	112,412	380,000	320,000
267	Public Art Administration	67,984	27,286	110,145	111,000	1,000
268	Public Art Acquisition	200,915	92,935	450,995	470,000	30,000
269	Parking In-Lieu	1,143	1,445	920	1,100	1,100
230	98-1 City Wide Park Assessment District	2,114,735	2,241,353	2,367,921	2,261,432	2,335,869
231	Community Facilities District #2	466,315	506,322	536,460	521,974	534,093
232	Community Facilities District #3	1,014,091	1,123,685	1,413,368	1,174,922	14,450,241
233	Community Facilities District #4	630,423	758,648	903,620	983,904	4,083,135
234	Community Facilities District #5	0	0	136,690	48,221	765,873
	Sub-Total	31,981,721	22,055,647	46,697,687	27,568,635	26,664,701

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
Fund #						
600	94-1 Blackhawk	533,082	563,018	542,222	542,222	553,067
603	95-5 California Spirit & Glory	103,617	114,550	88,934	88,934	80,291
604	95-6 Gerry Ranch	9,994	12,552	15,609	15,609	11,348
605	95-2 Hawthorn Landing	84,454	87,079	87,410	87,410	89,158
606	95-7 Greystone	83,926	85,790	86,519	86,519	88,247
607	95-8 Garin Ranch	220,946	229,438	175,663	175,663	174,280
609	97-1 Hancock	200,489	240,472	199,907	199,907	154,055
611	98-5 Arroyo Seco	6,488	8,030	13,622	13,622	7,180
612	98-3 Solana	21,539	26,364	22,266	22,266	25,711
613	98-4 Birchwood Estates	8,686	18,127	21,163	21,163	18,499
614	99-3 Spa L	321,791	342,750	401,229	401,229	466,946
615	99-4 California Grove	8,266	17,430	16,422	16,422	17,442
616	99-5 Deer Creek	238,426	391,905	324,211	324,211	178,029
617	99-6 Trailside	13,459	16,941	13,785	13,785	12,493
618	99-7 Terno	91,486	106,355	108,072	108,072	110,231
619	99-8 Gerry Ryder	57,695	59,389	59,364	59,364	60,551
620	99-9 Richmond America	98,108	106,052	96,463	96,463	123,915
621	00-2 Lyon Woodfield	8,394	9,670	7,880	7,880	9,820
622	00-3 CA Orchard	38,623	50,366	52,538	52,538	37,901
623	00-4 Brentwood Park	48,848	71,329	49,546	49,546	59,691
624	01-1 Laird Property	34,242	30,000	30,140	30,140	44,624
625	02-2 Oak Street	191,440	233,320	265,726	265,726	304,517
626	02-3 Apricot Way	374,195	580,985	602,369	602,369	753,764
627	02-4 Braddock & Logan	25,530	35,172	35,198	35,198	28,249
628	02-5 Sand Creek & Brentwood Blvd	45,774	37,818	33,530	33,530	21,101
629	02-6 Balfour & John Muir	20,042	17,245	17,649	17,649	17,468
630	02-7 San Jose & Sand Creek	9,710	14,910	20,492	20,492	35,049
631	02-8 Lone Tree Arco	28,841	14,964	9,533	9,533	10,560
632	02-9 Balfour Plaza	8,672	9,571	7,525	7,525	9,564
633	02-10 Lone Tree Center	0	0	3,749	3,749	3,985
Sub-Total		2,936,763	3,531,592	3,408,736	3,408,736	3,507,736

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - REVENUE SUMMARY

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
634 02-11 Lone Tree Plaza	6,434	14,031	8,199	8,199	9,514
635 02-12 Sunset Industrial	51,357	34,194	33,689	33,689	23,712
636 02-13 Stonehaven	23,275	26,273	26,886	26,886	31,927
637 03-2 Meritage Lone Tree	315,656	612,885	760,802	760,802	983,842
638 03-3 Brookdale Court	30,056	41,532	68,400	68,400	109,800
639 03-4 Tri City Plaza	0	1,449	1,869	1,869	1,359
640 03-5 West Summerset	9,102	60,384	71,808	71,808	45,877
641 03-6 Arbor Village	218	272	0	0	0
642 03-7 Garin Ranch Commercial	202	256	0	0	0
644 04-2 Balfour Griffith Commercial	981	3,444	2,533	2,533	2,986
645 05-2 South Brentwood Blvd. Commercial	3,324	2,513	1,903	1,903	1,147
646 06-2 Palmilla	0	0	128,547	128,547	91,234
648 06-4 Villa Amador	0	4,322	20,912	20,912	14,799
Sub-Total	<u>440,605</u>	<u>801,555</u>	<u>1,125,548</u>	<u>1,125,548</u>	<u>1,316,197</u>
TOTAL SPECIAL REVENUE	<u>\$ 35,359,089</u>	<u>\$ 26,388,794</u>	<u>\$ 51,231,971</u>	<u>\$ 32,102,919</u>	<u>\$ 31,488,634</u>
Annual Percentage Change			94.14%	21.65%	-1.91%

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>Expenditures</u>						
203-207	Gas Tax	\$ 840,330	\$ 664,914	\$ 1,018,197	\$ 1,018,197	\$ 879,240
216	Police Grants	180,134	283,335	241,905	221,357	123,685
217	Other Grants	68,349	10,529	68,049	68,049	93,673
220	Economic Development	0	5	10	10	10
270	Art Commission Programs	61,292	43,312	32,700	32,461	59,700
271	Agriculture Park & History Center	0	232,000	0	0	0
280	Asset Forfeiture	10,816	3,218	28,500	18,500	28,500
281	Abandoned Vehicle Abatement	15,546	120,676	76,000	69,300	36,000
285	PEG Media	0	567	100,570	570	570
293	Measure C	377,500	632,461	553,949	553,949	458,042
250	Water Facility Fee	4,432,372	(4,683,983)	15,369,683	15,306,815	595,940
251 / 392	Roadway Facility Fee / Street Improvement	10,064,924	(469,065)	6,640,644	706,744	5,330,901
252	Parks & Trails Fee	2,078,527	2,868,798	2,935,073	1,832,448	2,127,505
253	Storm Drain Fee	2,011	15,116	0	0	0
255	Wastewater Facility Fee	3,442,188	1,148,569	9,220,647	4,352,468	4,303,268
256	Community Facility Fee	4,044,965	433,091	24,513,264	161,132	7,149,500
257	Fire Fees	1,397	590,390	2,392,000	600	656,600
260	Open Space Fee	172,290	0	0	0	0
261	Facility Fee Administration	835,204	60,189	290,000	223,000	23,800
262	Agriculture Administration	252,539	122,027	356,000	356,000	443,592
263	Agriculture Land	1,395,000	697,071	3,759,641	3,747,000	62,000
264	Housing First Time Buyer	0	187	400,200	400,200	400,170
265	Affordable Housing In-Lieu	729,187	359,801	1,783,983	511,483	1,712,600
267	Public Art Administration	57,904	47,461	100,961	1,211	1,211
268	Public Art Acquisition	0	52,700	37,805	35,705	27,630
269	Parking In-Lieu	0	0	30	30	30
230	98-1 City Wide Park Assessment District	2,040,915	2,167,695	2,382,705	2,390,064	2,332,466
231	Community Facilities District #2	459,323	507,268	555,828	540,428	508,000
232	Community Facilities District #3	1,012,064	718,881	1,827,172	1,590,572	14,455,109
233	Community Facilities District #4	621,096	693,372	988,300	1,032,300	4,114,391
234	Community Facilities District #5	0	0	137,050	47,667	759,000
600	94-1 Blackhawk	443,489	362,402	604,505	506,085	743,519
603	95-5 California Spirit & Glory	89,369	93,662	99,672	96,806	89,929
604	95-6 Gerry Ranch	13,251	13,107	12,628	11,705	13,740
605	95-2 Hawthorn Landing	91,737	84,950	91,376	90,363	93,411
606	95-7 Greystone	95,781	94,739	87,322	89,320	79,201
607	95-8 Garin Ranch	218,995	176,861	199,750	183,905	205,716
609	97-1 Hancock	224,756	215,772	217,381	191,113	198,304
Subtotal		34,373,251	8,362,078	77,123,500	36,387,557	48,106,953

Budget For Fiscal Year 2009/10

SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY

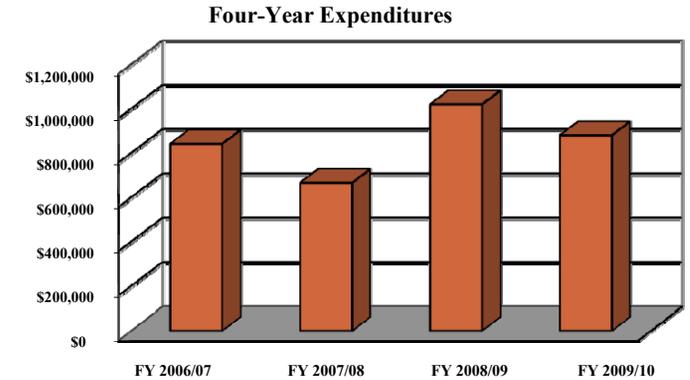
	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
Expenditures					
611 98-5 Arroyo Seco	9,699	8,245	11,880	7,829	12,697
612 98-3 Solana	23,033	23,818	25,828	26,003	26,972
613 98-4 Birchwood Estates	15,970	15,699	18,614	17,983	19,551
614 99-3 Spa L	346,248	350,313	424,720	423,507	499,823
615 99-4 California Grove	11,369	12,334	19,279	18,345	19,022
616 99-5 Deer Creek	179,974	255,350	444,431	359,726	299,786
617 99-6 Trailside	10,359	12,977	18,393	16,834	15,784
618 99-7 Termo	104,630	103,093	101,670	100,507	103,375
619 99-8 Gerry Ryder	59,983	59,260	64,966	64,240	68,387
620 99-9 Richmond America	91,034	88,888	104,071	103,412	126,664
621 00-2 Lyon Woodfield	8,291	11,162	12,458	9,833	11,642
622 00-3 CA Orchard	36,121	44,809	55,951	47,379	49,711
623 00-4 Brentwood Park	62,768	49,955	65,055	64,213	67,294
624 01-1 Laird Property	12,663	45,553	49,732	49,692	52,933
625 02-2 Oak Street	288,304	187,254	321,625	272,320	400,427
626 02-3 Apricot Way	189,980	459,389	930,779	868,445	869,900
627 02-4 Braddock & Logan	29,936	29,902	36,239	34,156	32,736
628 02-5 Sand Creek & Brentwood Blvd	21,348	38,594	51,463	39,645	44,382
629 02-6 Balfour & John Muir	4,058	12,414	26,641	19,481	31,032
630 02-7 San Jose & Sand Creek	7,510	8,894	20,468	21,501	35,549
631 02-8 Lone Tree Arco	6,751	9,361	26,834	13,353	32,377
632 02-9 Balfour Plaza	5,161	7,112	8,964	9,044	9,444
633 02-10 Lone Tree Center	0	0	2,646	622	5,419
634 02-11 Lone Tree Plaza	2,401	4,758	14,721	8,425	18,045
635 02-12 Sunset Industrial	60,437	23,715	35,937	27,229	27,021
636 02-13 Stonehaven	30,502	27,728	30,088	30,345	32,321
637 03-2 Meritage Lone Tree	132,124	531,833	858,043	840,407	965,912
638 03-3 Brookdale Court	12,339	21,679	94,768	75,920	114,044
639 03-4 Tri City Plaza	0	0	1,320	269	1,886
640 03-5 West Summerset	2,360	7,368	71,603	55,250	72,411
644 04-2 Balfour Griffith Commercial	320	890	2,774	1,726	5,428
645 05-2 South Brentwood Blvd Commercial	382	815	3,786	1,324	4,331
646 06-2 Palmilla	0	0	94,268	39,210	129,105
648 06-4 Villa Amador	0	129	16,279	7,335	20,915
Subtotal	1,766,055	2,453,291	4,066,294	3,675,510	4,226,326
TOTAL SPECIAL EXPENDITURES	\$ 36,139,306	\$ 10,815,369	\$ 81,189,794	\$ 40,063,067	\$ 52,333,279
Annual Percentage Change			650.69%	270.43%	30.63%

Budget For Fiscal Year 2009/10

Fund Title: Gas Tax	Department: Public Works
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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
80100 Transfer to General Fund - 2105	\$ 278,535	\$ 220,844	\$ 338,668	\$ 338,668	\$ 290,550
80100 Transfer to General Fund - 2106	183,521	142,889	222,142	222,142	188,596
80100 Transfer to General Fund - 2107	372,274	295,181	449,887	449,887	392,444
80100 Transfer to General Fund - 2107.5	6,000	6,000	7,500	7,500	7,650
Total	\$ 840,330	\$ 664,914	\$ 1,018,197	\$ 1,018,197	\$ 879,240
Annual Percentage Change			53.13%	53.13%	-13.65%

Commentary

The State deferred 3 months of 07/08 payments into the 08/09 fiscal year.

Budget For Fiscal Year 2009/10

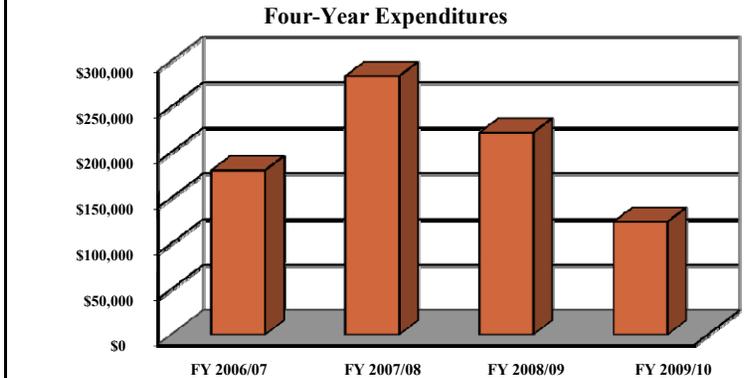
Fund Title: Police Grants	Department: Police Department
Fund/Division Number: 216	

Description

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

The State of California Office of Traffic Safety provides funds for the safety, speed and DUI joint education and enforcement programs.

The California Highway Patrol provides the majority of funding for the Every Fifteen Minutes program.



	2006/07 Actual	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 51,461	\$ 94,208	\$ 136,805	\$ 126,257	\$ 20,547
Supplies and Services	128,673	166,437	35,100	25,100	23,138
Capital Outlay	0	22,690	70,000	70,000	80,000
Total	\$ 180,134	\$ 283,335	\$ 241,905	\$ 221,357	\$ 123,685
Annual Percentage Change			-14.62%	-21.87%	-44.12%

Commentary

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

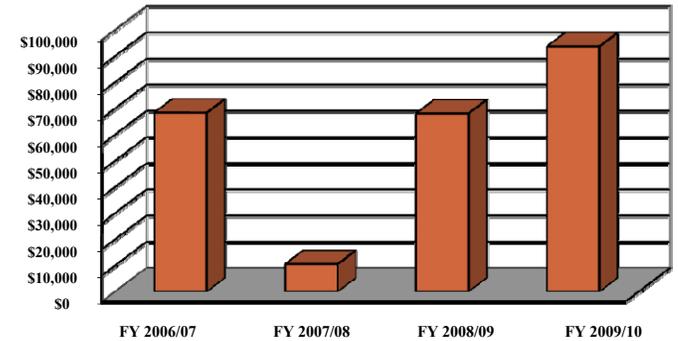
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Budget	2008/09 Projected	2008/09 Budget	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 2,171	\$ 170	\$ 3,815	\$ 3,815	\$ 0
Supplies and Services	9,925	10,359	47,666	47,666	93,673
Capital Outlay	56,253	0	16,568	16,568	0
Total	\$ 68,349	\$ 10,529	\$ 68,049	\$ 68,049	\$ 93,673
			546.30%	546.30%	37.66%

Commentary

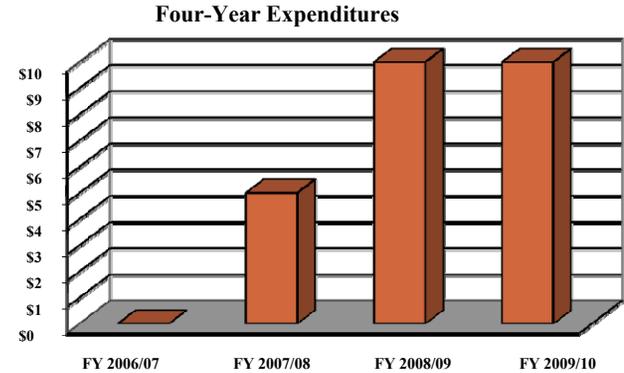
In the past, the City received grants to construct in-pavement crosswalk lights, purchase bicycle helmets, synchronize traffic signal systems, and purchase radar display trailers and other traffic safety-related items.

Budget For Fiscal Year 2009/10

Fund Title: Economic Development	Department: Community 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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 5	\$ 10	\$ 10	\$ 10
Total	\$ 0	\$ 5	\$ 10	\$ 10	\$ 10
			100.00%	100.00%	0.00%

Commentary

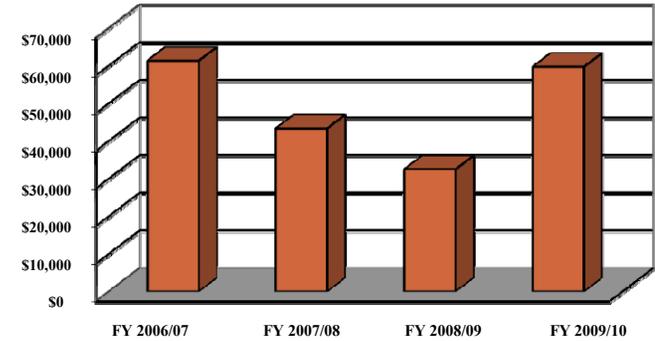
Budget For Fiscal Year 2009/10

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

Performance Measures

The City of Brentwood entered into a Memorandum of Understanding with the Brentwood Arts Society on November 19th, 2007 in order for the Society to run a variety of arts programs in the City formerly ran by the City of Brentwood Arts Commission.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 427	\$ 438	\$ 0	\$ 0	\$ 0
Supplies and Services	60,865	42,874	32,700	32,461	59,700
Total	\$ 61,292	\$ 43,312	\$ 32,700	\$ 32,461	\$ 59,700
Annual Percentage Change			-24.50%	-25.05%	83.91%

Commentary

The increase in this budget is due to additional Arts programs that will be implemented by the Brentwood Arts Society in 2009/10.

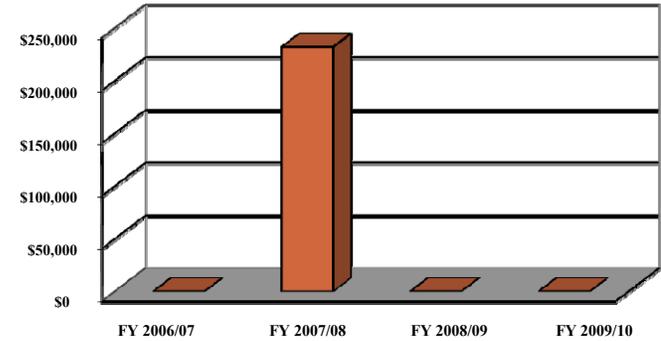
Budget For Fiscal Year 2009/10

Fund Title: Agriculture Park & History Center	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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

Capital Outlay	\$ 0	\$ 232,000	\$ 0	\$ 0	\$ 0
Total	<u>\$ 0</u>	<u>\$ 232,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Annual Percentage Change

Commentary

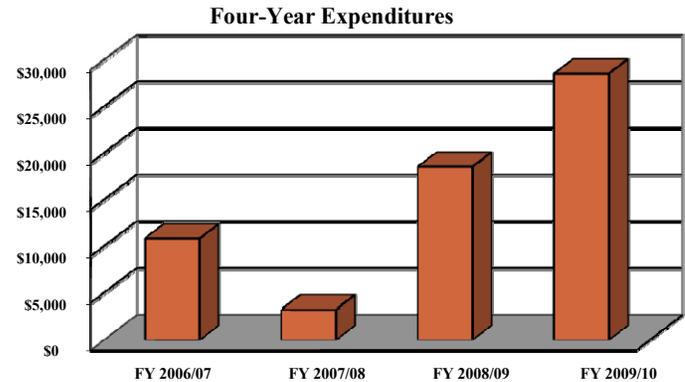
Developer contributions, in the amount of \$232,000, were used for clean-up and construction required to make the property a viable Agricultural History Center.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70140 Special Services	\$ 0	\$ 56	\$ 0	\$ 0	\$ 0
75700 Disposition	10,816	3,162	28,500	18,500	28,500
Total	\$ 10,816	\$ 3,218	\$ 28,500	\$ 18,500	\$ 28,500
			785.64%	474.89%	54.05%

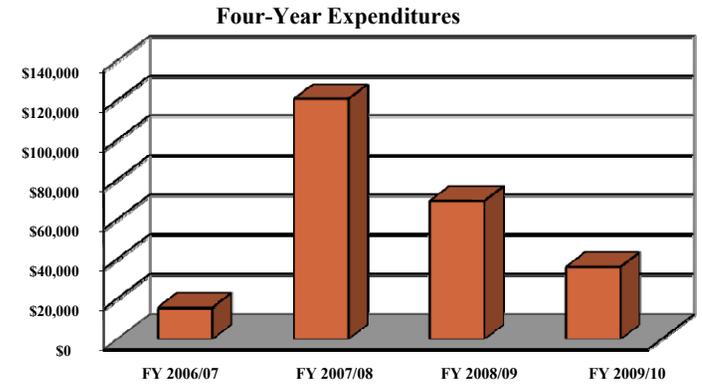
Commentary

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70140 Expenditures	\$ 546	\$ 676	\$ 1,000	\$ 1,000	\$ 1,000
80100 Abatement	15,000	120,000	75,000	68,300	35,000
Total	\$ 15,546	\$ 120,676	\$ 76,000	\$ 69,300	\$ 36,000
Annual Percentage Change			-37.02%	-42.57%	-48.05%

Commentary

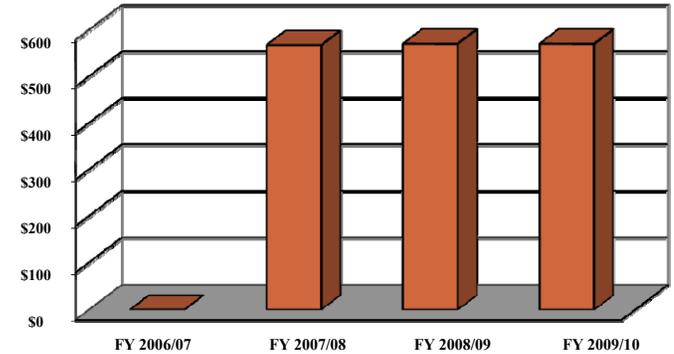
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 567	\$ 570	\$ 570	\$ 570
90230 Equipment/Vehicles/Furniture	0	0	100,000	0	0
Total	\$ 0	\$ 567	\$ 100,570	\$ 570	\$ 570
Annual Percentage Change			17637.21%	0.53%	0.00%

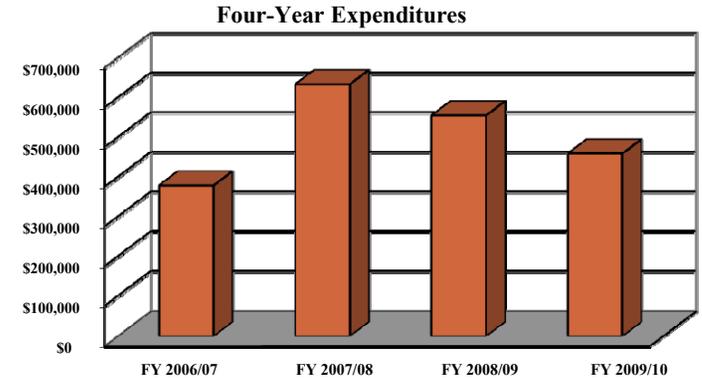
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Measure C	Department: Public Works
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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 4,504	\$ 1,731	\$ 5,832	\$ 5,832	\$ 5,832
80100 Transfer to General Fund	272,996	0	0	0	0
80336 Pavement Management	100,000	630,730	548,117	548,117	452,210
Total	\$ 377,500	\$ 632,461	\$ 553,949	\$ 553,949	\$ 458,042
Annual Percentage Change			-12.41%	-12.41%	-17.31%

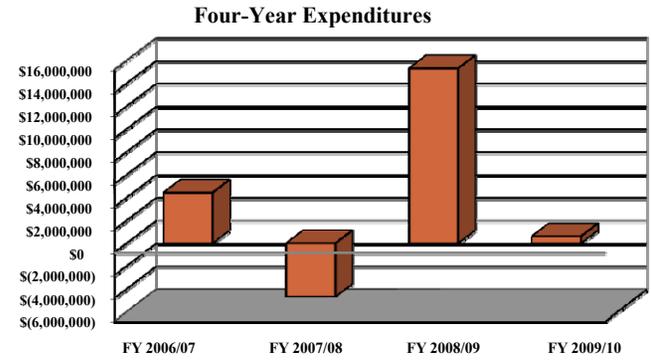
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Water Facility	Department: Public Works
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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
45516 Mark-Roos Credits (92-1)	\$ 5,150	\$ 0	\$ 0	\$ 0	\$ 0
70140 Special Services	5,947	5,661	10,000	10,000	10,000
70200 Interfund Services	249,258	252,808	323,769	323,769	425,604
80335 Project Administration	568,291	397,259	0	14,115	0
80336 Roadway CIP Projects	597,084	0	271,000	582,689	0
80337 Community Facilities CIP Projects	16,666	54,057	43,246	43,233	0
80562 Water CIP Projects	1,899,120	(2,223,033)	14,643,000	14,298,333	84,600
81xxx Developer Reimbursements	778,898	453,254	69,475	25,483	66,543
90010 Principal Expense	302,765	0	0	0	0
90053 Water Rights	0	(3,633,182)	0	0	0
95501 Amortization Expense	9,193	9,193	9,193	9,193	9,193
Total	\$ 4,432,372	\$ (4,683,983)	\$ 15,369,683	\$ 15,306,815	\$ 595,940
Annual Percentage Change			-428.13%	-426.79%	-96.11%

Commentary

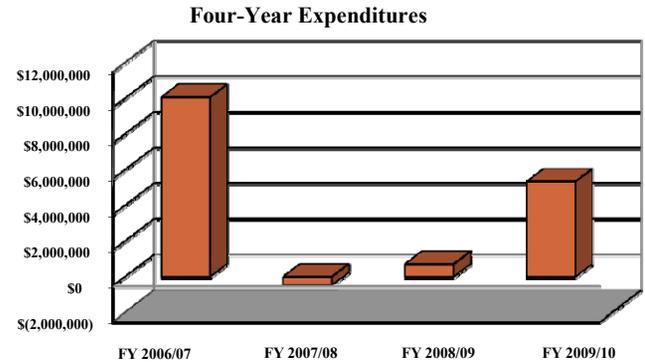
The negative expenditures are due to transfers back to the fund as a result of closed projects which were under budget.

Budget For Fiscal Year 2009/10

Fund Title:	Roadway Facility / Street Improvement	Department:	Public Works
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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
45516 Mark-Roos Credits (92-1)	\$ 1,179	\$ 0	\$ 0	\$ 0	\$ 0
70140 Special Services	12,894	10,581	10,000	10,000	10,000
70200 Interfund Services	375,360	380,707	487,567	487,567	640,920
70240 Contractual Services	0	0	100,000	0	0
80335 Project Administration	855,794	598,235	0	21,256	0
80336 Roadway CIP Projects	5,048,399	(2,480,124)	5,129,493	(438,822)	4,108,856
80337 Community Facilities CIP Projects	16,666	81,195	65,124	65,115	0
80445 Roadway Bond Debt Service	388,514	388,036	410,000	410,000	410,000
80522 CIP Park Projects	334,282	(241,752)	0	0	0
81xxx Developer Reimbursements	3,031,836	794,057	438,460	151,628	161,125
Total	\$ 10,064,924	\$ (469,065)	\$ 6,640,644	\$ 706,744	\$ 5,330,901
Annual Percentage Change			-1515.72%	-250.67%	654.29%

Commentary

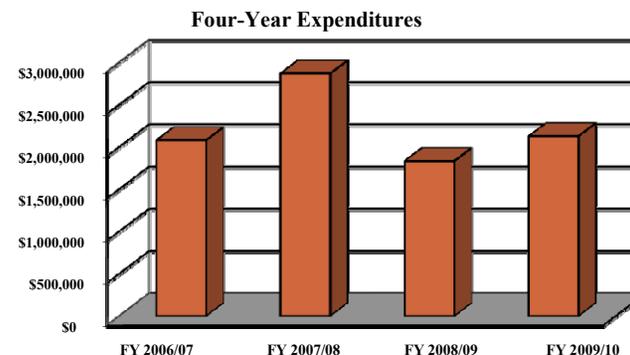
The negative expenditures are due to transfers back to the fund as a result of closed projects which were under budget.

Budget For Fiscal Year 2009/10

Fund Title: Parks & Trails	Department: Public Works
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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 5,947	\$ 3,593	\$ 10,000	\$ 10,000	\$ 10,000
70190 Contributions to Another Agency	0	0	0	0	1,366,574
70200 Interfund Services	251,453	255,035	245,343	245,343	429,351
80100 General Fund	446,422	617,728	0	0	0
80335 Project Administration	573,294	400,756	0	14,240	0
80336 CIP Projects	90,557	(79,900)	0	0	0
80337 Community Facilities CIP Projects	0	54,533	43,626	43,612	0
80352 Transfer to Parks & Trail CIP Projects	0	600,000	2,000,000	1,599,808	100,000
80522 CIP Park Projects	(962,061)	209,490	452,196	(112,322)	189,068
81xxx Developer Reimbursements	1,672,915	807,563	183,908	31,767	32,512
Total	\$ 2,078,527	\$ 2,868,798	\$ 2,935,073	\$ 1,832,448	\$ 2,127,505
Annual Percentage Change			2.31%	-36.12%	16.10%

Commentary

The negative expenditures are due to transfers back to the fund as a result of closed projects which were under budget.

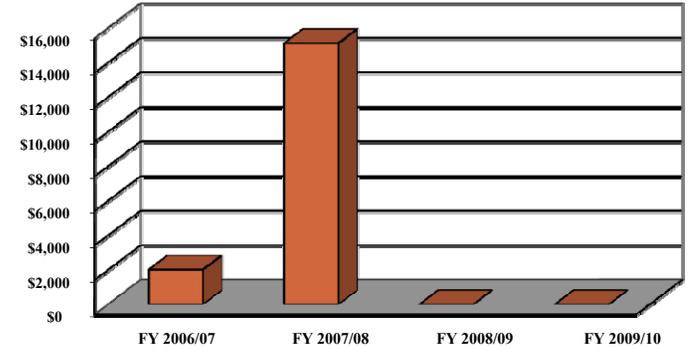
Budget For Fiscal Year 2009/10

Fund Title: Storm Drain	Department: Storm Drains
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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
80255 Transfer to Sewer Facility Fee	\$ 2,011	\$ 15,116	\$ 0	\$ 0	\$ 0
Total	<u>\$ 2,011</u>	<u>\$ 15,116</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Annual Percentage Change			-100.00%	-100.00%	

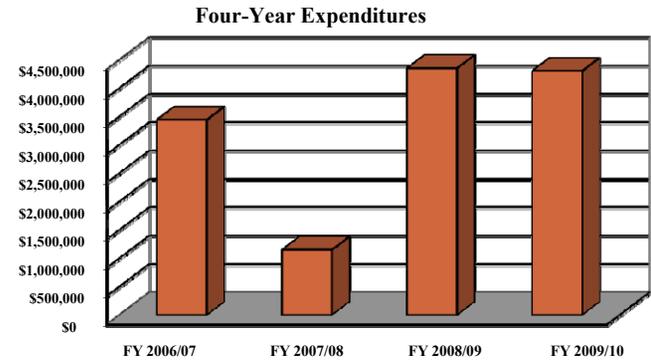
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Wastewater Facility	Department: Public Works
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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

45516	Mark-Roos Credits (92-1)	\$ 10,625	\$ 0	\$ 0	\$ 0	\$ 0
70140	Special Services	5,947	20,948	8,575	8,575	10,000
70200	Interfund Services	148,831	150,950	193,320	193,320	254,125
80335	Project Administration	339,323	237,201	0	8,428	0
80336	Roadway CIP Projects	324,000	0	582,462	550,000	140,000
80337	Community Facilities CIP Projects	16,666	32,277	25,822	25,818	50
80590	Wastewater Operations	0	0	1,794,316	1,794,316	0
80592	Wastewater CIP Projects	1,325,515	335,836	5,346,200	616,940	2,619,900
81xxx	Developer Reimbursements	147,648	86,751	11,060	31,760	18,779
90000	Interest Expense	301,486	284,606	276,464	140,883	260,251
90010	Principal Expense	822,147	0	982,428	982,428	1,000,163

Total	\$ 3,442,188	\$ 1,148,569	\$ 9,220,647	\$ 4,352,468	\$ 4,303,268
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Annual Percentage Change			702.79%	278.95%	-1.13%
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Commentary

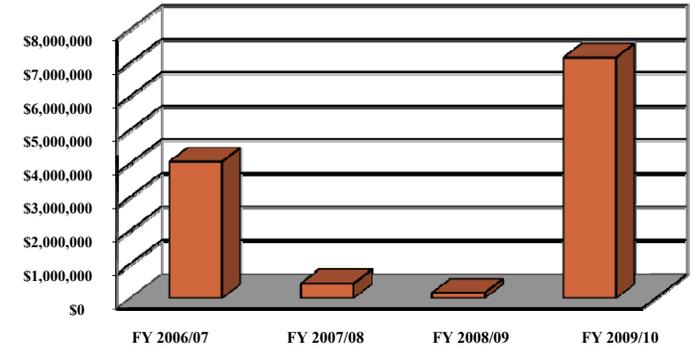
Budget For Fiscal Year 2009/10

Fund Title: Community Facilities	Department: Public Works
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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Budget	Projected	Budget	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 7,141	\$ 18,072	\$ 10,000	\$ 10,000	\$ 10,000
70240 Contractual Services	0	0	50,000	0	0
80336 Roadway CIP Projects	7,253	1,000	0	0	0
80337 Community Facilities CIP Projects	4,030,571	414,019	24,453,264	151,132	7,139,500
Total	\$ 4,044,965	\$ 433,091	\$ 24,513,264	\$ 161,132	\$ 7,149,500
Annual Percentage Change			5560.07%	-62.79%	4337.05%

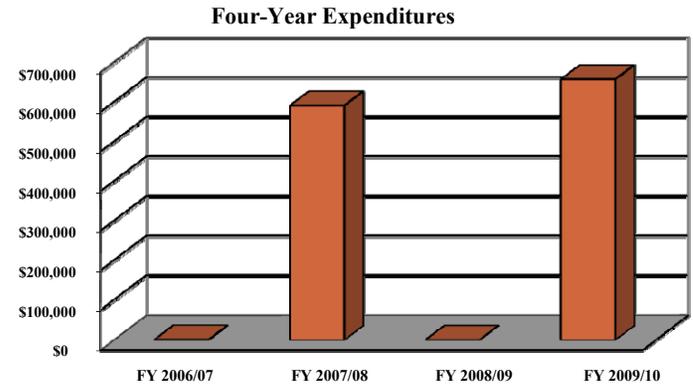
Commentary

Budget For Fiscal Year 2009/10

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

Description

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



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70140 Special Services	\$ 0	\$ 746	\$ 0	\$ 600	\$ 600
80337 Community Facilities CIP Projects	1,397	589,644	2,392,000	0	656,000
Total	\$ 1,397	\$ 590,390	\$ 2,392,000	\$ 600	\$ 656,600
Annual Percentage Change			305.16%	-99.90%	109333.33%

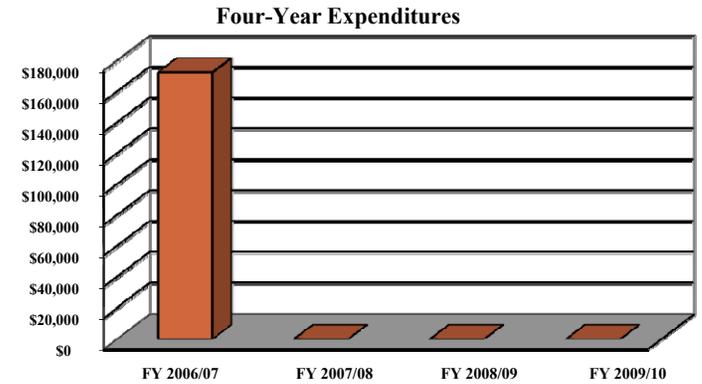
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Open Space	Department: Public Works
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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70200 Interfund Services	\$ 2,500	\$ 0	\$ 0	\$ 0	\$ 0
80336 Roadway CIP Projects	169,790	0	0	0	0
Total	\$ 172,290	\$ 0	\$ 0	\$ 0	\$ 0

Annual Percentage Change

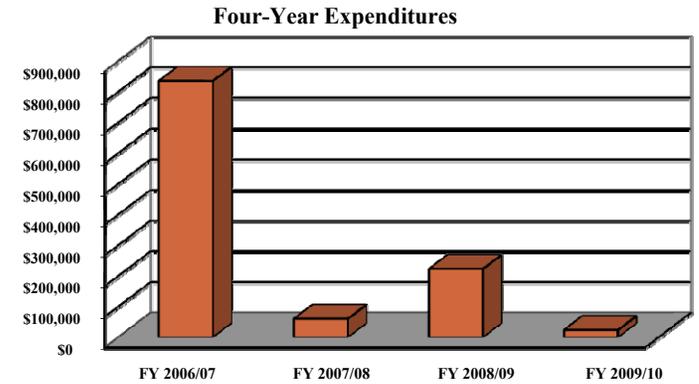
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Facility Fee Administration	Department: Public Works
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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 18,321	\$ 5,413	\$ 5,000	\$ 2,500	\$ 2,500
70200 Interfund Services	228,798	0	0	0	0
90000 Interest Expense	88,085	54,776	35,000	20,500	21,300
90010 Principal Expense	500,000	0	250,000	200,000	0
Total	\$ 835,204	\$ 60,189	\$ 290,000	\$ 223,000	\$ 23,800
Annual Percentage Change			381.82%	270.50%	-89.33%

Commentary

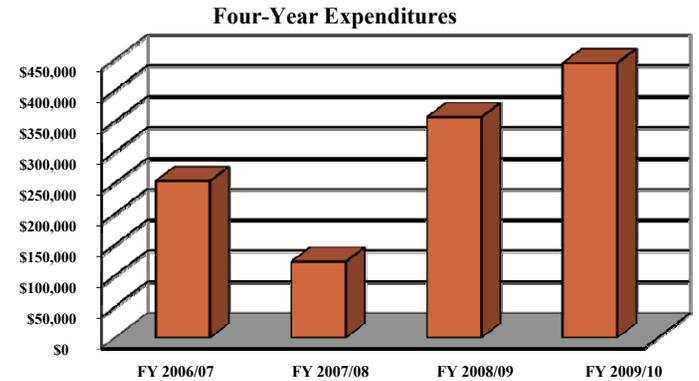
The principal and interest payable is an interfund loan for the costs associated with the Public Employee Retirement System (PERS). It is anticipated this loan will be paid off over the next five years. There is no payment budgeted for FY 2009/10.

Budget For Fiscal Year 2009/10

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

Description

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



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 252,539	\$ 122,027	\$ 356,000	\$ 356,000	\$ 443,592
Total	\$ 252,539	\$ 122,027	\$ 356,000	\$ 356,000	\$ 443,592
Annual Percentage Change			191.74%	191.74%	24.60%

Commentary

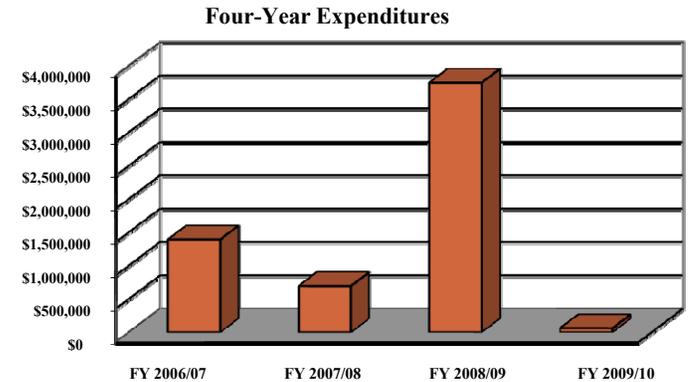
The City's Agricultural Program began its transformation in Fiscal Year 2008/09. Depending on the outcome of a proposed revision to the Program and its implementing ordinance, the budget items for Fund 262 and 263 may change significantly. Once approved, these revisions will be brought back to the Council for review and consideration of approval.

Budget For Fiscal Year 2009/10

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

Description

This fund accounts for 80% of the Agriculture Preservation fees collected from developers. Monies are to be used for farmland mitigation.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 8,931	\$ 12,000	\$ 12,000	\$ 12,000
70190 Contributions To Other Agency	305,000	688,140	3,735,000	3,735,000	50,000
80352 Transfer to CIP Parks Projects	1,080,000	0	0	0	0
80391 Transfer to Drainage Line Projects	10,000	0	12,641	0	0
Total	\$ 1,395,000	\$ 697,071	\$ 3,759,641	\$ 3,747,000	\$ 62,000
Annual Percentage Change			439.35%	437.53%	-98.35%

Commentary

The City's Agricultural Program began its transformation in Fiscal Year 2008/09. Depending on the outcome of a proposed revision to the Program and its implementing ordinance, the budget items for Fund 262 and 263 may change significantly. Once approved, these revisions will be brought back to the Council for review and consideration of approval.

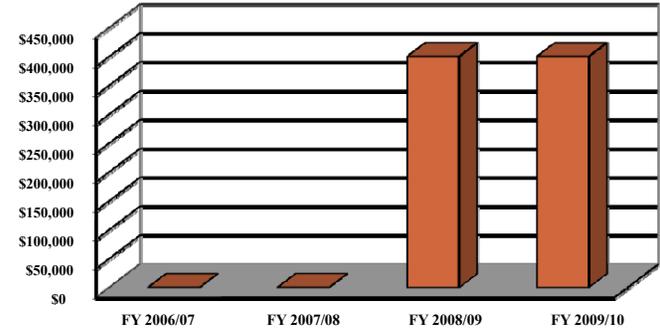
Budget For Fiscal Year 2009/10

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

Description

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

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 187	\$ 200	\$ 200	\$ 170
70190 Contributions to Other Agency	0	0	400,000	400,000	400,000
Total	\$ 0	\$ 187	\$ 400,200	\$ 400,200	\$ 400,170
Annual Percentage Change			213910.70%	213910.70%	-0.01%

Commentary

With the median home prices becoming more affordable within the City of Brentwood, this program has become more popular and has doubled its number of approved loans in one year from \$200,000 to \$400,000. Fund 264 is funded by a transfer from Fund 265 of a portion of 80% moderate in-lieu fees paid by developers. This program will be offered as assistance to existing tenants of City-owned rental units as the City divests its rental inventory.

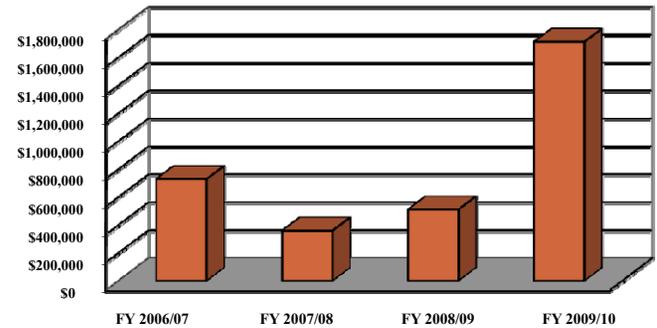
Budget For Fiscal Year 2009/10

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

Description

This fund is the revenue fund for the collection of 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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 7,036	\$ 0	\$ 7,500	\$ 7,600
70190 Contributions to Other Agency	656,685	0	1,200,000	0	1,000,000
70225 Professional Services	10,592	54,072	40,000	5,000	20,000
70239 Legal Services	58,084	8,027	50,000	5,000	15,000
80264 Transfer to First Time Home Buyer	0	290,666	245,750	245,750	400,000
80510 Transfer to Housing	0	0	248,233	248,233	270,000
90063 Equipment Housing	3,826	0	0	0	0
Total	\$ 729,187	\$ 359,801	\$ 1,783,983	\$ 511,483	\$ 1,712,600
Annual Percentage Change			395.82%	42.16%	234.83%

Commentary

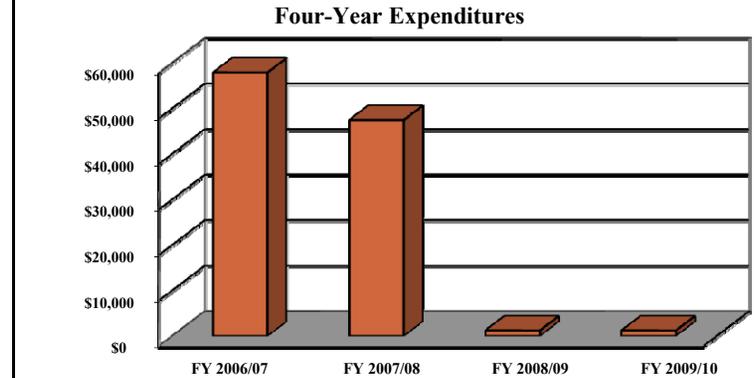
Fund 265 has a fund balance in excess of \$6.8M; due to decline in new home building, no revenues are anticipated for 2009/10. While there are no developer applications for City financial participation to create or preserve affordable housing at this time, \$1M has been budgeted for proforma assistance and for purchase of existing restricted units in anticipation of affordable housing opportunities. Fund 265 is also used to transfer funds to the Down Payment Assistance Program Fund 264 and to loan funds to cover personnel and general administrative costs for the Affordable Housing Enterprise Fund 510.

Budget For Fiscal Year 2009/10

Fund Title: Public Art Administration	Department: Parks & Recreation
Fund/Division Number: 267-0001	

Description

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The administration portion, which pays for the administration of the public art program, is 20% of the Percent-for-Art fee.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 0	\$ 46,521	\$ 0	\$ 0	\$ 0
Supplies and Services	0	25	100,000	250	250
Internal Service	0	915	961	961	961
Capital Outlay	57,904	0	0	0	0
Total	\$ 57,904	\$ 47,461	\$ 100,961	\$ 1,211	\$ 1,211
Annual Percentage Change			112.72%	-97.45%	0.00%

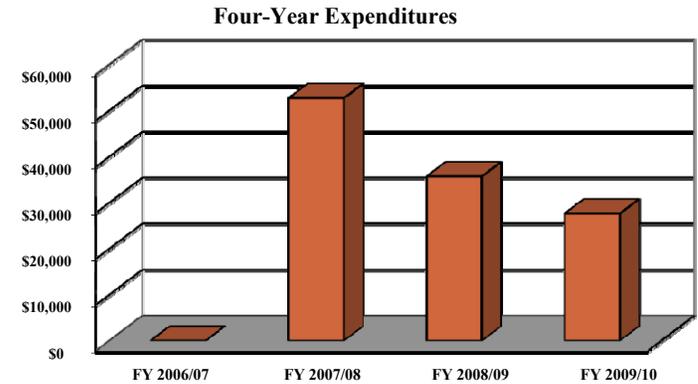
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Public Art Acquisition	Department: Parks & Recreation
Fund/Division Number: 268-0001	

Description

The City of Brentwood's Public Art Ordinance was established in 2003. The purpose is to visibly enhance the capital improvement projects and residential developments within the city limits. Public art increases the quality of projects and creates a sense of place that provides Brentwood with a unique sense of character. These improve economic development and our resident's quality of life. The acquisition portion, which pays for the artwork, is 80% of the Percent-for-Art fee.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 479	\$ 430	\$ 430	\$ 430
80270 Transfer to Art Commission	0	0	3,300	1,200	1,200
80352 Parks CIP Projects	0	52,221	34,075	34,075	26,000
Total	\$ 0	\$ 52,700	\$ 37,805	\$ 35,705	\$ 27,630
			-28.26%	-32.25%	-22.62%

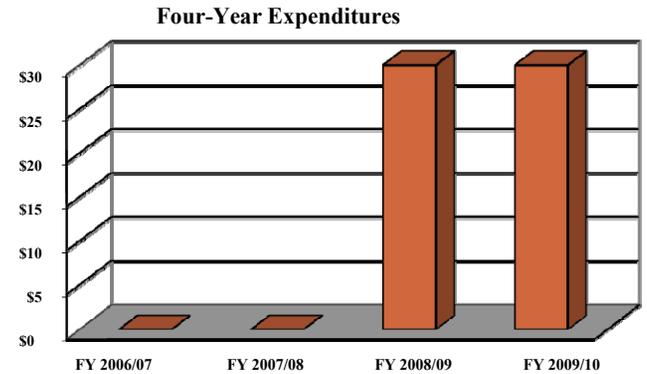
Commentary

Budget For Fiscal Year 2009/10

Fund Title: Parking In-Lieu	Department: Community Development
Fund/Division Number: 269-0001	

Description

The parking in-lieu fee is utilized in the Central Business Zoning District in order to maximize the development potential of vacant land in Brentwood's Historic Downtown.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70140 Specials Services	\$ 0	\$ 0	\$ 30	\$ 30	\$ 30
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 30</u>

Annual Percentage Change

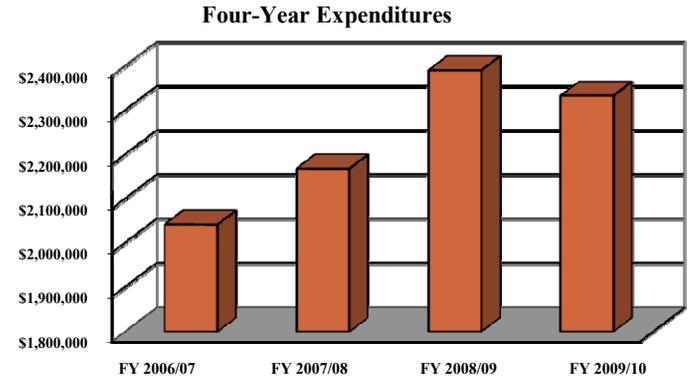
Commentary

Budget For Fiscal Year 2009/10

Fund Title: 98-1 City Wide Park 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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 442,834	\$ 478,255	\$ 516,678	\$ 527,493	\$ 474,270
Supplies and Services	1,510,787	1,553,561	1,626,457	1,661,624	1,752,511
Internal Service	87,294	103,677	239,570	200,947	105,685
Capital Outlay	0	32,202	0	0	0
Total	\$ 2,040,915	\$ 2,167,695	\$ 2,382,705	\$ 2,390,064	\$ 2,332,466
Annual Percentage Change			9.92%	10.26%	-2.41%
Total Budgeted Full-Time Positions	4.75	5.19	5.44	5.44	5.04

Commentary

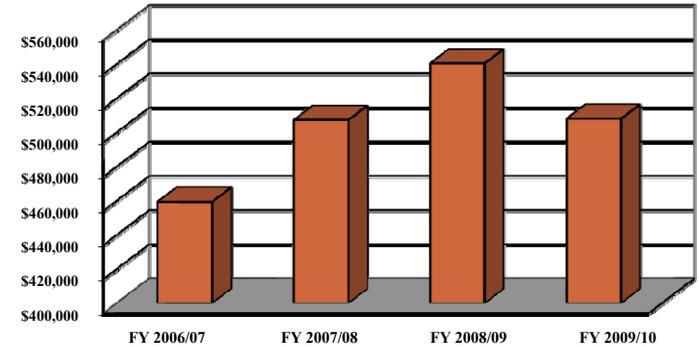
Budget For Fiscal Year 2009/10

Fund Title: Community Facilities District #2	Department: Finance and Information Systems
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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 6,286	\$ 4,454	\$ 8,000	\$ 8,000	\$ 8,000
80100 Transfer to General Fund	453,037	502,814	547,828	532,428	500,000
Total	\$ 459,323	\$ 507,268	\$ 555,828	\$ 540,428	\$ 508,000
Annual Percentage Change			9.57%	6.54%	-6.00%

Commentary

The budget for FY 2009/10 represents the transfer of anticipated proceeds for Capital Improvement Projects.

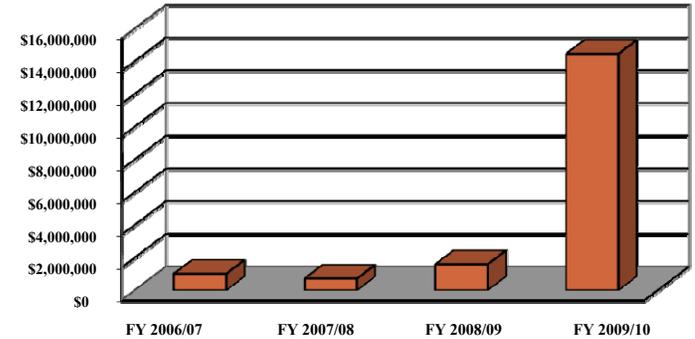
Budget For Fiscal Year 2009/10

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

Description

Special tax funding for acquisition, construction and maintenance of police facilities, open space and flood and storm drainage facilities, plus fire/EMS/public safety personnel, police programs and construction and maintenance of joint-use school facilities.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70140	Special Services	\$ 7,128	\$ 4,050	\$ 7,800	\$ 7,800	\$ 8,000
70190	Contributions to Other Agency	0	0	1,252,000	0	0
80100	Transfer to General Fund	1,004,936	714,831	567,372	582,772	1,187,109
80522	Transfer to Parks & Trails Projects	0	0	0	1,000,000	5,300,000
80337	Transfer to Community Facility Projects	0	0	0	0	7,960,000
	Total	\$ 1,012,064	\$ 718,881	\$ 1,827,172	\$ 1,590,572	\$ 14,455,109
	Annual Percentage Change			154.17%	121.26%	808.80%

Commentary

The budget for FY 2009/10 represents the transfer of anticipated proceeds for Capital Improvement Projects.

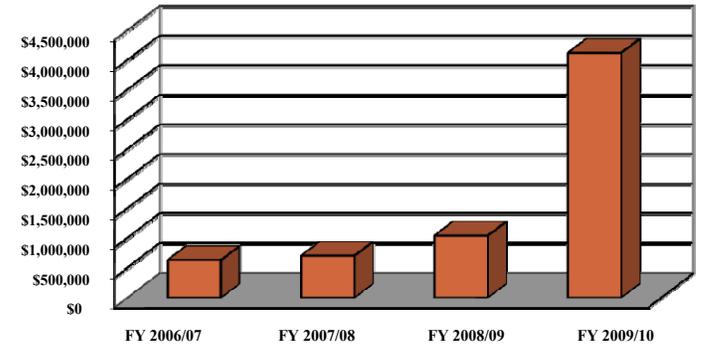
Budget For Fiscal Year 2009/10

Fund Title: Community Facilities District #4	Department: Finance and Information Systems
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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 7,782	\$ 11,017	\$ 11,500	\$ 11,500	\$ 11,500
70190 Contributions to Other Agency	0	0	161,000	0	0
80100 Transfer to General Fund	613,314	682,355	815,800	820,800	1,042,891
80337 Transfer to Community Facility Projects	0	0	0	0	3,060,000
80522 Transfer to Parks & Trails Projects	0	0	0	200,000	0
Total	\$ 621,096	\$ 693,372	\$ 988,300	\$ 1,032,300	\$ 4,114,391
Annual Percentage Change			42.54%	48.88%	298.57%

Commentary

The budget for FY 2009/10 represents the transfer of anticipated proceeds for Capital Improvement Projects.

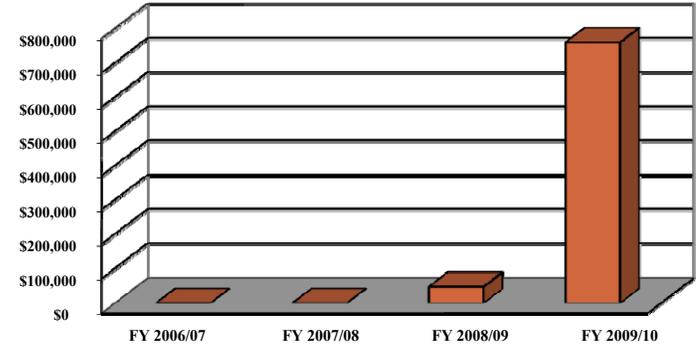
Budget For Fiscal Year 2009/10

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

Description

Special tax funding for acquisition, construction and maintenance of flood and storm drainage facilities, plus 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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70140 Special Services	\$ 0	\$ 0	\$ 6,050	\$ 8,667	\$ 9,000
70190 Contributions to Other Agency	0	0	87,000	0	0
80100 Transfer to General Fund	0	0	44,000	39,000	70,000
80337 Transfer to Community Facility Projects	0	0	0	0	680,000
Total	\$ 0	\$ 0	\$ 137,050	\$ 47,667	\$ 759,000
Annual Percentage Change					1492.30%

Commentary

The budget for FY 2009/10 represents the transfer of anticipated proceeds for Capital Improvement Projects.

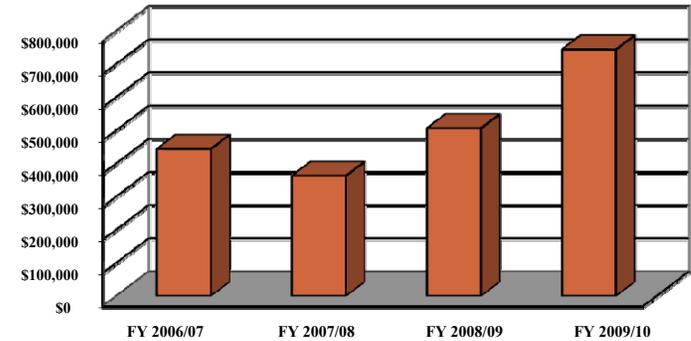
Budget For Fiscal Year 2009/10

Fund Title:	94-1 Blackhawk LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	600-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, landscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$ 14,218	\$ 11,413	\$ 12,258	\$ 21,504	\$ 22,831
70110	Maintenance Personnel	49,717	31,804	39,948	31,756	41,638
70115	Building and Facilities Maintenance	1,170	680	1,700	0	950
70130	Insurance	500	0	0	0	0
70140	Special Services	7,601	7,900	8,443	8,443	10,557
70145	Communication	360	371	477	310	476
70180	Purchased Water	16,552	22,288	42,972	29,500	49,280
70200	Interfund Services	40,358	26,460	31,492	25,132	54,661
70240	Contractual Services	230,029	224,715	276,683	198,908	336,268
82708	Park & LLD Replacement	82,984	36,771	190,532	190,532	226,858

Total	\$ 443,489	\$ 362,402	\$ 604,505	\$ 506,085	\$ 743,519
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Annual Percentage Change			66.81%	39.65%	46.92%
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Commentary

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

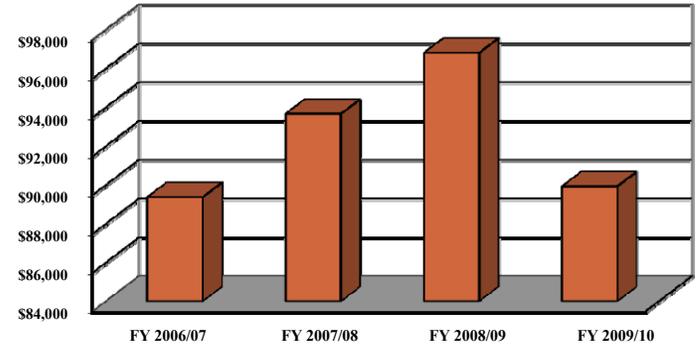
Budget For Fiscal Year 2009/10

Fund Title:	95-5 CA Spirit & Glory LLD Assessment District	Department:	Parks and Recreation
Fund/Division Number:	603-6101	Division:	Lighting & Landscape/Parks

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 17,549	\$ 11,605	\$ 12,604	\$ 13,498	\$ 14,172
70110 Maintenance Personnel	5,843	5,433	3,967	3,967	3,840
70115 Building/Facility Maint. Non-Routine	0	242	450	0	450
70140 Special Services	1,664	1,604	1,675	1,675	1,652
70145 Communication	360	371	327	310	325
70180 Purchased Water	14,256	12,940	17,161	25,495	26,515
70200 Interfund Services	9,180	7,559	6,318	6,318	7,929
70240 Contractual Services	40,517	44,590	40,558	28,931	20,058
82708 Parks & LLD Replacement	0	9,318	16,612	16,612	14,988
Total	\$ 89,369	\$ 93,662	\$ 99,672	\$ 96,806	\$ 89,929
Annual Percentage Change			6.42%	3.36%	-7.10%

Commentary

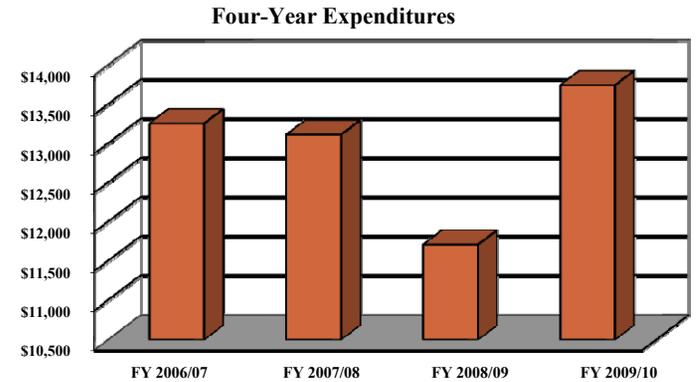
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

70100 Utilities	\$ 2,709	\$ 2,174	\$ 2,291	\$ 2,520	\$ 2,646
70110 Maintenance Personnel	381	259	259	259	250
70115 Building/Facility Maint. Non-Routine	0	194	250	986	250
70140 Special Services	288	234	266	266	241
70180 Purchased Water	2,120	3,243	3,285	3,029	3,150
70200 Interfund Services	1,175	860	946	946	1,038
70240 Contractual Services	6,015	5,081	5,144	3,512	2,239
82708 Parks & LLD Replacement	563	1,062	187	187	3,926
Total	\$ 13,251	\$ 13,107	\$ 12,628	\$ 11,705	\$ 13,740
Annual Percentage Change			-3.65%	-10.70%	17.39%

Commentary

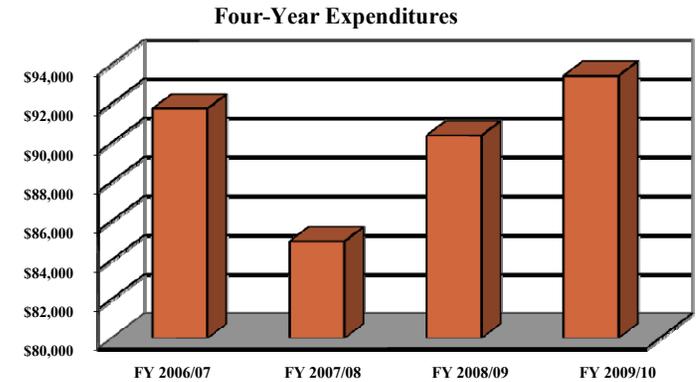
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 10,871	\$ 10,228	\$ 9,629	\$ 9,878	\$ 10,372
70110 Maintenance Personnel	5,843	3,973	3,967	3,967	3,840
70115 Building/Facility Maint. Non-Routine	214	283	900	183	1,150
70140 Special Services	1,475	1,474	1,631	1,631	1,776
70145 Communication	540	557	490	465	489
70180 Purchased Water	22,344	22,686	25,959	34,244	35,614
70200 Interfund Services	9,109	6,931	6,951	6,951	9,883
70240 Contractual Services	41,341	38,818	41,849	33,044	30,287
Total	\$ 91,737	\$ 84,950	\$ 91,376	\$ 90,363	\$ 93,411
Annual Percentage Change			7.56%	6.37%	3.37%

Commentary

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

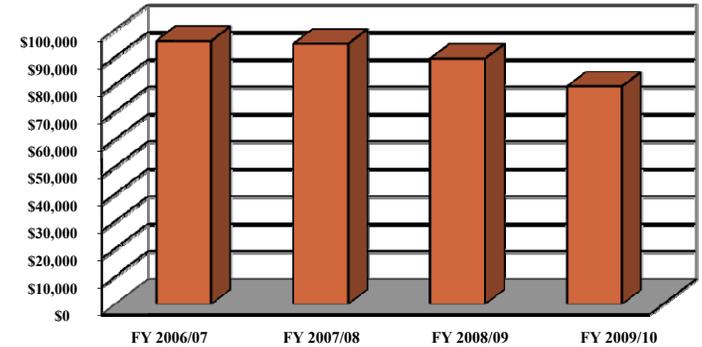
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 13,934	\$ 12,905	\$ 12,666	\$ 15,443	\$ 16,216
70110 Maintenance Personnel	5,259	3,576	3,139	3,139	3,039
70115 Building/Facility Maint. Non-Routine	0	0	350	0	350
70140 Special Services	1,619	1,558	1,624	1,624	1,606
70145 Communication	360	371	327	310	326
70180 Purchased Water	17,835	19,699	20,137	31,629	32,894
70200 Interfund Services	9,638	7,832	6,643	6,643	8,379
70240 Contractual Services	47,136	48,798	42,436	30,532	16,391
Total	\$ 95,781	\$ 94,739	\$ 87,322	\$ 89,320	\$ 79,201
Annual Percentage Change			-7.83%	-5.72%	-11.33%

Commentary

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

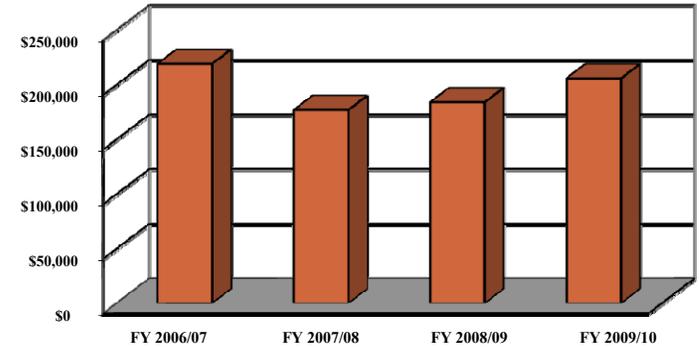
Budget For Fiscal Year 2009/10

Fund Title: 95-8 Garin Ranch LLD Assessment District	Department: Parks and Recreation
Fund/Division Number: 607-6101	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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 16,343	\$ 18,980	\$ 17,173	\$ 13,936	\$ 19,673
70110 Maintenance Personnel	13,947	9,492	10,436	9,468	10,836
70115 Building/Facility Maint. Non-Routine	0	32	3,475	0	300
70140 Special Services	2,908	2,932	3,198	3,198	3,578
70145 Communication	0	0	250	0	250
70180 Purchased Water	19,429	21,077	24,096	42,586	45,570
70200 Interfund Services	15,819	12,448	12,156	11,076	18,137
70240 Contractual Services	105,357	78,781	89,016	63,691	73,086
82708 Parks & LLD Replacement	45,192	33,119	39,950	39,950	34,286
Total	\$ 218,995	\$ 176,861	\$ 199,750	\$ 183,905	\$ 205,716
Annual Percentage Change			12.94%	3.98%	11.86%

Commentary

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

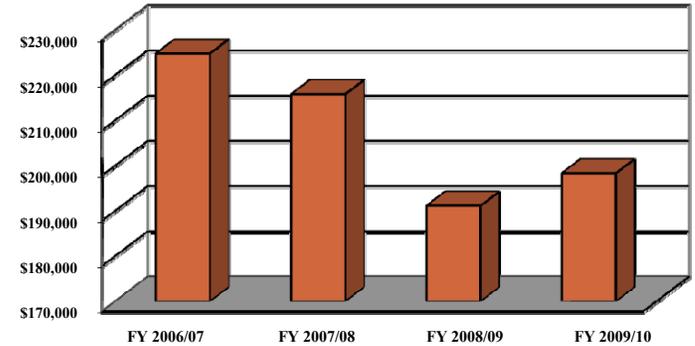
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 19,493	\$ 19,978	\$ 18,636	\$ 20,260	\$ 21,274
70110 Maintenance Personnel	17,580	11,954	11,936	11,936	11,971
70115 Building/Facility Maint. Non-Routine	0	5	1,650	163	5,287
70140 Special Services	3,322	3,295	3,517	3,517	3,210
70145 Communication	1,261	1,300	1,143	1,085	1,139
70180 Purchased Water	12,817	12,897	13,353	24,795	25,755
70200 Interfund Services	19,660	15,296	13,781	13,781	15,541
70240 Contractual Services	112,932	113,334	117,135	79,346	62,715
82708 Parks & LLD Replacement	37,691	37,713	36,230	36,230	51,412
Total	\$ 224,756	\$ 215,772	\$ 217,381	\$ 191,113	\$ 198,304
Annual Percentage Change			0.75%	-11.43%	3.76%

Commentary

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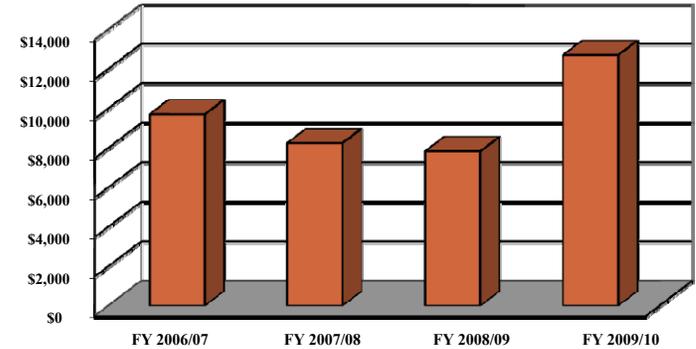
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 1,192	\$ 939	\$ 1,008	\$ 1,034	\$ 1,085
70110 Maintenance Personnel	585	397	397	397	384
70115 Building/Facility Maint. Non-Routine	0	0	3,025	0	150
70140 Special Services	244	227	235	235	188
70180 Purchased Water	1,672	2,036	2,517	1,929	2,007
70200 Interfund Services	803	895	904	904	840
70240 Contractual Services	3,664	3,751	3,794	3,330	3,282
82708 Parks & LLD Replacement	1,539	0	0	0	4,761
Total	\$ 9,699	\$ 8,245	\$ 11,880	\$ 7,829	\$ 12,697
Annual Percentage Change			44.09%	-5.05%	62.18%

Commentary

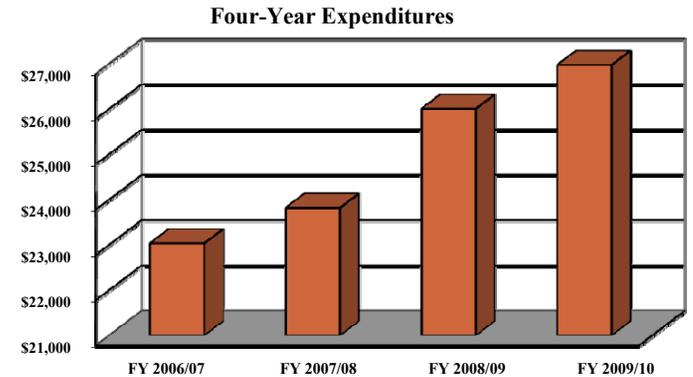
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 2,537	\$ 2,171	\$ 852	\$ 1,759	\$ 1,947
70110 Maintenance Personnel	1,779	1,209	1,207	1,207	1,169
70115 Building/Facility Maint. Non-Routine	0	0	50	0	50
70140 Special Services	448	432	390	390	432
70180 Purchased Water	4,530	4,787	5,458	6,881	7,157
70200 Interfund Services	2,537	1,852	1,637	1,637	2,378
70240 Contractual Services	11,202	11,882	11,929	9,824	9,344
82708 Parks & LLD Replacement	0	1,485	4,305	4,305	4,495
Total	\$ 23,033	\$ 23,818	\$ 25,828	\$ 26,003	\$ 26,972
Annual Percentage Change			8.44%	9.17%	3.73%

Commentary

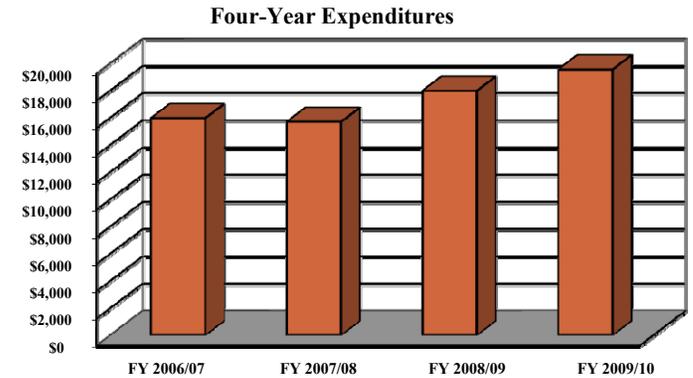
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 1,289	\$ 1,273	\$ 1,270	\$ 1,089	\$ 1,244
70110 Maintenance Personnel	1,118	760	759	759	735
70115 Building/Facility Maint. Non-Routine	0	0	250	0	250
70140 Special Services	317	335	283	283	305
70180 Purchased Water	3,492	2,927	3,663	5,596	5,820
70200 Interfund Services	1,439	1,458	1,231	1,231	1,724
70240 Contractual Services	8,315	8,946	8,730	6,597	6,215
82708 Parks & LLD Replacement	0	0	2,428	2,428	3,258
Total	\$ 15,970	\$ 15,699	\$ 18,614	\$ 17,983	\$ 19,551
Annual Percentage Change			18.57%	14.55%	8.72%

Commentary

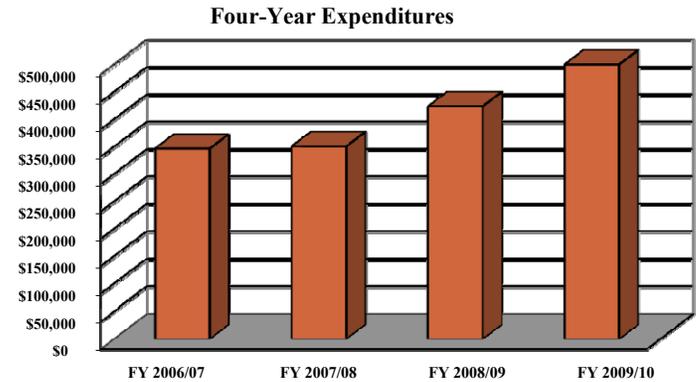
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$	29,644	\$	23,796	\$	27,059	\$	27,786	\$	33,495
70110	Maintenance Personnel		39,402		33,330		35,050		33,636		34,343
70115	Building/Facility Maint. Non-Routine		2,840		225		400		83		400
70140	Special Services		5,680		6,445		6,668		6,668		7,468
70145	Communication		1,070		1,365		1,843		1,470		1,793
70180	Purchased Water		71,425		87,080		95,206		128,306		135,439
70200	Interfund Services		31,234		30,591		30,195		29,064		44,067
70240	Contractual Services		129,705		167,481		200,514		168,709		159,514
82708	Parks & LLD Replacement		35,248		0		27,785		27,785		83,304
	Total	\$	346,248	\$	350,313	\$	424,720	\$	423,507	\$	499,823
	Annual Percentage Change						21.24%		20.89%		18.02%

Commentary

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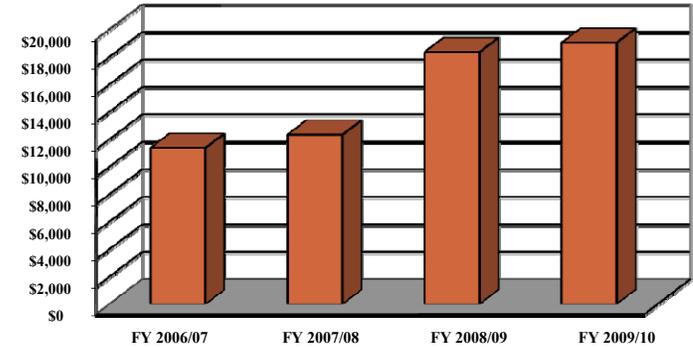
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 2,031	\$ 2,134	\$ 1,994	\$ 1,798	\$ 1,888
70110 Maintenance Personnel	407	276	276	276	267
70115 Building/Facility Maint. Non-Routine	10	0	3,605	0	1,050
70140 Special Services	309	321	302	302	319
70145 Communication	186	192	169	160	168
70180 Purchased Water	1,634	2,173	2,966	7,611	7,915
70200 Interfund Services	1,191	1,338	1,222	1,222	1,677
70240 Contractual Services	4,460	5,900	5,532	3,763	2,568
82708 Parks & LLD Replacement	1,141	0	3,213	3,213	3,170
Total	\$ 11,369	\$ 12,334	\$ 19,279	\$ 18,345	\$ 19,022
Annual Percentage Change			56.31%	48.74%	3.69%

Commentary

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

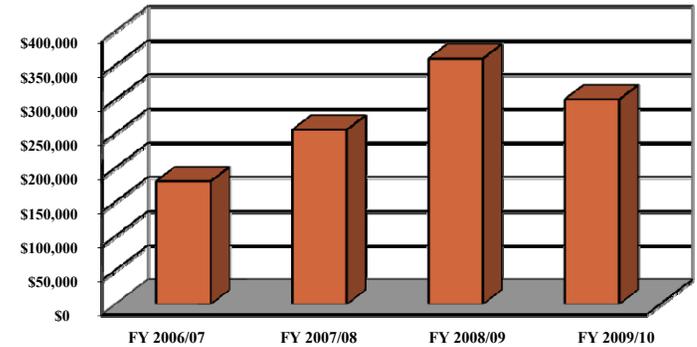
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



		2006/07 Actual		2007/08 Actual		2008/09 Budget		2008/09 Projected		2009/10 Budget
<u>Expenditure Summary</u>										
70100	Utilities	\$ 10,854		\$ 23,332		\$ 41,129		\$ 15,466		\$ 29,272
70110	Maintenance Personnel	18,714		49,803		49,728		49,728		14,742
70115	Building/Facility Maint. Non-Routine	4,702		25		300		0		14,702
70140	Special Services	5,145		6,178		6,358		6,358		4,944
70145	Communication	71		192		169		160		168
70180	Purchased Water	20,436		25,432		31,574		45,362		57,177
70200	Interfund Services	26,676		28,383		28,174		28,174		26,431
70240	Contractual Services	93,376		122,005		212,927		140,406		102,386
82708	Parks & LLD Replacement	0		0		74,072		74,072		49,964
	Total	\$ 179,974		\$ 255,350		\$ 444,431		\$ 359,726		\$ 299,786
	Annual Percentage Change					74.05%		40.88%		-16.66%

Commentary

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

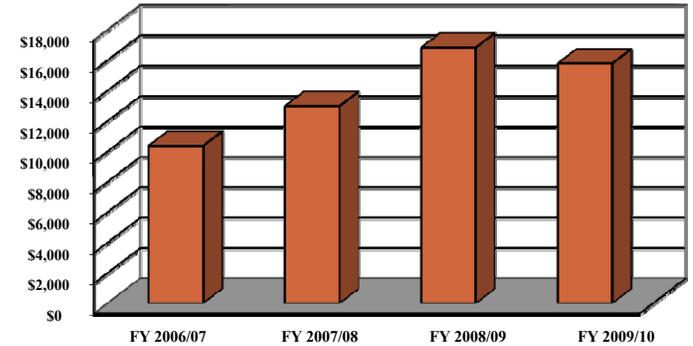
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 983	\$ 1,230	\$ 977	\$ 2,840	\$ 2,983
70110 Maintenance Personnel	278	190	190	188	184
70115 Building/Facility Maint. Non-Routine	49	0	3,105	0	1,050
70140 Special Services	303	311	287	287	272
70180 Purchased Water	1,882	2,175	2,893	4,832	5,025
70200 Interfund Services	1,230	1,270	1,166	1,166	1,392
70240 Contractual Services	5,634	7,018	6,710	4,456	2,247
82708 Parks & LLD Replacement	0	783	3,065	3,065	2,631
Total	\$ 10,359	\$ 12,977	\$ 18,393	\$ 16,834	\$ 15,784
Annual Percentage Change			41.74%	29.72%	-6.24%

Commentary

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

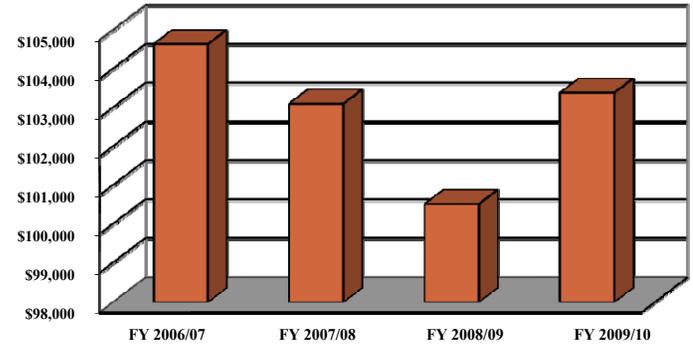
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 7,010	\$ 6,835	\$ 5,578	\$ 5,054	\$ 5,307
70110 Maintenance Personnel	15,471	10,520	9,107	9,107	10,485
70115 Building/Facility Maint. Non-Routine	481	575	1,000	1,021	6,789
70140 Special Services	1,618	1,646	1,732	1,732	1,886
70145 Communication	894	899	792	749	787
70180 Purchased Water	16,459	17,687	22,829	28,320	29,453
70200 Interfund Services	11,003	7,636	7,734	7,734	10,937
70240 Contractual Services	51,694	57,295	52,898	46,790	37,731
Total	\$ 104,630	\$ 103,093	\$ 101,670	\$ 100,507	\$ 103,375
Annual Percentage Change			-1.38%	-2.51%	2.85%

Commentary

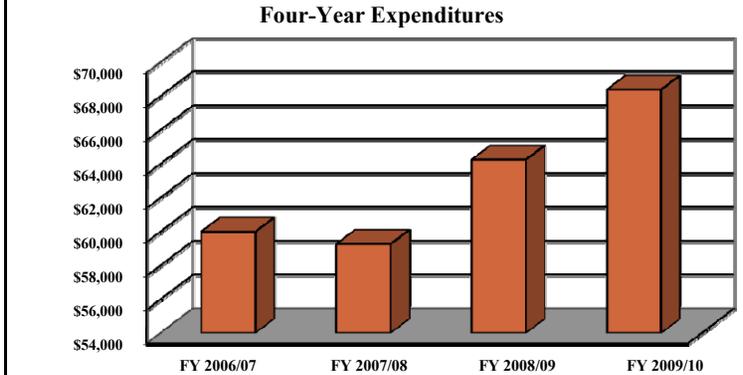
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Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 5,433	\$ 6,870	\$ 6,243	\$ 5,012	\$ 5,262
70110 Maintenance Personnel	3,404	2,315	2,311	2,311	2,237
70115 Building/Facility Maint. Non-Routine	289	0	550	0	50
70140 Special Services	925	1,067	1,067	1,067	1,201
70145 Communication	180	186	163	186	195
70180 Purchased Water	22,283	27,081	32,409	35,446	36,864
70200 Interfund Services	5,542	4,939	4,942	4,942	7,235
70240 Contractual Services	18,644	16,802	17,281	15,276	15,343
82708 Parks & LLD Replacement	3,283	0	0	0	0
Total	\$ 59,983	\$ 59,260	\$ 64,966	\$ 64,240	\$ 68,387
Annual Percentage Change			9.63%	8.40%	6.46%

Commentary

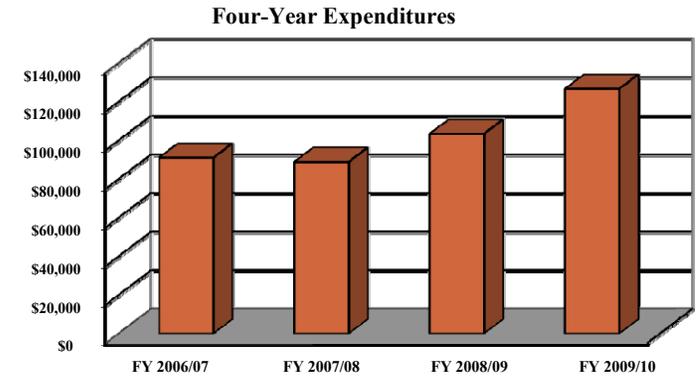
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Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 6,698	\$ 7,828	\$ 8,640	\$ 7,326	\$ 7,692
70110 Maintenance Personnel	9,070	6,167	6,158	6,158	5,960
70115 Building/Facility Maint. Non-Routine	0	0	550	0	3,748
70140 Special Services	1,496	1,657	1,486	1,486	2,122
70145 Communication	354	365	321	366	384
70180 Purchased Water	23,586	19,529	19,159	23,250	24,180
70200 Interfund Services	9,174	8,109	6,598	6,598	12,763
70240 Contractual Services	40,656	45,233	43,814	40,883	63,783
82708 Parks & LLD Replacement	0	0	17,345	17,345	6,032
Total	\$ 91,034	\$ 88,888	\$ 104,071	\$ 103,412	\$ 126,664
Annual Percentage Change			17.08%	16.34%	22.48%

Commentary

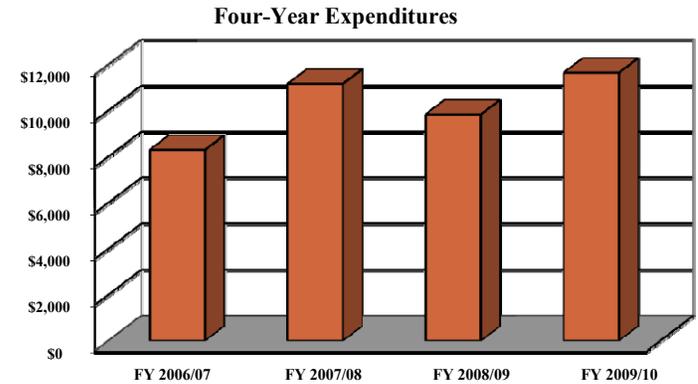
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 1,078	\$ 1,943	\$ 1,035	\$ 1,038	\$ 1,090
70110 Maintenance Personnel	305	207	207	207	200
70115 Building and Facilities Maintenance	0	0	2,450	0	2,450
70140 Special Services	322	226	224	224	232
70145 Communication	180	186	163	187	196
70180 Purchased Water	1,611	2,282	1,758	2,522	2,622
70200 Interfund Services	1,083	880	758	758	1,026
70240 Contractual Services	3,193	3,267	3,371	2,405	1,886
82708 Parks & LLD Replacement	519	2,171	2,492	2,492	1,940
Total	\$ 8,291	\$ 11,162	\$ 12,458	\$ 9,833	\$ 11,642
Annual Percentage Change			11.61%	-11.91%	18.40%

Commentary

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

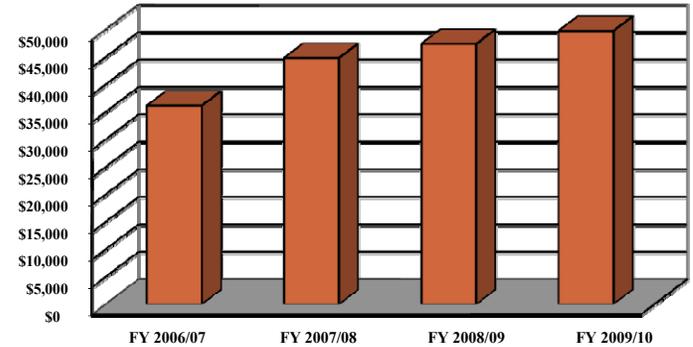
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 11,232	\$ 9,926	\$ 9,861	\$ 11,085	\$ 11,640
70110 Maintenance Personnel	1,651	1,123	1,121	1,121	1,085
70115 Building/Facility Maint. Non-Routine	50	11	1,250	0	1,250
70140 Special Services	855	819	937	937	843
70145 Communication	315	371	327	310	326
70180 Purchased Water	6,474	9,008	12,054	10,092	10,495
70200 Interfund Services	4,211	3,671	3,547	3,547	3,896
70240 Contractual Services	11,333	18,975	17,529	10,962	7,288
82708 Parks & LLD Replacement	0	905	9,325	9,325	12,888
Total	\$ 36,121	\$ 44,809	\$ 55,951	\$ 47,379	\$ 49,711
Annual Percentage Change			24.87%	5.74%	4.92%

Commentary

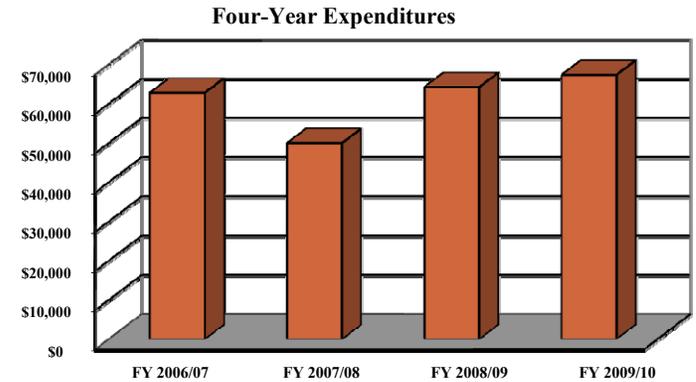
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$ 7,618	\$ 6,989	\$ 7,354	\$ 7,690	\$ 8,075
70110	Maintenance Personnel	3,455	2,349	2,346	2,346	2,271
70115	Building/Facility Maint. Non-Routine	0	886	300	0	1,299
70140	Special Services	989	1,083	1,021	1,021	1,117
70145	Communication	180	202	163	155	163
70180	Purchased Water	9,694	7,954	10,722	17,149	17,835
70200	Interfund Services	4,930	5,156	4,124	4,124	5,933
70240	Contractual Services	21,725	25,336	28,183	20,886	19,385
82708	Parks & LLD Replacement	14,177	0	10,842	10,842	11,216
	Total	\$ 62,768	\$ 49,955	\$ 65,055	\$ 64,213	\$ 67,294
	Annual Percentage Change			30.23%	28.54%	4.80%

Commentary

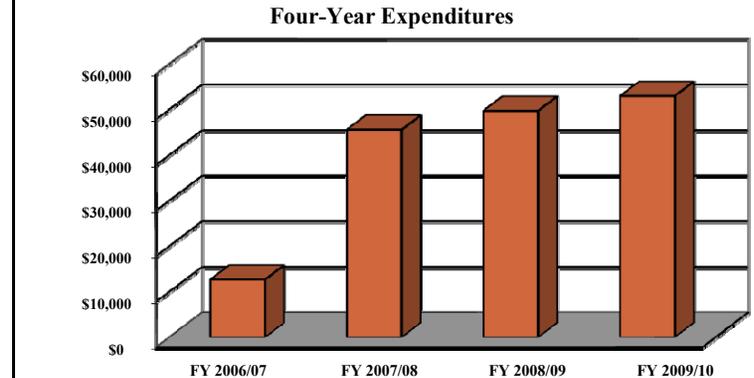
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 291	\$ 1,850	\$ 2,054	\$ 3,909	\$ 4,105
70110 Maintenance Personnel	1,740	4,733	4,726	4,726	4,575
70115 Building and Facilities Maintenance	0	187	200	0	200
70140 Special Services	707	757	726	726	957
70145 Communication	0	28	0	159	167
70180 Purchased Water	0	12,981	7,946	3,577	3,720
70200 Interfund Services	4,649	3,440	3,153	3,153	5,600
70240 Contractual Services	819	6,731	22,638	25,153	33,609
82708 Parks & LLD Replacement	4,457	14,846	8,289	8,289	0
Total	\$ 12,663	\$ 45,553	\$ 49,732	\$ 49,692	\$ 52,933
Annual Percentage Change			9.17%	9.09%	6.52%

Commentary

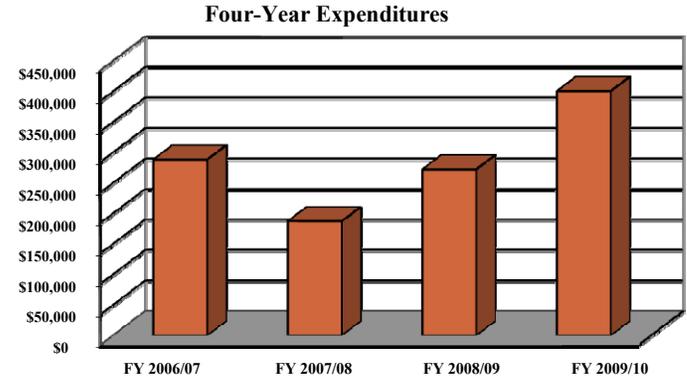
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$ 8,413	\$ 17,841	\$ 28,558	\$ 14,719	\$ 21,335
70110	Maintenance Personnel	17,008	17,396	21,906	16,780	28,700
70115	Building/Facility Maint. Non-Routine	506	279	9,950	608	10,550
70140	Special Services	3,513	4,789	4,783	4,783	5,790
70145	Communication	886	1,322	1,913	1,103	1,658
70180	Purchased Water	19,909	46,078	58,133	80,985	94,304
70200	Interfund Services	12,202	14,300	22,242	16,096	35,304
70240	Contractual Services	51,703	85,249	144,901	108,007	136,048
82708	Parks & LLD Replacement	174,164	0	29,239	29,239	66,738
	Total	\$ 288,304	\$ 187,254	\$ 321,625	\$ 272,320	\$ 400,427
	Annual Percentage Change			71.76%	45.43%	47.04%

Commentary

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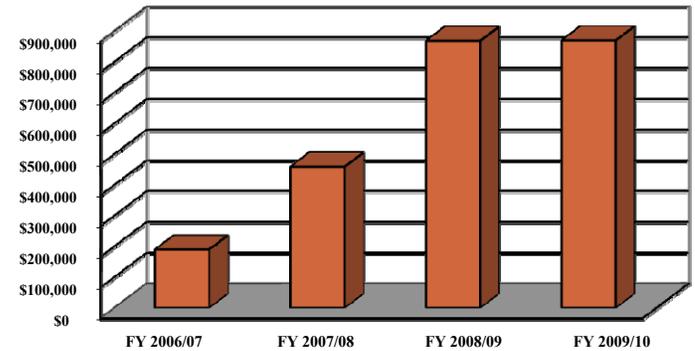
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>						
70100	Utilities	\$ 9,153	\$ 37,214	\$ 68,493	\$ 62,146	\$ 74,753
70110	Maintenance Personnel	25,500	38,882	48,141	47,636	59,269
70115	Building/Facility Maint. Non-Routine	1,661	3,209	3,250	2,198	5,630
70140	Special Services	6,738	10,387	10,196	10,196	14,538
70145	Communication	937	2,618	1,982	4,397	5,617
70180	Purchased Water	42,779	105,570	300,000	298,331	340,265
70200	Interfund Services	18,729	35,916	48,367	48,056	92,033
70240	Contractual Services	80,966	208,622	323,187	268,322	277,795
82708	Parks & LLD Replacement	3,517	16,971	127,163	127,163	0
	Total	\$ 189,980	\$ 459,389	\$ 930,779	\$ 868,445	\$ 869,900
	Annual Percentage Change			102.61%	89.04%	0.17%

Commentary

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

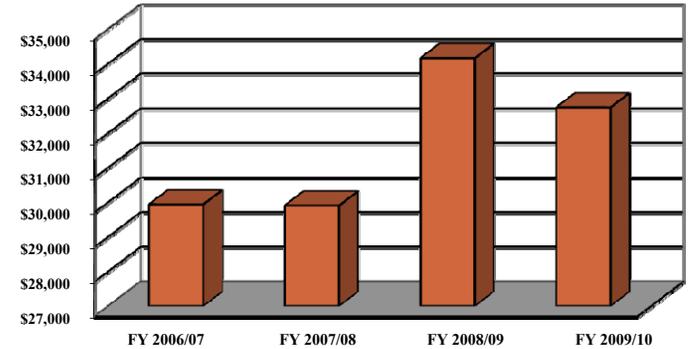
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 2,863	\$ 2,997	\$ 3,688	\$ 3,009	\$ 3,259
70110 Maintenance Personnel	2,185	2,194	2,191	2,191	2,120
70115 Building/Facility Maint. Non-Routine	0	0	50	0	50
70140 Special Services	484	581	488	488	480
70145 Communication	737	371	327	310	326
70180 Purchased Water	8,015	7,864	8,602	9,429	9,806
70200 Interfund Services	2,569	2,640	2,297	2,297	2,886
70240 Contractual Services	8,158	13,255	12,556	10,392	8,353
82708 Parks & LLD Replacement	4,925	0	6,040	6,040	5,456
Total	\$ 29,936	\$ 29,902	\$ 36,239	\$ 34,156	\$ 32,736
Annual Percentage Change			21.19%	14.23%	-4.16%

Commentary

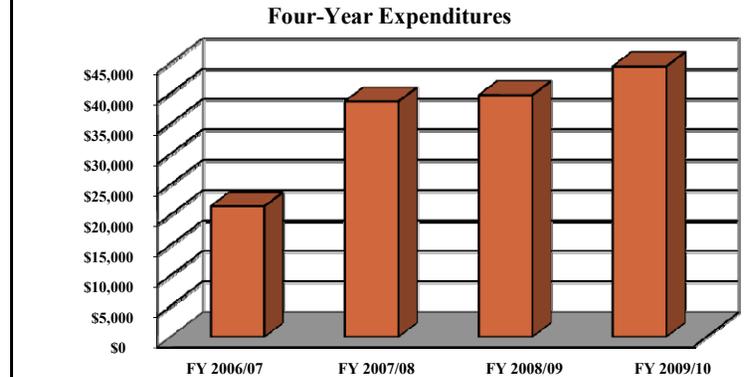
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



		2006/07	2007/08	2008/09	2008/09	2009/10
		Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>						
70100	Utilities	\$ 3,334	\$ 3,556	\$ 4,980	\$ 5,889	\$ 6,283
70110	Maintenance Personnel	813	1,184	1,777	1,777	1,720
70115	Building/Facility Maint. Non-Routine	0	0	50	0	50
70140	Special Services	710	721	767	767	679
70145	Communication	180	186	413	155	163
70180	Purchased Water	3,425	3,352	10,738	6,922	11,199
70200	Interfund Services	3,588	1,990	3,262	3,262	3,612
70240	Contractual Services	2,420	9,181	20,899	12,296	10,434
82708	Parks & LLD Replacement	6,878	18,424	8,577	8,577	10,242
	Total	\$ 21,348	\$ 38,594	\$ 51,463	\$ 39,645	\$ 44,382
	Annual Percentage Change			33.34%	2.72%	11.95%

Commentary

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

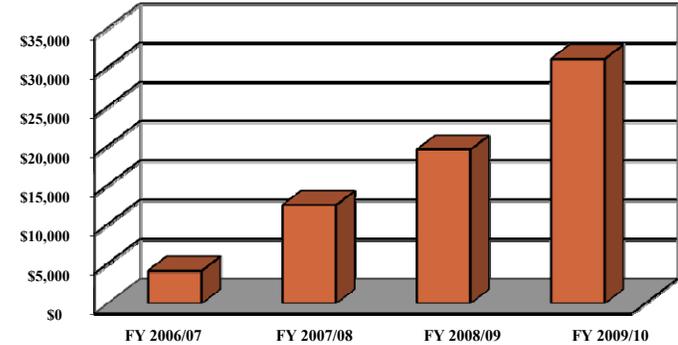
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 0	\$ 474	\$ 3,263	\$ 3,196	\$ 3,356
70110 Maintenance Personnel	508	522	1,052	860	1,018
70115 Building/Facility Maint. Non-Routine	0	0	50	0	50
70140 Special Services	327	413	371	371	363
70145 Communication	0	0	250	0	0
70180 Purchased Water	0	0	2,437	2,022	8,103
70200 Interfund Services	1,625	866	1,762	1,452	2,189
70240 Contractual Services	40	3,698	13,981	8,105	5,609
82708 Parks & LLD Replacement	1,558	6,441	3,475	3,475	10,344
Total	\$ 4,058	\$ 12,414	\$ 26,641	\$ 19,481	\$ 31,032
Annual Percentage Change			114.60%	56.93%	59.29%

Commentary

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

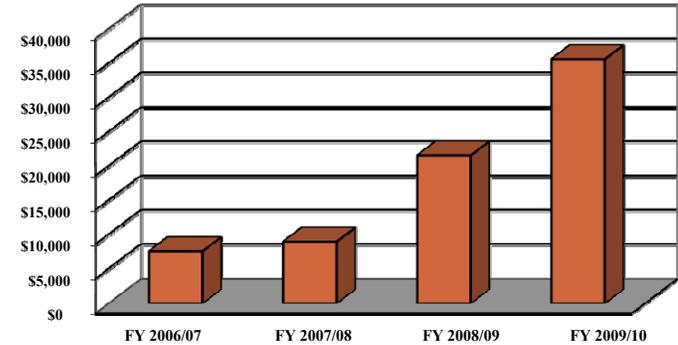
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

70100	Utilities	\$ 118	\$ 131	\$ 1,134	\$ 2,132	\$ 2,739
70110	Maintenance Personnel	508	345	345	345	2,003
70115	Building/Facility Maint. Non-Routine	0	0	50	0	50
70140	Special Services	201	249	196	196	560
70145	Communication	0	0	0	0	250
70180	Purchased Water	3,230	2,289	2,483	5,385	11,600
70200	Interfund Services	916	890	1,005	1,005	3,761
70240	Contractual Services	2,537	4,990	7,992	5,175	14,586
82708	Parks & LLD Replacement	0	0	7,263	7,263	0
	Total	\$ 7,510	\$ 8,894	\$ 20,468	\$ 21,501	\$ 35,549
	Annual Percentage Change			130.13%	141.75%	65.34%

Commentary

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

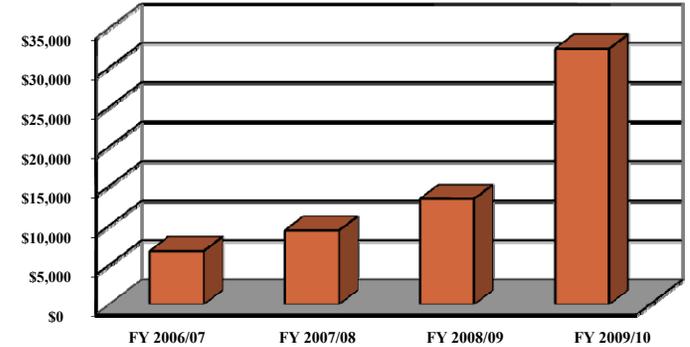
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utility Services	\$ 0	\$ 0	\$ 1,763	\$ 0	\$ 0
70110 Maintenance Personnel	3,811	900	1,069	1,069	1,903
70115 Building/Facility Maint. Non-Routine	0	0	50	0	50
70140 Special Services	366	375	309	309	377
70145 Communication	0	0	250	0	0
70180 Purchased Water	0	0	4,616	0	2,080
70200 Interfund Services	2,574	1,240	1,570	1,570	2,447
70240 Contractual Services	0	1,370	11,014	4,212	16,269
82708 Parks & LLD Replacement	0	5,476	6,193	6,193	9,251
Total	\$ 6,751	\$ 9,361	\$ 26,834	\$ 13,353	\$ 32,377
Annual Percentage Change			186.66%	42.65%	142.47%

Commentary

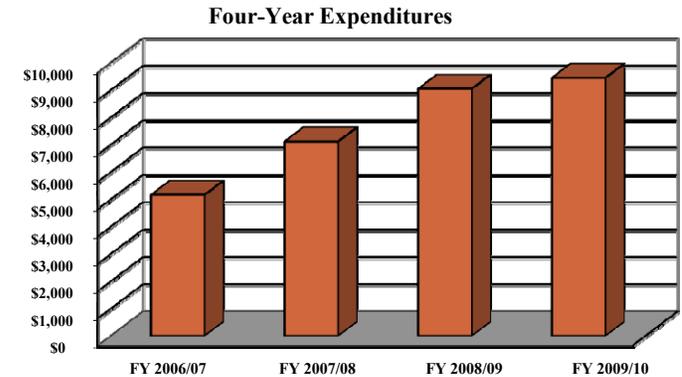
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Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 1,139	\$ 980	\$ 1,115	\$ 968	\$ 1,117
70110 Maintenance Personnel	0	190	190	190	183
70115 Building/Facility Maint. Non-Routine	0	0	50	0	50
70140 Special Services	156	175	111	111	132
70145 Communication	0	0	250	0	250
70180 Purchased Water	2,118	2,668	2,788	3,886	4,042
70200 Interfund Services	589	600	568	568	869
70240 Contractual Services	1,159	2,351	2,398	1,827	1,569
82708 Parks & LLD Replacement	0	148	1,494	1,494	1,232
Total	\$ 5,161	\$ 7,112	\$ 8,964	\$ 9,044	\$ 9,444
Annual Percentage Change			26.04%	27.17%	4.42%

Commentary

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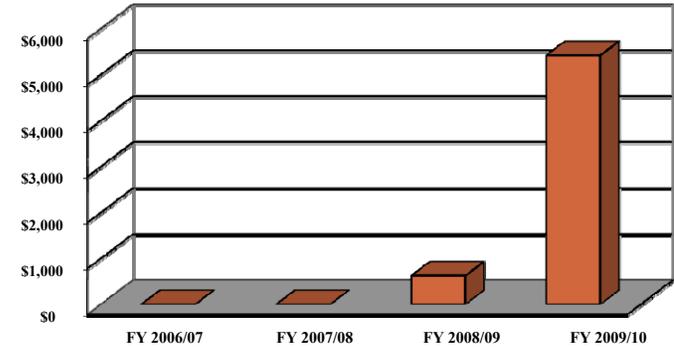
Budget For Fiscal Year 2009/10

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

70100	Utilities	\$ 0	\$ 0	\$ 500	\$ 126	\$ 633
70110	Maintenance Personnel	0	0	293	0	284
70140	Special Services	0	0	32	32	62
70180	Purchased Water	0	0	0	0	680
70200	Interfund Services	0	0	168	0	358
70240	Contractual Services	0	0	1,212	23	1,370
82708	Parks & LLD Replacement	0	0	441	441	2,032
	Total	\$ 0	\$ 0	\$ 2,646	\$ 622	\$ 5,419

Annual Percentage Change

771.22%

Commentary

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

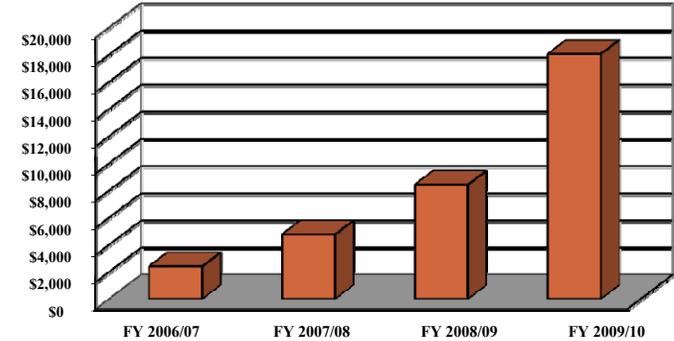
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 0	\$ 0	\$ 105	\$ 2,312	\$ 2,428
70110 Maintenance Personnel	584	777	776	776	751
70140 Special Services	186	243	178	178	250
70180 Purchased Water	0	0	1,305	0	1,800
70200 Interfund Services	559	908	861	861	1,591
70240 Contractual Services	0	590	8,099	901	8,217
82708 Parks & LLD Replacement	1,072	2,240	3,397	3,397	3,008

Total	\$ 2,401	\$ 4,758	\$ 14,721	\$ 8,425	\$ 18,045
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Annual Percentage Change			209.39%	77.07%	114.18%
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Commentary

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

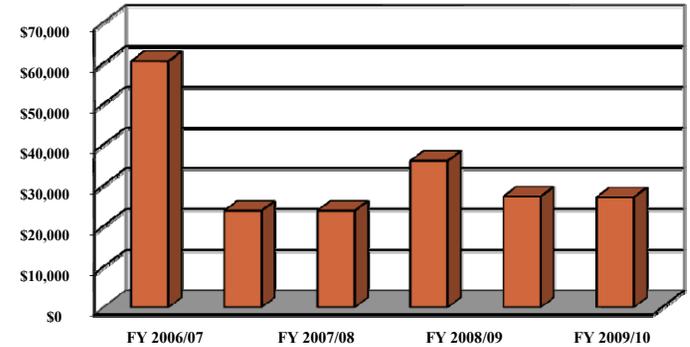
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 0	\$ 0	\$ 525	\$ 0	\$ 0
70110 Maintenance Personnel	2,032	1,382	655	655	1,069
70115 Building/Facility Maint. Non-Routine	(617)	0	100	0	100
70140 Special Services	523	580	393	393	368
70180 Purchased Water	12,884	6,837	10,192	8,332	8,666
70200 Interfund Services	3,386	2,864	1,993	1,993	2,382
70240 Contractual Services	35,738	12,052	18,149	11,926	9,932
82708 Parks & LLD Replacement	6,491	0	3,930	3,930	4,504
Total	\$ 60,437	\$ 23,715	\$ 35,937	\$ 27,229	\$ 27,021
Annual Percentage Change			51.54%	14.82%	-0.76%

Commentary

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

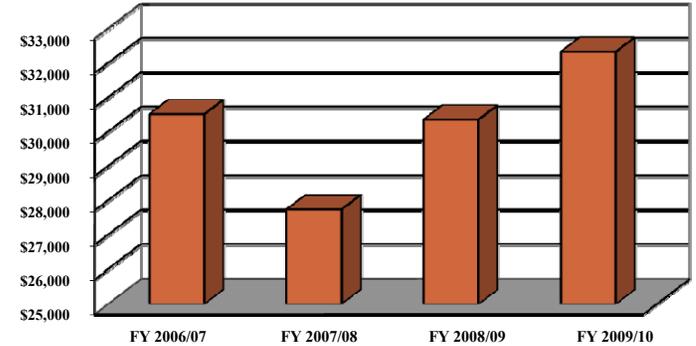
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 1,230	\$ 1,528	\$ 2,004	\$ 2,801	\$ 2,941
70110 Maintenance Personnel	2,185	1,486	1,483	1,483	1,436
70115 Building/Facility Maint. Non-Routine	61	0	500	67	500
70140 Special Services	451	550	438	438	525
70145 Communication	354	372	327	310	326
70180 Purchased Water	6,207	7,418	7,024	7,918	8,235
70200 Interfund Services	2,272	2,600	2,081	2,081	3,257
70240 Contractual Services	11,210	13,453	13,496	12,512	13,561
82708 Parks & LLD Replacement	6,532	321	2,735	2,735	1,540
Total	\$ 30,502	\$ 27,728	\$ 30,088	\$ 30,345	\$ 32,321
Annual Percentage Change			8.51%	9.44%	6.51%

Commentary

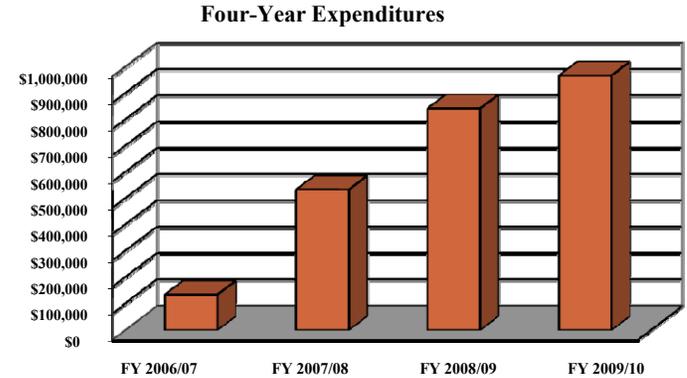
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 5,487	\$ 31,573	\$ 84,731	\$ 41,931	\$ 70,028
70110 Maintenance Personnel	9,597	59,470	76,774	76,774	94,179
70115 Building/Facility Maint. Non-Routine	1,944	2,156	16,000	10,210	20,250
70140 Special Services	6,724	11,572	13,662	13,662	16,407
70145 Communication	650	4,284	4,293	4,114	4,819
70180 Purchased Water	18,260	137,069	165,470	289,504	321,085
70200 Interfund Services	7,385	44,282	65,273	65,273	102,191
70240 Contractual Services	42,329	235,231	431,840	338,939	336,953
82708 Parks & LLD Replacement	39,748	6,196	0	0	0
Total	\$ 132,124	\$ 531,833	\$ 858,043	\$ 840,407	\$ 965,912
Annual Percentage Change			61.34%	58.02%	14.93%

Commentary

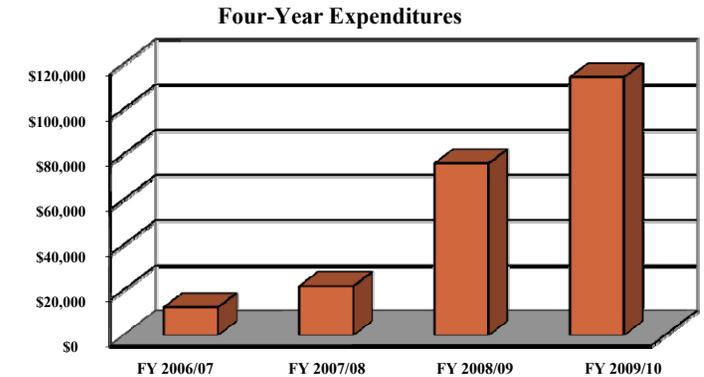
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$ 262	\$ 309	\$ 3,721	\$ 1,228	\$ 1,539
70110	Maintenance Personnel	2,134	3,282	8,883	8,883	9,650
70115	Building/Facility Maint. Non-Routine	0	0	650	5	2,350
70140	Special Services	519	889	1,487	1,487	1,742
70145	Communication	180	225	313	444	466
70180	Purchased Water	924	896	7,147	23,340	24,273
70200	Interfund Services	2,071	2,391	7,209	7,209	10,969
70240	Contractual Services	2,278	11,557	65,358	33,324	52,687
82708	Parks & LLD Replacement	3,971	2,130	0	0	10,368
	Total	\$ 12,339	\$ 21,679	\$ 94,768	\$ 75,920	\$ 114,044
	Annual Percentage Change			337.14%	250.20%	50.22%

Commentary

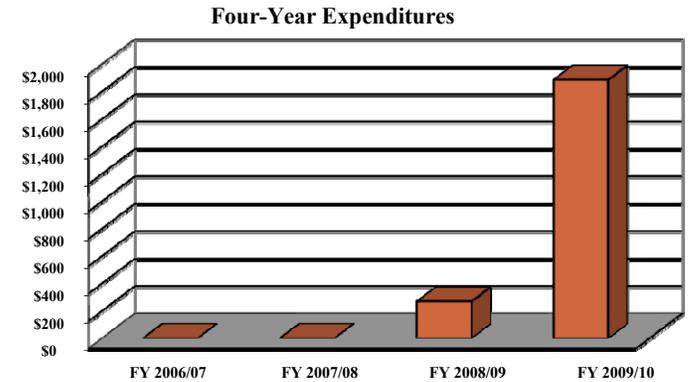
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
70100 Utilities	\$ 0	\$ 0	\$ 1,000	\$ 169	\$ 1,177
70140 Special Services	0	0	16	16	27
70200 Interfund Services	0	0	84	84	143
82708 Parks & LLD Replacement	0	0	220	0	539
Total	\$ 0	\$ 0	\$ 1,320	\$ 269	\$ 1,886
Annual Percentage Change					601.12%

Commentary

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

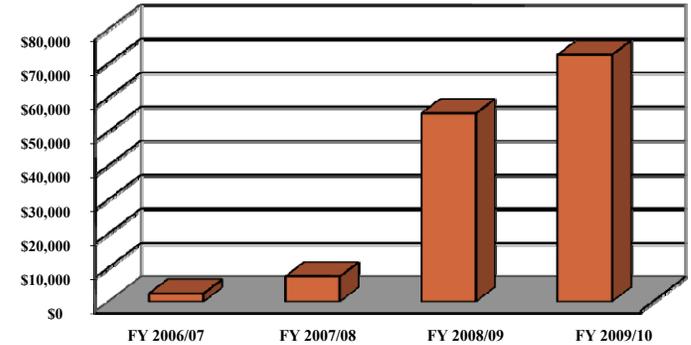
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 0	\$ 0	\$ 5,725	\$ 2,790	\$ 3,022
70110 Maintenance Personnel	0	903	5,054	4,708	4,892
70115 Building and Facilities Maintenance	0	0	50	558	50
70140 Special Services	354	885	1,023	1,023	795
70145 Communication	0	0	203	250	263
70180 Purchased Water	0	0	12,657	6,655	6,922
70200 Interfund Services	6	797	4,952	4,632	4,788
70240 Contractual Services	0	3,283	35,430	28,125	24,525
82708 Parks & LLD Replacement	2,000	1,500	6,509	6,509	27,154
Total	\$ 2,360	\$ 7,368	\$ 71,603	\$ 55,250	\$ 72,411
Annual Percentage Change			871.81%	649.86%	31.06%

Commentary

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

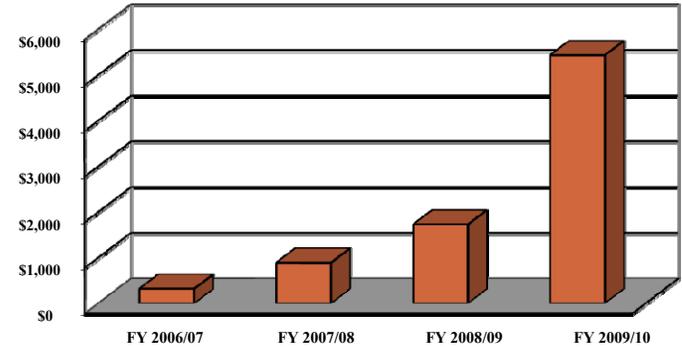
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70110 Maintenance Personnel	\$ 76	\$ 207	\$ 207	\$ 207	\$ 200
70140 Special Services	52	86	36	36	58
70180 Purchased Water	0	0	0	0	1,100
70200 Interfund Services	66	172	162	148	359
70240 Contractual Services	0	0	1,729	695	1,675
82708 Parks & LLD Replacement	126	425	640	640	2,036
Total	\$ 320	\$ 890	\$ 2,774	\$ 1,726	\$ 5,428

Annual Percentage Change			211.69%	93.93%	214.48%
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Commentary

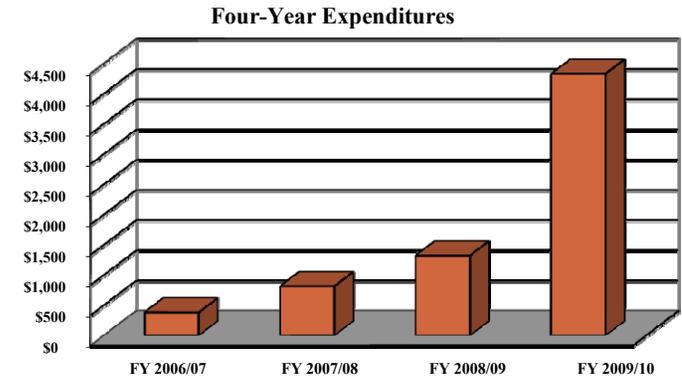
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

Budget For Fiscal Year 2009/10

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.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 0	\$ 0	\$ 445	\$ 0	\$ 2,448
70110 Maintenance Personnel	0	70	138	136	0
70115 Building and Facilities Maintenance	0	0	50	0	50
70140 Special Services	72	0	79	79	83
70145 Communication	0	94	175	0	0
70180 Purchased Water	0	0	336	0	0
70200 Interfund Services	260	110	222	222	306
70240 Contractual Services	0	0	1,467	13	0
82708 Parks & LLD Replacement	50	541	874	874	1,444
Total	\$ 382	\$ 815	\$ 3,786	\$ 1,324	\$ 4,331
Annual Percentage Change			364.54%	62.45%	227.11%

Commentary

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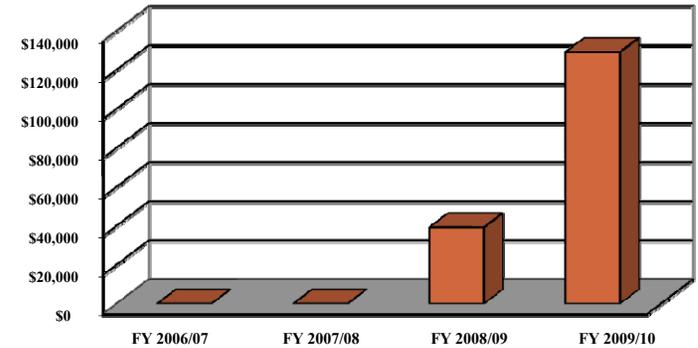
Budget For Fiscal Year 2009/10

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

Description

Pursuant to Section 22585 of the Streets and Highways Code, this Assessment District was formed to operate, maintain and service all the public landscaping improvements consisting of plant materials, shrubs, trees, ground cover, irrigation systems, pathways, hardscapes, walls, fences, lighting, creek landscaping and park and recreation facilities.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100	Utilities	\$ 0	\$ 0	\$ 18,000	\$ 1,095	\$ 19,399
70110	Maintenance Personnel	0	0	8,323	1,344	9,016
70115	Building and Facilities Maintenance	0	0	250	0	800
70140	Special Services	0	0	1,445	1,445	1,827
70145	Communication	0	0	175	0	250
70180	Purchased Water	0	0	10,759	11,109	26,393
70200	Interfund Services	0	0	6,519	1,056	10,927
70240	Contractual Services	0	0	40,227	14,591	34,672
82708	Park & LLD Replacement	0	0	8,570	8,570	25,821
	Total	\$ 0	\$ 0	\$ 94,268	\$ 39,210	\$ 129,105

Annual Percentage Change

229.27%

Commentary

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

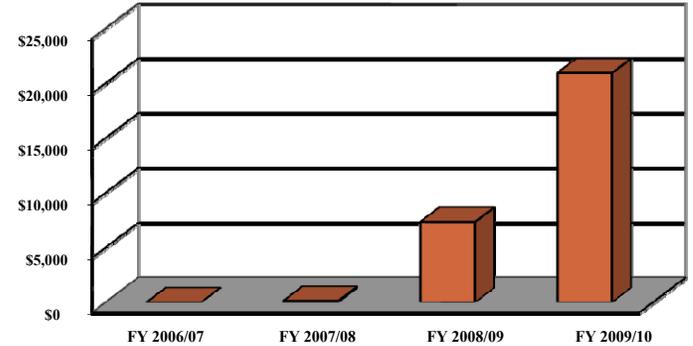
Budget For Fiscal Year 2009/10

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.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
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Expenditure Summary

70100 Utilities	\$ 0	\$ 0	\$ 100	\$ 500	\$ 625
70110 Maintenance Personnel	0	0	2,070	0	2,003
70115 Building and Facilities Maintenance	0	0	100	100	100
70140 Special Services	0	129	229	229	252
70180 Purchased Water	0	0	423	1,200	1,832
70200 Interfund Services	0	0	1,214	1,214	1,702
70240 Contractual Services	0	0	11,824	3,773	9,574
82708 Park & LLD Replacement	0	0	319	319	4,827
Total	\$ 0	\$ 129	\$ 16,279	\$ 7,335	\$ 20,915

Annual Percentage Change

185.14%

Commentary

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Budget For Fiscal Year 2009/10

INTERNAL SERVICE FUNDS - RESERVES

Fund #	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	2009/10		Fund Balance & Reserves at 6/30/10
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
700 Emergency Preparedness	\$ 5,851,321	\$ 100,550	\$ 31,814	\$ 5,920,057	\$ 300,000	\$ 392,200	\$ 5,827,857	\$ 275,000	\$ 339,000	\$ 5,763,857
701 Information Services	196,030	1,830,232	1,668,935	357,327	1,611,928	1,781,310	187,945	1,683,213	1,869,889	1,269
702 Equipment Replacement	11,106,563	2,676,578	1,216,072	12,567,069	1,164,918	2,501,419	11,230,568	798,176	2,551,927	9,476,817
703 Information Systems Replacemen	184,777	608,556	468,487	324,846	663,245	458,350	529,741	552,157	346,564	735,334
704 Facilities Replacemen	998,532	530,730	254,058	1,275,204	296,322	193,216	1,378,310	187,756	135,689	1,430,377
705 Tuition	53,098	13,348	22,206	44,240	12,344	35,000	21,584	13,800	35,000	384
706 Fleet Maintenance Service	353,281	974,759	986,102	341,938	755,966	968,819	129,085	910,000	1,012,330	26,755
707 Facilities Maintenance Service:	99,276	1,005,354	818,486	286,144	916,355	804,305	398,194	843,168	1,002,223	239,139
708 Parks & LLD Replacement	1,385,433	547,558	235,790	1,697,201	1,192,447	157,000	2,732,648	1,083,934	250,000	3,566,582
709 Insurance	5,754,673	127,511	543,271	5,338,913	596,832	924,230	5,011,515	975,341	1,459,211	4,527,645
710 Budget Stabilizator	0	0	0	0	1,500,000	0	1,500,000	50,000	50,000	1,500,000
Total Internal Service Funds	\$ 25,982,984	\$ 8,415,176	\$ 6,245,221	\$ 28,152,939	\$ 9,010,357	\$ 8,215,849	\$ 28,947,447	\$ 7,372,545	\$ 9,051,833	\$ 27,268,159

Budget For Fiscal Year 2009/10

INTERNAL SERVICE FUNDS - REVENUE AND EXPENDITURE SUMMARY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Internal Service Revenues</u>					
700 Emergency Preparedness	\$ 433,715	\$ 100,550	\$ 200,000	\$ 300,000	\$ 275,000
701 Information Services	1,401,440	1,830,232	1,601,812	1,611,928	1,683,213
702 Equipment Replacement	2,556,505	2,676,578	964,918	1,164,918	798,176
703 Information Systems Replacement	508,797	608,556	652,178	663,245	552,157
704 Facilities Replacement	435,578	530,730	265,839	296,322	187,756
705 Tuition	13,111	13,348	12,344	12,344	13,800
706 Fleet Maintenance Service	1,038,294	974,759	750,540	755,966	910,000
707 Facilities Maintenance Services	803,814	1,005,354	904,869	916,355	843,168
708 Parks & LLD Replacement	590,528	547,558	1,152,447	1,192,447	1,083,934
709 Insurance	2,715,741	127,511	571,832	596,832	975,341
710 Budget Stabilization	0	0	1,500,000	1,500,000	50,000
TOTAL INTERNAL SERVICE REVENUES	\$ 10,497,523	\$ 8,415,176	\$ 8,576,779	\$ 9,010,357	\$ 7,372,545
Annual Percentage Change			-18.30%	5.06%	-18.18%
<u>Internal Services Expenditures</u>					
700 Emergency Preparedness	\$ 27,669	\$ 31,814	\$ 392,200	\$ 392,200	\$ 339,000
701 Information Services	1,316,247	1,668,935	1,788,397	1,781,310	1,869,889
702 Equipment Replacement	933,062	1,216,072	2,501,419	2,501,419	2,551,927
703 Information Systems Replacement	599,223	468,487	591,565	458,350	346,564
704 Facilities Replacement	270,159	254,058	267,216	193,216	135,689
705 Tuition	19,027	22,206	35,000	35,000	35,000
706 Fleet Maintenance Service	965,884	986,102	968,819	968,819	1,012,330
707 Facilities Maintenance Services	780,847	818,486	1,009,026	804,305	1,002,223
708 Parks & LLD Replacement	137,335	235,790	157,000	157,000	250,000
709 Insurance	442,335	543,271	959,286	924,230	1,459,211
710 Budget Stabilization	0	0	0	0	50,000
TOTAL INTERNAL SERVICE EXPENDITURES	\$ 5,491,788	\$ 6,245,221	\$ 8,669,928	\$ 8,215,849	\$ 9,051,833
Annual Percentage Change			57.87%	-5.24%	10.18%

Budget For Fiscal Year 2009/10

INTERNAL SERVICE FUNDS - SUMMARY OF EXPENDITURES BY CATEGORY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
Personnel Services	\$ 1,712,294	\$ 1,917,009	\$ 2,172,895	\$ 2,133,765	\$ 2,344,351
Supplies and Services	2,592,085	2,856,288	3,697,358	3,493,529	4,475,022
Internal Service	353,073	357,981	325,820	325,820	345,172
Capital Outlay	834,336	1,113,943	2,473,855	2,262,735	1,887,288
Total	\$ 5,491,788	\$ 6,245,221	\$ 8,669,928	\$ 8,215,849	\$ 9,051,833
<u>Personnel Services</u>					
701 Information Services	\$ 958,845	\$ 1,011,812	\$ 1,203,814	\$ 1,203,814	\$ 1,280,437
706 Fleet Maintenance Service	486,774	541,069	541,847	541,847	545,379
707 Facilities Maintenance Services	266,675	364,128	427,234	388,104	518,535
Total Personnel Services	\$ 1,712,294	\$ 1,917,009	\$ 2,172,895	\$ 2,133,765	\$ 2,344,351
<u>Supplies and Services</u>					
700 Emergency Preparedness	\$ 3,691	\$ 22,936	\$ 49,000	\$ 49,000	\$ 49,000
701 Information Services	168,789	320,794	342,997	337,030	338,734
702 Equipment Replacement	925,710	1,095,110	1,249,200	1,249,200	1,598,706
703 Information Systems Replacement	52,247	45,613	51,565	46,350	46,564
704 Facilities Replacement	4,609	4,186	57,900	45,900	62,622
705 Tuition	19,027	22,206	35,000	35,000	35,000
706 Fleet Maintenance Service	409,684	391,247	377,875	377,875	417,875
707 Facilities Maintenance Services	428,658	385,135	522,535	376,944	435,310
708 Parks & LLD Replacement	137,335	25,790	52,000	52,000	32,000
709 Insurance	442,335	543,271	959,286	924,230	1,459,211
Total Supplies and Services	\$ 2,592,085	\$ 2,856,288	\$ 3,697,358	\$ 3,493,529	\$ 4,475,022

Budget For Fiscal Year 2009/10

INTERNAL SERVICE FUNDS - SUMMARY OF EXPENDITURES BY CATEGORY

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Internal Service</u>					
701 Information Services	\$ 184,794	\$ 236,329	\$ 237,466	\$ 237,466	\$ 247,718
702 Equipment Replacement	3,117	0	0	0	0
704 Facilities Replacement	11,152	0	0	0	0
706 Fleet Maintenance Service	68,496	53,786	49,097	49,097	49,076
707 Facilities Maintenance Services	85,514	67,866	39,257	39,257	48,378
Total Internal Service	\$ 353,073	\$ 357,981	\$ 325,820	\$ 325,820	\$ 345,172
<u>Capital Outlay</u>					
700 Emergency Preparedness	\$ 23,978	\$ 8,878	\$ 343,200	\$ 343,200	\$ 290,000
701 Information Services	3,819	100,000	4,120	3,000	3,000
702 Equipment Replacement	4,235	120,962	1,252,219	1,252,219	953,221
703 Information Systems Replacement	546,976	422,874	540,000	412,000	300,000
704 Facilities Replacement	254,398	249,872	209,316	147,316	73,067
706 Fleet Maintenance Service	930	0	0	0	0
707 Facilities Maintenance Services	0	1,357	20,000	0	0
708 Parks & LLD Replacement	0	210,000	105,000	105,000	218,000
710 Budget Stabilization	0	0	0	0	50,000
Total Capital Outlay	\$ 834,336	\$ 1,113,943	\$ 2,473,855	\$ 2,262,735	\$ 1,887,288

Budget For Fiscal Year 2009/10

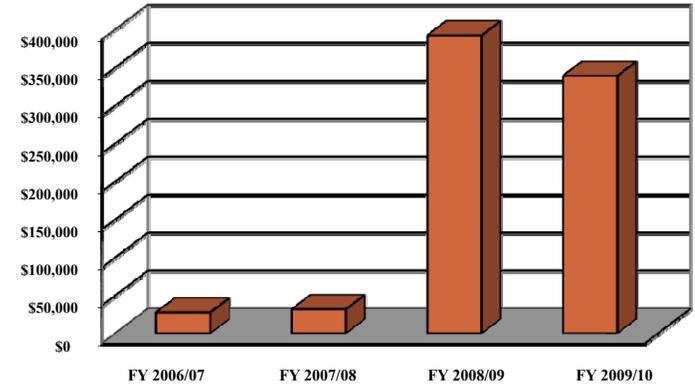
Fund Title: Emergency Preparedness	Department: Finance and Information Systems
Fund/Division Number: 700-7001	Division: Financial Services

Description

The purpose of this fund is to enable the City to be financially prepared to respond to a critical incident or catastrophic event. In some cases, state and federal agencies, charitable organizations, insurance and other sources have assisted communities by eventually providing some financial relief. However, the need for immediate access to sufficient City funds may be a critical factor in our ability to provide an efficient and effective response to an overwhelming incident.

Monies would be drawn in this account for General Fund additional employee salaries, overtime, consultants, temporary shelter, emergency operating center(s), equipment, supplies, subsistence, relief and/or any other need relevant to a crisis. In addition, this fund could be used to help balance the budget should the economy continue to deteriorate.

Four-Year Expenditures



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 3,691	\$ 22,936	\$ 49,000	\$ 49,000	\$ 49,000
Capital Outlay	23,978	8,878	343,200	343,200	290,000
Total	\$ 27,669	\$ 31,814	\$ 392,200	\$ 392,200	\$ 339,000
Annual Percentage Change			1317.47%	0.00%	-13.56%

Commentary

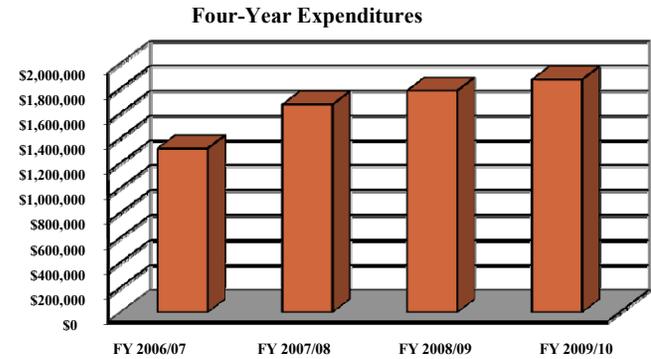
Fiscal year 2008/09 and 2009/10 capital outlay line item includes interest earnings that is being transferred to the General Fund which originally established the Emergency Preparedness Fund.

Budget For Fiscal Year 2009/10

Fund Title:	Information Services	Department:	Finance & Information Systems
Fund/Division Number:	701-7101	Division:	Information Services

Performance Measures

- Processed 3094, service requests.
- Maintained the following equipment:
 - 65 servers
 - 342 PC's including laptops
 - 124 printers/copiers/scanners
 - 60 pieces of network equipment(routers/switches/wireless bridges)
 - Five PBX/400+ phones/160 + cell phones
 - 160 software applications



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 958,845	\$ 1,011,812	\$ 1,203,814	\$ 1,203,814	\$ 1,280,437
Supplies and Services	168,789	320,794	342,997	337,030	338,734
Internal Service	184,794	236,329	237,466	237,466	247,718
Capital Outlay	<u>3,819</u>	<u>100,000</u>	<u>4,120</u>	<u>3,000</u>	<u>3,000</u>
Total	<u>\$ 1,316,247</u>	<u>\$ 1,668,935</u>	<u>\$ 1,788,397</u>	<u>\$ 1,781,310</u>	<u>\$ 1,869,889</u>
Annual Percentage Change			35.87%	-0.40%	4.97%
Total Budgeted Full-Time Positions	8.70	8.00	9.55	9.55	10.25

Commentary

Information Systems Division budget supports City wide communication systems, software applications and hardware maintenance. The Information Systems budget absorbed the Internet cost that provides web access for users, email support and access to web based Finance Systems.

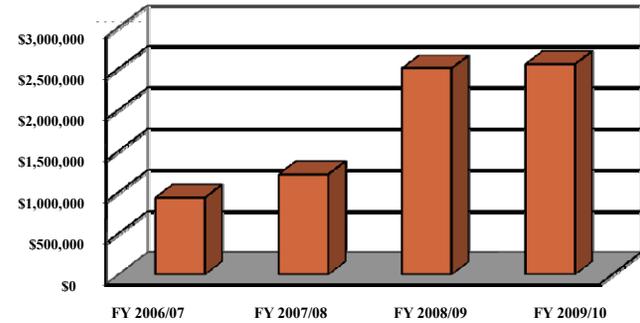
Budget For Fiscal Year 2009/10

Fund Title:	Equipment Replacement	Department:	Finance & Information Systems
Fund/Division Number:	702-7201	Division:	Financial Services

Description

This fund is used to account for the accumulation of funds and expenditures related to scheduled vehicle/equipment replacement.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 925,710	\$ 1,095,110	\$ 1,249,200	\$ 1,249,200	\$ 1,598,706
Internal Service	3,117	0	0	0	0
Capital Outlay	4,235	120,962	1,252,219	1,252,219	953,221
Total	\$ 933,062	\$ 1,216,072	\$ 2,501,419	\$ 2,501,419	\$ 2,551,927
Annual Percentage Change			168.09%	0.00%	2.02%

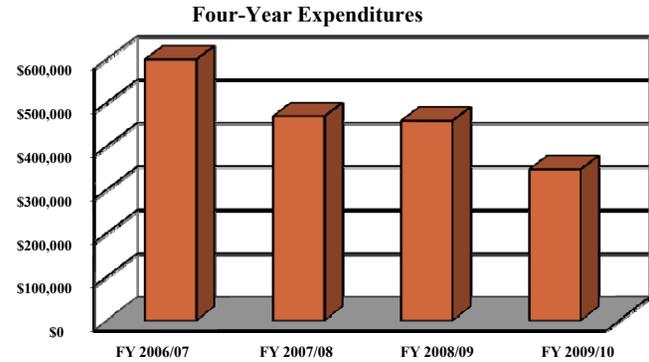
Commentary

Budget For Fiscal Year 2009/10

Fund Title:	Information Systems Replacement	Department:	Finance & Information Systems
Fund/Division Number:	703-7301	Division:	Financial Services

Description

The purpose of this fund is to provide for the ongoing replacement of the City's Information System inventory, including computers, printers and the phone system. Funding comes from all City departmental budgets.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 52,247	\$ 45,613	\$ 51,565	\$ 46,350	\$ 46,564
Capital Outlay	<u>546,976</u>	<u>422,874</u>	<u>540,000</u>	<u>412,000</u>	<u>300,000</u>
Total	<u>\$ 599,223</u>	<u>\$ 468,487</u>	<u>\$ 591,565</u>	<u>\$ 458,350</u>	<u>\$ 346,564</u>
Annual Percentage Change			-1.28%	-22.52%	-24.39%

Commentary

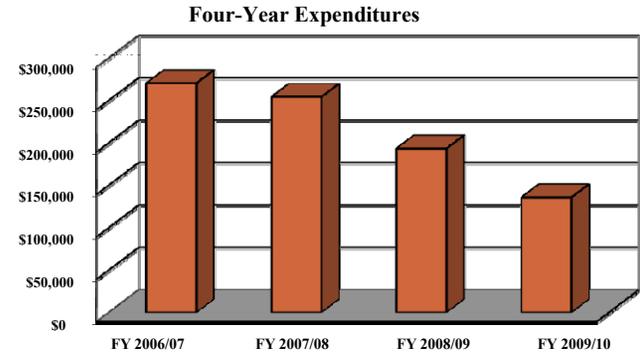
This fund is now responsible for the lease of copier/printer/fax/scanner multi-function devices. The fund will also help improve all City systems by replacing obsolete equipment and upgrade existing hardware to meet the needs for current and future Information Technology resources.

Budget For Fiscal Year 2009/10

Fund Title: Facilities Replacement	Department: Parks and Recreation
Fund/Division Number: 704-7400 through 7418	Division: Facilities

Description

The purpose of this fund is to provide a source of funding for the replacement of City facilities. Funding sources are from all City departmental budgets with the exception of the Enterprises who fund their own facility replacement.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 4,609	\$ 4,186	\$ 57,900	\$ 45,900	\$ 62,622
Internal Service	11,152	0	0	0	0
Capital Outlay	254,398	249,872	209,316	147,316	73,067
Total	\$ 270,159	\$ 254,058	\$ 267,216	\$ 193,216	\$ 135,689
Annual Percentage Change			-1.09%	-27.69%	-29.77%

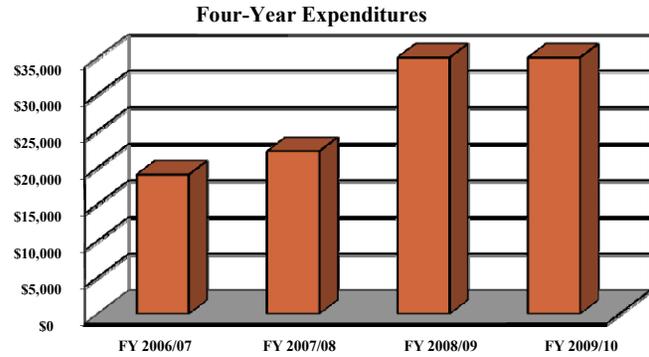
Commentary

Budget For Fiscal Year 2009/10

Fund Title:	Tuition	Department:	Finance & Information Systems
Fund/Division Number:	705-7501	Division:	Business Services

Description

The purpose of this fund is to assist employees with either maintaining or improving their knowledge or skills in their current position or profession. Eligible employees receive reimbursement for educational expenses for high school, college and university classes.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 19,027	\$ 22,206	\$ 35,000	\$ 35,000	\$ 35,000
Total	\$ 19,027	\$ 22,206	\$ 35,000	\$ 35,000	\$ 35,000
Annual Percentage Change			83.95%	0.00%	0.00%

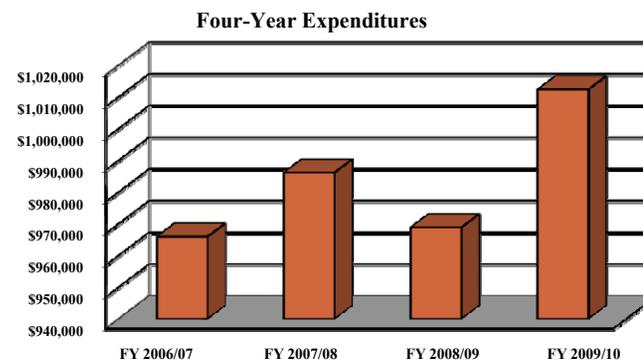
Commentary

Budget For Fiscal Year 2009/10

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-hour turnaround time on maintenance tasks.
- Performed over 600 preventative maintenance inspections/services.
- Performed 1,431 repairs.



	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 486,774	\$ 541,069	\$ 541,847	\$ 541,847	\$ 545,379
Supplies and Services	409,684	391,247	377,875	377,875	417,875
Internal Service	68,496	53,786	49,097	49,097	49,076
Capital Outlay	930	0	0	0	0
Total	\$ 965,884	\$ 986,102	\$ 968,819	\$ 968,819	\$ 1,012,330
Annual Percentage Change			0.30%	0.00%	4.49%
Total Budgeted Full-Time Positions	4.63	4.88	4.73	4.73	4.73

Commentary

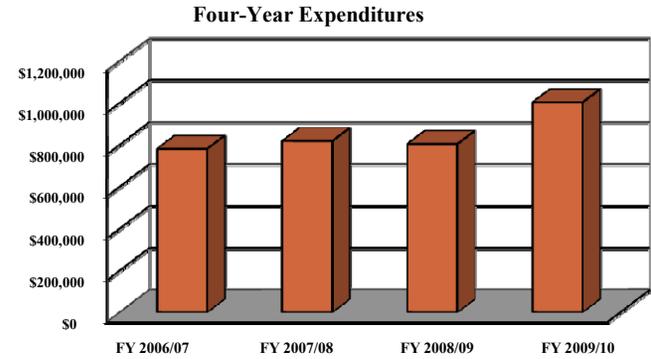
Costs are expected to increase due to the extension of the service life of some vehicles.

Budget For Fiscal Year 2009/10

Fund Title:	Facilities Maintenance Services	Department:	Parks and Recreation
Fund/Division Number:	707-7701	Division:	Facilities Maintenance Services

Performance Measures

- Completed 1,267 work requests.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 266,675	\$ 364,128	\$ 427,234	\$ 388,104	\$ 518,535
Supplies and Services	428,658	385,135	522,535	376,944	435,310
Internal Service	85,514	67,866	39,257	39,257	48,378
Capital Outlay	0	1,357	20,000	0	0
Total	\$ 780,847	\$ 818,486	\$ 1,009,026	\$ 804,305	\$ 1,002,223
Annual Percentage Change			29.22%	-20.29%	24.61%
Total Budgeted Full-Time Positions	4.00	4.33	4.33	4.33	5.33

Commentary

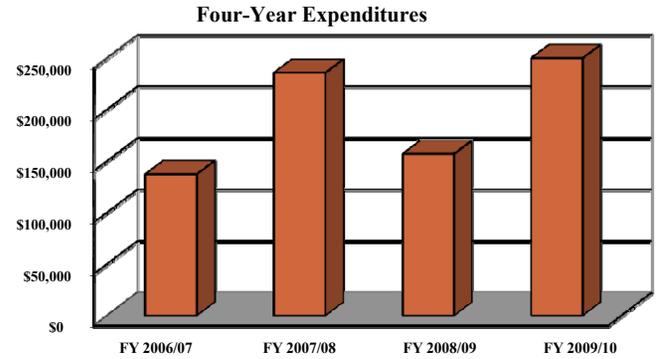
The budget increase is due to additional buildings requiring maintenance (e.g. Brentwood Senior Activity Center).

Budget For Fiscal Year 2009/10

Fund Title:	Parks & LLD Replacement	Department:	Finance & Information Systems
Fund/Division Number:	708-78XX	Division:	Business Services

Description

This fund provides for both the scheduled and on-going replacement of fixed assets.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 137,335	\$ 25,790	\$ 52,000	\$ 52,000	\$ 32,000
Capital Outlay	0	210,000	105,000	105,000	218,000
Total	\$ 137,335	\$ 235,790	\$ 157,000	\$ 157,000	\$ 250,000
Annual Percentage Change			14.32%	0.00%	59.24%

Commentary

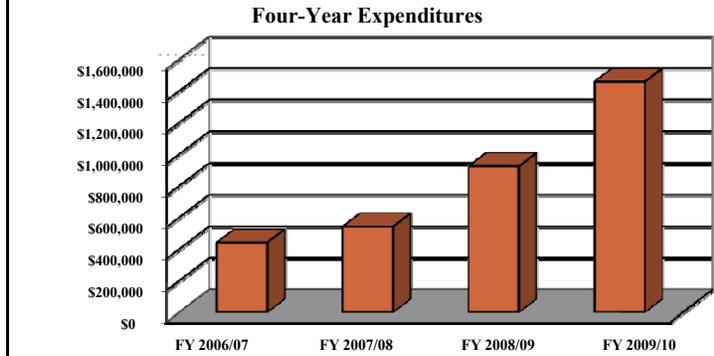
The increase in this fund is primarily due to the improvements at the Brentwood Family Aquatic Complex in FY 2009/10.

Budget For Fiscal Year 2009/10

Fund Title:	Insurance	Department:	Finance & Information Systems
Fund/Division Number:	709-7901 through 7903	Division:	Financial Services

Description

This fund consists of the savings realized from Public Employees Retirement System (PERS) due to prepayment of the employer portion of retirement 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 matter or lawsuits may also be paid by this fund.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

Supplies and Services	\$ 442,335	\$ 543,271	\$ 959,286	\$ 924,230	\$ 1,459,211
Total	<u>\$ 442,335</u>	<u>\$ 543,271</u>	<u>\$ 959,286</u>	<u>\$ 924,230</u>	<u>\$ 1,459,211</u>
Annual Percentage Change			116.87%	-3.65%	57.88%

Commentary

In FY 2008/09 the City received a retrospective credit which helped offset the cost of liability insurance. This is not expected to occur in FY 2009/10.

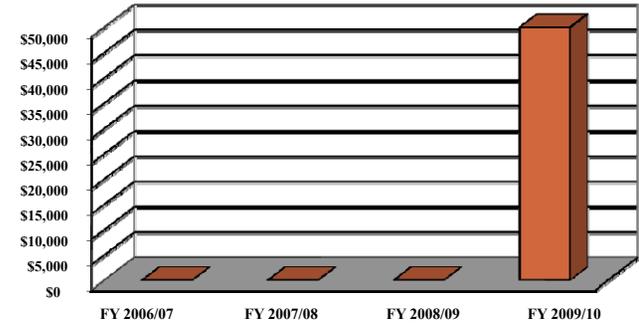
Budget For Fiscal Year 2009/10

Fund Title:	Budget Stabilization	Department:	Finance & Information Systems
Fund/Division Number:	710-7110	Division:	Financial Services

Description

The purpose of this Fund is to accumulate General Fund savings during good times in order to help the city's capacity to weather adverse economic conditions. This fund will be used as an alternative or complement to other fiscal strategies to ensure adequate working capital and stable financial management and operation.

Four-Year Expenditures



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
Annual Percentage Change					

Commentary



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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 Year 2009/10

DEBT SERVICE FUNDS - SUMMARY OF FUND BALANCES

	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	2009/10		Fund Balance & Reserves at 6/30/10
		Projected Revenues 07/08	Projected Expenditures 07/08		Budget Revenues 08/09	Budget Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
Debt Service Funds										
445 CIP 2001 Revenue Bonds	\$ 1,992,170	\$ 720,317	\$ 496,014	\$ 2,216,473	\$ 748,300	\$ 731,551	\$ 2,233,222	\$ 736,200	\$ 730,695	\$ 2,238,727
448 General Obligation Bonds	104,769	282,803	306,910	80,662	298,305	317,256	61,711	344,756	336,756	69,711
Assessment Districts										
428 1993 Reassessment District	531,742	6,577	538,319	0	0	0	0	0	0	0
438 CIFP 2003-1 Assessment District	430,867	1,299,405	939,987	790,285	1,279,279	1,265,472	804,092	1,221,861	1,124,219	901,734
439 Series 2005 A & B Refinance Bonds	1,214,978	1,270,854	1,218,408	1,267,424	1,230,772	1,227,906	1,270,290	1,219,539	1,221,900	1,267,929
440 Series 2002 A & B Assessment District	217,568	1,315,849	1,330,177	203,240	1,320,512	1,323,667	200,085	1,329,073	1,321,573	207,585
441 Series 2004 A & B Assessment District	2,417,617	2,850,394	2,849,905	2,418,106	2,786,547	2,876,359	2,328,294	2,788,366	2,856,296	2,260,364
442 CIFP 98-1 Assessment District	474,075	721,098	696,536	498,637	705,254	695,125	508,766	682,399	700,677	490,488
443 CIFP 99-1 Assessment District	459,133	654,734	637,532	476,335	649,659	646,480	479,514	649,132	652,496	476,150
444 Series 2004 C Assessment District	755,597	995,776	987,211	764,162	988,790	970,823	782,129	985,154	979,398	787,885
449 CIFP 2004-1 Assessment District	548,398	1,613,053	1,133,701	1,027,750	1,552,639	1,570,496	1,009,893	1,544,431	1,487,954	1,066,370
460 Randy Way Assessment District	4,489	126,506	24,472	106,523	66,474	55,502	117,495	66,045	59,513	124,027
462 Series 2006 A & B Refinance Bonds	500,192	2,068,531	1,829,624	739,099	2,748,200	2,779,039	708,260	2,547,922	2,778,402	477,780
463 CIFP 2006-1 Assessment District	1,892,946	1,211,501	1,164,075	1,940,372	1,175,763	1,193,139	1,922,996	1,162,959	1,191,624	1,894,331
464 CIFP 2005-1 Assessment District	4,471,584	2,746,204	2,716,388	4,501,400	2,726,422	2,740,614	4,487,208	2,710,294	2,742,757	4,454,745
465 CIFP 92-1, 96R Refinance Assessment District	2,429,294	1,626,115	1,567,511	2,487,898	1,577,323	1,567,453	2,497,768	1,539,379	1,559,106	2,478,041
Total Debt Service Funds	\$ 18,445,419	\$ 19,509,717	\$ 18,436,770	\$ 19,518,366	\$ 19,854,239	\$ 19,960,882	\$ 19,411,723	\$ 19,527,510	\$ 19,743,366	\$ 19,195,867

Budget For Fiscal Year 2009/10

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>CITY DEBT OBLIGATIONS</u>					
445 - CIP 2001 Revenue Bonds	\$ 721,448	\$ 720,317	\$ 741,000	\$ 748,300	\$ 736,200
448 - General Obligation Bond	326,470	282,803	321,500	298,305	344,756
450 - Lease/Purchase - Streets	19,682	0	0	0	0
Total City Debt Obligations	\$ 1,067,600	\$ 1,003,120	\$ 1,062,500	\$ 1,046,605	\$ 1,080,956
<u>ASSESSMENT DISTRICTS</u>					
428 - 1993 Reassessment District	\$ 88,122	\$ 6,577	\$ 0	\$ 0	\$ 0
438 - CIPF 2003-1 Assessment District	16,894,709	1,299,405	1,339,301	1,279,279	1,221,861
439 - Series 2005 A & B (Refinance 2002-1) Debt Service	1,259,673	1,270,854	1,539,056	1,230,772	1,219,539
440 - Series 2002 A & B Refinance	1,339,929	1,315,849	1,333,668	1,320,512	1,329,073
441 - Series 2004 A & B (Refinance 94-1) Assessment District	2,835,517	2,850,394	2,893,285	2,786,547	2,788,366
442 - CIPF 98-1 Assessment District	724,582	721,098	713,007	705,254	682,399
443 - CIPF 99-1 Assessment District	703,550	654,734	655,738	649,659	649,132
444 - Series 2004 C (Refinance 2000-1) Assessment District	994,543	995,776	968,044	988,790	985,154
449 - CIPF 2004-1 Assessment District	21,544,762	1,613,053	1,653,578	1,552,639	1,544,431
460 - Randy Way Assessment District	4,489	126,506	60,357	66,474	66,045
462 - CIPF 2006 A & B (Refinance 2003-1 & 2004-1)	1,014,316	2,068,531	2,775,535	2,748,200	2,547,922

Budget For Fiscal Year 2009/10

DEBT SERVICE FUNDS - SUMMARY OF REVENUES

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
463 - CIFP 2006-1 Assessment District	17,961,924	1,211,501	1,209,120	1,175,763	1,162,959
464 - CIFP 2005-1 Assessment District	2,813,709	2,746,204	2,753,040	2,726,422	2,710,294
465 - CIFP 92-1, 96R Refinance Assessment District	<u>1,609,457</u>	<u>1,626,115</u>	<u>1,674,525</u>	<u>1,577,323</u>	<u>1,539,379</u>
Total Assessment Districts	<u>\$ 69,789,282</u>	<u>\$ 18,506,597</u>	<u>\$ 19,568,254</u>	<u>\$ 18,807,634</u>	<u>\$ 18,446,554</u>
Total City Debt Obligations & Assessment Districts	<u><u>\$ 70,856,882</u></u>	<u><u>\$ 19,509,717</u></u>	<u><u>\$ 20,630,754</u></u>	<u><u>\$ 19,854,239</u></u>	<u><u>\$ 19,527,510</u></u>

Budget For Fiscal Year 2009/10

DEBT SERVICE FUNDS - SUMMARY OF EXPENSES

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>CITY DEBT OBLIGATIONS</u>					
445 - CIP 2001 Revenue Bonds	\$ 726,246	\$ 496,014	\$ 731,551	\$ 731,551	\$ 730,695
448 - General Obligation Bond	294,419	306,910	317,256	317,256	336,756
450 - Lease/Purchase - Streets	19,680	0	0	0	0
Total City Debt Obligations	\$ 1,040,345	\$ 802,924	\$ 1,048,807	\$ 1,048,807	\$ 1,067,451
<u>ASSESSMENT DISTRICTS</u>					
428 - 1993 Reassessment District	\$ 527,873	\$ 538,319	\$ 0	\$ 0	\$ 0
438 - CIFP 2003-1 Assessment District	18,521,719	939,987	1,265,472	1,265,472	1,124,219
439 - Series 2005 A & B (Refinance 2002-1) Debt Service	1,226,474	1,218,408	1,236,181	1,227,906	1,221,900
440 - Series 2002 A & B Refinance	1,329,263	1,330,177	1,323,667	1,323,667	1,321,573
441 - Series 2004 A & B (Refinance 94-1) Assessment District	2,855,479	2,849,905	2,876,359	2,876,359	2,856,296
442 - CIFP 98-1 Assessment District	735,381	696,536	708,336	695,125	700,677
443 - CIFP 99-1 Assessment District	653,425	637,532	655,974	646,480	652,496
444 - Series 2004 C (Refinance 2000-1) Assessment District	999,284	987,211	985,059	970,823	979,398
449 - CIFP 2004-1 Assessment District	23,550,185	1,133,701	1,571,505	1,570,496	1,487,954
460 - Randy Way Assessment District	0	24,472	55,505	55,502	59,513
462 - CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	514,124	1,829,624	2,785,536	2,779,039	2,778,402

Budget For Fiscal Year 2009/10

DEBT SERVICE FUNDS - SUMMARY OF EXPENSES

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
463 - CIFP 2006-1 Assessment District	16,068,978	1,164,075	1,188,833	1,193,139	1,191,624
464 - CIFP 2005-1 Assessment District	2,616,950	2,716,388	2,740,614	2,740,614	2,742,757
465 - CIFP 92-1, 96R Refinance Assessment District	<u>1,602,669</u>	<u>1,567,511</u>	<u>1,577,296</u>	<u>1,567,453</u>	<u>1,559,106</u>
Total Assessment Districts	<u>\$ 71,201,804</u>	<u>\$ 17,633,846</u>	<u>\$ 18,970,337</u>	<u>\$ 18,912,075</u>	<u>\$ 18,675,915</u>
Total City Debt Obligations & Assessment Districts	<u><u>\$ 72,242,149</u></u>	<u><u>\$ 18,436,770</u></u>	<u><u>\$ 20,019,144</u></u>	<u><u>\$ 19,960,882</u></u>	<u><u>\$ 19,743,366</u></u>

Brentwood Redevelopment Agency

List of Officers Fiscal Year 2009/10

Robert Taylor
Chairman

Erick Stonebarger
Vice-Chairman

Chris Becnel
Board Member

Robert Brockman
Board Member

Brandon Richey
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 to fund certain 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

Department Accomplishments

Services

Operations and Projects
Debt Service
Low-Moderate Housing

- *Sponsored the Health & Safety Program. Five lower-income homeowners were assisted with \$16,500 of funding, with several applications currently in the approval stages.*
- *Implemented Downtown Façade Improvement Program. Six store fronts have been assisted with \$62,000 of funding, with one application currently in the approval stage.*
- *Acquired Davis Camp to eliminate a serious blight condition and relocated all residential tenants in 2008 to decent, safe, sanitary housing. Completed on-site well abandonment and asbestos inspections and commenced long-term lease with existing grocery market.*
- *Completed the first AB 1389 Pass-Through Report with full concurrence by the County Auditor.*
- *Facilitated three community visioning workshops for Downtown Streetscape Project and approved the Downtown Streetscape Master Plan, Initial Study and Mitigated Negative Declaration.*
- *Commenced assemblage and environmental investigations for Downtown Parking Solutions and completed parking structure concept as future developer marketing tool.*
- *Facilitated the assignment and close of escrow on 2010 Elkins Way at Sunset Industrial Complex. Completed the selection process and opened escrow for 385 Carrol Court.*
- *Continued facilitation of City and Agency actions required to implement the Downtown Specific Plan.*
- *Funded a portion of Downtown infrastructure improvements including new water and sewer facilities.*
- *Extended redevelopment plan limits in accordance with SB 1045 and SB 1096.*



Brentwood Redevelopment Agency

Department Goals

- *Prepare mandated 5-Year Implementation Plan for 2010/2014.*
- *Demolish residential structures at Davis Camp and complete lot line change for 200 Sunset Court and 140 Jane Street.*
- *Complete construction drawings for Downtown Streetscape to prepare for bid & construction.*
- *Continue assemblage and environmental investigations for Downtown Parking Solutions.*
- *Facilitate completion of the Brentwood Boulevard Specific Plan, including EIR.*
- *Continue facilitation of Downtown retail and restaurant recruitment, retention and expansion opportunities.*
- *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.*
- *Issue \$10M of lease revenue bonds to fund new community center to expand recreation, event and social activities for the community and to support revitalization of Downtown.*

Budget For Fiscal Year 2009/10

REDEVELOPMENT AGENCY - TEN YEAR PROJECTION

	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/2017</u>	<u>2017/2018</u>
Fund Balance 7/01	\$ 20,394,233	\$ 23,517,203	\$ 14,497,346	\$ 14,900,802	\$ 15,453,869	\$ 16,214,197	\$ 17,200,335	\$ 18,442,480	\$ 19,972,365	\$ 20,495,142
Add:										
Revenues	11,678,651	21,415,533	31,486,492	6,747,139	7,087,123	7,451,290	7,841,178	8,258,828	25,206,385	9,132,977
Total Revenue	11,678,651	21,415,533	31,486,492	6,747,139	7,087,123	7,451,290	7,841,178	8,258,828	25,206,385	9,132,977
Less:										
Operations	8,555,681	30,435,389	31,083,036	6,194,072	6,326,795	6,465,152	6,599,033	6,728,943	24,683,608	8,326,593
Total Appropriations	8,555,681	30,435,389	31,083,036	6,194,072	6,326,795	6,465,152	6,599,033	6,728,943	24,683,608	8,326,593
Revenue Over(Under) Appropriations ⁽¹⁾	3,122,970	(9,019,857)	403,456	553,067	760,328	986,138	1,242,145	1,529,885	522,777	806,384
Fund Balance 6/30	\$ 23,517,203	\$ 14,497,346	\$ 14,900,802	\$ 15,453,869	\$ 16,214,197	\$ 17,200,335	\$ 18,442,480	\$ 19,972,365	\$ 20,495,142	\$ 21,301,526

(1) Increase in operations cost includes the use of existing fund balance to fund capital improvement projects.

Budget For Fiscal Year 2009/10

REDEVELOPMENT AGENCY - SUMMARY

	Fund Balance & Reserves at 6/30/07	2007/08		Balance & Reserves at 6/30/08	2008/09		Balance & Reserves at 6/30/09	2009/10		Fund Balance & Reserves at 6/30/10
		Actual Revenues 07/08	Actual Expenditures 07/08		Projected Revenues 08/09	Projected Appropriations 08/09		Budget Revenues 09/10	Budget Appropriations 09/10	
Merged Project										
301 - Administration Fund	\$ 9,657,474	\$ 1,529,459	\$ 3,344,782	\$ 7,842,151	\$ 3,323,214	\$ 2,121,833	\$ 9,043,532	\$ 13,573,867	\$ 22,614,210	\$ 3,189
302 - Low & Mod Housing	2,647,386	1,861,571	256,788	4,252,169	1,725,087	410,983	5,566,273	1,660,333	859,313	6,367,293
303 - Debt Service	5,567,639	7,126,682	4,394,408	8,299,913	6,630,350	6,022,865	8,907,398	6,181,333	6,961,867	8,126,864
Total Merged Project	\$ 17,872,499	\$ 10,517,712	\$ 7,995,978	\$ 20,394,233	\$ 11,678,651	\$ 8,555,681	\$ 23,517,203	\$ 21,415,533	\$ 30,435,389	\$ 14,497,346

Budget For Fiscal Year 2009/10

REDEVELOPMENT AGENCY - REVENUE

		2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
301 - Administration & Projects						
43300	Investment Income	\$ 278,895	\$ 144,560	\$ 47,000	\$ 190,000	\$ 80,000
43320	Rental Income	0	0	0	30,510	35,400
43324	Land Sale Proceeds	1,277,441	0	561,924	539,942	0
46700	Other Income	0	3,222	0	0	0
47303	Transfer from Debt Service	1,288,689	1,381,677	2,562,762	2,562,762	3,458,467
49950	Bond Proceeds	0	0	2,200,000	0	10,000,000
	Total Administration & Projects	\$ 2,845,025	\$ 1,529,459	\$ 5,371,686	\$ 3,323,214	\$ 13,573,867
302 - Low/Moderate Housing						
40075	Low Income Housing	\$ 1,477,295	\$ 1,567,568	\$ 1,482,957	\$ 1,495,087	\$ 1,420,333
43300	Investment Income	107,249	175,786	140,000	230,000	240,000
43324	Land Sale Proceeds	0	117,594	0	0	0
46700	Other Income	0	623	0	0	0
	Total Low/Moderate Housing	\$ 1,584,544	\$ 1,861,571	\$ 1,622,957	\$ 1,725,087	\$ 1,660,333
303 - Debt Service						
40070	Tax Increment	\$ 5,909,179	\$ 6,270,270	\$ 5,931,830	\$ 5,980,350	\$ 5,681,333
43300	Investment Income	528,477	856,412	791,000	650,000	500,000
	Total Debt Service	\$ 6,437,656	\$ 7,126,682	\$ 6,722,830	\$ 6,630,350	\$ 6,181,333
TOTAL REDEVELOPMENT AGENCY REVENUE		\$ 10,867,225	\$ 10,517,712	\$ 13,717,473	\$ 11,678,651	\$ 21,415,533

Budget For Fiscal Year 2009/10

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.

	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Expenditure Summary</u>					
Personnel	\$ 443,803	\$ 511,316	\$ 795,560	\$ 793,460	\$ 923,227
Interfund Services	330,000	346,500	363,825	363,825	649,598
Supplies and Services	131,953	137,037	268,045	169,295	534,498
Professional Services	44,646	284,100	158,221	201,236	237,857
Contribution to Other Agencies	1,298,270	39,974	325,000	50,000	322,600
Grants	0	57,149	285,000	170,000	360,000
Land / Right of Way	0	0	1,165,000	785,000	0
Capital Projects	3,928,189	3,607,171	12,467,332	2,562,762	23,904,210
Pass Thru Agreements	1,627,184	1,643,431	2,400,000	1,552,000	1,558,400
ERAF	0	0	0	540,397	575,000
Debt Service	1,369,806	1,369,300	1,367,706	1,367,706	1,370,000
Total	<u>\$ 9,173,851</u>	<u>\$ 7,995,978</u>	<u>\$ 19,595,689</u>	<u>\$ 8,555,681</u>	<u>\$ 30,435,389</u>
Annual Percentage Change			145.07%	7.00%	255.73%

Budget For Fiscal Year 2009/10

Redevelopment Agency Summary

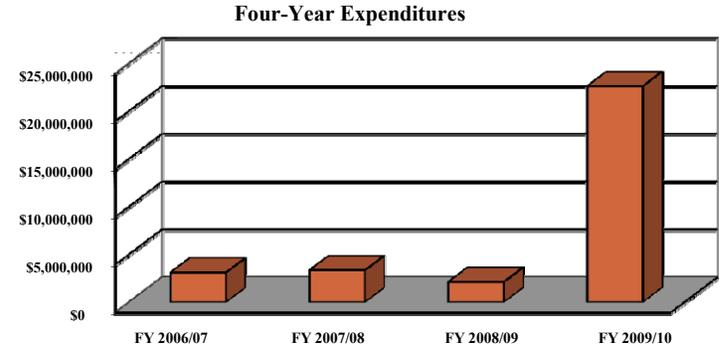
Division #	Division	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Budget
301-0001	Administration & Projects	\$ 3,109,085	\$ 3,344,782	\$ 12,473,281	\$ 2,121,833	\$ 22,614,210
302-0001	Low/Moderate Housing	1,790,208	256,788	791,940	410,983	859,313
303-0001	Debt Service	<u>4,285,679</u>	<u>4,394,408</u>	<u>6,330,468</u>	<u>6,022,865</u>	<u>6,961,867</u>
	Total	<u>\$ 9,184,972</u>	<u>\$ 7,995,978</u>	<u>\$ 19,595,689</u>	<u>\$ 8,555,681</u>	<u>\$ 30,435,389</u>
	Annual Percentage Change			145.07%	7.00%	255.73%
	Total Budgeted Full-Time Positions	2.95	3.15	5.49	5.49	6.49

Budget For Fiscal Year 2009/10

Fund Title:	Administration & Projects	Department:	Redevelopment Agency
Fund/Division Number:	301-0001	Division:	Administration & Projects

Performance Measures

- Close escrow on last parcel at Sunset Industrial Complex.
- Prepare 5-Year Implementation Plan for 2010-2014.
- Demolish residential structures at Davis Camp.
- Achieve bid-readiness for Downtown Streetscape improvements.
- Facilitate recruitment, retention and expansion opportunities in Downtown.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget

Expenditure Summary

Personnel Services	\$ 296,881	\$ 433,999	\$ 643,361	\$ 642,311	\$ 754,838
Supplies and Services	467,667	664,454	773,672	707,844	1,373,569
Internal Service	21,390	20,835	36,678	36,678	40,060
Capital Outlay	2,323,147	2,225,494	11,019,570	735,000	20,445,743
Total	\$ 3,109,085	\$ 3,344,782	\$ 12,473,281	\$ 2,121,833	\$ 22,614,210

Annual Percentage Change			272.92%	-36.56%	965.79%
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Total Budgeted Full-Time Positions	1.90	2.60	4.44	4.44	5.24
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Commentary

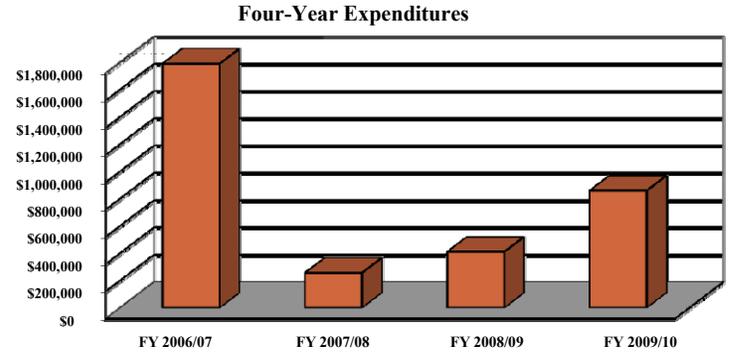
Capital Projects funded by the Agency are included in this Fund, which account for \$20M of the year's expenditures. Personnel, supplies and services are appropriately allocated between this Fund and the Housing Fund 302. Revenues consist primarily of bond proceeds to fund capital projects and transfers from Debt Service Fund 303 of tax increment receipts to fund personnel and general operational expenses.

Budget For Fiscal Year 2009/10

Fund Title:	Low/Moderate Housing	Department:	Redevelopment Agency
Fund/Division Number:	302-0001	Division:	Low/Moderate Housing

Description

- Demolish the residential structures at 200 Sunset Court.
- Continue to offer the Health & Safety Grant Program.
- Continue assistance and participation in affordable housing opportunities.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Personnel Services	\$ 146,922	\$ 77,317	\$ 152,199	\$ 151,149	\$ 168,389
Supplies and Services	1,302,532	174,780	581,201	201,294	680,595
Internal Service	12,754	4,691	8,540	8,540	10,329
Capital Outlay	328,000	0	50,000	50,000	0
Total	\$ 1,790,208	\$ 256,788	\$ 791,940	\$ 410,983	\$ 859,313
Annual Percentage Change			208.40%	60.05%	109.09%
Total Budgeted Full-Time Positions	1.05	0.55	1.05	1.05	1.25

Commentary

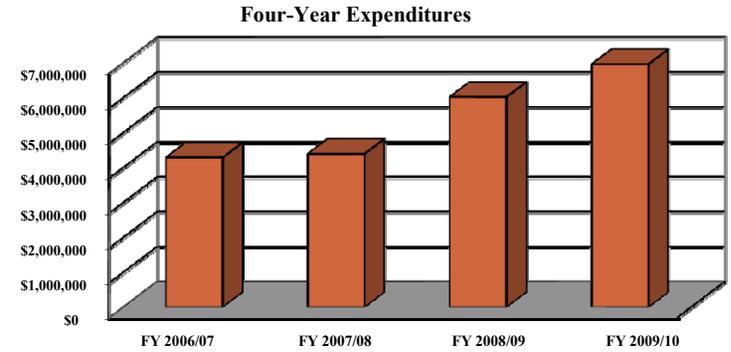
Tax increment revenue for 09/10 is budgeted at a 5% decrease from 08/09 actuals to account for declining property values; 20% of tax increment revenues are deposited into this Fund. Due to decline in residential development throughout California and East County, development of affordable housing projects have also declined. The Brentwood Redevelopment Agency will continue to investigate partnership opportunities with qualified developers to provide affordable housing products for all income and age segments of Brentwood's population.

Budget For Fiscal Year 2009/10

Fund Title:	Debt Service	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.



	2006/07	2007/08	2008/09	2008/09	2009/10
	Actual	Actual	Budget	Projected	Budget
<u>Expenditure Summary</u>					
Supplies and Services	\$ 949,806	\$ 934,300	\$ 917,706	\$ 917,706	\$ 900,000
Capital Outlay	<u>3,335,873</u>	<u>3,460,108</u>	<u>5,412,762</u>	<u>5,105,159</u>	<u>6,061,867</u>
Total	<u>\$ 4,285,679</u>	<u>\$ 4,394,408</u>	<u>\$ 6,330,468</u>	<u>\$ 6,022,865</u>	<u>\$ 6,961,867</u>
Annual Percentage Change			44.06%	37.06%	15.59%

Commentary

Tax increment revenue for FY 2009/10 is budgeted at a 5% decrease from FY 2008/09 actuals to account for declining property values; 80% of tax increment revenues are deposited into this Fund. Principal and interest payments for bond debt service are paid from this fund. The increase of expenses from 2008/09 to 2009/10 is directly related to the transfer of tax increment reserves to Fund 301 for capital improvement projects and increased payments to the City for general support and services provided to Agency. Pass-through payments are also paid from this Fund and are not predicted to increase as a direct result of declining tax increment revenues (property taxes). An estimated ERAF payment to State of California was included in the budget as a precautionary measure.

RESOLUTION NO. RA-154

A RESOLUTION OF THE REDEVELOPMENT AGENCY OF THE CITY OF BRENTWOOD ADOPTING ITS 2009/10 BUDGET AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2009/10

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 9, 2009.

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 2009/10 Budget and authorizes expenditures for Fiscal Year 2009/10.

PASSED, APPROVED AND ADOPTED by the Redevelopment Agency of the City of Brentwood at a regular meeting held on the 9th day of June 2009 by the following vote:

AYES: Becnel, Brockman, Stonebarger, Taylor

NOES: None

ABSENT: Richey

ABSTAIN: None

Robert Taylor

Robert Taylor

Mayor

ATTEST:

Margaret Wimberly

Margaret Wimberly, CMC

City Clerk



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Budget For Fiscal Year 2009/10

VEHICLE REPLACEMENT LIST (FUND #702)

Department	Division	Item	2009/10
Community Development	Building	Civic NGV	28,000
Community Development	Building	Civic NGV	28,000
Community Development	Building	Civic NGV	28,000
Community Development	Building	Civic NGV	28,000
Finance & Information Systems	Information Systems	Van	31,669
Parks	Landscape	Ford F250	19,105
Parks	Park Enterprise	Grand Caravan	25,075
Parks	City-wide Park District	SuperRake Renovator w/bin	14,793
Parks	City-wide Park District	Gem Coupe	10,313
Parks	City-wide Park District	F250 Pick-up	23,881
Parks	City-wide Park District	F250 Pick-up	19,105
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
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Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Patrol	MDS, Modem, Camera, Radar	21,000
Police	Investigations	Taurus	20,682
Police	Patrol	F150 Pick-up with Partial Equipment	40,500
Police	Patrol	Crown Victoria	34,554

Budget For Fiscal Year 2009/10

VEHICLE REPLACEMENT LIST (FUND #702)

Department	Division	Item	2009/10
Police	Patrol	Trailer - Utility Trailer - DUI	16,611
Public Works	Fleet Maintenance	GEM Coupe	11,941
Public Works	Solid Waste	F150 Pick-up (1/3 cost)	8,870
Public Works	Water	F150 Pick-up (1/3 cost)	8,870
Public Works	Wastewater	F150 Pick-up (1/3 cost)	8,870
Public Works	Water	F250 Pick-up	24,597
Public Works	Water	Saw	4,402
Public Works	Water	Compressor	34,606
Public Works	Wastewater	6" Diesel Pump	37,778
		Total Vehicle Replacement	<u>\$ 928,222</u>

Budget For Fiscal Year 2009/10

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	4,952	5,200	5,461	5,734	6,020
Accountant II	5,460	5,734	6,020	6,321	6,637
Accounting Manager	7,218	7,578	7,958	8,356	8,774
Assistant City Attorney	8,927	9,374	9,842	10,335	10,851
Assistant City Clerk	5,224	5,486	5,760	6,047	6,349
Assistant City Manager	11,146	11,704	12,290	12,905	13,550
Assistant Community Development Director	9,735	10,222	10,733	11,271	11,834
Asst Dir of PW/Assistant City Engineer	10,005	10,506	11,031	11,582	12,162
Assistant Engineer	6,225	6,537	6,864	7,207	7,568
Assistant Finance Director	8,469	8,892	9,338	9,804	10,295
Assistant Parks & Recreation Director	8,081	8,485	8,910	9,355	9,823
Assistant Planner	5,750	6,037	6,339	6,656	6,989
Associate Engineer	6,864	7,207	7,568	7,946	8,343
Associate Planner	6,339	6,656	6,989	7,339	7,707
Chief Bldg. Official	8,889	9,333	9,799	10,289	10,804
Chief Finance Operations Officer	7,941	8,338	8,755	9,194	9,653
Chief Information Systems Officer	8,875	9,319	9,785	10,274	10,787
City Attorney	14,706	15,441	16,212	17,024	17,875
City Clerk	7,743	8,130	8,537	8,963	9,412
City Manager					18,788
City Treasurer/Dir. of Finance and Info Systems	11,147	11,704	12,290	12,905	13,550
Deputy City Attorney	7,438	7,811	8,201	8,612	9,041
Deputy Public Works Director/Operations	9,099	9,553	10,031	10,532	11,059
Director of Community Development	10,834	11,376	11,945	12,543	13,170
Director of Parks and Recreation	10,834	11,376	11,945	12,543	13,170
Director of Public Works/City Engineer	11,506	12,082	12,687	13,321	13,987
Economic Development Manager	8,081	8,485	8,910	9,355	9,823
Engineering Manager	8,716	9,151	9,608	10,088	10,593
Fleet Manager	6,273	6,587	6,916	7,263	7,627
Geographic Info Systems Coordinator	7,202	7,563	7,941	8,338	8,755
Grants Program Manager	6,278	6,592	6,922	7,269	7,632
Housing Analyst	6,339	6,656	6,989	7,339	7,707
Human Resources Manager	7,743	8,130	8,537	8,963	9,412
Information Systems Specialist	6,462	6,785	7,124	7,481	7,856
Landscape / Facilities Manager	7,398	7,767	8,156	8,563	8,991
Landscape / Facilities Supervisor	5,422	5,692	5,977	6,275	6,589
Management Analyst	6,330	6,648	6,980	7,329	7,695
Parks Planner	6,339	6,656	6,989	7,339	7,707
Planning Manager	8,889	9,333	9,799	10,289	10,804
Police Captain	10,095	10,600	11,130	11,687	12,271
Police Chief	11,882	12,477	13,101	13,756	14,444
Police Lieutenant	8,920	9,366	9,834	10,326	10,842

Budget For Fiscal Year 2009/10

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>
Principal Planner	8,038	8,440	8,861	9,305	9,769
Project Manager - Economic Development	7,289	7,653	8,036	8,438	8,859
Purchasing Manager	5,706	5,992	6,292	6,608	6,939
Records Manager	5,224	5,486	5,760	6,048	6,349
Recreation Manager	6,486	6,811	7,150	7,507	7,884
Recreation Supervisor	5,405	5,675	5,959	6,258	6,571
Redevelopment Analyst	6,339	6,656	6,989	7,339	7,707
Redevelopment Manager	8,889	9,333	9,799	10,289	10,804
Regulatory Compliance Supervisor	6,296	6,611	6,942	7,289	7,653
Senior Accountant	6,322	6,637	6,968	7,317	7,682
Senior Associate Engineer	7,207	7,568	7,946	8,343	8,761
Senior Community Development Analyst	7,289	7,653	8,036	8,438	8,859
Senior Engineer	7,922	8,319	8,735	9,171	9,631
Senior Planner	7,289	7,653	8,036	8,438	8,859
Senior Redevelopment Analyst	7,289	7,653	8,036	8,438	8,859
Solid Waste Manager	7,173	7,532	7,908	8,303	8,719
Solid Waste Supervisor	5,979	6,277	6,590	6,920	7,266
Streets Manager	7,074	7,428	7,799	8,189	8,598
Streets Supervisor	6,154	6,462	6,785	7,124	7,481
Wastewater Maintenance Supervisor	5,724	6,010	6,310	6,625	6,956
Wastewater Operations Manager	7,236	7,599	7,980	8,378	8,797
Wastewater Treatment Plant Supervisor	6,296	6,611	6,942	7,289	7,653
Water Distribution Supervisor	6,296	6,611	6,942	7,289	7,653
Water Operations Manager	7,237	7,599	7,979	8,378	8,797
Water Production Supervisor	6,296	6,611	6,942	7,289	7,653
Webmaster	5,427	5,699	5,984	6,282	6,597
<u>OFFICE EMPLOYEES:</u>					
Accounting Assistant I	3,403	3,573	3,751	3,938	4,136
Accounting Assistant II	3,751	3,938	4,136	4,342	4,559
Accounting Specialist	4,961	5,209	5,469	5,743	6,031
Accounting Technician	4,316	4,531	4,758	4,996	5,245
Administrative Assistant I	3,222	3,384	3,553	3,730	3,917
Administrative Assistant II	3,553	3,730	3,917	4,113	4,320
Administrative Secretary	4,113	4,320	4,536	4,763	5,001
Administrative Supervisor	4,524	4,751	4,989	5,238	5,500
Building Inspector I	5,244	5,505	5,781	6,070	6,374
Building Inspector II	5,781	6,070	6,374	6,693	7,027
Code Enforcement Officer I	4,918	5,164	5,422	5,692	5,977
Code Enforcement Officer II	5,422	5,692	5,977	6,275	6,589
Community Development Specialist	5,725	6,010	6,311	6,627	6,958
Community Development Technician	4,732	4,970	5,218	5,479	5,753
Construction Inspector I	5,244	5,505	5,781	6,070	6,374

Budget For Fiscal Year 2009/10

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>
Construction Inspector II	5,781	6,070	6,374	6,693	7,027
Engineering Services Specialist	6,076	6,379	6,698	7,032	7,384
Engineering Technician	5,285	5,549	5,826	6,117	6,422
Executive Assistant	4,975	5,224	5,486	5,760	6,048
Finance/Special Projects Coordinator	5,276	5,540	5,817	6,108	6,414
Human Resources Assistant I	3,709	3,895	4,089	4,294	4,509
Human Resources Assistant II	4,089	4,294	4,509	4,734	4,971
Human Resources Specialist	5,276	5,540	5,817	6,108	6,414
Information Systems Technician	5,171	5,429	5,701	5,985	6,285
Parks Planning Technician	4,732	4,970	5,218	5,479	5,753
Permit Services Specialist	5,781	6,070	6,374	6,693	7,027
Plan Check Engineer	6,362	6,681	7,015	7,365	7,733
Police Records Clerk I	3,550	3,727	3,914	4,110	4,316
Police Records Clerk II	3,914	4,110	4,316	4,533	4,760
Project Services Specialist	5,524	5,800	6,089	6,395	6,713
Records Supervisor	4,952	5,200	5,460	5,734	6,020
Recreation Coordinator	4,701	4,936	5,183	5,443	5,715
Right-of-Way Specialist	5,725	6,011	6,311	6,627	6,958
Safety/Special Projects Coordinator	5,276	5,540	5,817	6,108	6,414
Senior Building Inspector	6,362	6,681	7,015	7,365	7,733
Senior Code Enforcement Officer	5,959	6,258	6,571	6,901	7,246
Senior Community Development Technician	5,202	5,464	5,738	6,025	6,327
Senior Construction Inspector	6,362	6,681	7,015	7,363	7,733
Senior Police Records Clerk	4,533	4,760	4,997	5,247	5,509
Technical Assistant I	3,895	4,089	4,294	4,509	4,734
Technical Assistant II	4,294	4,509	4,734	4,971	5,219
<u>PUBLIC WORKS-MAINTENANCE:</u>					
Collection System Worker I	4,198	4,408	4,628	4,859	5,101
Collection System Worker II	4,628	4,859	5,101	5,356	5,627
Cross-Connection Control Specialist	4,862	5,105	5,360	5,628	5,909
Electrician	5,049	5,302	5,568	5,847	6,140
Equipment Mechanic	4,753	4,991	5,240	5,502	5,777
Landscape / Facilities Worker I	3,727	3,914	4,110	4,316	4,533
Landscape / Facilities Worker II	4,110	4,316	4,533	4,760	4,997
Purchasing Assistant	4,746	4,984	5,233	5,495	5,770
Senior Equipment Mechanic	5,240	5,502	5,777	6,067	6,370
Senior Landscape / Facilities Worker	4,533	4,760	4,997	5,245	5,509
Senior Solid Waste Equipment Operator	4,990	5,240	5,502	5,777	6,067
Senior Street Maintenance Worker	4,724	4,959	5,207	5,467	5,741
Senior Water Distribution Worker	5,349	5,616	5,897	6,192	6,502
Senior Water Service Worker	4,860	5,103	5,358	5,627	5,907
Solid Waste Equipment Operator I	4,106	4,311	4,526	4,753	4,990

Budget For Fiscal Year 2009/10

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>
Solid Waste Equipment Operator II	4,526	4,753	4,990	5,240	5,502
Street Maintenance Worker I	3,727	3,914	4,110	4,316	4,533
Street Maintenance Worker II	4,110	4,316	4,533	4,760	4,997
Street Sweeper Operator	4,313	4,528	4,755	4,992	5,242
Wastewater Laboratory Technician I	4,576	4,805	5,046	5,299	5,564
Wastewater Laboratory Technician II	5,046	5,299	5,564	5,843	6,136
Wastewater Treatment Plant Op Assistant	3,585	3,763	3,952	4,150	4,358
Wastewater Treatment Plant Operator I	4,358	4,576	4,805	5,046	5,299
Wastewater Treatment Plant Operator II	4,805	5,046	5,299	5,564	5,843
Wastewater Treatment Plant Operator III	5,299	5,564	5,843	6,136	6,443
Water Distribution Worker I	4,412	4,632	4,864	5,107	5,361
Water Distribution Worker II	4,864	5,107	5,361	5,630	5,911
Water Production Worker I	4,202	4,412	4,632	4,864	5,107
Water Production Worker II	4,632	4,864	5,107	5,361	5,630
Water Reclamation Specialist	4,408	4,628	4,860	5,103	5,358
Water Service Worker I	3,999	4,198	4,408	4,628	4,860
Water Service Worker II	4,408	4,628	4,860	5,103	5,358
<u>POLICE:</u>					
Community Service Officer I	3,920	4,117	4,321	4,536	4,763
Community Service Officer II	4,321	4,537	4,764	5,002	5,252
Senior Community Service Officer	4,966	5,215	5,475	5,749	6,037
Police Officer	6,097	6,402	6,722	7,058	7,411
Police Officer-Special Assignment	6,402	6,722	7,058	7,411	7,781
Sergeant	7,235	7,597	7,976	8,375	8,794

Budget For Fiscal Year 2009/10

TEN YEAR HISTORY OF AUTHORIZED BUDGETED FULL TIME EQUIVALENT POSITIONS BY DIVISION

	<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>2009/10</u>
	<u>Budget</u>									
<u>AUTHORIZED REGULAR POSITIONS</u>										
<u>Administration</u>										
Legislative	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Administration	4.90	3.16	3.90	2.50	3.00	3.00	3.00	3.50	3.50	3.50
City Clerk	2.00	3.00	3.40	3.50	4.50	4.50	4.50	3.50	3.50	2.50
Human Resources	3.00	2.00	3.45	4.00	4.50	4.50	4.50	4.50	4.50	4.50
Administration Total	9.90	8.16	10.75	10.00	12.00	13.00	13.00	12.50	12.50	11.50
Attorney	1.00	1.32	1.40	1.50	2.00	2.00	4.00	4.00	4.00	4.00
<u>Finance and Information Systems</u>										
Finance	7.64	6.90	7.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services	0.00	0.00	0.00	2.00	2.05	2.15	1.85	0.00	0.00	0.00
Purchasing	0.00	1.25	1.00	1.80	1.80	1.40	1.35	0.00	0.00	0.00
Business Services	0.00	0.00	0.00	2.90	3.50	3.60	4.97	7.60	6.20	5.85
Financial Services	0.00	0.00	0.00	3.60	3.50	3.55	4.43	7.05	7.15	6.65
Information Services	3.20	4.90	6.40	7.05	8.30	8.70	8.70	8.00	9.55	10.25
Non-Departmental	0.25	0.00	0.00	0.30	0.30	0.30	0.30	0.00	0.00	0.00
Water Utility Billing	1.40	2.09	2.14	2.14	3.14	2.44	2.44	2.38	2.62	2.73
Wastewater Utility Billing	1.30	2.02	2.06	2.07	2.07	2.31	2.31	2.18	2.41	2.38
Solid Waste Utility Billing	2.30	1.99	2.04	2.04	2.04	2.30	2.30	2.29	2.57	2.64
Finance & Information Systems Total	16.09	19.15	21.29	23.90	26.70	26.75	28.65	29.50	30.50	30.50
<u>Police Department</u>										
Sworn	36.00	36.00	52.00	56.00	62.00	62.00	62.00	62.00	62.00	62.00
Non-Sworn	11.00	12.00	14.00	15.00	16.00	15.00	15.00	16.00	16.00	17.00
Police Total	47.00	48.00	66.00	71.00	78.00	77.00	77.00	78.00	78.00	79.00
<u>Community Development</u>										
Economic Division	1.25	3.32	1.50	1.60	2.10	1.80	1.80	1.90	1.28	0.00
Building Division	16.00	12.80	15.30	21.10	21.05	23.25	23.60	15.40	12.39	11.89
Planning / Economic Development Division	6.70	9.20	10.20	8.50	10.25	10.00	9.50	8.40	7.39	7.17
Housing	0.00	0.00	0.00	0.00	3.40	3.25	3.40	2.40	0.70	0.70
Community Development Total	23.95	25.32	27.00	31.20	36.80	38.30	38.30	28.10	21.76	19.76
<u>Public Works</u>										
Administration	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development Engineering	7.30	5.85	7.65	8.45	7.95	7.45	8.15	6.70	4.40	4.20
Construction Inspection Division	4.40	5.30	4.00	4.80	3.80	4.95	4.95	3.67	2.87	2.87
Traffic & Transportation Division	1.50	2.05	2.05	2.25	2.25	4.16	5.16	3.28	2.28	2.02
NPDES Division	1.05	1.05	1.35	1.35	1.35	0.60	0.00	0.00	0.00	0.00
Capital Improvements Program	15.25	18.25	18.45	20.10	19.85	14.73	13.73	7.17	2.25	2.71
Fleet Maintenance	0.00	3.12	3.62	4.62	4.62	4.59	4.63	4.88	4.73	4.73
Streets Division	9.70	9.13	10.13	10.87	14.87	14.82	14.82	15.02	15.02	15.02
Water Operations	10.84	13.17	14.67	14.95	16.95	17.72	18.68	20.51	21.50	21.50
Non-Potable	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Polybutylene	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wastewater Operations	7.91	8.16	11.66	12.19	12.69	13.21	13.21	13.68	13.67	13.67
Wastewater Lateral Maintenance	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Solid Waste Operations	11.10	9.21	11.21	12.70	14.50	15.02	16.02	18.23	18.61	18.41
Solid Waste Transfer Station	0.00	1.21	1.21	2.67	2.87	3.00	3.00	2.36	2.17	2.37
Public Works Total	71.25	76.50	86.00	94.95	103.20	101.75	103.85	97.00	89.00	89.00

Budget For Fiscal Year 2009/10

TEN YEAR HISTORY OF AUTHORIZED BUDGETED FULL TIME EQUIVALENT POSITIONS BY DIVISION

	<u>2000/01</u> <u>Budget</u>	<u>2001/02</u> <u>Budget</u>	<u>2002/03</u> <u>Budget</u>	<u>2003/04</u> <u>Budget</u>	<u>2004/05</u> <u>Budget</u>	<u>2005/06</u> <u>Budget</u>	<u>2006/07</u> <u>Budget</u>	<u>2007/08</u> <u>Budget</u>	<u>2008/09</u> <u>Budget</u>	<u>2009/10</u> <u>Budget</u>
<u>Parks and Recreation</u>										
Recreation Administration	6.43	4.65	5.65	5.65	6.35	7.50	10.12	10.00	11.75	11.75
Park Maintenance Assessment District	3.66	5.40	5.40	5.30	5.55	4.75	5.75	5.19	5.44	5.04
City Pool	1.50	2.00	2.00	2.00	3.00	2.05	2.25	2.25	1.25	0.65
City Rentals	0.00	0.75	1.65	1.50	1.50	1.50	1.50	1.50	0.00	0.00
Community Center	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Programs	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25	1.25	1.25
Landscape Operations	2.77	2.75	2.75	2.75	3.00	1.80	2.70	2.78	2.98	2.98
Park Planning Division	3.90	4.80	4.80	4.45	4.70	8.05	5.23	0.60	0.00	0.00
Cultural Arts	0.00	0.00	0.00	0.50	1.00	1.00	1.10	0.00	0.00	0.00
Building Replacement Fund	1.00	2.00	2.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Facilities Maintenance Services	0.00	0.00	0.00	0.00	3.00	4.00	4.00	4.33	4.33	5.33
Village Resource Center	0.00	1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Activity League	0.00	0.00	1.00	1.00	1.00	1.10	1.10	1.10	0.00	0.00
Parks & Recreation Total	20.26	24.35	28.25	27.15	33.10	33.00	35.00	29.00	27.00	27.00
<u>Agriculture Conservation</u>	0.00	0.00	0.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00
<u>Redevelopment Agency</u>	0.00	0.00	2.95	3.15	2.95	2.95	2.95	3.15	5.49	6.49
TOTAL REGULAR FULL TIME EMPLOYEES	189.45	202.80	244.14	263.45	294.75	294.75	302.75	281.25	268.25	267.25
<u>ELECTED & APPOINTED EMPLOYEES</u>										
Legislative	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Planning Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Art Commission	25.00	25.00	25.00	25.00	25.00	16.00	16.00	16.00	5.00	5.00
Park and Recreation Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Youth Commission	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TOTAL ELECTED & APPOINTED Employees	49.00	50.00	50.00	50.00	50.00	41.00	41.00	41.00	30.00	30.00
<u>GRANT FUNDED EMPLOYEES</u>										
Youth Diversion Program	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>PART-TIME EMPLOYEES</u>										
Police Reserves	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GRAND TOTALS	239.45	254.80	296.14	314.45	345.75	336.75	344.75	323.25	299.25	297.25

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
AUTHORIZED REGULAR POSITIONS					
<u>Administration</u>					
<u>Legislative</u>					
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Legislative FTE Total	1.00	1.00	1.00	1.00	1.00
<u>City Manager</u>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant II	0.50	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
City Manager FTE Total	3.00	3.50	3.50	3.50	3.50
<u>City Clerk</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	0.50
Records Manager	1.00	0.00	0.00	0.00	0.00
City Clerk FTE Total	4.50	3.50	3.50	3.50	2.50
<u>Human Resources</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
Human Resources Assistant I	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 FTE Total	4.50	4.50	4.50	4.50	4.50
Administration FTE Total	13.00	12.50	12.50	12.50	11.50

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>City Attorney</u>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
City Attorney FTE Total	4.00	4.00	4.00	4.00	4.00
<u>Finance & Information Systems</u>					
<u>Administrative Services</u>					
Director of Finance & Information Systems	0.25	0.00	0.00	0.00	0.00
Chief Financial Operations Officer	0.15	0.00	0.00	0.00	0.00
Administrative Assistant II	0.40	0.00	0.00	0.00	0.00
Administrative Supervisor	0.55	0.00	0.00	0.00	0.00
Finance / Special Projects Coordinator	0.50	0.00	0.00	0.00	0.00
Administration Services FTE Total	1.85	0.00	0.00	0.00	0.00
<u>Purchasing</u>					
Director of Finance & Information Systems	0.05	0.00	0.00	0.00	0.00
Accounting Technician	0.20	0.00	0.00	0.00	0.00
Administrative Assistant	0.10	0.00	0.00	0.00	0.00
Purchasing Manager	1.00	0.00	0.00	0.00	0.00
Purchasing FTE Total	1.35	0.00	0.00	0.00	0.00
<u>Business Services</u>					
Director of Finance & Information Systems	0.00	0.35	0.35	0.35	0.25
Accounting Manager	0.27	0.85	0.85	0.85	0.75
Administrative Assistant II	1.20	0.40	0.25	0.25	0.25
Accountant II	1.20	1.85	1.85	1.85	1.75
Accountant I	1.00	1.00	0.60	0.60	1.00
Accounting Technician	0.00	1.25	1.00	1.00	0.80
Administrative Supervisor	0.00	0.30	0.30	0.30	0.25
Management Analyst	0.30	0.00	0.00	0.00	0.00
Project Services Specialist	1.00	1.00	1.00	1.00	0.80
Purchasing Manager	0.00	0.60	0.00	0.00	0.00
Business Services FTE Total	4.97	7.60	6.20	6.20	5.85

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Financial Services</u>					
Director of Finance & Information Systems	0.10	0.30	0.30	0.30	0.25
Chief Financial Operations Officer	0.20	0.25	0.25	0.25	0.25
Accountant I	0.00	0.00	0.20	0.20	0.00
Accounting Technician	2.80	2.75	3.20	3.20	3.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Assistant I	0.00	0.50	0.75	0.75	0.75
Administrative Assistant II	0.28	0.90	0.30	0.30	0.25
Administrative Supervisor	0.00	0.25	0.25	0.25	0.25
Management Analyst	0.00	0.90	0.90	0.90	0.90
Purchasing Manager	0.00	0.20	0.00	0.00	0.00
Project Services Specialist	0.05	0.00	0.00	0.00	0.00
Financial Services FTE Total	4.43	7.05	7.15	7.15	6.65
<u>Information Services</u>					
Director of Finance and Info. Systems	0.20	0.20	0.20	0.20	0.25
Chief Information Systems Officer	1.00	1.00	1.00	1.00	1.00
Chief Financial Operations Officer	0.05	0.00	0.00	0.00	0.00
Accountant I	0.00	0.00	0.20	0.20	0.00
Accounting Manager	0.00	0.00	0.00	0.00	0.10
Accounting Technician	0.00	0.00	0.00	0.00	0.50
Administrative Assistant II	0.65	0.20	0.25	0.25	0.25
Administrative Supervisor	0.30	0.30	0.30	0.30	0.35
GIS Coordinator	0.50	0.50	1.00	1.00	1.00
Information Systems Specialist	1.00	1.00	2.00	2.00	2.00
Information Systems Technician	3.00	3.00	3.00	3.00	3.00
Management Analyst	0.00	0.10	0.10	0.10	0.10
Project Services Specialist	0.00	0.00	0.00	0.00	0.20
Purchasing Manager	0.00	0.20	0.00	0.00	0.00
Technical Assistant I / II	1.00	1.00	1.00	1.00	1.00
Webmaster	1.00	0.50	0.50	0.50	0.50
Information Services FTE Total	8.70	8.00	9.55	9.55	10.25

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Non-Departmental</u>					
Administrative Assistant II	0.30	0.00	0.00	0.00	0.00
Non-Departmental FTE Total	0.30	0.00	0.00	0.00	0.00
<u>Water Utility Billing</u>					
City Treasurer / Dir of Finance & Information Systems	0.05	0.05	0.05	0.05	0.10
Chief Financial Operations Officer	0.10	0.25	0.25	0.25	0.25
Accountant	0.00	0.00	0.05	0.05	0.10
Accounting Assistant I / II	1.02	1.19	1.11	1.11	1.11
Accounting Manager	0.33	0.05	0.05	0.05	0.05
Accounting Specialist	0.40	0.40	0.40	0.40	0.40
Accounting Technician	0.44	0.34	0.61	0.61	0.57
Administrative Assistant II	0.00	0.00	0.05	0.05	0.10
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Finance / Special Projects Coordinator	0.05	0.05	0.00	0.00	0.00
Water Utility Billing FTE Total	2.44	2.38	2.62	2.62	2.73
<u>Wastewater Utility Billing</u>					
City Treasurer / Dir of Finance & Info Systems	0.05	0.05	0.05	0.05	0.05
Chief Financial Operations Officer	0.10	0.25	0.25	0.25	0.25
Accounting Manager	0.34	0.05	0.05	0.05	0.05
Accountant II	0.00	0.00	0.05	0.05	0.05
Accounting Assistant I / II	0.99	1.15	1.07	1.07	1.07
Accounting Specialist	0.30	0.30	0.25	0.25	0.25
Accounting Technician	0.43	0.33	0.59	0.59	0.56
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.00	0.00	0.05	0.05	0.05
Finance / Special Projects Coordinator	0.05	0.00	0.00	0.00	0.00
Wastewater Utility Billing FTE Total	2.31	2.18	2.41	2.41	2.38

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Solid Waste Utility Billing</u>					
City Treasurer / Director of Finance & Information Systems	0.05	0.05	0.05	0.05	0.10
Chief Financial Operations Officer	0.10	0.25	0.25	0.25	0.25
Accountant II	0.00	0.05	0.05	0.05	0.10
Accounting Assistant I / II	0.99	1.16	1.07	1.07	1.07
Accounting Manager	0.33	0.05	0.05	0.05	0.05
Accounting Specialist	0.30	0.35	0.35	0.35	0.35
Accounting Technician	0.43	0.33	0.60	0.60	0.57
Administrative Supervisor	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.00	0.00	0.10	0.10	0.10
Finance / Special Projects Coordinator	0.05	0.00	0.00	0.00	0.00
Solid Waste Utility Billing FTE Total	2.30	2.29	2.57	2.57	2.64
Finance & Information Systems FTE Total	28.65	29.50	30.50	30.50	30.50
<u>Police</u>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.00	0.00	0.00	0.00	1.00
Community Service Officer I	4.00	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Police Captain	0.00	2.00	2.00	2.00	2.00
Police Lieutenant	4.00	4.00	4.00	4.00	3.00
Police Detective	4.00	5.00	4.00	4.00	5.00
Police Officers	38.00	31.00	33.00	33.00	33.00
Police Officer-Special Assignment	5.00	9.00	8.00	8.00	8.00
Police Records Clerk II	6.00	6.00	6.00	6.00	6.00
Police Sergeants	8.00	7.00	7.00	7.00	7.00
Police Sergeant-Traffic Unit	0.00	1.00	1.00	1.00	1.00
Police Sergeants-Detective Unit	2.00	2.00	2.00	2.00	1.00
Police Sergeant - Profession Standards Unit	0.00	0.00	0.00	0.00	1.00
Record Supervisor	0.00	1.00	1.00	1.00	1.00
Senior Community Service Officer	3.00	3.00	3.00	3.00	3.00
Police FTE Total	77.00	78.00	78.00	78.00	79.00

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Community Development</u>					
<u>Economic Development</u>					
Director of Community Development	0.10	0.20	0.20	0.20	0.00
Economic Development Manager	1.00	1.00	0.60	0.60	0.00
Administrative Supervisor	0.20	0.20	0.18	0.18	0.00
Administrative Assistant II	0.00	0.50	0.30	0.30	0.00
Project Manager - Economic Development	0.50	0.00	0.00	0.00	0.00
Economic Development FTE Total	1.80	1.90	1.28	1.28	0.00
<u>Building</u>					
Director of Community Development	0.25	0.20	0.20	0.20	0.20
Administrative Assistant I / II	1.75	1.00	1.00	1.00	1.00
Administrative Secretary	0.50	0.00	0.00	0.00	0.00
Administrative Supervisor	0.30	0.20	0.19	0.19	0.19
Assistant Finance Director	1.00	0.00	0.00	0.00	0.00
Assistant Planner	0.50	0.00	0.00	0.00	0.00
Building Inspector I / II	6.80	3.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer I / II	3.00	3.00	3.00	3.00	3.00
Community Development Specialist	1.00	1.00	1.00	1.00	1.00
Community Development Tech	1.50	1.00	1.00	1.00	1.00
Plan Check Engineer	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	2.00	2.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Senior Community Development Technician	1.00	1.00	1.00	1.00	0.50
Senior Planner	1.00	0.00	0.00	0.00	0.00
Building FTE Total	23.60	15.40	12.39	12.39	11.89

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Planning / Economic Development</u>					
Director of Community Development	0.25	0.20	0.20	0.20	0.40
Assistant Community Development Director	1.00	0.00	0.00	0.00	0.00
Administrative Assistant I / II	2.25	1.00	1.00	1.00	1.30
Administrative Secretary	0.50	1.00	1.00	1.00	1.00
Administrative Supervisor	0.50	0.20	0.19	0.19	0.37
Assistant / Associate Planner	1.50	2.00	2.00	2.00	2.00
Community Development Technician	0.50	0.00	0.00	0.00	0.00
Planning Manager	1.00	1.00	1.00	1.00	0.00
Planning / Economic Development Manager	0.00	0.00	0.00	0.00	0.60
Principal Planner	1.00	1.00	1.00	1.00	0.50
Senior Planner	1.00	2.00	1.00	1.00	1.00
Planning / Economic Development FTE Total	9.50	8.40	7.39	7.39	7.17
<u>Housing</u>					
Director of Community Development	0.20	0.20	0.05	0.05	0.05
Administrative Supervisor	0.00	0.20	0.05	0.05	0.05
Building Inspector II	0.20	0.00	0.00	0.00	0.00
Housing Manager	1.00	0.00	0.00	0.00	0.00
Redevelopment Manager	0.00	0.00	0.20	0.20	0.20
Senior Community Development Tech	1.00	1.00	0.20	0.20	0.20
Senior Community Development Analyst	1.00	1.00	0.20	0.20	0.20
Housing FTE Total	3.40	2.40	0.70	0.70	0.70
Community Development FTE Total	38.30	28.10	21.76	21.76	19.76

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Public Works</u>					
<u>Development Engineering</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	0.50	0.50	0.50	0.50
Administrative Secretary	0.35	0.35	0.40	0.40	0.40
Administrative Supervisor	0.50	0.50	0.50	0.50	0.50
Assistant Engineer	2.00	0.00	0.00	0.00	0.00
Associate Engineer	1.10	2.00	0.70	0.70	0.50
Engineering Manager	1.00	1.20	1.00	1.00	1.00
Engineering Technician	0.25	0.30	0.35	0.35	0.35
Engineering Services Specialist	0.10	0.20	0.20	0.00	0.00
GIS Coordinator	0.40	0.40	0.00	0.00	0.00
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 Specialist	0.10	0.10	0.00	0.00	0.00
Senior Associate Engineer	0.60	0.20	0.00	0.00	0.00
Technical Assistant II	0.25	0.50	0.50	0.50	0.50
Development Engineering FTE Total	8.15	6.70	4.60	4.40	4.20
<u>Construction Inspection Division</u>					
Administrative Assistant I / II	0.25	0.25	0.25	0.25	0.25
Administrative Supervisor	0.00	0.02	0.02	0.02	0.02
Administrative Secretary	0.25	0.25	0.30	0.30	0.30
Construction Inspector I / II	4.00	2.50	1.50	1.50	1.50
GIS Coordinator	0.05	0.05	0.00	0.00	0.00
Senior Construction Inspector	0.40	0.60	0.80	0.80	0.80
Construction Inspection FTE Total	4.95	3.67	2.87	2.87	2.87

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Traffic & Transportation</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	0.02	0.02	0.02	0.02
Administrative Assistant I / II	0.20	0.25	0.25	0.25	0.25
Assistant Engineer	2.00	1.00	0.00	0.00	0.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.25	0.30	0.35	0.35	0.35
GIS Coordinator	0.05	0.05	0.00	0.00	0.00
Management Analyst	0.05	0.05	0.05	0.05	0.05
Project Services Specialist	0.26	0.26	0.26	0.26	0.00
Senior Engineer	1.00	0.00	0.00	0.00	0.00
Technical Assistant II	0.25	0.25	0.25	0.25	0.25
Traffic & Transportation FTE Total	5.16	3.28	2.28	2.28	2.02
<u>Capital Improvement Project Administration</u>					
Director of Public Works / City Engineer	0.34	0.05	0.00	0.00	0.00
Accountant I / II	0.80	0.00	0.00	0.00	0.00
Administrative Assistant I / II	1.50	0.50	0.00	0.00	0.00
Administrative Secretary	0.40	0.40	0.30	0.30	0.30
Administrative Supervisor	0.50	0.40	0.40	0.40	0.40
Assist Director of PW / Assist City Eng.	0.34	0.10	0.00	0.00	0.00
Associate Engineer	0.90	0.00	0.30	0.30	0.50
Chief Financial Operations Officer	0.05	0.00	0.00	0.00	0.00
Construction Inspector I/II	1.00	0.50	0.50	0.50	0.50
Engineering Manager	0.00	0.80	0.00	0.00	0.00
Engineering Technician	0.50	0.40	0.30	0.30	0.30
Senior Engineer	1.00	0.00	0.00	0.00	0.00
Engineering Services Specialist	0.90	0.80	0.00	0.00	0.00
Grant Program Manager	1.00	1.00	0.00	0.00	0.00
Management Analyst	1.33	0.00	0.00	0.00	0.00
Project Manager/Economic Development	0.50	0.00	0.00	0.00	0.00
Project Services Specialist	0.27	0.27	0.00	0.00	0.26
Right of Way Specialist	0.90	0.90	0.80	0.00	0.00
Senior Associate Engineer	0.40	0.40	0.00	0.00	0.00
Senior Construction Inspector	0.60	0.40	0.20	0.20	0.20
Technical Assistant II	0.50	0.25	0.25	0.25	0.25
CIP Administration FTE Total	13.73	7.17	3.05	2.25	2.71

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Fleet Maintenance</u>					
Director of Public Works / City Eng	0.02	0.02	0.02	0.02	0.02
Assist Director of Public Works / Assist City Eng	0.02	0.02	0.02	0.02	0.02
Deputy Director of Public Works / Operations	0.20	0.20	0.05	0.05	0.05
Administrative Assistant I/II	0.25	0.00	0.00	0.00	0.00
Administrative Supervisor	0.10	0.20	0.20	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	0.20	0.20	0.20	0.20
Project Services Specialist	0.02	0.02	0.02	0.02	0.02
Safety/Special Projects Coordinator	0.00	0.20	0.20	0.20	0.20
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance FTE Total	4.63	4.88	4.73	4.73	4.73
<u>Streets</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
Deputy Director Public Works Operations	0.20	0.20	0.20	0.20	0.20
Administrative Assistant I	0.25	1.00	1.00	1.00	1.00
Administrative Supervisor	0.15	0.20	0.20	0.20	0.20
Electrician	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.06	0.06	0.06	0.06	0.06
Project Services Specialist	0.06	0.06	0.06	0.06	0.06
Purchasing Assistant	0.00	0.20	0.20	0.20	0.20
Safety /Special Projects Coordinator	0.00	0.20	0.20	0.20	0.20
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Street Maintenance Worker I / II	6.00	5.00	5.00	5.00	5.00
Street Sweeper Operator	3.00	3.00	3.00	3.00	3.00
Streets Supervisor	1.00	1.00	1.00	1.00	1.00
Streets Manager	1.00	1.00	1.00	1.00	1.00
Streets FTE Total	14.82	15.02	15.02	15.02	15.02

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Water Operations</u>					
Director of Public Works / City Engineer	0.20	0.32	0.34	0.34	0.34
Director of Public Works	0.20	0.00	0.00	0.00	0.00
Assist Director of PW / Assist City Engineer	0.20	0.32	0.35	0.35	0.35
Deputy Director of Public Works / Operations	0.00	0.20	0.25	0.25	0.25
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.25	0.22	0.22	0.22	0.22
Associate Engineer	0.00	0.00	1.00	1.00	0.00
Cross-Control Connection Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	0.50	0.50	0.50	0.50	0.50
Engineering Manager	0.00	0.00	0.00	0.00	1.00
Management Analyst	0.20	0.31	0.31	0.31	0.31
Project Services Specialist	0.04	0.04	0.13	0.13	0.13
Purchasing Assistant	0.34	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	1.00	1.00	1.00	1.00	1.00
Safety / Special Projects Coordinator	0.25	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.00	0.20	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
Water Distribution Worker I / II	4.00	6.00	6.00	6.00	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
Water Operations FTE Total	18.68	20.51	21.50	21.50	21.50
<u>Non-Potable</u>					
Water Conservation Specialist	1.00	1.00	1.00	1.00	1.00
Non-Potable FTE Total	1.00	1.00	1.00	1.00	1.00

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Wastewater Operations</u>					
Director of Public Works / City Engineer	0.33	0.19	0.20	0.20	0.20
Assist Director of PW / Assist City Eng.	0.13	0.19	0.23	0.23	0.23
Deputy Director Public Works / Operations	0.00	0.20	0.25	0.25	0.25
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	0.25	0.22	0.22	0.22	0.22
Collection Systems Worker I / II	2.50	2.50	2.50	2.50	2.50
Electrician	0.50	0.50	0.50	0.50	0.50
Management Analyst	0.13	0.24	0.24	0.24	0.24
Project Services Specialist	0.04	0.04	0.13	0.13	0.13
Purchasing Assistant	0.33	0.20	0.20	0.20	0.20
Safety / Specialist Projects Coordinator	0.50	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.00	0.20	0.00	0.00	0.00
Wastewater Laboratory Technician I	0.50	1.00	1.00	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	0.00	0.00	1.00
Wastewater Treatment Plant Oper I / II / III	3.00	3.00	4.00	4.00	3.00
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Wastewater Operations FTE Total	13.21	13.68	13.67	13.67	13.67
<u>Wastewater Lateral Maintenance</u>					
Collection System Worker I	0.50	0.50	0.50	0.50	0.50
Wastewater Lateral Maintenance FTE Total	0.50	0.50	0.50	0.50	0.50
<u>Solid Waste Operations</u>					
Director of Public Works / City Engineer	0.35	0.26	0.28	0.28	0.28
Assist Director of PW / Assist City Eng.	0.15	0.21	0.24	0.24	0.24
Deputy Director Public Works / Operations	0.00	0.16	0.20	0.20	0.20
Admin. Assistant I/II	2.10	2.40	1.80	1.80	1.60
Administrative Secretary	0.00	0.00	0.80	0.80	0.80
Administrative Supervisor	0.25	0.18	0.18	0.18	0.18
Management Analyst	0.15	0.26	0.26	0.26	0.26
Project Services Specialist	0.04	0.04	0.13	0.13	0.13
Purchasing Assistant	0.33	0.16	0.16	0.16	0.16
Safety/Special Projects Coordinator	0.25	0.16	0.16	0.16	0.16
Solid Waste Equipment Operator I/II	10.00	12.00	12.00	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
Solid Waste Operations FTE Total	16.02	18.23	18.61	18.61	18.41

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Solid Waste Transfer Station</u>					
Deputy Director of Public Works	0.00	0.04	0.05	0.05	0.05
Administrative Assistant II	0.40	0.60	0.20	0.20	0.40
Administrative Secretary	0.00	0.00	0.20	0.20	0.20
Administrative Supervisor	0.00	0.04	0.04	0.04	0.04
Purchasing Assistant	0.00	0.04	0.04	0.04	0.04
Safety/Special Projects Coordinator	0.00	0.04	0.04	0.04	0.04
Senior Solid Waste Equipment Operator	0.20	0.20	0.20	0.20	0.20
Solid Waste Equipment Operator I / II	2.00	1.00	1.00	1.00	1.00
Solid Waste Manager	0.20	0.20	0.20	0.20	0.20
Solid Waste Supervisor	0.20	0.20	0.20	0.20	0.20
Solid Waste Transfer Station FTE Total	3.00	2.36	2.17	2.17	2.37
Public Works FTE Total	103.85	97.00	90.00	89.00	89.00
<u>Parks and Recreation</u>					
<u>Recreation Administration</u>					
Director of Parks and Recreation	0.42	0.85	0.85	0.85	0.85
Accountant I / II	0.80	0.40	0.30	0.30	0.30
Administrative Assistant I / II	2.00	2.00	3.75	3.75	3.75
Administrative Supervisor	0.50	1.00	1.00	1.00	1.00
Management Analyst	0.50	0.85	0.85	0.85	0.85
Recreation Coordinator	1.90	0.90	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	3.00	3.00	3.00	3.00	3.00
Recreation Administration FTE Total	10.12	10.00	11.75	11.75	11.75
<u>Park Maintenance Assessment District</u>					
Director of Parks & Recreation	0.05	0.05	0.05	0.05	0.05
Assistant Parks & Recreation Director	0.00	0.00	0.34	0.34	0.00
Accountant I	0.25	0.00	0.00	0.00	0.00
Accountant II	0.05	0.05	0.30	0.30	0.30
Administrative Assistant II	0.50	0.50	0.50	0.50	0.25
Landscape / Facilities Worker I / II	2.90	2.90	2.90	2.90	2.75
Landscape / Facilities Manager	0.65	0.34	0.00	0.00	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
Park Maintenance Assessment District FTE Total	5.75	5.19	5.44	5.44	5.04

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>City Pool</u>					
Recreation Coordinator	1.00	1.00	0.00	0.00	0.00
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	0.15
Landscape / Facilities Supervisor	0.25	0.25	0.25	0.25	0.25
City Pool FTE Total	2.25	2.25	1.25	1.25	0.65
<u>City Rental</u>					
Administrative Assistant I / II	1.50	1.50	0.00	0.00	0.00
City Rental FTE Total	1.50	1.50	0.00	0.00	0.00
<u>Senior Programs</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
Senior Programs FTE Total	1.25	1.25	1.25	1.25	1.25
<u>Landscape Operations</u>					
Director of Parks and Recreation	0.10	0.10	0.10	0.10	0.10
Assistant Parks & Recreation Director	0.00	0.00	0.33	0.00	0.00
Accountant I / II	0.40	0.30	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	0.33	0.00	0.33	0.33
Landscape / Facilities Supervisor	0.90	1.00	1.10	1.10	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	0.15	0.15	0.15	0.15	0.15
Landscape Operations FTE Total	2.70	2.78	2.98	2.98	2.98
<u>Park Planning</u>					
Director of Parks and Recreation	0.43	0.00	0.00	0.00	0.00
Accountant I / II	0.50	0.25	0.00	0.00	0.00
Administrative Assistant I / II	0.25	0.25	0.00	0.00	0.00
Administrative Supervisor	0.50	0.00	0.00	0.00	0.00
Landscape / Facilities Manager	0.10	0.00	0.00	0.00	0.00
Landscape / Facilities Supervisor	0.20	0.10	0.00	0.00	0.00
Management Analyst	0.25	0.00	0.00	0.00	0.00
Parks Planner	1.00	0.00	0.00	0.00	0.00
Parks Planning Technician	1.00	0.00	0.00	0.00	0.00
Senior Construction Inspector	1.00	0.00	0.00	0.00	0.00
Park Planning FTE Total	5.23	0.60	0.00	0.00	0.00

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Cultural Arts</u>					
Arts Manager	1.00	0.00	0.00	0.00	0.00
Management Analyst	0.10	0.00	0.00	0.00	0.00
Cultural Arts FTE Total	1.10	0.00	0.00	0.00	0.00
<u>Facilities Maintenance Services</u>					
Administrative Assistant II	0.00	0.00	0.00	0.00	0.25
Landscape Facilities Manager	0.00	0.33	0.33	0.33	0.33
Landscape/Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Landscape/Facilities Worker I / II	3.00	3.00	3.00	3.00	3.75
Facilities Maintenance Services FTE Total	4.00	4.33	4.33	4.33	5.33
<u>Police Activity League</u>					
Recreation Services Coordinator	0.10	0.10	0.00	0.00	0.00
Recreation Services Supervisor	1.00	1.00	0.00	0.00	0.00
Police Activity League FTE Total	1.10	1.10	0.00	0.00	0.00
Parks & Recreation FTE Total	35.00	29.00	27.00	27.00	27.00
<u>Redevelopment Agency</u>					
Director of Community Development	0.20	0.20	0.35	0.35	0.35
Redevelopment Manager	1.00	1.00	0.80	0.80	0.80
Administrative Assistant II	0.00	0.00	0.20	0.20	0.20
Administrative Supervisor	0.00	0.20	0.39	0.39	0.39
Economic Development Manager	0.00	0.00	0.40	0.40	0.00
Planning / Economic Development Manager	0.00	0.00	0.00	0.00	0.40
Principle Planner	0.00	0.00	0.00	0.00	0.50
Senior Redevelopment Analyst	1.00	1.00	1.00	1.00	1.00
Sr. Community Development Analyst	0.00	0.00	0.80	0.80	0.80
Sr. Community Development Technician	0.75	0.75	1.55	1.55	2.05
Redevelopment Agency FTE Total	2.95	3.15	5.49	5.49	6.49
Total Authorized Full Time Positions	302.75	281.25	269.25	268.25	267.25

Budget For Fiscal Year 2009/10

Four Year History of Authorized Budgeted Full Time Equivalent Positions by Classification

	2006/07 Budget	2007/08 Budget	2008/09 Budget	2008/09 Projected	2009/10 Budget
<u>Elected & Appointed Employees</u>					
<u>Legislative</u>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00
Legislative Total	5.00	5.00	5.00	5.00	5.00
<u>Planning Commission</u>					
Planning Commissioners	5.00	5.00	5.00	5.00	5.00
Planning Commission Total	5.00	5.00	5.00	5.00	5.00
<u>Art Commission</u>					
Art Commissioners	16.00	16.00	5.00	5.00	5.00
Art Commission Total	16.00	16.00	5.00	5.00	5.00
<u>Park and Recreation Commission</u>					
Park Commissioners	5.00	5.00	5.00	5.00	5.00
Park and Recreation Commission Total	5.00	5.00	5.00	5.00	5.00
<u>Youth Commission</u>					
Youth Commissioners	10.00	10.00	10.00	10.00	10.00
Youth Commission Total	10.00	10.00	10.00	10.00	10.00
Elected & Appointed Total	41.00	41.00	30.00	30.00	30.00
<u>Part-Time Employees</u>					
Police Reserves	1.00	1.00	1.00	1.00	0.00
Part-Time Total	1.00	1.00	1.00	1.00	0.00
Total Elected & Appointed Employees	42.00	42.00	31.00	31.00	30.00
GRAND TOTALS	344.75	323.25	300.25	299.25	297.25

Budget For Fiscal Year 2009/10

City of Brentwood BASIC DATA (As of June 30, 2008)

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 2008:	50,584

<u>Number of Full-time Equivalent Positions</u>	<u>Year End</u>
281.25	2008
298.26	2007
294.75	2006
294.75	2005
263.45	2004
245.14	2003
203.80	2002
190.45	2001
156.50	2000
135.50	1999

<u>Public Schools</u>	
Elementary	7
Intermediate	3
High School	2
Alternative High Schools	2

<u>Miles of Streets</u>	
Miles of Streets	168.00
Miles of Sanitary Sewers	150.00
Miles of Water Mains	173.00
Number of Street Lights	5,299

<u>Municipal Wastewater System</u>	
Number of Lift Stations	3
Sanitary	3
Storm	1
Number of Connections	15,104
Average Daily Flow	3.6 MGD

<u>Municipal Water System</u>	
Number of Wells	9
Number of Reservoirs	6
Storage Capacity (gallons)	18.8 MG
Average Daily Consumption	11 MGD
Peak Daily Consumption	17 MGD
Number of Fire Hydrants	1,869
Number of Connections	16,592

<u>Municipal Solid Waste</u>	
Number of Residential Services	14,893
Number of Commercial Services	463

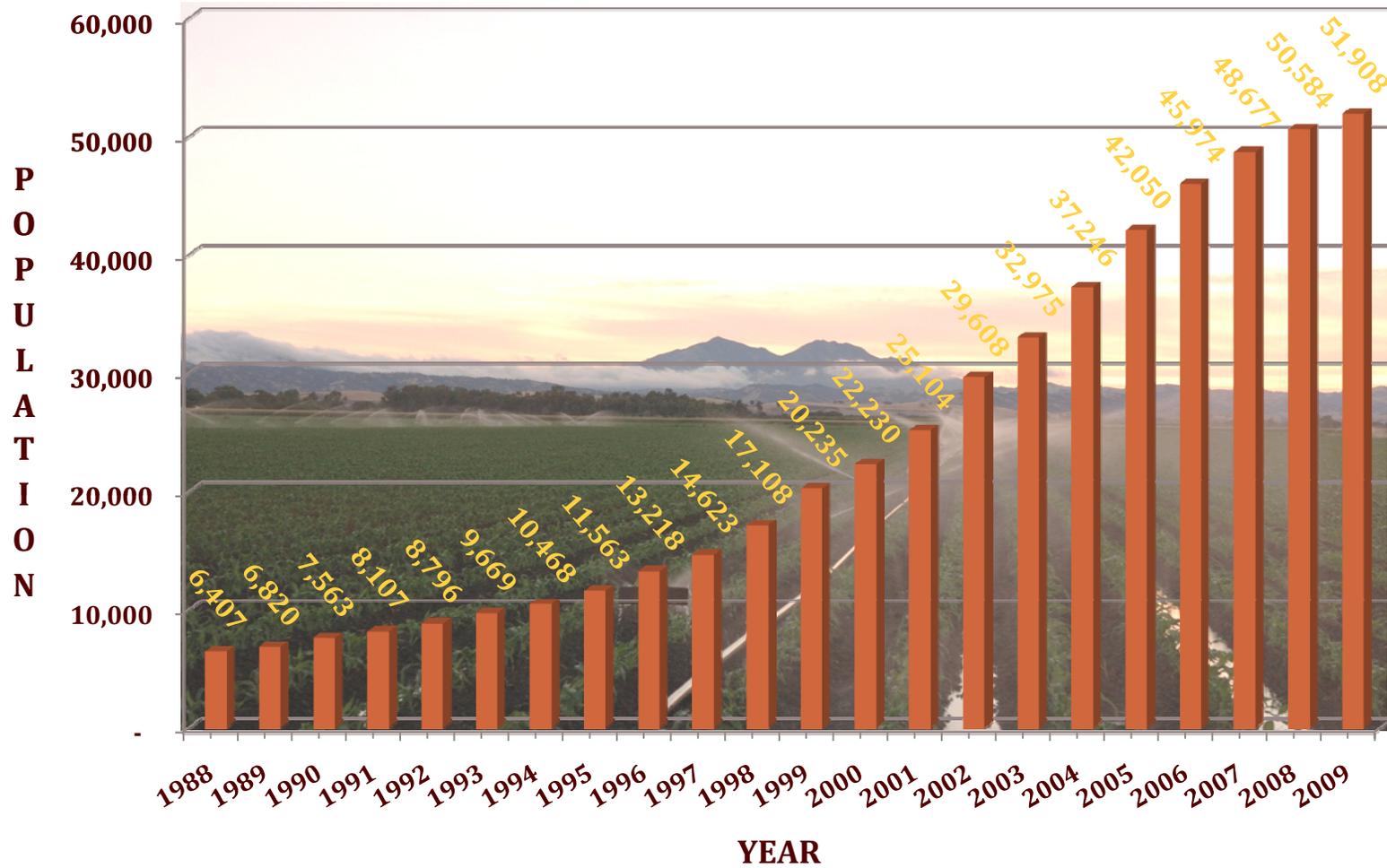
<u>Parks and Recreation</u>	
Neighborhood Parks	228 acres
Aquatic Complex	7.5 Acres
Skate Park	.50 acres
Play Areas	43
Sunset Park Athletic Complex	38 acres

<u>Parks Facilities</u>	
Multi-Use Trails	16 miles
Multi-Use Ball and Soccer Fields	23
Tennis Courts	2
Basketball Courts	12
Bocce Ball Courts	2
Volleyball Courts	3
Horseshoe Courts	2
Gazebos	3
Picnic Areas/Tables	253
BBQ Areas	17
Restrooms (Permanent)	7

<u>Police Protection</u>	
Sworn Officers	62
Non-Sworn	16
Reserves	0
Vehicles	51
Motorcycles	6

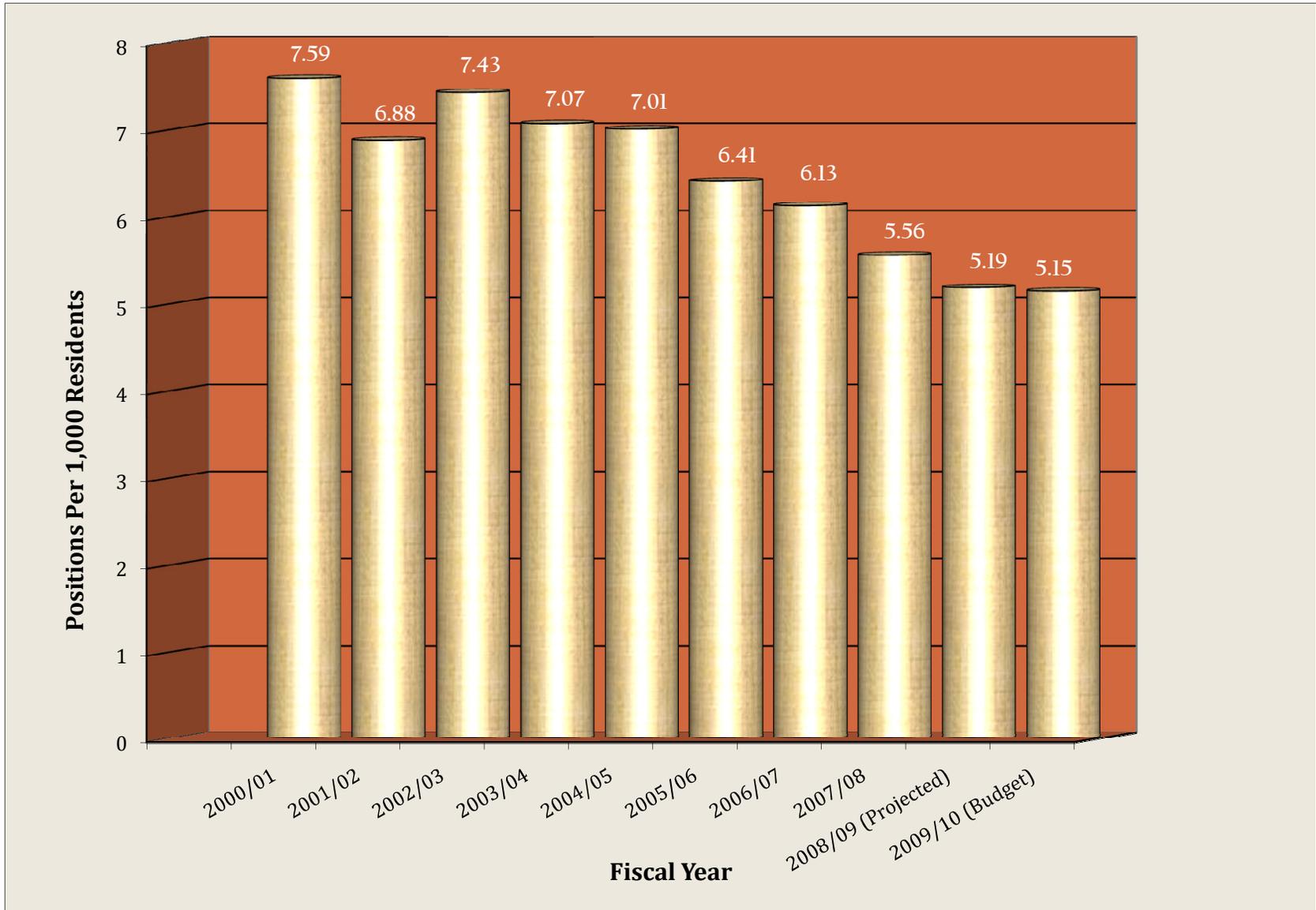
<u>East Diablo Fire District</u>	
Stations Located in Brentwood	2
Firefighters in Brentwood	12

History of Population Growth



Budget For Fiscal Year 2009/10

Ten Year Personnel History





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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.

- 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.

- 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.
- 264 **Housing First Time Buyers** – This fund accounts for development fees collected for affordable housing. The monies are used to provide loans to first time homebuyers who qualify as moderate to very-low income households.
- 265 **Affordable Housing in Lieu** – This fund accounts for development fees collected for affordable housing. The monies are used to ensure 10% of all new dwellings are affordable for low and very low income households. This is now reported in the Housing Enterprise fund.
- 267 **Public Art Administration** – This fund accounts for fees collected for the administration of the Public Art Program.
- 268 **Public Art Acquisition** – 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.
- 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.
- 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
- 360 **Randy Way District Improvements** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to finance infrastructure improvements within the Randy Way Assessment District.
- 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** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 438 **Capital Improvement Financing Program 2003-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 439 **Capital Improvement Financing Program 2002-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 440 **2002 A & B Refinance Bonds** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 441 **Capital Improvement Financing Program 94-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 442 **Capital Improvement Financing Program 98-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 443 **Capital Improvement Financing Program 99-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 444 **Capital Improvement Financing Program 2000-01 Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments on CIFP Infrastructure Revenue Bonds.
- 445 **Capital Improvement 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.
- 460 **Randy Way Assessment District Debt Service** – This fund accounts for Randy Way tax assessment receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 461 **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** – 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.
- 501 City Rentals** – This enterprise accounts for all the City facilities rented and maintained through this fund.
- 510 Housing Enterprise** – This enterprise accounts for the administrative and operational expenses for the Housing Division and Housing rental stock. This now includes Affordable Housing In Lieu and Housing First Time Buyers.
- 511 Housing Projects** – This fund accounts for expenditures associated with housing capital improvement projects.
- 513 Housing Replacement** – This fund accounts for revenues and expenditures associated with the replacement of housing capital assets and infrastructure.
- 540 Solid Waste Enterprise** – 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.
- 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 Termo 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.
- 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.
- 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’s General Fund 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.
- 710 Budget Stabilization** – This fund is used to accumulate General Fund savings during good times in order to help the City’s ability to weather adverse economic conditions.
- 850 Asset Seizure** – Special funds to be used exclusively to support law enforcement and prosecutorial efforts of the agency.
- 900 General Fixed Assets Group** – This fund accounts for all fixed assets used in governmental fund type.
- 950 General Long Term Debt** – This fund accounts for general obligations of 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.
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.

GLOSSARY OF TERMS

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	Costs that are allocable to a particular cost objective to the extent of benefits received by such objective.
Allocation	A distribution of funds or an expenditure limit established for an organizational unit.
American Disabilities Act	New Federal legislation requires the accessibility of public facilities for handicapped persons.
Apartment Communities Assisting Progress	A program designed to enhance the quality of life in a specifically multi-family residential development.
Applied Overhead	Amount of overhead expenses that are charged to production job or a department when utilizing a cost accounting system.
Appropriation	An authorization by the City Council to make expenditures and to incur obligations for specific amounts and purposes. All annual appropriations lapse at fiscal year end.
Appropriations Limit	As defined by Section 8 of Article XIII B of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979 general election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year’s appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.
Appropriation Resolution	The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

GLOSSARY OF TERMS

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.
Boilerplate	A standardized or preprinted form.

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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.
Comprehensive Annual Financial Report	Prepared in conformity with Generally Accepted Account Principals (GAAP) as set forth by the Governmental Accounting Standards Boards (GASB).

GLOSSARY OF TERMS

Congestion Management Plan	Required for consideration of Measure “I” funding of transportation improvements.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year such as flood emergencies, Federal mandate shortfalls in revenue and similar events.
Contingency Fund	Amount reserved for a possible loss.
Contractual Services	A series of object codes, which include the expense of custodial, janitorial and other services, procured independently by contract or agreement with an individual, firm, corporation or other governmental units.
Controllable Costs	Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.
Costs	Amount of money that must be paid to acquire something, purchase price or expense.
Cost Accounting	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.
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.

GLOSSARY OF TERMS

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 or any combination of these elements.
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 the salary of the person who provides the direct service.

GLOSSARY OF TERMS

Discretionary Costs	Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development. Also called managed costs.
Division	An organizational component of a department, which may be further subdivided into programs.
Division Overhead	The cost of the division's indirect labor and material/supplies divided by the division's direct salary and wages cost. The result is expressed as a percentage to be applied to direct salary and wages.
E	
Economic Growth Rate	Rate of change in Gross National Product (GNP) as expressed in an annual percentage. If adjusted for inflation, it is called the <i>real economic growth rate</i> .
Educational Revenue Augmentation Fund	A state mandated property tax shift to schools.
Effective Interest Methods	Premiums, discounts, bond issuance costs amortized over life of debt issue.
Encumbrance	The commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
Enterprise Fund	A proprietary fund used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the legislative body is the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedule for these services is established to insure revenues are adequate to meet all necessary expenditures.
Equity	The difference between fund assets and fund liabilities.
Estimate	To approximate.
Estimated Economic (Useful) Life	The period over which 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.

GLOSSARY OF TERMS

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	One of the three types of funds utilized by government agencies. These are also referred to as Trust and Agency Funds. These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Fiscal Year	The 12-month period for recording financial transactions specified by the City of Brentwood as beginning July 1 st and ending June 30 th .
Fixed Assets	Assets of long-term character such as land, buildings, machinery, equipment or furniture.
Fixed Asset Management	Tagging and preparing asset ledgers for plant, facilities and equipment; recording changes in asset status; and conducting periodic inventories of assets.
Fixed Cost	A cost that remains constant regardless of volume or demand. Fixed include salaries, interest expense, rent, depreciation, and insurance expenses.
Forecasts	Estimates of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.

GLOSSARY OF TERMS

Fringe Benefits	Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance or training supplements. Fringe benefits can be either mandatory, such as PERS contributions, or voluntary, such as health insurance benefits.
Full Time Equivalent	The designation of staffing based on the Full Time Equivalent for personnel using a guideline of 2,080 hours per year (1.0 FTE) or for 1,040 hours (0.5 FTE).
Function	An activity or a group of related activities for which the budgetary unit is responsible; in Brentwood, a function is the same as a program.
Fund	A separate accounting entity, with a self-balancing set of accounts, to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary or fiduciary. Commonly used funds in governmental accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Agency Funds and Special Assessment Funds.
Fund Accounting	System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is 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.
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.

GLOSSARY OF TERMS

Geographic Information System	A computer based Geographic Information System is being established by the Information Services Division for the tracking and monitoring of development projects.
Goal	A general statement of broad direction, purpose or intent which describes the essential reason for existence and which is not limited to a one-year time frame. Generally, a goal does not change from year to year.
Government Accounting	Principles and procedures in accounting for federal, state and local governmental units. The National Council on Governmental Accounting establishes rules. Unlike commercial accounting for corporations, encumbrances and budgets are recorded in the accounts. Assets of a governmental unit are restricted for designated purposes.
Government Enterprise	Governmentally sponsored business activity. A utility plant may be a government enterprise which raises revenue by charging for its services.
Government Finance Officers Association	A non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the association's activities.
Government Fund	This category of funds account for all records or operations not normally found in business, such as the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.
Grant	Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant awarded by the Federal Government.
H	
Historical Cost	Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
Hourly Billing Rate	The rate of a position on an hourly schedule including the cost of the positions hourly salary plus the hourly fringe benefit costs, plus the division or department overhead costs, plus the City's general and administrative costs. This "Total" labor cost per hour is used to determine various costs of services provided to the public.
Housing and Community Development	Sets the standards for quality and workmanship in the rehabilitation of rental properties.

GLOSSARY OF TERMS

I

Indirect Cost	Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
Inflation	Rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.
Infrastructure	The physical assets of the City, such as streets, water, wastewater, public buildings, and parks, and the support structures within a development.
Inland Regional Narcotics Enforcement Team	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.
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.
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GLOSSARY OF TERMS

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	The tax rate expressed in mills per dollar (e.g., 1 mill equal \$1 per \$1,000 of assessed valuation).
Megahertz	A designation of the broadcast capability of a local government radio system.
Millions of gallons per day	Rating used in infrastructure water projects.

GLOSSARY OF TERMS

Mobile Data Terminal Modeling	A program set up for direct communication between the police officer and the dispatcher. Designing or manipulating a mathematical representation that simulates an economic system or corporate financial application so that the effect of changes can be studied and forecast.
Modified Accrual Basis or Modified Accrual Method	An accounting method whereby income and expense items are recognized, as they are available and measurable.
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. For example, to increase an activity by a specific amount by a certain date; to maintain a service level; to reduce the incidence of something by a specific amount by a given date or to eliminate a problem by a set date. The emphasis is on performance and its measurability.
Operation & Maintenance	Cost associated with a capital facility that will impact the City of Brentwood on an ongoing and annual basis.
Operating Expense	A series of object codes which include expenditures for items which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.
Operational Audit	Process to determine ways to improve production and services.
Ordinance	The laws of a municipality.
Organization	Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

GLOSSARY OF TERMS

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 (e.g., miles of streets cleaned). Also, specific quantitative measures of results obtained through a program (e.g., percent reduction in response time compared to previous year).
Period	Interval of time as long or short as fits the situation.
Personnel Years	The actual or estimated portion of a position expended for the performance of work. For example, a full-time position which was filled by an employee for half of a year would result in an expenditure of 0.5 personnel years. Generally, one personnel year equals 2,080 hours of compensated work and leave-time.
PG&E Rule 20A Funding	Projects performed under Rule 20A are nominated by a city, county or municipal agency and discussed with Pacific Gas & Electric Company, as well as other utilities. The costs for undergrounding under Rule 20A are recovered through electric rates after the project is completed.

GLOSSARY OF TERMS

Prepaid	Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.
Prior Year	The fiscal year preceding the current year.
Program	An organized self-contained set of related work activities within a department or division which are directed toward common objectives and represent a well-defined expenditure of City resources.
Projection	Estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.
Pro Rata	Proportionate allocation. For example, a pro rata property tax rebate might be divided proportionately (prorate) among taxpayers based on their original assessments, so that each gets the same percentage.
Purchase Order	An order issued by the Purchasing Department which authorizes the delivery of specific goods or services, and incurrence of a debt for them.
Purchase Requisition	The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.
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.
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.

GLOSSARY OF TERMS

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).
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.

GLOSSARY OF TERMS

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.
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.

GLOSSARY OF TERMS

Unreserved Fund Balance	In a governmental or expendable trust fund, the balance of net financial resources which are spendable or available for appropriation.
Update	Revise printed information according to the most current information available.
User Charge	Charges or fees levied to recipients of a particular service.
V	
Variable	Data item that can change its value; also called a <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

ABT – Additional Bonds Test

ACAP – Apartment Communities Assisting Progress

ADA – Americans with Disabilities Act

APB – Applicable Pronouncements – Business Activities

ARB – Accounting Research Bulletins

ARC – Actuarial Required Contribution

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

ACRONYMS

CMOMS – Capacity, Management, Operations and Maintenance

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

DSS – Data Security Standard

E

EBICBO – East Bay International Conference of Building Inspectors

EBMUD – East Bay Municipal Utility District

EBRPD – East Bay Regional Park District

ECCID – East Contra Costa Irrigation District

EDU – Equivalent Dwelling Unit

EEMP – Environmental Enhancement Mitigation program

EIR – Environmental Impact Report

EOC – Emergency Operations Center

EPA – Environmental Protection Agency

ERAF – Educational Revenue Augmentation Fund

ERP – Enterprise Resource Planning

ERWQA – Effluent and Recovery Water Quality Assessment

F

FASB – Financial Accounting Standards Board

FAU – Federal Aid Urban program

FEMA – Federal Emergency Management Agency

FM – Final Map

FTE – Full Time Equivalent

G

G & A – General and Administrative Expense

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information Services

GNP – Gross National Product

GP – General Plan

GPA – General Plan Amendment

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)

L

LEED – Leadership in Energy and Environmental Design

LF – Linear foot/feet

ACRONYMS

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

MADS – Maximum Annual Debt Service

MDT – Mobile Data Terminal Program

MFR – Multi-Family Residence

MGD – Millions of gallons per day

MhZ – Megahertz

MOE – Maintenance of Effort

MTC – Metropolitan Transportation Commission

N

NBCA – North Brentwood Citizens Advisory

NFPA – National Fire Protection Association

NPDES – National Pollution Discharge Elimination System

O

O & M – Operation & Maintenance

OES – Office of Emergency Services

OMB – Office of Management and Budget

OPEB – Other Post Employment Benefits

P

PCI – Pavement Condition Index or Payment Card Industry

PD – Planning Development

PEG – Public Access, Educational, and Government Cable Channels

PERS – Public Employees Retirement System

PMP – Pavement Management Program

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 – Vitriified Clay Pipe

VCRC – Village Community Resource Center

VIPS – Volunteers in Police Service

VLf – Vehicle License Fees

VRDB – Variable Rate Demand Bond

W

WET – Water Emergency Team

WCD – Water Conservation District

WTP – Water Treatment Plant

WWTP – Wastewater Treatment Plant

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