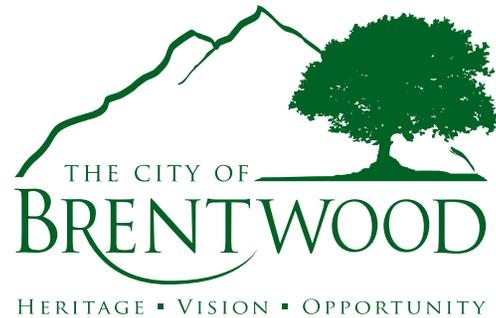


# City of Brentwood

## 2010/11 - 2011/12 OPERATING BUDGET



708 Third Street, Brentwood, CA 94513



Every year the City selects a theme for the covers of its major financial documents - the Capital Improvement Program (CIP), the Operating Budget, the Cost Allocation Plan, the Fiscal Model the Comprehensive Annual Financial Report (CAFR) and the Public Facilities Fee Report. This year each of the covers will portray a “Snapshot of Brentwood” highlighting some of the many reasons visitors, businesses and residents are drawn to the City of Brentwood.

COVER: This year’s Operating Budget cover provides a “snapshot” of the City’s schools. There are two school districts within the City of Brentwood. The Brentwood Union School District consists of seven elementary schools for grades kindergarten through fifth grade and three middle schools for sixth through eighth grade. The City’s five high schools fall under the Liberty Union High School District. In 2009, Heritage High School was recognized as a California Distinguished School, an honor which was previously bestowed upon both Freedom High School and Liberty High School.



*City Officials*

Robert Taylor ..... Mayor  
 Erick Stonebarger ..... Vice-Mayor  
 Chris Becnel ..... 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 2010

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

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

I am pleased to submit the Operating Budget for the City of Brentwood and the Brentwood Redevelopment Agency for Fiscal Years 2010/11 and 2011/12. The two-year City Operating Budget of \$428.8 million, and Redevelopment Agency Budget of \$22.3 million, adhere to the City Council's objectives and support the City Council's strategic initiatives.

**Strategic Initiatives**

(Listed alphabetically)

*Community Neighborhood Improvement*

*Customer Service*

*Economic Development*

*Fiscal Stability*

*Infrastructure*

*Public Safety*

*Technology*

*Transportation*

*Vision and Planning*

Economic conditions continue to present significant fiscal challenges for local governmental agencies. Median housing prices have fallen to half of their peak levels, consumer purchasing activity has declined dramatically and the State of California's ongoing budget shortfalls, abysmal credit rating and continual threats of local governmental revenue takeaways have made national headlines. These factors, along with the dramatic slowdown in development, have resulted in a significant structural decline in revenues.

Despite this difficult environment, we are seeing some signs which indicate that the worst of the recession may now be behind us. Housing prices have shown signs of stabilization, with median prices increasing over the past twelve months. Development activity has slowly begun resuming, and Brentwood has the distinction of being the city in Contra Costa County to post an annual sales tax increase for calendar year 2009. However, this good news must be tempered with the knowledge that what little recovery has been seen so far remains fragile, and conditions could still worsen.

Even if the economy stabilizes, the City will continue to face a challenging fiscal environment for years to come. With ongoing revenues having been structurally reduced, the City must develop a strategy for managing the expenditure side of the budget. One of the most significant expenditure increases over the next several years will be pension contribution requirements and retiree medical funding. Previous public employee benefit enhancements awarded during the boom times were awarded on the faulty belief the inflated housing market would continue ever higher and that a perpetually strong stock market could fund increased pension benefits without impacting the required contribution expenses of the City.

Looking back, we know the housing bubble, development boom and inflated stock market were unsustainable. Yet the benefit enhancements remain intact, and are now unsustainable in their own right. Making matters worse, all the risks borne from benefit enhancements have been assumed by public agencies, as evidenced by the increased pension contribution requirements of public agencies that bear the entire responsibility for fully funding the pension plan. Developing a strategy for responsibly managing our expenses without negatively impacting current service levels will be a considerable challenge.

The City remains committed to maintaining 30% General Fund reserves and to operating with a balanced budget, where revenues cover operating expenses. 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 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  
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.

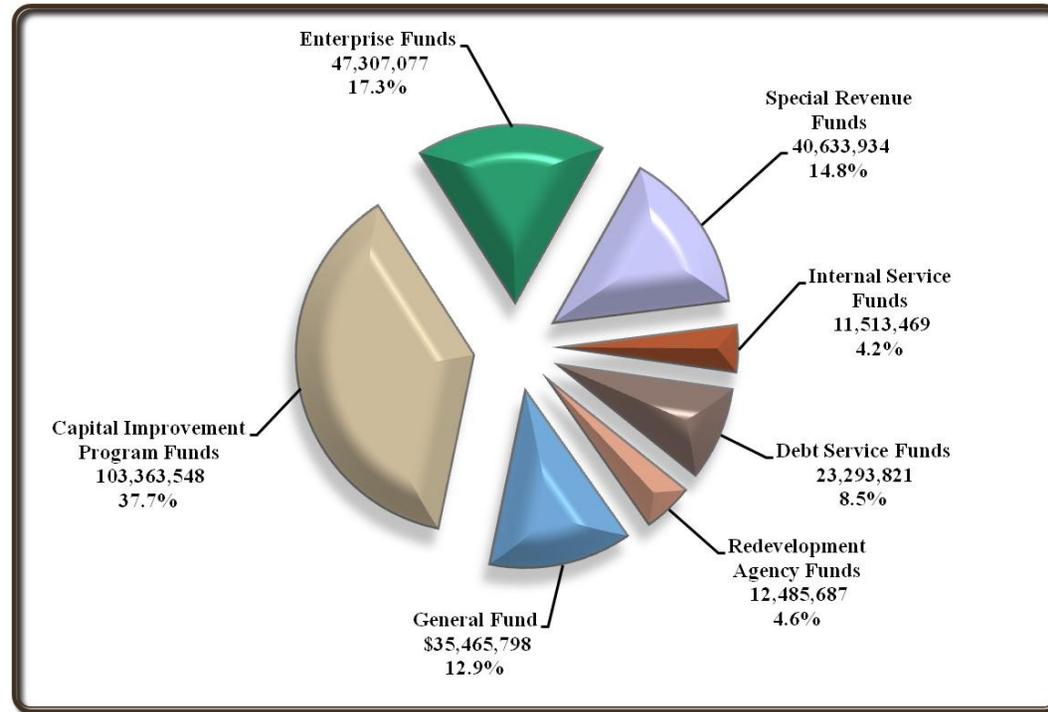
***Accountability*** – answerable for our actions.

***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 2010/11 is \$274.1 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 \$14.4 million for FY 2009/10. The following budgetary principles guided the City in preparation of this budget:

- The Operating Budget is balanced, with revenues covering on-going expenditures. The Budget Stabilization Fund is budgeted to transfer funds to the General Fund in order to meet this principle.

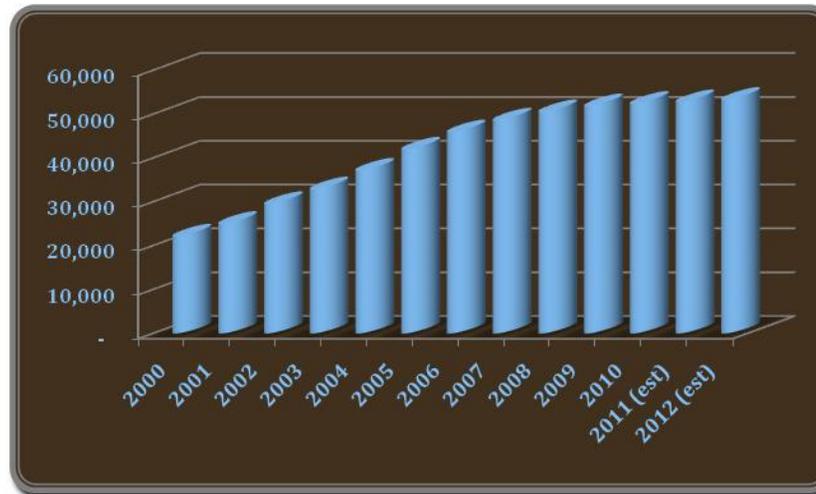
- Revenues are conservatively estimated to ensure revenues support expenditures.
- The budget does not use reserves for on-going operating costs.
- For capital projects, all associated costs are identified in order to properly consider future financial impacts.
- Each Enterprise and Internal Service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

### ***Key Budget Initiatives***

Several budget assumptions were included in the Operating Budget for FY 2010/11 and FY 2011/12. These assumptions will be carefully monitored throughout the fiscal year while evaluating budgetary performance. These key budget assumptions include:

- The proposed budget does not plan for additional State takeaways beyond what has already been established through the State's FY 2009/10 budget (see "Legislative Issues" beginning on page xxi for additional information).
- The effects of a county-wide property valuation reassessment have been included in these numbers, with an 8.7% decline factored into the budget.
- The impacts from the Contra Costa County Assessor's settlement of Chevron's property tax assessment appeals have been included in this budget.
- The impacts of rising costs of services provided by other agencies, including Animal Control, Library, Police Dispatch and the National Pollutant Discharge Elimination System (NPDES) permitting program have been incorporated into this budget. Dispatch costs, with annual increases of 12%, are increasing at a particularly rapid pace.
- 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 average just \$595,000 per year in this operating budget.

- The slowdown in residential development is expected to keep the City’s population growth at low levels. After increasing at an average annual rate of 10% over the past decade, growth is now expected to hover near 1-2% for the foreseeable future resulting in a protracted period of low development revenue. Demand for city services is also expected to show only minor increases. This budget includes just 125 new single family residential building permits for FY 2010/11 and 140 permits for FY 2011/12.



*Population Growth*

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

2008/09, and in FY 2009/10 the City Council adopted a long term pre-funding strategy. This strategy calls for the City to gradually increase its pre-funding of Other Post Employment Benefits (OPEB) over the next ten years, resulting in an 85% funding level by the end of the decade. These costs will be substantial, as contributions for retiree benefits are projected to rise from \$.6 million in FY 2009/10 to \$5.0 million in FY 2018/19. The pre-funding contributions in excess of the pay-as-you-go funding requirements are budgeted to be \$410,401 in FY 2010/11 and \$649,527 in FY 2011/12. These contributions will be made from the Insurance Internal Service Fund, which is projected to have a fund balance of \$5.2 million at June 30, 2010.

- The Budget Stabilization Internal Service Fund will transfer \$1,025,097 to the General Fund in FY 2010/11 and \$1,210,706 in FY 2011/12. This contribution will supplement the General Fund while long term compensation savings strategies are considered by the City.

**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. This operating budget includes a total of four newly funded positions and the elimination of funding for one position for a net overall increase of three positions. The new positions include: 1) Senior Engineer funded by the Capital Improvement Program (CIP) Administration Fund in the General Fund; 2) Solid Waste Equipment Operator funded through the Solid Waste Enterprise; 3) Facilities Maintenance Supervisor funded through the Facilities Maintenance Fund and 4) Water Service Worker funded by the Water Enterprise. The eliminated position was a Plan Check Engineer funded by the Building Division in the General Fund. All of these positional changes are effective for the 2010/11 fiscal year, with the exception of the Water Service Worker position which becomes effective for the 2011/12 fiscal year.

**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 and is provided with annual cost of living adjustments of up to 5%. The City pays the entire 8% PERS employee contribution for miscellaneous employees and the entire 9% PERS employee contribution for sworn employees. The City has recently begun investigating a cost sharing strategy for managing these costs in the future.

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.



As discussed above, the City has approximately \$5.2 million set aside in its Insurance Internal Service Fund which may be used to partially fund retiree medical costs.

## LEGISLATIVE ISSUES

The State of California is experiencing an ongoing financial crisis. Previous budget “solutions” enacted by the State have looked towards local governments as a source of funds from which to borrow and raid. Assuming a continuation of these past practices, the State will once again be looking to both borrow and raid local government funds in order to bridge their widening budget deficit. The latest borrowing occurred in FY 2009/10 with the State’s enactment of the borrowing provisions of Proposition 1A.

Proposition 1A was passed by the voters in 2004 as a way to limit the State’s ability to continue their practice of taking local government revenues as budget solutions. Proposition 1A did allow for the State to borrow up to 8% of property taxes twice every ten years, which the Legislature and Governor enacted for the 2009/10 Fiscal Year. Under the provision, the State borrowed 8% of the City’s property tax revenue, amounting to approximately \$1.1 million. The City was able to avoid the financial consequences of this borrowing by participating in a bond sale which, at no cost to the City, allowed the City to sell its Proposition 1A receivable for 100 cents on the dollar and receive the funds in FY 2009/10 as originally planned. In addition, the State borrowed portions of the City’s Gas Tax and Proposition 42 funds for the majority of the year, with repayment only being made in the last three months of the fiscal year.

The State has also continued to view Redevelopment Agency tax increment as a pot of money to be used for balancing their budget. This has occurred during every State budget crisis over the past decade, which has unfortunately become an annual event. The State forced the Brentwood Redevelopment Agency to contribute \$2,627,299 to help fund education in FY 2009/10. This amount was paid by the Agency on May 10, 2010 under protest pending the outcome of appeals currently in the legal process challenging the legality of this raid (the State’s attempt at raiding redevelopment agencies in FY 2008/09 was struck down in court as illegal).

If the State is able to successfully defend this legal challenge, an additional \$540,397 will be taken from the Brentwood Redevelopment Agency in FY 2010/11. Past Brentwood Redevelopment Agency raids include \$302,058 in FY 2005/06; \$320,486 in FY 2004/05; \$163,985 in FY 2003/04 and \$84,158 in FY 2002/03.



With many of their one time budget solutions, (e.g. shifting payroll one day to move it into the next fiscal year) now used up, the State is finding that their 2010/11 fiscal outlook is continuing to deteriorate. In a recent response to this, the Legislature passed ABx8 6 and ABx8 9 in a special budget session called by the Governor in March 2010. These bills, as of July 1, 2010, will repeal the state sales

tax on gasoline (local sales tax rates on gasoline were not affected). In place of this sales tax is a newly implemented 17.3 cent per gallon excise tax. As a result, the City will no longer see revenue from Proposition 42, but instead will see an offsetting increase to gas tax revenue.

In March 2010, the California Legislature swiftly moved to pass legislation which will delay portions of the newly increased monthly gas tax funds for the first nine months of FY 2010/11, with repayment being made by April 28, 2011. Should the State attempt to raid these funds rather than simply borrow, the resulting loss of \$1,349,569 in FY 2010/11 would have a serious impact on the City's ability to maintain the quality of its roads.

With the State's ability to borrow hampered by the worst state credit rating in the country, the possibility of additional State raids and borrowing remains high. Areas of concern include the aforementioned Redevelopment and Gas Tax funds, as well as the City's Proposition 172 ½ cent sales tax (\$86,979) and Citizens Option for Public Safety (COPS) funds of \$100,000. Any new State takeaways would have a negative impact on the City's budget and could reduce the City's ability to maintain existing service and infrastructure standards. Should any State takeaways occur, the City would likely consider the following options: 1) utilizing General Fund Reserves to fund the borrowing (lowering General Fund undesignated reserves under 30%) or 2) utilizing the Emergency Preparedness Fund or Budget Stabilization Fund to cover the takeaways (these Funds are projected to have a combined \$8.8 million fund balance at the end of the 2009/10 fiscal year).

The League of California Cities has helped place the ***Local Taxpayer, Public Safety and Transportation Protection Act***, on the November 2010 State Ballot. This measure would help provide broad revenue protection benefits to cities and other local governments. The City revenues, which would be protected by the ballot measure from State diversion and borrowing, include:

- Redevelopment Tax Increment – The Legislature would not be able to increase or repeat its recent raids.
- Property Tax – In FY 2009/10 the State borrowed 8 percent of city, county and special district property tax revenues and currently has the ability to do so in three more years – this would be barred under the ballot measure.
- Gas Tax – These funds, including the new Proposition 42 swap amounts, could not be diverted or borrowed.
- Motor Vehicle License Fees – These funds would be protected from being reallocated by the State.
- Locally Levied Taxes – General and special purpose taxes, such as transit occupancy tax, property transfer tax and sales tax, could not be reallocated, transferred, borrowed, appropriated, restricted or used by the State.

## ECONOMIC OVERVIEW



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

The City's principal employers include the Liberty Union High School and Brentwood Union School Districts; the City of Brentwood; Precision Cabinets; Safeway; Winco; Home Depot; Kohl's; Raley's and Best Buy. In calendar year 2009, the City had a per capita personal income of \$31,868 and an unemployment rate of 8.0%. The median age of Brentwood residents is 32.8. The City's top sales tax producers in 2009 included Babies R Us; Best Buy; Home Depot; Home Goods; Kohls; Michaels; Ross and TJ Maxx.

The City experienced a period of tremendous growth from the mid 1990's to the mid 2000's. During this time period the population of the City more than tripled. Since that time, the City has seen very little residential development activity and property valuations have fallen substantially from their peak. In general, the recession has had far greater impacts in communities, such as Brentwood's, which experienced high growth rates and property appreciation during the previous decade. The General Fund's top revenue source, property tax, is expected to decline for a third consecutive year in FY 2010/11, with an estimated total three year decline of 33.2%.

In addition to this decline, the City has learned that the Contra Costa County Assessor's office has settled a property tax appeal filed by Chevron, located in Richmond. As a result of the settlement, Chevron will receive a refund of \$16.0 million in overpaid property taxes and \$1.8 million in interest. The City, despite not being a beneficiary of the annual over assessments, is required to share in the refund and will be responsible for payment of \$96,136 to be paid over the next two fiscal years. Chevron's appeal included their assessed valuation amounts from FY 2004/05 – FY 2008/09. With the settlement with the Assessor's office only covering FY 2004/05 – FY 2006/07, City staff has been informed that the City may be responsible for an additional \$300,000 in payments for the Chevron refund. These amounts are shown as "assigned" fund balance in the City's General Fund, and are not included in the 30% undesignated reserve calculation.

Rising unemployment, stock market losses and home valuation declines have caused consumers to pull back on spending. This has impacted the City's sales tax revenue, which is the City's second largest General Fund revenue source. Despite these headwinds, the City has seen some of the strongest sales tax figures in the State over the past year. This is largely due to the October 2008 opening of the Streets of Brentwood Lifestyle Center which helped insulate the City from the severe declines in sales taxes experienced by other

cities. As a result, the City has continued to report minor annual sales tax increases at a time when the State as a whole has been down over 15% on a year-over-year basis. With little new retail development over the past year, continued weakness in consumer spending will have a larger negative impact to the City's sales tax revenue in the upcoming years.

Investment income has been another revenue source which has been impacted by the recession. Record low interest rates have served to reduce the City's expected investment income in the coming years. Low interest rates will have a more significant negative impact on Brentwood's finances than most other agencies. This is due to the City's 30% reserves and healthy internal service fund balances. Just a few years ago the City was able to earn nearly 5% on its cash reserves. Over the next year a rate of return under 2% is expected.

Despite this difficult environment, there have been some signs that the worst of the recession may have passed. The City has seen both a slowdown in foreclosures and a drop in the inventory of homes for sale over the latter part of 2009 and into 2010. This has resulted in a slowdown in the decline of housing prices, with median prices increasing on a year over year basis for the first time in several years. Development activity has slowly begun resuming, and Brentwood has the distinction of being the city in Contra Costa County to post an annual sales tax increase for calendar year 2009. However, this good news must be tempered with the knowledge that what little recovery has been seen so far remains fragile, and conditions could still worsen.

Even if the economy stabilizes, the City will continue to face a challenging fiscal environment for years to come. With ongoing revenues projected to remain permanently lower, the City must continue to prudently manage the expenditure side of the budget. This challenge will be made much more difficult in the coming years, as substantial losses in the stock market will lead to significant increases in required City funded employee pension contributions. The financial ability of the City to afford these rising costs, along with the increasing expenses of other post employment benefits (OPEB) in the new economic environment must be thoroughly studied. Devising a strategy for responsibly managing our expenses without negatively impacting current service levels will be a considerable challenge.

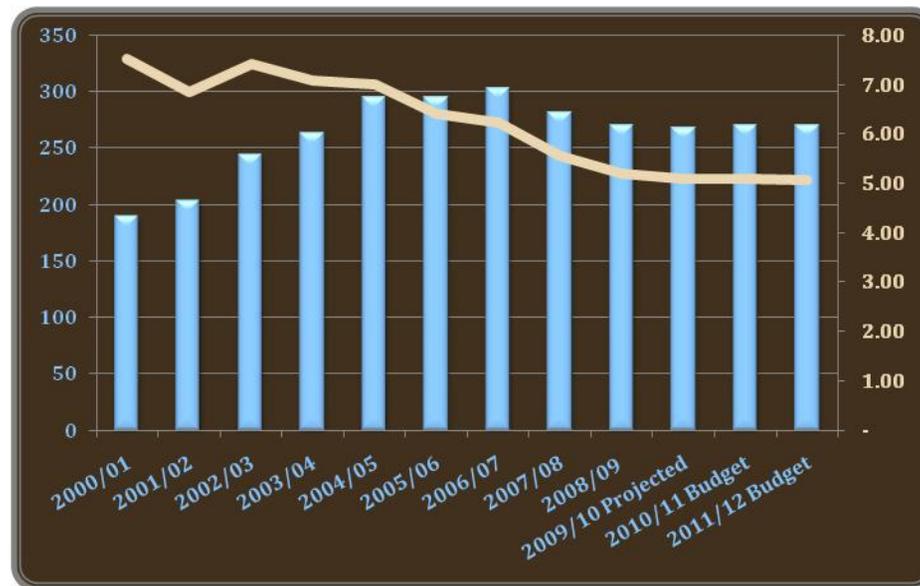
In FY 2010/11, General Fund revenues, exclusive of transfers in, are expected to decline for the fourth consecutive year. The City is seeing a gradual return of development, with a noticeable increase in single family residential housing permit issuances. Unfortunately, these gains are not expected to offset the anticipated 8.7% decline in property tax revenues, resulting in another year of decreased revenues.



The City continues to proactively address these revenue declines through operational budget amendments. These actions have: 1) allowed the City to avoid using reserves to balance the budget; 2) enabled the City to utilize accumulated General Fund savings to establish a \$5.6 million Budget Stabilization Fund to enhance the City's ability to weather continued adverse economic conditions and

3) ensured the City continues to maintain the Council adopted target of 30% undesignated reserves in the General Fund. The City has not relied on reserves to balance the budget in any fiscal year during this downturn, although the Budget Stabilization Fund is budgeted to transfer \$1.0 million to the General Fund in FY 2010/11 and \$1.2 million in FY 2011/12.

The City has also reduced its staffing count over the past several years. This has occurred through attrition, retirements, a hiring freeze for vacant positions and layoffs. The City’s full time equivalent employees (FTE’s) declined by 36, or nearly 12%, from FY 2006/07 to FY 2009/10. Despite a net increase of three FTE’s over the next two fiscal years, the City is still budgeted to have just 5.06 FTE per 1,000 residents in FY 2011/12. This is a substantial decrease from the 7.5 FTE per 1,000 residents the City had at the turn of the last decade.



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

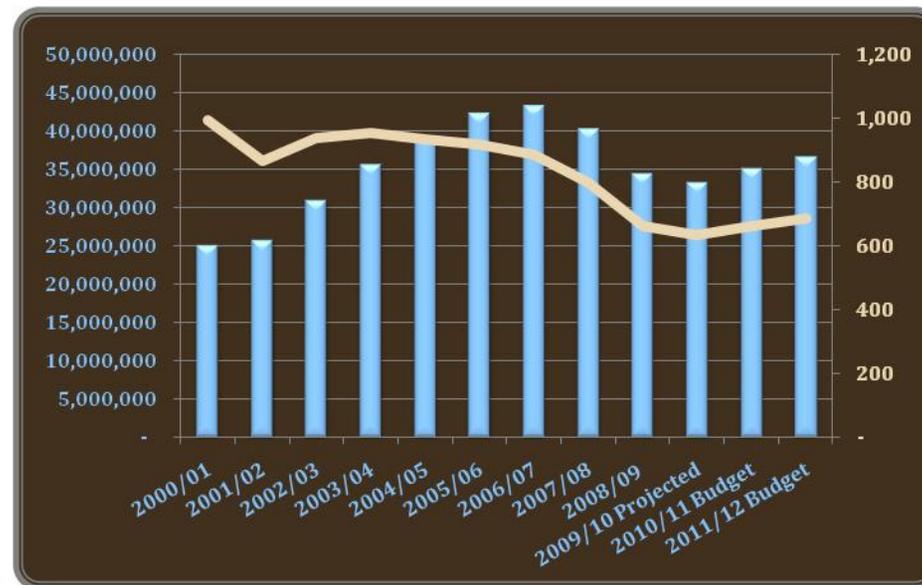
Five years ago the City began utilizing a 10-year fiscal model. The primary objective of the fiscal model is to take a 10-year look down the road in order to ensure the City has a financially healthy future. With the severity of the current recession, and the uncertainty facing many government agencies, the need for long range forecasting and sound financial planning has never been greater. The fiscal model gives City Council a tool to 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 them the time to develop practical solutions with minimal impacts to residents. Future events, such as the opening of the New City Hall and the looming increase in required pension contributions, are incorporated into the fiscal model. The fiscal model has been an integral part of the City’s long term financial planning, and the most recent version was presented to the City Council in March 2010.

**General Fund**

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

General Fund revenues, exclusive of transfers in, are projected to decline to \$29,031,022 next fiscal year. This is the fourth consecutive yearly decline, and is a reduction of \$340,510, or 1.2%, from lowered FY 2009/10 projected levels. The total decline from the General Fund’s peak revenue year in FY 2006/07 is projected to be \$8,378,426, or 22.4%. This decline is attributable primarily to the severe reductions in property valuations and in development revenue. Including transfers in, the General Fund is projecting an increase in revenues of 5.7% in FY 2010/11, due in large part to transfers from the Budget Stabilization and Equipment Replacement Funds.

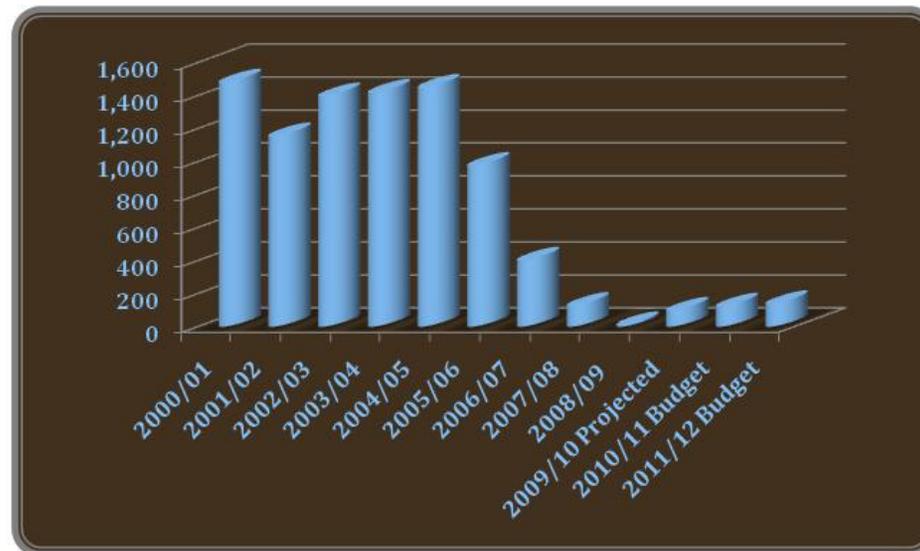


*General Fund Revenue  
Revenue per Resident*

Significant variances from comparing FY 2009/10 projections to FY 2010/11 budgeted revenues include: an increase of \$975,097 in transfers in from the Budget Stabilization Fund; a decrease of \$594,320 in property tax revenue; an increase of \$503,269 in development revenue; an increase of \$458,735 in transfers in related to accumulated savings from internal service funds; an increase of \$350,000 in transfers from Community Facilities Districts; and a decrease of \$216,007 in motor vehicle fee revenue.

Revenue growth is expected to continue in FY 2011/12, with a budgeted increase of 4.3%. Approximately 42% of this increase is due to an increase in revenue from development. After nearly doubling between FY 2000/01 and FY 2006/07, General Fund revenues declined for three consecutive years through FY 2009/10. Moderate increases in revenue, primarily due to increasing transfers in, are budgeted in each of the next two fiscal years. On a per capita basis, the previous decade began with \$992 in per capita revenue and, after remaining unchanged through the first half of the decade, has fallen by a third over the last five years, to a current level of \$631.

Development revenue, which is dependent upon the issuance of single family building permits, is expected to continue rebounding in FY 2010/11 and FY 2011/12. The City expects to issue 125 permits in FY 2010/11 and 140 permits in FY 2011/12, down a staggering 90+% from the 1,400+ permits that were routinely issued in the first half of this decade.

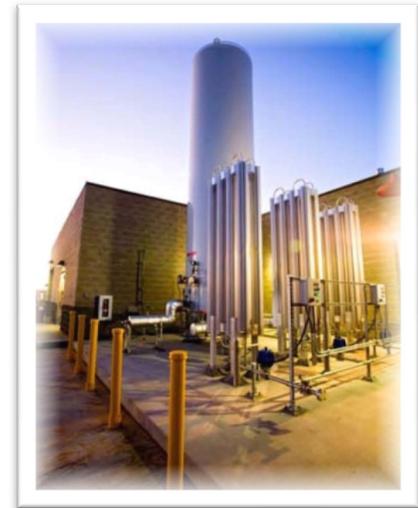


Permits Issued

**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 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 Solid Waste Enterprise continues to run smoothly and efficiently, keeping the operating costs to a minimum while providing the highest level of service possible. The efficiencies are attributable to such factors as split body collection vehicles for the residential routes which minimizes the number of trips required to service each customer, long term and cost effective transfer and disposal agreements and the effective oversight and management of the Enterprise. Currently no rate increases are anticipated and Brentwood's rates continue to be very competitive and are among the lowest in the region. For years the Solid Waste Enterprise has been setting aside funds to pay for the construction of a Solid Waste Transfer Station. Included in this budget is a contribution of \$7.6 million for the construction of this new Transfer Station.
- The **Wastewater Enterprise Fund**, like the Solid Waste Fund, will continue to see both revenues and expenses increase as the needs for service increase. A rate study was completed and approved by the City Council in October 2007. This rate study included future rate increases approved under the Proposition 218 process. The Wastewater Fund, through the adopted rate increases, has seen revenues meet expenditures for the first time in several years.
- **The Water Enterprise Fund** has seen a decline in revenues as demand for water from residents has dried up. The factors causing the decline are a mix of economic conditions and the fact that the City experienced a long rainy season followed by a cool spring. Looking ahead, the Water Enterprise should benefit from the decline in foreclosures and a return of development to the City. A rate study was completed and approved by the City Council in October 2007 which included future rate increases approved under the Proposition 218 process.



On the expenditure side, the Water Enterprise Fund has just begun making debt service payments on the new Surface Water Treatment Facility. In addition, a well had to be shut down due to contamination concerns which resulted in increased

purchased water activity and costs despite the declines in consumption. Once the well is brought back online and the Water Facility Fee begins contributing towards the debt service payments for the Treatment Plant (scheduled to begin in FY 2012/13), the expenditures of the fund will be reduced.

The current combination of lower revenues and the increased costs of operation have led to the Water Enterprise Fund operating at an operating deficit which is expected to continue for two years. A shortfall was anticipated when the bonds were issued, as revenues need time to catch up to the impacts from the new debt service. The eventual repair of the inactive well, increased interest rates resulting in higher investment income, fewer vacant homes and abandoned landscapes, the onset of debt service contributions from the Water Facility Fee Fund, a return of development to the City and a more typical rainy season will all contribute to closing the current deficit.

- The **City Rentals Enterprise Fund** includes a 21,522 square foot Education Center, located in the Technology Center, which is used by Los Medanos College. As the anchor tenant, the City has managed 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 \$80,000 in FY 2010/11 and \$85,000 in FY 2011/12. With construction of the a New City Hall underway, the City has temporarily relocated Parks and Recreation and Code Enforcement staff, along with the Council Chambers, to the Technology Center.
- The **Housing Enterprise Fund** has been established to help provide an affordable housing program for the residents of Brentwood. The City creates affordable housing by requiring that 10% of all newly constructed dwelling units are 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.

In May 2008, the City Council approved a study performed by Management Partners which forecast a significant burden on the General Fund as the City approached build out if the affordable housing program were to continue its existing implementation policies. Although the City Council adopted Management Partners' recommendation to divest the rental housing units and sell them as affordable units, at this time the housing market is not conducive to selling the units. The long term plan of divesting remains intact, which will ultimately 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). As with the General Fund, the Redevelopment Agency has experienced dramatic declines in property tax revenue. Following a decline of over 17% in FY 2009/10, the Redevelopment Agency is expecting an additional decline of 8.7% in FY 2010/11 followed by a 2.0% increase in FY 2011/12.

The Redevelopment Agency has also been a victim of the State's inability to balance their budget. The State has always looked towards Redevelopment Agencies whenever a budget crisis has developed, which unfortunately has now become an annual event. The State forced the Brentwood Redevelopment Agency to contribute \$2,627,299 to help fund the State's education responsibilities in FY 2009/10. This amount was paid by the Agency on May 10, 2010 under protest pending the outcome of appeals currently in the legal process which challenge the legality of this raid (the State's attempt at raiding redevelopment agencies in FY 2008/09 was struck down in court as illegal). If the State is able to successfully defend this legal challenge, an additional \$540,397 will be taken from the Brentwood Redevelopment Agency in FY 2010/11. Past Brentwood Redevelopment Agency raids include \$302,058 in FY 2005/06; \$320,486 in FY 2004/05; \$163,985 in FY 2003/04 and \$84,158 in FY 2002/03.

**Cost Allocation and Schedule of City Fees**

The City of Brentwood utilizes a User Fee Model to compute city-wide and departmental overhead factors, full hourly rate costs by City Classification and/or full costs associated with the provision of selected services. The City reviews and updates their fees 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 March 2010, total General Fund revenue sources are forecast to grow from \$34.1 million in FY 2009/10 to approximately \$48.6 million in FY 2018/19. This \$14.4 million increase equates to an average annual rate of growth of 4.0% per year, including inflation of approximately 2% per year. Outlined below are the significant changes forecasted for the City's General Fund budget over the next ten years:

- Property tax is forecast to increase from approximately 18.5% of total General Fund revenues in FY 2010/11 to 19.5% in FY 2018/19.

- Sales tax is forecast to decrease from approximately 14.9% of total General Fund revenues in FY 2010/11 to 14.5% in FY 2018/19.
- Revenue from our building, planning and engineering fees, which currently make up 5.7% of the General Fund budget, are forecast to grow to 10.5% of revenue in FY 2018/19.
- Interfund services are expected to decline from 18.2% to 14.3% of the budget.
- Personnel costs are expected to increase from \$23.7 million in 2009/10 to \$33.9 million in 2018/19, for an increase of 43.0% over this nine year period. The largest driver of increased personnel costs will be from other post employment and pension related benefits.

### ***Challenges Ahead***

The City of Brentwood has maintained a balanced General Fund budget despite the challenging economic environment. Significant potential upcoming challenges include the ongoing sluggish economy, both at the State and local level, potential upcoming county-wide property value reassessments, potential State takeaways and the looming costs associated with rising pension and Other Post Employment Benefits (OPEB) costs.

**Economy:** The current economic recession has caused a significant decline in City revenues. In addition, investment losses by the California Public Employees Retirement System (CalPERS) will cause CalPERS to increase pension contribution requirements over the next several years. The City has weathered the recession through prudent fiscal policies approved by the City Council. These policies include: 1) a 30% reserve requirement in the General Fund; 2) establishing an Emergency Preparedness and Budget Stabilization Fund; 3) setting aside funds for OPEB and 4) having revenues cover operating expenses. Despite this difficult environment, the City has not dipped into our General Fund 30% reserve in order to balance the budget. This fiscal responsibility has put the City 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 2010/11 annual roll, the Contra Costa County Assessor's Office is utilizing a systematic means to aggressively identify parcels which may be subject to a Proposition 8 adjustment. There has been no information provided by the County Assessor as of this writing to project the potential loss in revenue to the City and the Redevelopment Agency.



The upcoming Proposition 8 adjustments, along with future development, are the two largest unknown variables which could significantly impact our budget. Every 1% change in property valuation has a General Fund fiscal impact of \$109,719. This budget includes an 8.7% reduction in both City and Redevelopment property tax revenue. Including reductions incorporated in the FY 2010/11 budget, the General Fund will have endured a 33.2% decline in property tax revenue since FY 2007/08.

**Potential State Takeaways:** As discussed in the Legislative Issues section, beginning on page xxi of this budget, the State is likely to consider borrowing or raiding local agency revenues once again as a solution to their ongoing budget problems. The State has previously resorted to such “solutions” when faced with a budget crisis and, despite the 2004 passage of Proposition 1A, they may once again look to balance their budget on the backs of local agencies. The State has already passed legislation allowing for their monthly Gas Tax payments to be deferred until the end of the 2010/11 Fiscal Year. Additional takeaways could necessitate the use of additional Budget Stabilization Fund money, a drop below 30% reserves, or additional cost and service level reductions by the City.

The Redevelopment Agency has already been informed that they are responsible for a “contribution” of \$540,397 to the State in FY 2010/11. With no RDA takeaways currently enacted for FY 2011/12, it is likely that the State will continue to look at Redevelopment as an available pot of money from which to raid.

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



With the substantial declines in the stock market, CalPERS has been forced to recover their lost funds through rate increases. Through discussions with CalPERS, City staff has learned pension contribution rates for Sworn employees (not including employer paid employee contribution requirements) will rise from 21.523% of salary in FY 2010/11 to 30.470% of salary in FY 2015/16. Contribution rates for Miscellaneous employees will rise from 14.482% to 16.700% over the same time frame. Despite the majority of the increases still being several years away, the City is developing a strategy for managing these funding requirements as they come due.

One recently completed action was the prepayment of the City’s CalPERS Safety Side Fund, which will lower the City’s required Safety CalPERS contributions by approximately 8% of salary for sworn employees. This will save the General Fund approximately \$400,000 in FY 2010/11.

Previous public employee benefit enhancements awarded during the boom times were awarded on the faulty belief that the inflated housing market would continue to climb even higher and that a perpetually strong stock market could fund increased pension benefits without impacting the required contributions from the City. Looking back, we know that the housing bubble, development boom and inflated stock market were unsustainable. Yet the benefit enhancements remain intact, now unsustainable in their own right. Making matters worse, all the risks borne from benefit enhancements have been assumed by public agencies, as evidenced by the increased pension contribution requirements from public agencies, which bear the entire responsibility for fully funding pension plans. Developing a strategy for responsibly managing our expenses without negatively impacting our current service levels will be a considerable challenge.

**Other Post Employment Benefits (OPEB):** As discussed in the Key Budget Initiatives section, pages xvii through xix of this budget document, GASB 45 was established in 2004 and requires the City to report the costs of OPEB as the employee earns the benefit, rather than as the benefit is paid. While there is no requirement that the City prefund, or set aside the full Annual Required Contribution (ARC) on an annual basis, the City Council established a funding strategy which includes achieving 85% funding of the ARC on an annual basis in ten years. Estimated OPEB funding costs for the City as a whole are projected to rise from \$0.6 million in FY 2009/10 to \$5.0 million in FY 2018/19. Of these amounts, approximately 67% is the responsibility of the General Fund. Prefunding for OPEB is budgeted to begin in FY 2010/11. This City has currently set aside \$5.2 million in its Insurance Internal Service Fund which may potentially be used to help pay for some of the rising OPEB costs.

## ORGANIZATIONAL PRIORITIES

### *“Bringing Brentwood’s Vision to Reality”*

#### ***Community Neighborhood Improvement***

The City continues to place a high priority on maintaining and improving the aesthetics of the neighborhoods in our community. This includes enhanced Code Enforcement efforts to help mitigate the risk of neighborhood deterioration being brought on by increasing numbers of abandoned and foreclosed homes. City staff rigorously enforces the City’s residential landscaping requirements as defined in the Brentwood Municipal Code and actively cites and fines owners (typically banks in cases of vacant homes) for violations. These efforts have been enhanced by the City’s aggressive pursuit in collecting these fines through liens and assessments, helping to create a significant incentive for property owners to ensure compliance with Brentwood’s standards.



**Customer Service**

The City strives to provide the highest level of customer service to our residents and, in response to their requests, is investigating an enhanced ability to conduct City business through the internet. Providing 24 hour a day access to certain City services will improve the City’s accessibility, particularly for those residents who are not able to visit City Hall during normal business hours. In addition, providing residents with an additional avenue to communicate with the City will expedite the reporting of service requests, allowing for a more efficient City operation.

Community Developments’ CRW software and Public Works’ Maintenance Connect software both include a Customer Relationship Management (CRM) module which allows the public to enter and track the status of their service requests on the web. The City has also initiated a project to implement CRM capabilities on the City website, which will include links to both Community Developments’ and Public Works’ CRM modules.

**Economic Development**

The impacts of the economic downturn are also being felt by our local businesses. While the City as a whole has not seen a decline in sales tax revenue, the fact remains that there would have been a decline had it not been for the timely opening of the Streets of Brentwood Lifestyle Center. The City is committed to retaining our existing businesses, both in an effort to preserve existing sales tax revenue which pays for services for our residents, but also to avoid deterioration in any of our shopping centers which inevitably follows the closure of key retail businesses.

The City is also engaged in a cooperative effort with Los Medanos College to establish a satellite campus at the Vineyards at Marsh Creek. Los Medanos College currently leases space from the City and is housed at the Brentwood Technology Center. This existing facility does not meet the long term needs of the College. Partnering with the College in securing a desirable long term location will ensure that our community continues to have convenient access to higher level education.



Agricultural preservation is also a high priority for the City. As part of the Agricultural Preservation Program, an implementation plan is being developed which will consist of the following programs: permanent easement transactions; temporary easement transactions; transferrable agricultural credits; agricultural enterprise marketing grants; Brentwood agricultural mitigation pool; Brentwood Grown; agricultural enterprise loan program; agricultural education program and an agricultural capital projects program.

### ***Fiscal Stability***

The economic recession has severely impacted governmental operations. The majority of revenues used to provide services to the public are derived from sources which are extremely susceptible to economic changes. Yet many ongoing costs, and in particular employee compensation expenses, were established with revenues which existed during the boom times of the early 2000's. These costs have proven to be unsustainable and have pushed some cities to the verge of bankruptcy. In order to ensure the fiscal stability of the City, a long term compensation strategy is being developed which will allow the City to responsibly manage its expenses without negatively impacting the service levels provided to our residents.

Fee studies will also be undertaken to review and analyze the City's Planning and Police fee structures to ensure the City has: 1) an appropriate fee structure to allow the City to adequately recover the costs of providing specific services to the public; 2) a fee structure which is comparable to other local agencies and 3) an established fee for all of the services it provides.



### ***Infrastructure***

Public Works is currently working with a contractor to finalize the design for a new Solid Waste Transfer Station facility. This facility will provide the City with the ability to service the residential, commercial and industrial demands of the City through build-out, while remaining in compliance with the facility's California Integrated Waste Management Board permit requirements and meeting or exceeding mandated solid waste diversion requirements.

### ***Public Safety***

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

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

The City is also working closely with the East Contra Costa Fire Protection District (ECCFPD) to ensure that the service needs of our residents are met, while at the same time recognizing the budget constraints of ECCFPD. Authoritative control of ECCFPD was

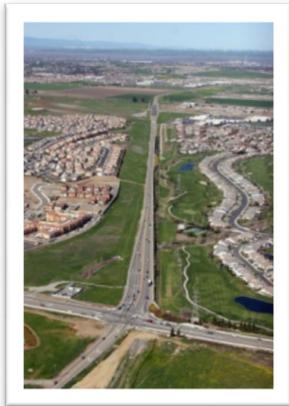
recently passed from Contra Costa County to a new nine member Board consisting of four representatives from the City of Brentwood, three representatives from the City of Oakley, and two representatives from the unincorporated County area (e.g. Discovery Bay, Byron and Knightsen).

**Technology**

The long term Network Connectivity Master Plan calls for the creation of a fiber optic ring around the City used to connect City facilities and position the City to take advantage of future technologies. The implementation of the plan, being done in phases, has already begun. The first phase, connecting the City Data Center located at the Police Department to City Hall, has been completed. The second phase, connecting Public Works Operations to the City Data Center, will start in FY 2010/11. Future plans include connecting the Aquatic Park and Brentwood Senior Activity Center to the City Data Center and completing the fiber optic ring around the City.

**Transportation**

Regional transportation remains a top priority for the City. The decline in development activity, which provides a significant amount of funding for transportation improvements, has caused the City to investigate alternative methods of financing transportation improvements. Despite the reduction in available funding, the City is continuing to work with the State Route 4 Bypass Authority (“Bypass Authority”) on the following projects: State Route 4 Bypass (“Bypass”) / Sand Creek Road interchange; transfer of land and right-of-ways between the Bypass Authority and the City and the ultimate design and construction of all segments of the Bypass from Lone Tree Way to Marsh Creek Road, including the interchanges at Sand Creek Road and Balfour Road.



Upon completion of the Bypass, Caltrans will acquire and incorporate the Bypass into the State Highway system and the existing State Highway 4 (Brentwood Boulevard and Main Street) will be relinquished to the cities of Brentwood and Oakley for permanent maintenance and operation.

**Vision and Planning**

The Brentwood Boulevard Specific Plan involves the creation a specific plan for the Brentwood Boulevard corridor, which extends from Delta Road on the north to Second Street on the south. The plan will include a comprehensive and long-term vision for development (and redevelopment) of the corridor and will provide all of the regulations needed to evaluate development projects.

## MILESTONES AND ACCOMPLISHMENTS

### *Community Facilities*

The Brentwood Senior Activity Award was selected for the “Outstanding Facility” Showcase Award by California Park & Recreation Society’s (CPRS) District 3. The Outstanding Facility award honors facilities which best exemplify the spirit of ‘Creating Community through People, Parks and Programs’. Applicants were judged on collaboration, contribution of resources and commitment to the continued vitality of parks, recreation and community services.



Since the June opening of the Brentwood Library’s new location at 104 Oak Street, there has been a 43% increase in circulation, 90% of the increase was in the use of the self-check machines. Anne Cain, the County Librarian, commented this is a fabulous use of the new library.

### *Downtown*



The pricing and sale of the \$48 million 2009 Civic Center Lease Revenue Bonds was completed on October 16, 2009 and construction activities began in November. The timing for the bidding of the Civic Center, and the issuance of the bonds, was very fortuitous for the City. Construction bids come in at 36% under the engineer’s estimates allowing the City to take advantage of a competitive interest rate environment. In addition, the availability of Federal stimulus incentives allowed the City to further reduce the Civic Center’s cost.

After accounting for all of the bond issuance costs and the Federal rebates, the City was able to sell the bonds at an interest rate of 4.97%. This is the lowest yield the City has ever received on any bond issuance, and was approximately 100 basis points lower than the budgeted interest rate.

The City is also moving forward with the ***Downtown Brentwood Road to Revitalization*** in conjunction with the construction of the Civic Center. This project will create a beautiful setting for the City's civic and historic district, downtown parking facilities and the upgrading of the downtown infrastructure. Streetscape improvements will include wider sidewalks, new canopy trees, furniture, street lights and other outdoor amenities to create an “outdoor family room” environment in the Downtown area. In addition, land assemblage and environmental issues are currently being investigated for future parking facilities needed to support both community activities and the continued growth of retail and restaurant offerings in the downtown area.

***Agriculture***

A new California Department of Food and Agriculture (CDFA) funded project will connect Brentwood specialty crop producers with San Francisco produce purchasers to expand local markets for Brentwood growers. Over the next 16 months, a CDFA funded project will work directly with Brentwood growers and San Francisco purchasers to increase Brentwood produce sales to San Francisco purchasers.

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 \$6.6 million has been used to purchase conservation easements on more than 457 acres of prime farmland. This program has also 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).

***Recycling***

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

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

***Infrastructure Improvements***

- **City Wide Wastewater Rehabilitation** (CIP #592-59080) – Replaced an existing 10” sewer main in order to comply with the more stringent standards set forth by Capacity, Management, Operations and Maintenance (CMOMS).
- **Wastewater Treatment Plant – Solids System Expansion** (CIP #592-59180) – A pilot study was performed at Discovery Bay Community Services District, utilizing solar dryers, to determine whether Class A biosolids could be attained. After testing several loads, the biosolids received an exceptional quality rating allowing the City to move forward with this project.

- **Pavement Management Program** – The Metropolitan Transportation Commission’s Regional Streets and Roads Program will recognize the City of Brentwood later this year for having the Best Streets and Roads in the Bay Area. The Bay Area region has more than 42,000 miles of local streets and roads. Brentwood has earned the title for a second consecutive year, with a Pavement Condition Index (PCI) score of 85. A PCI score in the 80-89 range is characterized as “very good.” **It will require a sustained effort to maintain this level of quality as the City’s streets age.**

## AWARDS

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

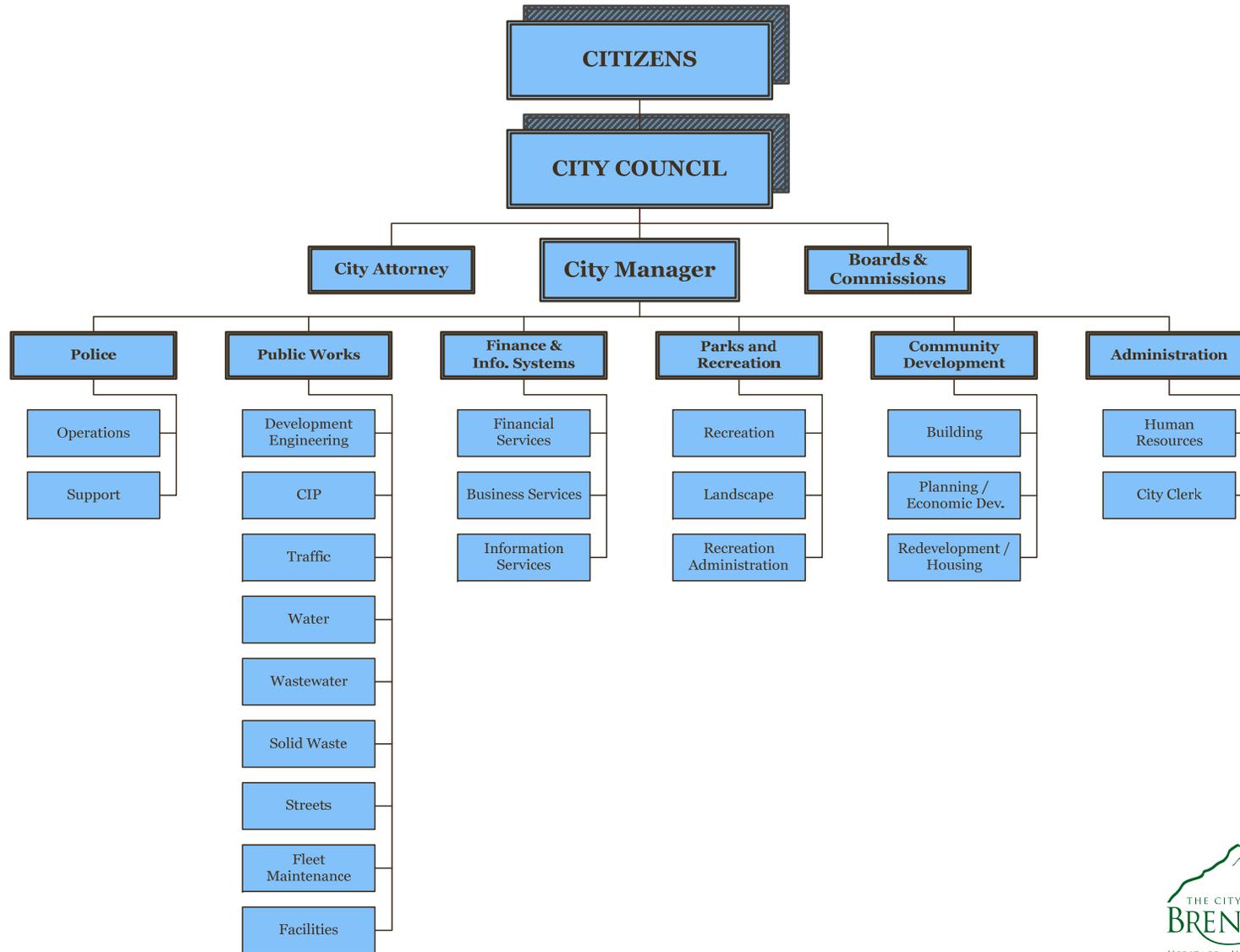
The City of Brentwood was named a **“Playful City USA”** community by KaBOOM!, a national non-profit dedicated to bringing play back into children’s lives.

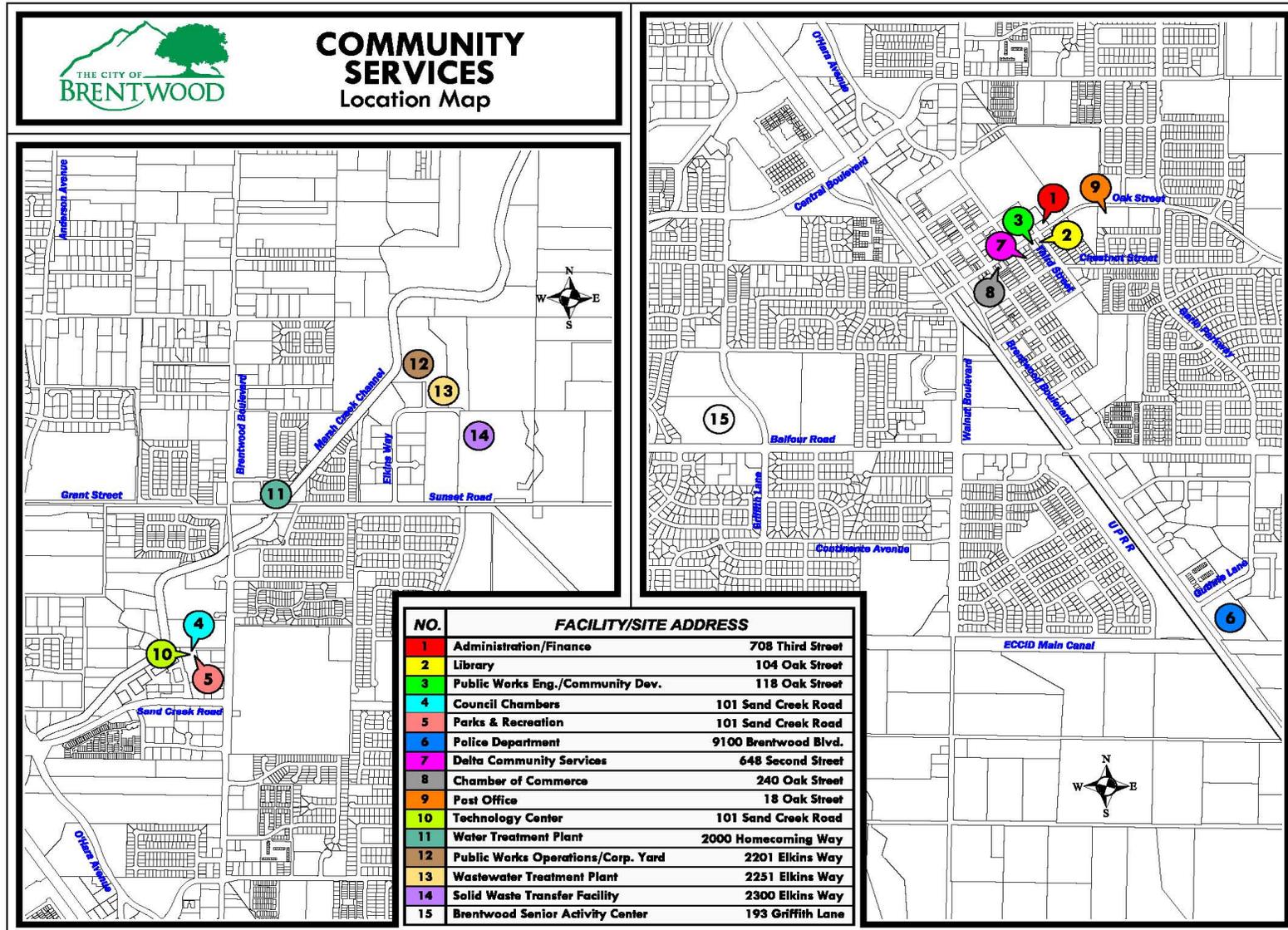
The City of Brentwood received the California Park & Recreation Society’s District 3 **“Outstanding Facility”** Showcase Award for the Brentwood Senior Activity Center.

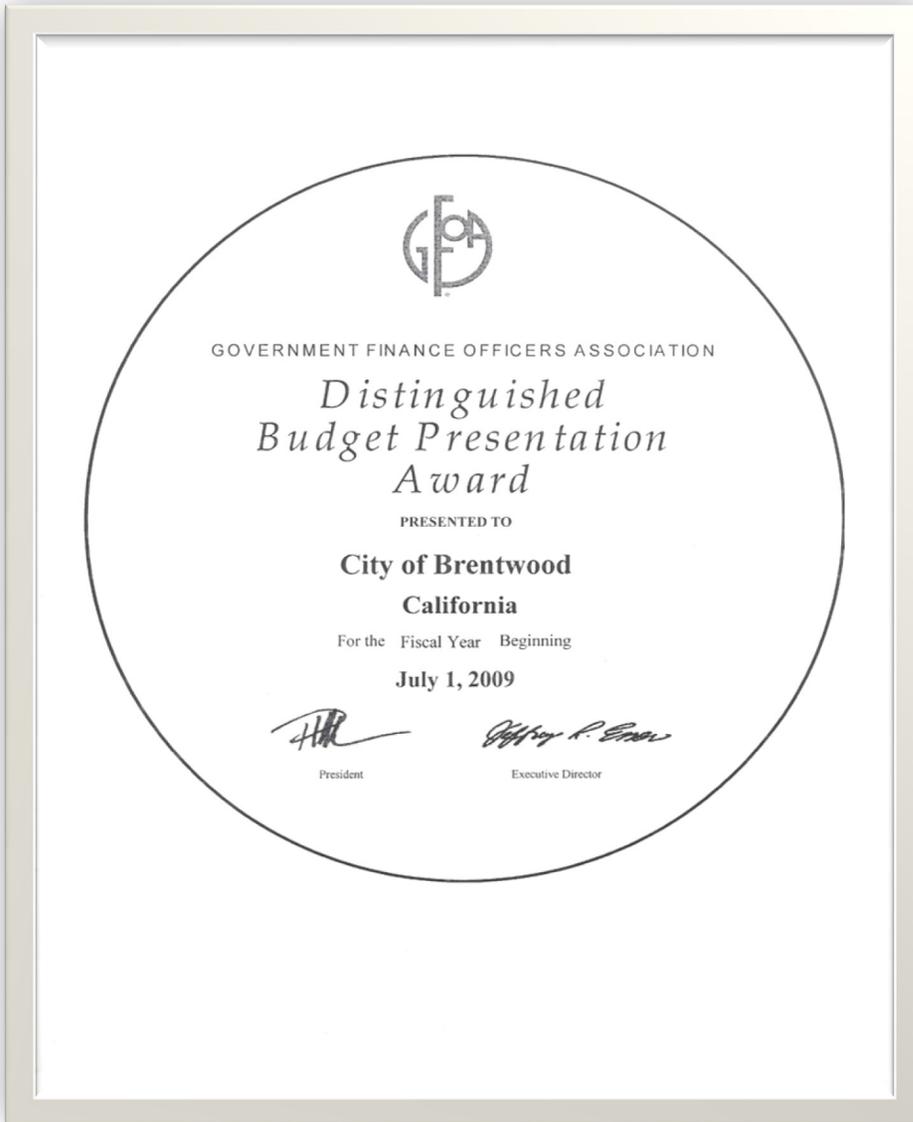
The City was recognized by the Metropolitan Transportation Commission’s (MTC) for having the **“Best Bay Area Roads in 2009”**

The City received the Government Finance Officers Association (GFOA) Awards for **“Distinguished Budget Presentation for Fiscal Year 2009/10”** and **“Excellence in Financial Reporting for Fiscal Year 2008/09”**

The City received the California Society of Municipal Finance Officers (CSMFO) Awards for **“Excellence in Operational Budgeting Fiscal Year 2009/10”**, **“Excellence in Capital Budgeting for Fiscal Year 2009/10”**, and **“Meritorious Award for Public Communications”**







*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 Fiscal Year 2009 budget. Its attainment represents a significant accomplishment by a government and its management.*



## FINANCIAL DOCUMENTS

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



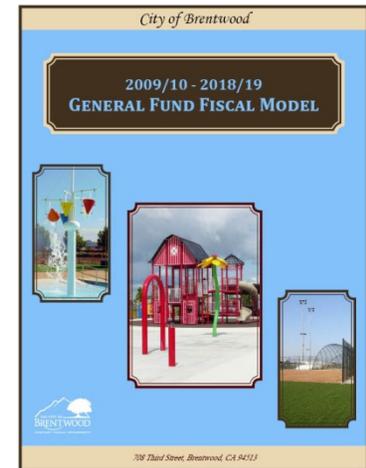
<b>GENERAL FUND TEN-YEAR FISCAL MODEL</b> <i>Ten-year projection of General Fund Revenues, Expenses and Fund Balance</i>
<b>FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)</b> <i>Status of Capital Projects, Adopted Current Year Projects and Future Projects</i>
<b>OPERATING BUDGET</b> <i>Budget Overview and Policies, Budget Trends and Graphs, Revenue / Detail Expenditures, Summaries, Personnel Information</i>
<b>OPERATING BUDGET DETAIL</b> <i>Line Item Detail Information</i>
<b>COST ALLOCATION PLAN (CAP)</b> <i>Total Cost by Classification, City Staff Billing Rates, City Fees</i>
<b>COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)</b> <i>Financial Statements, Management Statement, Management Discussion and Analysis</i>
<b>PUBLIC FACILITIES FEE REPORT</b> <i>Public Facilities Fee Financial Statements</i>

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

**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:

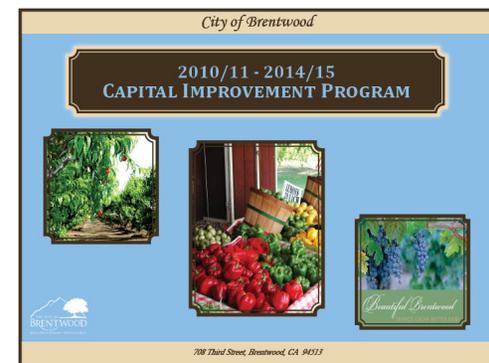
- A development model
- Expense models for each department and division, summarized at the General Fund level, and supported by a staffing and compensation model
- A revenue model for each major revenue
- A fund balance model



**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 lxxxix.



CIP projects are separated into the following seven categories:

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

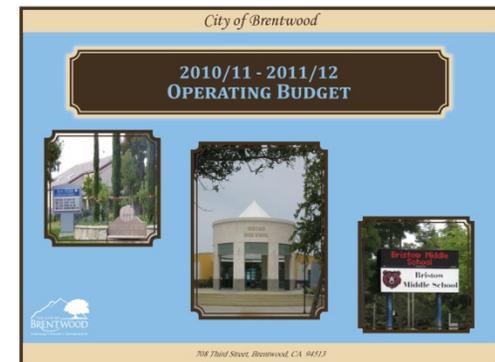
Each project has been assigned a unique identification number that will remain with the project. The project identification number allows the City Council to track and monitor project status over multi-year periods.

***Operating Budget***

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

***Operating Budget Detail***

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.



***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 2009/10 was 25.87% 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.

### ***Comprehensive Annual Financial Report***

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

The internal control structure is designed to provide reasonable assurance these objectives are met, while recognizing that this assurance is not absolute. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. City administration believes the existing internal control systems are adequate to provide reasonable assurance that the City's assets are safeguarded

against loss and that the financial records are reliable for preparing financial statements and maintaining accountability for assets. This belief is supported by the City's tenth consecutive "Unqualified" Audit issued in 2009.

***Public Facilities Fee Report***

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

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

## **BUDGET DEVELOPMENT PROCESS**

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

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

## BUDGET CALENDAR

Legend: ● Meeting Date ♦ Due Date

Activity	Responsibility	2009			2010							
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	
CIP Kick-Off Meeting/Packets Distributed	All Departments	● 10/23										
First Quarter Report to City Council	Finance	● 10/30										
Mid-Year Budget Adjustments Due to Finance	All Departments		♦ 11/30									
Mid-Year Budget Reports Due to City Clerk	Finance			♦ 12/30								
Operating Budget Kick-Off Meeting/ Packets Distributed	All Departments				● 1/11							
Open On-Line Budget System	Finance				♦ 1/11							
Mid-Year Budget Report Presented to Council	Finance				● 1/12							
CIP Packets Due to Finance	All Departments				♦ 1/15							
Second Quarter Report to City Council	Finance				● 1/29							
CIP Review	All Departments					♦ 2/22						
Parks & Recreation Commission CIP Workshop	Parks & Finance					● 2/25						
Operating Budget Packets Due to Finance	All Departments					♦ 2/26						
Close On-Line Budget System	Finance					♦ 2/26						
Personnel Budget Due to Finance	Human Resources						♦ 3/3					
City Council CIP Workshop	Dirs./Project Mgrs						● 3/23					
CIP Negative Declaration Available for Public Review	Planning						♦ 3/26					
Operating Budget Review	All Departments						♦ 3/31					
Third Quarter Report to City Council	Finance							♦ 4/30				
CIP to Planning Commission for Approval	PW/Eng. & Finance								● 5/4			
City Council Operating Budget Workshop	All Departments								● 5/25			
CIP to City Council for Adoption	Finance								● 5/25			
File and Record CIP Documents with County Clerk	Finance								♦ 5/26			
Operating Budget to Council for Adoption	Finance									● 6/22		
Publish Operating Budget and CIP on City Web Site	Finance									♦ 6/23		
Fourth Quarter Report Due to City Council	Finance										● 7/30	

## **GENERAL FUND REVENUE SOURCES**

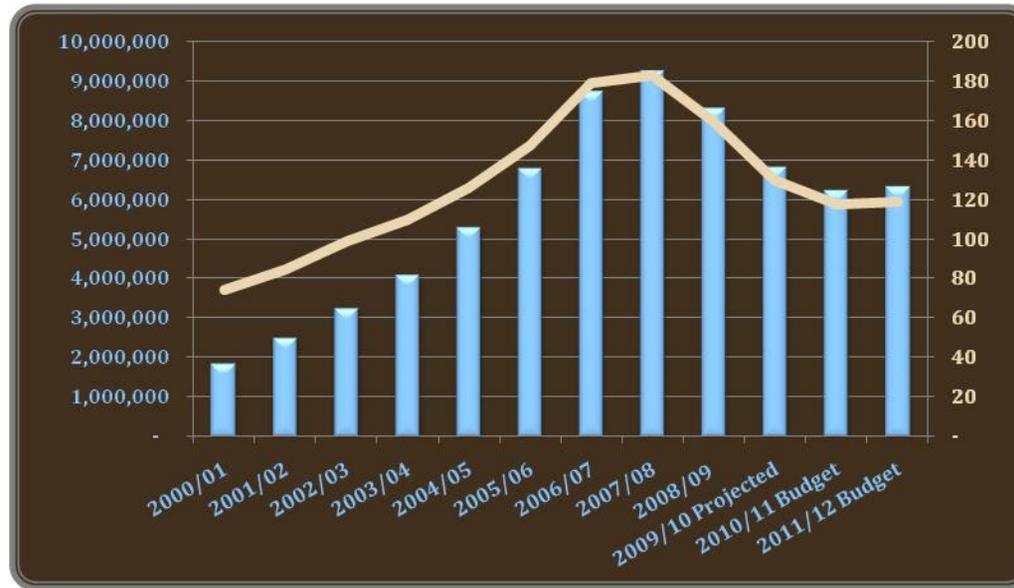
The City of Brentwood relies on several major revenue sources to balance its General Fund budget. The most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Property Tax; 2) Sales Tax; 3) Community Facilities District Assessments; 4) Motor Vehicle In-Lieu Taxes; 5) Development Fees; 6) Gas Tax/Proposition 42; 7) Parks and Recreation Property Taxes and 8) Franchise Fees. Investment Income, which historically has been a top revenue source, is also presented to highlight the impact lowered investment rates are having on the General Fund. Together these revenues account for \$23,870,223, or approximately 68% of the total General Fund revenue budgeted in FY 2010/11. Listed below are the assumptions used for estimating the major revenue sources for FY 2010/11 and FY 2011/12.

### ***Property Tax***

The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood receives approximately a 13.38% share of this 1% levy for property located within the City limits. The amounts received would typically be higher; however, in 1992 the State, facing another serious deficit position, enacted legislation which shifted partial financial responsibility for funding education to local government (cities, counties and special districts). The State did this by instructing county auditors to shift the allocation of local property tax revenues from local government to Educational Revenue Augmentation Funds (ERAFs), directing that specified amounts of city, county and other local agency property taxes be deposited into these funds to support schools. The cumulative loss to the City of Brentwood from this shift is now approximately \$21 million.

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 several years, sending property tax revenues below those received in FY 2005/06.

On a per capita basis, revenues have fallen to FY 2004/05 levels. The FY 2010/11 estimate of property tax revenue, \$6,205,680, represents 17.7% of General Fund revenues and is an 8.7% reduction in property taxes from 2009/10. 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 33.2% 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. Including revenue impacts to Parks and Recreation property taxes and Motor Vehicle In-Lieu revenue, every 1% change in property valuation has a General Fund fiscal impact of \$109,719.



Property Tax  
Revenue per Resident

On a positive note, recent market activity, including a recent increase in both development and in year over year median housing prices, suggests the housing market may have finally bottomed out. This has led staff to include a 2.0% increase in property tax revenue for the FY 2011/12 budget. It should be noted that for every 100 new single family housing units added to the tax roll, the City sees an increase of approximately 0.6% in property tax revenue. If the County Assessor does indeed complete the last round of major Proposition 8 reductions with the 2010/11 tax roll, the City will meet or exceed this projection.

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

raise their per capita receipts), can cause significant variances in the per capita property tax amount among cities in California. The results show that the City takes in less property tax revenue per capita than the average comparison city.

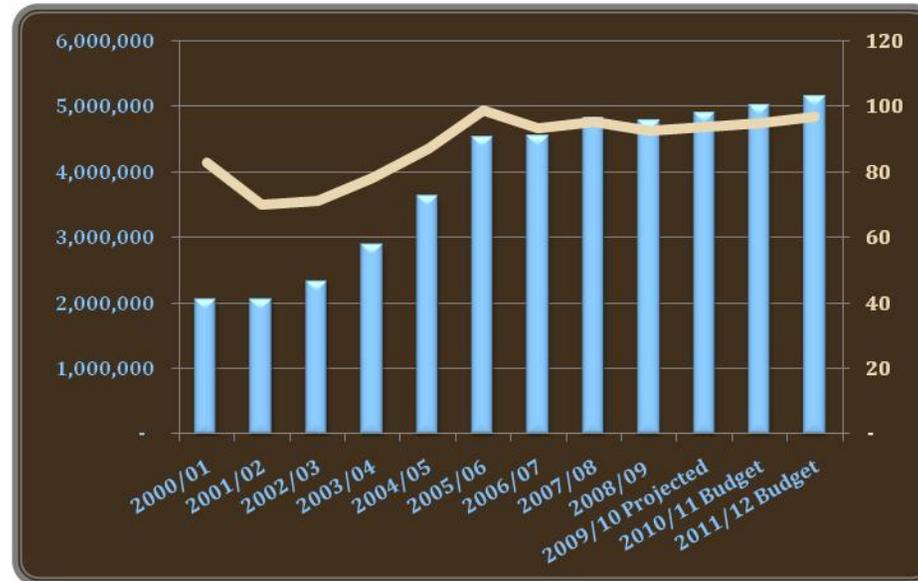
City	1/1/2010 Population	Est. 2010/11 General Fund Property Tax	Revenue Per Capita
Pleasanton	70,145	\$ 42,576,445	\$ 606.98
Benicia	27,912	\$ 12,349,528	\$ 442.45
Dublin	47,953	\$ 19,244,931	\$ 401.33
Mountain View	74,758	\$ 20,848,412	\$ 278.88
Livermore	84,470	\$ 22,980,987	\$ 272.06
Sunnyvale	138,819	\$ 32,125,242	\$ 231.42
Fremont	215,787	\$ 43,752,523	\$ 202.76
San Rafael	58,359	\$ 11,251,123	\$ 192.79
Oakland	425,368	\$ 79,244,223	\$ 186.30
Danville	43,080	\$ 7,080,422	\$ 164.36
<b>Brentwood</b>	<b>51,950</b>	<b>\$ 6,205,680</b>	<b>\$ 119.45</b>
Union City	74,030	\$ 8,641,354	\$ 116.73
Vallejo	120,765	\$ 12,394,413	\$ 102.63
Vacaville	96,235	\$ 9,839,465	\$ 102.24
Stockton	289,717	\$ 27,252,388	\$ 94.07
Concord	124,703	\$ 11,054,268	\$ 88.64
Fairfield	106,194	\$ 8,738,469	\$ 82.29
Pleasant Hill	33,576	\$ 2,267,584	\$ 67.54
Average Comparison City	115,768	\$ 20,991,525	\$ 181.32

***Sales Tax***

Sales tax revenue is the General Fund’s second largest individual revenue source and, like property taxes, is highly variable depending upon the economy. The City of Brentwood receives a 1% share of all taxable sales generated within its borders. In addition to this 1% share, the City receives a portion of an additional voter-approved 1/2% sales tax amount which is dedicated for public safety purposes.

The sales tax estimate for FY 2010/11 is \$5,022,930, not including the public safety portion. This is \$112,930, or 2.3% above the FY 2009/10 estimate of \$4,910,000. Additional growth is expected in FY 2011/12, with an annual increase of 2.7%.

The City has been insulated from 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. Brentwood was the only City in Contra Costa County to post an annual sales tax increase during calendar year 2009 and the City finished with the third best annual performance in the entire nine county Bay Area.



*Sales Tax  
Revenue per Resident*

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. 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 four years, has been extremely consistent ranging from \$92-\$99 per resident. This trend is expected to continue, with

projected revenues of \$95 per resident in FY 2010/11 and \$97 per resident in FY 2011/12. Recent increases in gas prices have also helped fuel increases in the City’s sales tax revenue.

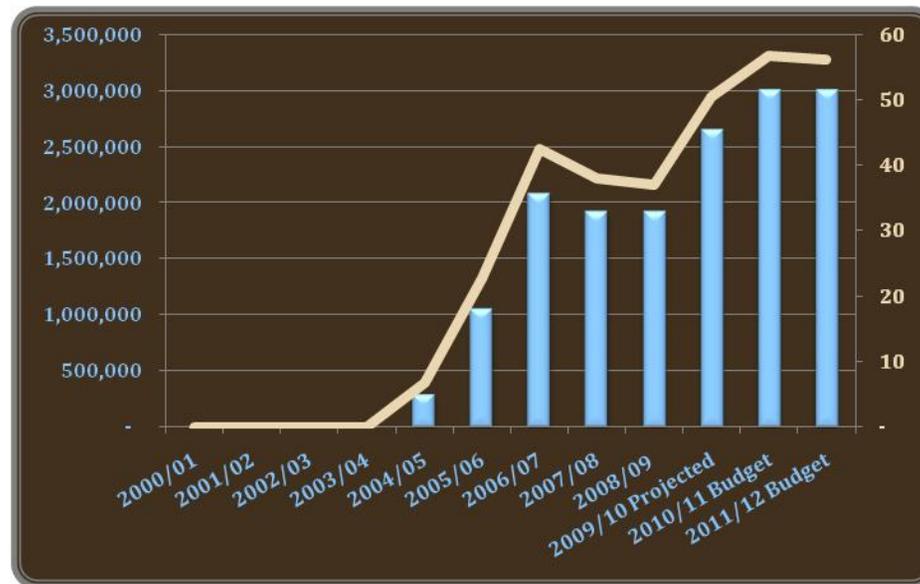
The multi-city comparison of sales tax revenue shown below provides additional understanding of the City’s finance structure. Sales tax information is readily available for every city in California, and for this comparison the City selected several neighboring cities. Based on the comparison, the City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

City	1/1/2010 Population	2009 Calendar Year Sales Tax	Revenue Per Capita
Walnut Creek	65,915	\$ 16,748,205	\$ 254.09
Dublin	47,953	\$ 11,928,127	\$ 248.75
Pleasanton	70,145	\$ 16,549,456	\$ 235.93
Concord	124,703	\$ 23,627,735	\$ 189.47
Pleasant Hill	33,576	\$ 6,351,613	\$ 189.17
Livermore	84,470	\$ 15,049,344	\$ 178.16
Fremont	215,787	\$ 28,207,813	\$ 130.72
Tracy	81,519	\$ 9,857,540	\$ 120.92
San Ramon	63,230	\$ 7,291,175	\$ 115.31
Manteca	67,589	\$ 7,681,147	\$ 113.64
Stockton	289,717	\$ 32,468,538	\$ 112.07
Richmond	104,513	\$ 11,609,638	\$ 111.08
Pittsburg	63,827	\$ 6,992,608	\$ 109.56
Martinez	36,378	\$ 3,898,237	\$ 107.16
Union City	74,030	\$ 7,859,381	\$ 106.16
Danville	43,080	\$ 4,387,654	\$ 101.85
<b>Brentwood</b>	<b>51,950</b>	<b>\$ 5,064,884</b>	<b>\$ 97.50</b>
Antioch	101,041	\$ 9,278,136	\$ 91.83
Oakland	425,368	\$ 36,779,977	\$ 86.47
Oakley	34,500	\$ 1,292,887	\$ 37.47
Average Comparison City	103,965	\$ 13,146,205	\$ 136.87

**Community Facilities District Assessments**

All new developments in the City are required to participate in a Community Facilities District. 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.

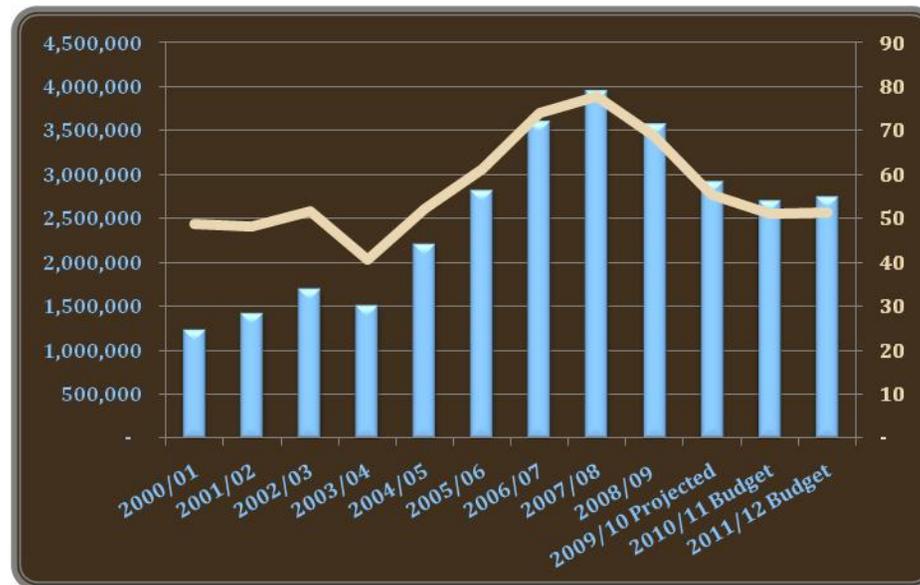
Future growth in this revenue source comes from an annual 2% inflation increase in the assessment amount, as well as any new development in the City. The budgeted 125 single family residential permits in FY 2010/11 and 140 permits in FY 2011/12, along with commercial and industrial growth, will serve to increase this revenue source.



*Community Facilities District Assessment Transfers to the General Fund  
Revenue per Resident*

**Motor Vehicle In-Lieu Taxes**

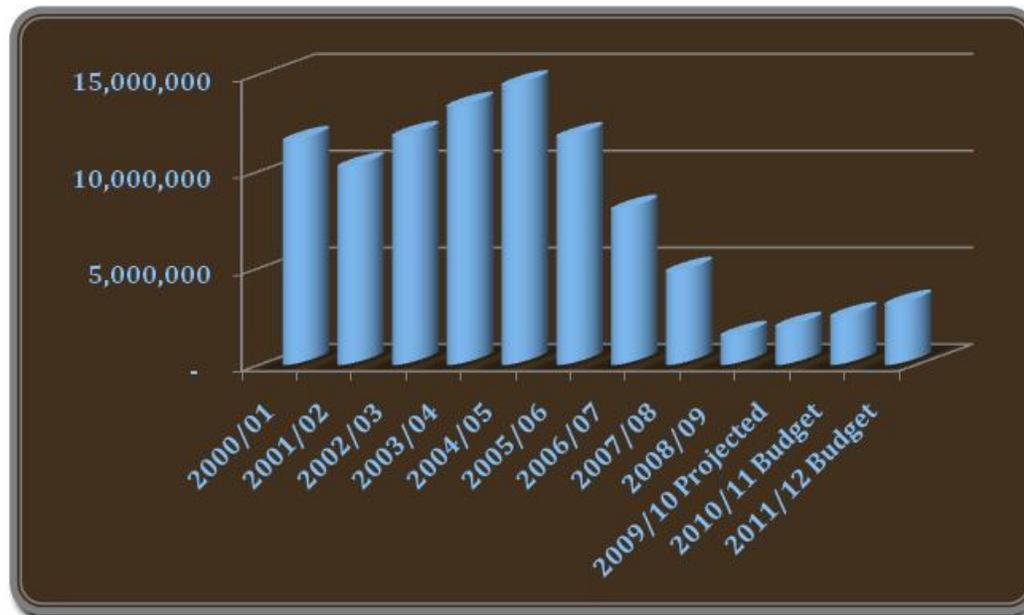
The State Revenue and Taxation code imposes an annual license fee of 2% of the market value of motor vehicles in lieu of a local motor vehicle property tax. Due to the State Budget Act of 2004, the timing of the payments and the method of calculation has changed dramatically. The majority of the Motor 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 7.4%, to \$2,695,248, in FY 2010/11, followed by an increase of 2.0% in FY 2011/12. 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 projected to decline below 2005/06 levels and on a per capita basis of \$51, drop to levels seen during the first few years of the decade.



*Vehicle License Fees  
Revenue per Resident*

**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 2010/11, \$2,491,536, reflects 125 new single family dwelling permits. These figures are budgeted to increase in FY 2011/12, with \$3,129,593 in revenue from 140 single family permits. The City’s development revenues have been impacted by the recession more than any other revenue source. Revenues remained between \$10.2M and \$14.5M for the first half of this decade, but began declining significantly in FY 2005/06. As the decline in development and residential property values intensified, the decline in development revenue spiraled downwards to a low of \$1.5M in FY 2008/09, followed by an increase to \$2.0M in FY 2009/10. The decline from \$14.5M to \$1.5M, a difference of \$13.0M, represented a 90% decline from the peak in development revenue. Future recovery in this revenue source is heavily dependent upon a return of development to the City.

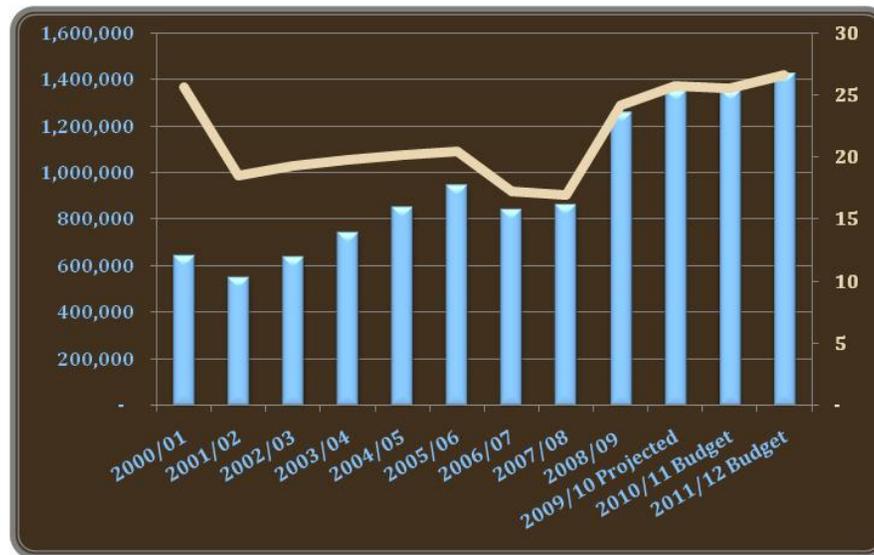


*Development Fees*

***Gas Tax/Proposition 42***

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

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



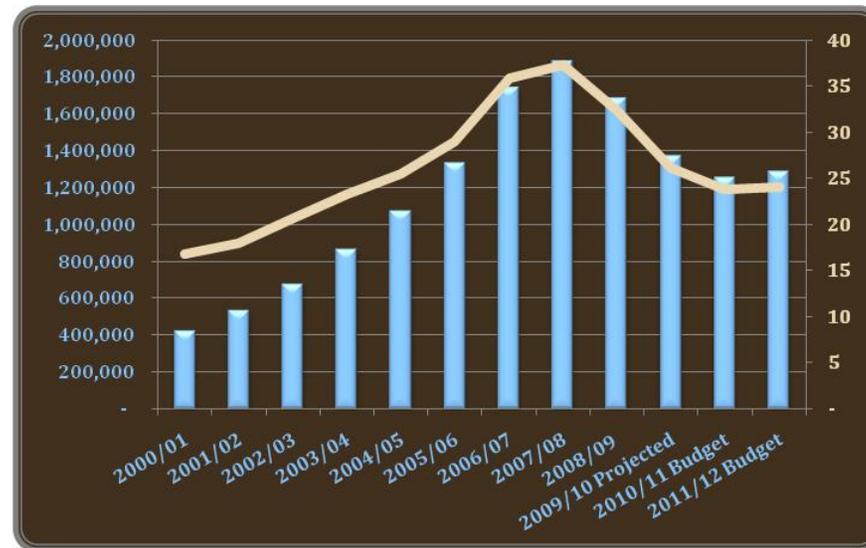
*Gas Tax/Proposition 42 – Combined as of FY 2010/11  
Revenue per Resident*

In March 2010, the Legislature passed ABx8 6 and ABx8 9 in a special budget session. These bills, as of July 1, 2010, will repeal the State sales tax on gasoline which funds Proposition 42 (local sales tax rates on gasoline were not affected). In place of this sales tax is

a newly implemented 17.3 cent per gallon excise tax which serves to increase the available gas tax revenue. As such, the City will no longer see revenue from Proposition 42, but instead will see an offsetting increase to gas tax revenue. Unfortunately, the California Legislature has since passed legislation delaying portions of the newly increased monthly gas tax funds for the first nine months of FY 2010/11, with repayment being made by April 28, 2011. Should the State attempt to raid, rather than borrow these funds, the resulting loss of \$1,349,569 in FY 2010/11 would have a serious impact on the City’s ability to maintain the quality of its roads.

***Parks and Recreation Property Taxes***

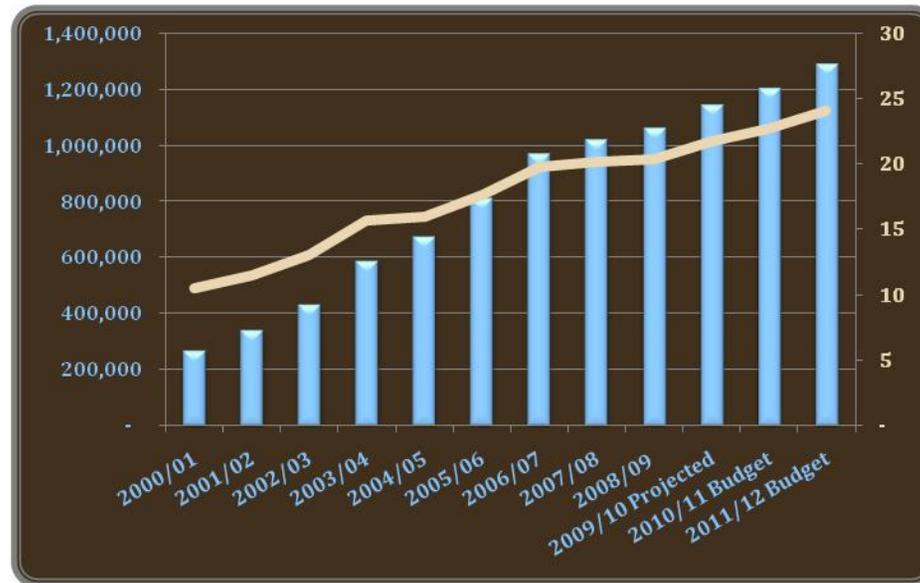
The County of Contra Costa levies a tax of 1% on the assessed valuation of property within the County. The City of Brentwood Parks and Recreation Department receives approximately a 3.1% share of this 1% levy for property located within the City limits. The FY 2010/11 estimate of County property tax revenue, \$1,225,260, represents 3.7% of the General Fund total revenue. This is projected to increase to \$1,284,265, or 3.8% of General Fund revenue in FY 2011/12. These revenues are used to support the administration of the Parks and Recreation Department. The trend for Parks property taxes is consistent with General Fund property taxes, as discussed in the Property Tax section above.



*Parks and Recreation Property Taxes  
Revenue per Resident*

**Franchise Fees**

The City charges local wireless, cable, telephone and electric utilities for their use of City owned streets and right of way. As the City has grown, and the demand for enhanced services has increased, the City has seen tremendous growth in franchise fee revenue. Franchise fees have grown by over 485% over the past decade and have now become one of the General Fund’s top ten revenue sources. The per capita revenue from Franchise fees has doubled over the past decade.

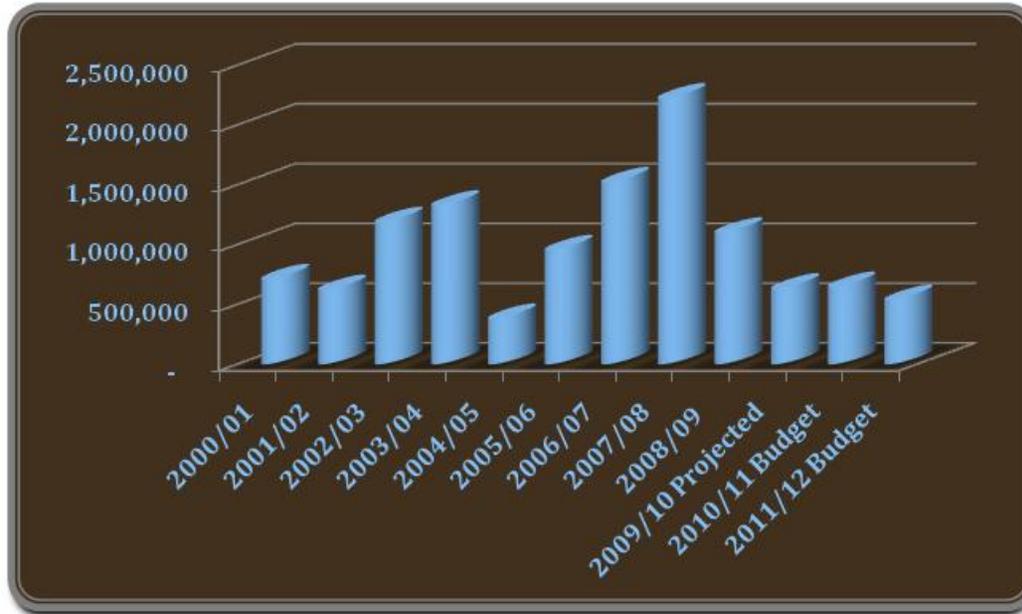


*Franchise Fees  
Revenue per Resident*

**Investment Income**

Investment income is subject to extreme fluctuation making it difficult to analyze and decipher trends. Although the General Fund has averaged \$1.1 million in investment income over the past decade, the continued persistence of historically low interest rates has greatly reduced the City’s ability to earn a strong investment return. City staff’s focus continues to remain primarily on the safety and liquidity of

the City's investments, not with earning large sums of investment income. This operating budget projects a total of \$650,000 for FY 2010/11, followed by \$540,000 in FY 2011/12. Investment Income has now fallen out of the General Fund's top eight revenue sources.



*Investment Income*

**General Fund Revenue Summary**

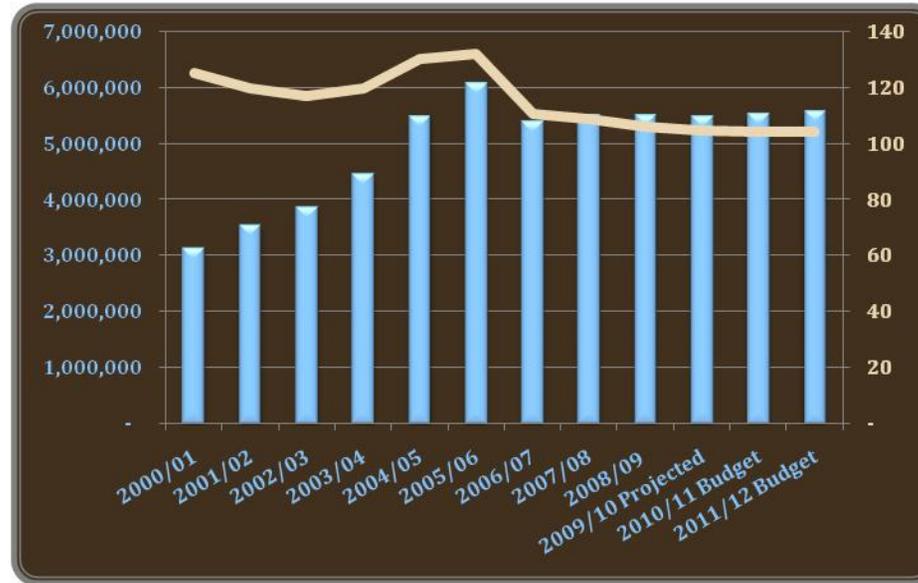
The following chart illustrates the top individual revenue sources of the General Fund and their respective proportional share of total General Fund revenue.

<b>Major Recurring Revenues Sources</b>	<b>FY 2008/09</b>	<b>Projected FY 2009/10</b>	<b>Budget FY 2010/11</b>	<b>Budget FY 2011/12</b>
Property Tax	24.1%	20.5%	17.7%	18.1%
Sales Tax	14.0%	14.8%	14.4%	14.7%
Motor Vehicle In-Lieu Taxes	10.4%	8.8%	7.7%	7.9%
Community Facilities District Assessments	5.6%	8.0%	8.6%	8.6%
Development Fees	4.4%	6.0%	7.1%	8.9%
Gas Tax (including Proposition 42)	4.2%	4.1%	3.9%	4.1%
Parks and Recreation Property Taxes	4.9%	4.1%	3.6%	3.7%
Franchise Fees	3.1%	3.4%	3.4%	3.7%
Investment Income	3.2%	1.9%	1.9%	1.5%

**OTHER CITY REVENUE SOURCES**

***Solid Waste User Fees***

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



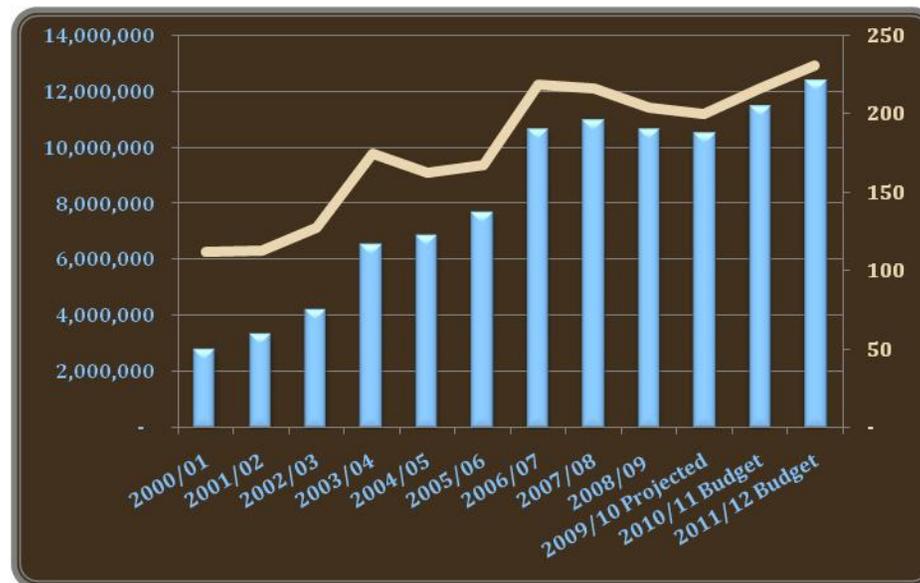
*Solid Waste User Fees  
Revenue per Resident*

**Water User Fees**

Despite the existence of annual 3% water rate increases, which were adopted through the Proposition 218 process, Water user fee revenue has declined as demand for water has dried up. This decline in demand has been attributable to several factors including: 1) less development, which typically uses a significant amount of water during construction; 2) conservation by residents, both in response to years of drought in California and in an effort to reduce their personal expenses in this difficult economy; 3) increased foreclosure and vacancy rates has led to less water usage, particularly in foreclosed homes where landscaping is frequently left to die (landscaping use represents the majority of water usage) and 4) the rainy season began early this year (October) and continued through mid-May. These factors have also been cited as concerns from other water districts.

City water consumption data shows that water usage per capita declined by 8.7% in 2009 and is down 14.3% for the first three months of 2010. The 2009 per capita consumption level was already the lowest recorded by the City in the last decade, and the slow start to

2010 has continued to impact revenues. Looking ahead, the Water Enterprise, like the Wastewater Enterprise, has approved rate increases under the purview of Proposition 218. This budget assumes a return back to historically average water consumption levels, phased in over the next two years, as the inventory of vacant and abandoned homes are reduced and development begins to return. Due to annual CPI rate increases of 3%, a return to historically average water usage would serve to raise per capita revenues to new peak levels.

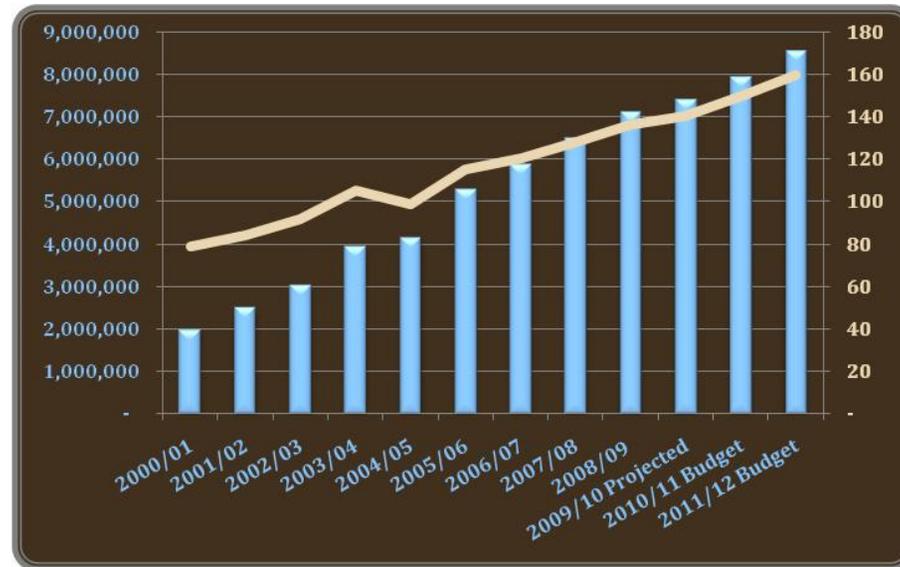


*Water User Fees  
Revenue per Resident*

***Wastewater User Fees***

Wastewater user fees have adopted annual rate increases of 7.5% through FY 2012/13 under the provisions of Proposition 218. These rate increases expire after FY 2012/13. For many years the Wastewater Fund operated at a deficit. It is only through these recent rate increases that the Fund is now budgeted to have revenues meet expenditures in each of the next two fiscal years. Unlike water service, wastewater fees are not subject to significant variations and thereby insulated from significant revenue declines. Growth in

Wastewater revenue has been consistently strong over the past decade, a necessity to allow for funds to be accumulated for a future Wastewater Treatment Plant Expansion project.



Wastewater User Fees  
Revenue per Resident

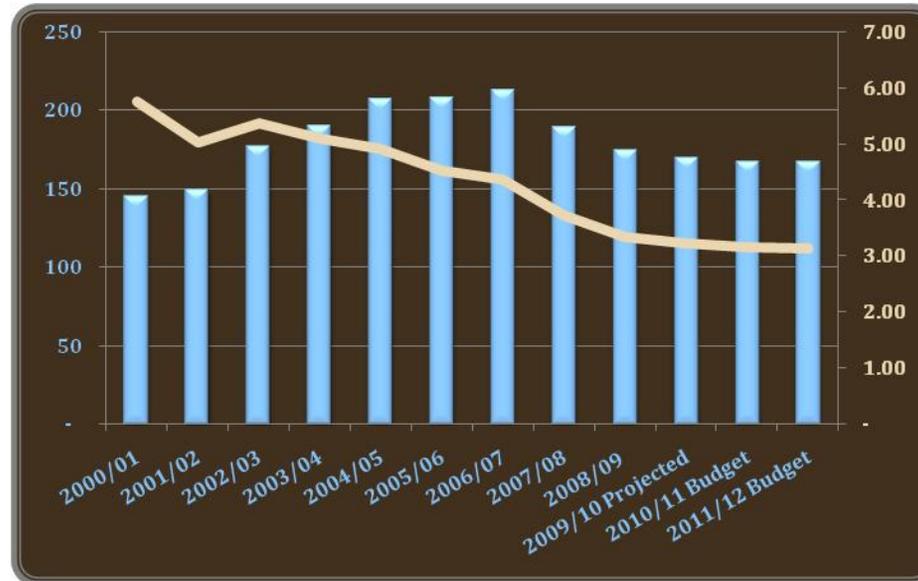
**Other Revenue Sources**

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

## GENERAL FUND EXPENDITURES

### Personnel Expenses

Personnel expenses comprise the majority of General Fund appropriations, representing approximately 2/3 of General Fund operating expenses. Reductions in staffing levels have served to reduce personnel costs over the past two years, but the ongoing rising costs of employee benefits remain a long term concern for the City. The City is currently developing a long term compensation strategy as part of the 2010 City Council Fiscal Stability Goal.

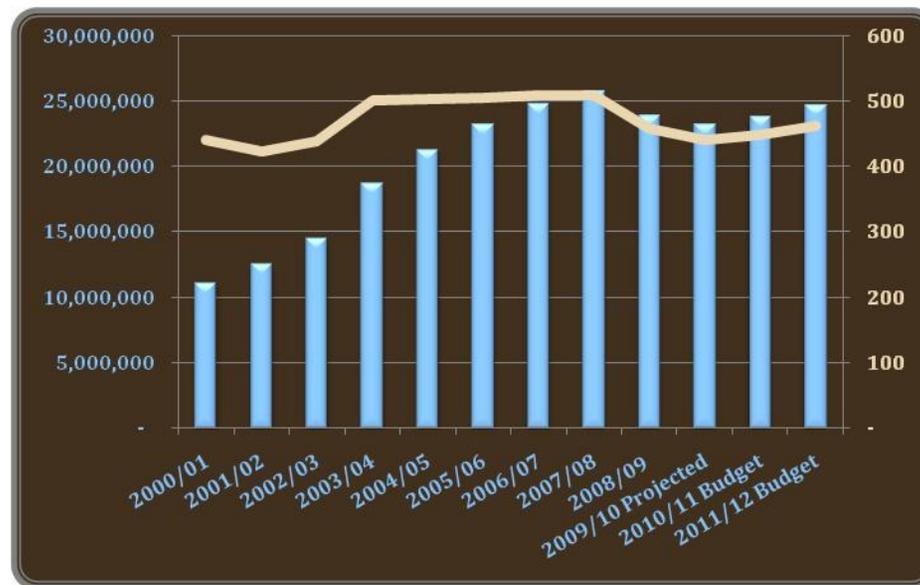


General Fund Staffing  
Staff per Resident

The City analyzes each employee vacancy and only fills those positions which are essential to performing City operations. General Fund staffing peaked at 212 FTE’s in FY 2006/07 and has since been reduced down to 167, a reduction of 21.2%. All staffing reductions have been carefully analyzed to ensure minimal impacts to the City’s residents. Public Safety and Code Enforcement have

continued to remain a high priority and have not suffered any staffing reductions, as the majority of staffing reductions have been in development related functions. The chart above illustrates General Fund Staffing levels over the past decade, and shows a significant decline on a per capita basis. As mentioned earlier, the figures in all General Fund graphs and analysis include the historical Building, Planning, Engineering, Parks and Recreation and CIP Administration Fund activities, which were all merged into the General Fund over the past decade.

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



General Fund Personnel Expenses  
Cost per Resident

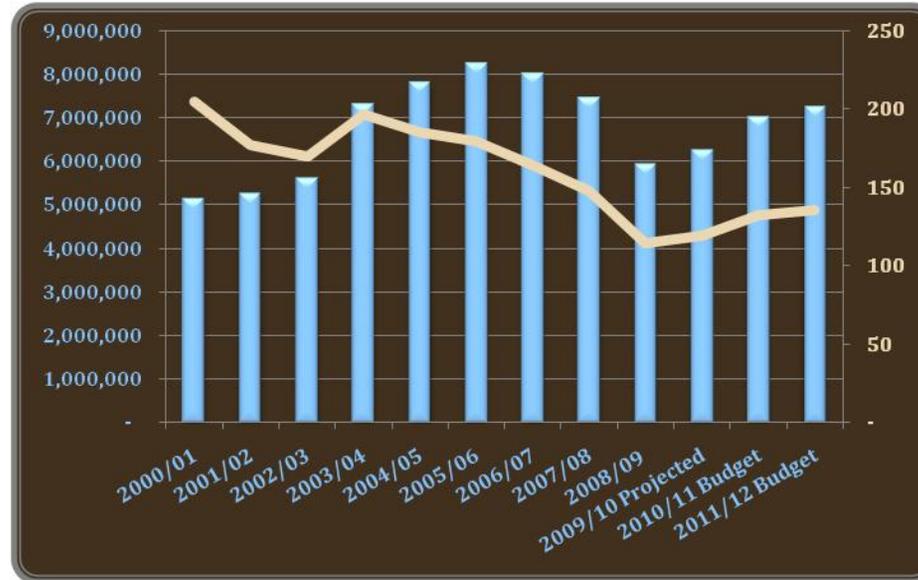
***Supplies and Services***

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

The General Fund has several externally imposed Supplies and Services expenses which are largely outside of the City's control. These costs include:

- **Police Dispatch Costs** - the City's current agreement with the City of Antioch allows for annual increases of up to 12%. This has caused the City's dispatch costs to rise from \$451,184 in FY 2005/06 to a projected \$881,352 in FY 2011/12. While these costs have escalated rapidly, at this time it is still more cost effective to partner with Antioch for dispatch services than it would be for the City to open its own dispatch facility in Brentwood.
- **Library Costs** – these costs are projected to only slightly increase over the next two years, rising from \$203,403 in FY 2009/10 to \$209,759 in FY 2010/11 and \$220,893 in FY 2011/12. This follows a period of rapid expenditure growth, as Library costs were only \$127,190 as recently as FY 2007/08.
- **Animal Control** – these costs have also risen rapidly over the past several years, rising from \$91,142 in FY 2005/06 to a projected \$258,105 in FY 2009/10. The rapid increase in expenditure growth is projected to continue, as costs are budgeted to rise to \$275,632 in FY 2010/11 and \$300,439 in FY 2011/12.
- **Village Community Resource Center (VCRC)** – the City's \$801,134 operating contribution commitment to VCRC is set to expire in FY 2010/11. No funding is included in this budget for FY 2011/12, although the General Fund has \$600,000 set aside in matching funds for the construction of a new VCRC social center and the expansion of Windsor Way Park. These matching funds will be allocated when VCRC raises their portion of the funding.

As shown in the chart below, spending on supplies and services rose during the early part of the decade, but has declined over the past few years as the City reduced the operating costs of the General Fund.



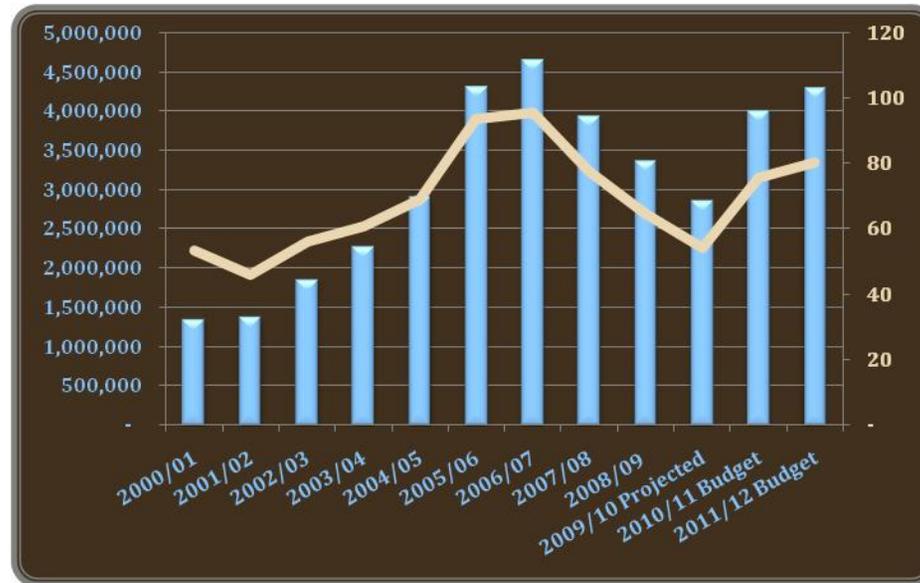
Supplies and Services  
Cost per Resident

**Internal Services**

Internal Service costs are budgeted to increase by approximately 40% in FY 2010/11. This is largely due to the fact that in previous years the City was able to lower the funding requirements of the internal services as they drew down on excess fund balances. With that option now exhausted, these increased funding requirements reflect the true annual operational costs of the Internal Service funds.

The increase in Internal Service costs is also reflective of the City’s implementation of an Other Post Employment Benefits (OPEB) pre-funding strategy beginning in FY 2010/11. The General Fund will contribute \$222,320 towards OPEB in FY 2010/11 and \$380,884 in FY 2011/12. As was highlighted in the City’s Ten Year General Fund Fiscal Model, the long term costs of retiree

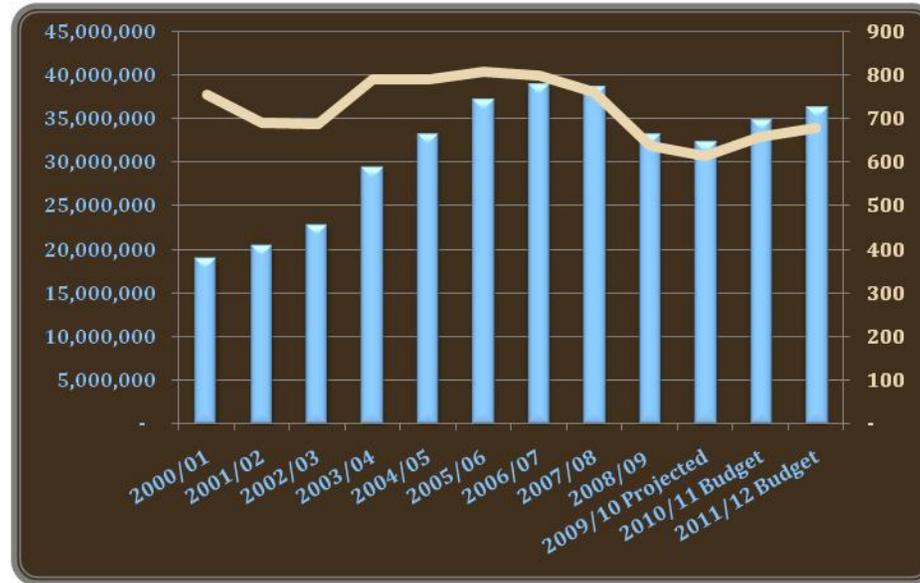
medical funding and pension contribution requirements are a significant concern and are not financially sustainable. When compared to the pension and OPEB costs that will face the City over the next five to ten years, the increases included in this two year budget appear insignificant. Long term solutions to these concerns are currently being investigated by the City.



Internal Services  
Cost per Resident

**Total Expenses**

Total General Fund expenses include the categories presented above, as well as operational transfers. Non-operating transfers, including funding for CIP projects, are not included in these figures as the variation from one year to the next would diminish any value derived from analyzing the trends. As shown below, total General Fund expenses peaked near the middle of the decade and have since declined substantially. On a per capita basis, the City is doing “more with less” as per capita spending is currently at the lowest point of the decade.



General Fund Expenses  
Expense per Resident

### CITY WIDE EXPENDITURES

The table below is a summary of the City’s expenditures with the General Fund highlighted. Expenditures in the Capital Improvement Program are highly variable from one year to the next, depending upon the volume of projects currently under construction. The FY 2010/11 amount includes construction costs for the Civic Center projects. The Enterprise expenses also fluctuate due to capital costs. For example, the FY 2010/11 amount includes \$7.6 million for a new Solid Waste Transfer Station. Special Revenue Funds include development impact fees which are used to fund capital expenditures, with funding of projects from development fees budgeted to decrease by \$15 million in FY 2011/12. Internal Service expenditures fluctuate with the replacement needs of the City and, in addition, will increase as a result of the City’s implementation of an OPEB pre-funding strategy, contributions from the Budget Stabilization Fund to the General Fund and from the rebating back of accumulated savings from the Equipment Replacement Fund. Debt Service

expenditures fluctuate with debt service payment requirements and are expected to remain relatively consistent over the next two years. Redevelopment expenses are budgeted to increase in FY 2010/11 due to funding for new projects in the Redevelopment Project Area.

	<b>FY 2008/09</b>	<b>Projected FY 2009/10</b>	<b>Budget FY 2010/11</b>	<b>Budget FY 2011/12</b>
<b>General Fund</b>	<b>\$ 42,817,285</b>	<b>\$ 34,265,607</b>	<b>\$ 35,465,798</b>	<b>\$ 36,953,609</b>
Capital Improvement Funds	58,228,610	31,635,081	103,363,548	32,386,735
Enterprise Funds	61,691,952	35,834,056	47,307,077	38,596,886
Special Revenue Funds	31,776,100	37,733,394	40,633,934	23,910,014
Internal Service Funds	6,620,312	10,720,083	11,513,469	12,136,229
Debt Service Funds	19,955,781	22,475,887	23,293,821	23,283,508
Redevelopment Agency Funds	5,605,507	24,701,366	12,485,687	9,793,804
<b>Total Expenses</b>	<b>\$ 226,695,547</b>	<b>\$ 197,365,474</b>	<b>\$ 274,063,334</b>	<b>\$ 177,060,785</b>

### **CITY WIDE FUND BALANCES**

The City’s Fund Balances represent accumulated funds available to be spent in the future. The majority of the City’s fund balances are restricted for specific purposes and are not available for general purposes. Recently, the City’s total Fund Balances have increased due to the issuance of bonds for the construction of the Civic Center Projects. Capital Projects Funds, Special Revenue Funds and Redevelopment Fund Balances are all budgeted to decline over the next two fiscal years as previously collected funds are used for their intended purpose. This decline is not a cause for concern, but rather signifies these funds are being used for the benefit and improvement of the City. Enterprise Fund Balances are budgeted to remain remarkably constant, as the costs of providing service to residents is recovered through user fees. Debt Service Fund Balances fluctuate depending upon the debt requirements and repayment schedules of the City.

The Fund Balance decline of the Internal Service Funds is attributable to several factors. First, the Budget Stabilization Fund is budgeted to contribute \$2,235,803 to the General Fund over the next two years. Second, the Insurance Fund will be drawn down as contributions of

\$1,146,643 are made to prefund OPEB costs (a total of \$2,415,700 of OPEB costs are budgeted in this fund over the next two fiscal years). Finally, the Equipment Replacement Fund has accumulated savings over the past few years due to the extension of useful lives of City vehicles. The amount refunded to other funds over the next two years is budgeted to be \$1,419,673. The Internal Service funds continue to remain fully funded.

The undesignated fund balance of the General Fund continues to be maintained at 30% of annual operating appropriations. The fund balance chart below indicates the total amount of fund balance, whether undesignated or not. Over the past two years the General Fund has utilized the majority of its designated fund balance, causing a reduction in the overall fund balance. The City has remained committed to maintaining the 30% undesignated reserve in the General Fund, and has not dropped below this level at all during the recession.

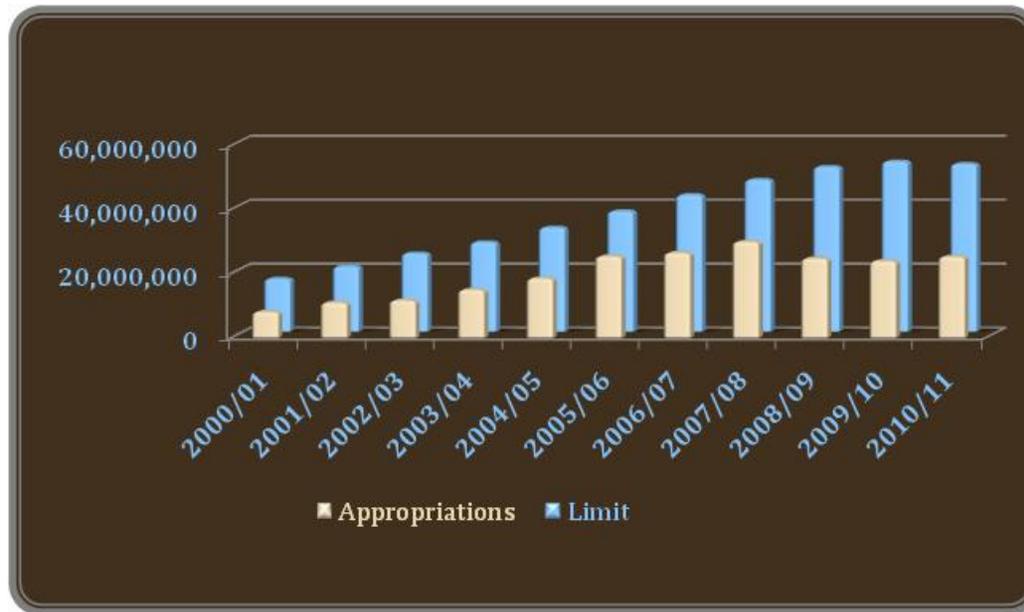
The following chart displays the fund balances of the City’s fund types, with the General Fund highlighted.

	<b>FY 2008/09</b>	<b>Projected FY 2009/10</b>	<b>Budget FY 2010/11</b>	<b>Budget FY 2011/12</b>
<b>General Fund</b>	<b>\$ 15,584,818</b>	<b>\$ 14,448,808</b>	<b>\$ 13,985,284</b>	<b>\$ 13,553,485</b>
Capital Improvement Funds	44,073,219	77,962,617	47,004,708	35,370,891
Enterprise Funds	246,608,717	246,539,241	247,018,391	248,277,501
Special Revenue Funds	52,610,830	49,141,331	26,029,508	20,298,658
Internal Service Funds	31,905,430	31,495,598	28,750,343	25,974,028
Debt Service Funds	19,838,102	27,740,431	24,216,438	22,431,893
Redevelopment Agency Funds	25,010,957	20,873,100	16,715,921	15,583,765
<b>Total Fund Balance</b>	<b>\$ 435,632,073</b>	<b>\$ 468,201,126</b>	<b>\$ 403,720,592</b>	<b>\$ 381,490,220</b>

## 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 is adjusted for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance’s official report on changes in the state’s per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on changes in either city or county population levels.



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 2010/11 has been calculated to be \$52,685,000. 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 County’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 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 2010/11

Appropriations Limit for Fiscal Year 2009/10	<u>\$53,464,618</u>
Population in January 2010	51,950
Population in January 2009	52,492
Percentage Increase in Population - City	1.04
Percentage Increase in Contra Costa County	1.11
California Per Capita Personal Income	-2.54
Factor to be applied to Prior Year	<u>.98541806</u>
(Population Factor x Per Capita Factor)	
Appropriations Limit for Fiscal Years 2010/11	<u>\$52,685,000</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.

- 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. This practice was suspended for the 2009/10 fiscal year, as the economic environment and lack of long-term visibility at that time served to greatly diminish the benefits achieved by utilizing a two year budget. With the current economic climate showing signs of stability and slow recovery, the City has opted to return to the two year operating budget cycle. 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.

***Internal Service Funds***

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

***Budget Stabilization Fund***

During the 2008/09 fiscal year the City established a Budget Stabilization Fund with the purpose of using funds accumulated during stronger economic years to help offset annual General Fund operating deficits that may arise during lean economic years. The Budget Stabilization Fund is budgeted to contribute \$1.0 million to the General Fund in FY 2010/11 and \$1.2 million in FY 2011/12. At the close of the 2009/10 fiscal year, the Budget Stabilization Fund is projected to have a fund balance of \$5.6 million. This fund will continue to 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 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 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 March 2010, City Council adopted the 2009/10 – 2018/19 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 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 the impacts from an expected slow return to development, along with the expense increases associated with rising pension and benefit costs. With the current economic climate, including current housing prices and consumer purchasing activity, likely to be the “new normal,” the fiscal model brings into question whether the current expenditure structure of the City is sustainable in the long run.

***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.

**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 of highlights of the Capital Financing and Debt Management section of the Budget and Fiscal Policy, adopted April 28, 2009.

- Debt financing will only be used for one-time capital improvement projects under the following circumstances:
  - when the project’s useful life will exceed the term of the financing
  - when project revenues or specific resources will be sufficient to service the long-term debt
- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will conduct financings on a competitive basis for revenue and general fund debt obligations. Negotiated financing will be used when there is market volatility, the bonds are non rated, or the financing entails the use of complex security or structure.
- The City will seek a rating on any direct debt and will seek credit enhancements such as letters of credit or bond insurance when it will improve marketing and is cost effective.
- The City will monitor all forms of debt annually 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, 2009, the City had bonded indebtedness of \$6,513,343 against its debt limit of \$277,676,731, leaving a legal debt margin of \$271,163,388.

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, 2009. This schedule contains audited numbers from the June 30, 2009 CAFR.

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

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

**Note:**

- (1) California Department of Finance, data is as of January 1 of each year
- (2) Source: Contra Costa County Auditor / Controller

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The following is a summary of changes in the City's long-term debt for the fiscal year which ended June 30, 2009.

	<u>Balance</u> <u>June 30, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2009</u>	<u>Due Within</u> <u>One Year</u>
<b><u>Governmental Activities</u></b>					
2002 General Obligation Bonds	\$ 6,479,059	\$ 214,284	\$ 180,000	\$ 6,513,343	\$ 205,000
CIP 2001 Revenue Bonds	28,370,000	-	725,000	27,645,000	755,000
Village Community Resource Center Payable	259,917	-	98,379	161,538	86,131
Heritage High Joint Use Pool Payable	1,366,574	-	-	1,366,574	1,366,574
Net OPEB Obligation	-	2,330,069	422,484	1,907,585	-
Accumulated Compensated Absences	1,235,564	1,467,114	1,548,756	1,153,922	692,353
Total - Governmental Activities	<u>\$ 37,711,114</u>	<u>\$ 4,011,467</u>	<u>\$ 2,974,619</u>	<u>\$ 38,747,962</u>	<u>\$ 3,105,058</u>
<b><u>Enterprise Activities</u></b>					
Wastewater Revenue Bonds	\$ 1,970,357	\$ -	\$ 1,970,357	\$ -	\$ -
Water Revenue Bonds	7,664,643	-	7,664,643	-	-
Water Revenue Bond, Series 2008	-	53,200,000	420,000	52,780,000	280,000
CCWD Water Connection Fee Payable	8,441,719	-	750,000	7,691,719	739,904
State Water Resources Loan (Wastewater)	29,744,923	-	1,744,369	28,000,554	1,775,856
Net OPEB Obligation	-	675,931	122,559	553,372	-
Accumulated Compensated Absences	297,926	441,765	417,540	322,151	193,291
Total - Enterprise Activities	<u>\$ 48,119,568</u>	<u>\$ 54,317,696</u>	<u>\$ 13,089,468</u>	<u>\$ 89,347,796</u>	<u>\$ 2,989,051</u>

***Current Long-Term Debt Obligations***

- **2002 General Obligation Bonds** – On February 28, 2002, the City issued **\$5,999,976** in **General Obligation Bonds, Series 2002** to finance the construction, acquisition and improvement of a new police station. Total annual debt service payments, including interest at 3.625 percent to 5.680 percent, range from \$208,666 to \$925,000. The 2002 General Obligation Bond shall increase in value by the accumulation of earned interest from its initial denominational (principal)

amount with such interest compounded semiannually on January 1<sup>st</sup> and July 1<sup>st</sup>. The balance as of June 30, 2009 was \$6,513,343.

- **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.

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 \$31,228,441 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 2009, tax increment revenue amounted to \$6,135,680, which represented coverage of 4.49 times \$1,367,706 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, 2009 was \$27,645,000.

- **Civic Center Project Lease Revenue Bonds, Series 2009 A&B** – On October 16, 2009, the Brentwood Infrastructure Financing Authority issued **\$48,000,000** in **Civic Center Project Lease Revenue Bonds, Series 2009 A&B**. Proceeds from the bonds will be used to fund portions of the New City Hall, CIP# 337-37205, and 100% of the New Community Center, CIP# 337-37195. The Civic Center Bonds were issued as Build America Bonds (BABS) which allowed the City to receive a significant Federal Subsidy from the bond issuance. BABS are issued as taxable bonds, with the Federal Government rebating back to the City 35% of the interest costs. After accounting for all of the bond issuance costs and the Federal rebates, the City was able to sell the bonds at an interest rate of 4.97%. The bonds will be repaid by existing Redevelopment Tax Increment, Community Facility Fees and existing community facilities district assessments.
- **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, 2009 was \$161,538.

- **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 CIP. The balance as of June 30, 2009 was \$1,366,574, which has since been paid off.
- **Water Revenue Bonds** – On November 13, 2008, the City issued **\$53,200,000** in Water Revenue Bonds, with interest rates ranging from 4.5 to 5.5 percent, due July 1, 2038. The balance at June 30, 2009 is \$52,780,000. The City has pledged future water customer revenues, net of specified operating expenses, through 2038 to repay the Water Revenue Bonds. The bond covenants require the net water revenues to exceed 1.25 times coverage of the annual principal and interest payments on the bonds. The Water Fund’s total principal and interest remaining to be paid on the bonds is \$106,036,913. The Water Fund’s principal and interest paid for the current year was \$2,278,366 and the total customer net revenues paid for the current year was \$15,986,049.
- **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, 2009, the City’s gross repayment obligation totaled \$31,938,129 and is being reported in the accompanying financial statement net of the unamortized discount of \$3,937,575. During FY 2008/09, the City repaid \$1,744,368 on the obligation and amortized \$536,927 of the discount which was reported as interest expense. As of June 30, 2009 the balance was \$28,000,554.

The annual debt service requirements to maturity for long-term debt outstanding as of June 30, 2009, are summarized below.

Year Ending June 30	2002 General Obligation Bonds	CIP 2001 Revenue Bonds	Civic Center Lease Revenue Bonds <sup>(1)</sup>	VCRC Payable	Heritage High Joint Use Pool	Water Revenue Bonds	State Water Resources Loan	Total
2010	\$ 331,756	\$ 2,087,563	\$ 960,739	\$ 86,131	\$ 1,366,574	\$ 3,195,363	\$ 2,281,295	\$ 10,309,421
2011	349,325	2,081,862	2,245,883	75,407	-	3,202,762	2,281,295	10,236,534
2012	367,825	2,084,453	2,245,883	-	-	3,989,262	2,281,295	10,968,718
2013	384,825	2,084,581	2,861,508	-	-	3,984,763	2,281,295	11,596,972
2014	405,325	2,076,719	2,862,458	-	-	3,988,237	2,281,295	11,614,034
2015-2019	2,340,987	10,378,425	15,654,623	-	-	19,920,888	11,406,475	59,701,398
2020-2024	2,985,000	10,339,603	15,970,488	-	-	19,922,775	9,125,179	58,343,045
2025-2029	3,815,000	9,493,750	15,910,911	-	-	17,939,375	-	47,159,036
2030-2034	1,805,001	4,941,750	15,851,587	-	-	16,608,150	-	39,206,488
2035-2038	-	-	15,779,807	-	-	13,285,338	-	29,065,145
2039/2040	-	-	3,146,298	-	-	-	-	3,146,298
	<u>\$ 12,785,044</u>	<u>\$ 45,568,706</u>	<u>\$ 93,490,184</u>	<u>\$ 161,538</u>	<u>\$ 1,366,574</u>	<u>\$ 106,036,913</u>	<u>\$ 31,938,129</u>	<u>\$ 291,347,088</u>
Add: Accretion to date	1,323,366							1,323,366
Less: interest	7,595,067	17,923,706	45,490,184	-	-	53,256,913	3,937,575	128,203,445
	<u>\$ 6,513,343</u>	<u>\$ 27,645,000</u>	<u>\$ 48,000,000</u>	<u>\$ 161,538</u>	<u>\$ 1,366,574</u>	<u>\$ 52,780,000</u>	<u>\$ 28,000,554</u>	<u>\$ 164,467,009</u>

<sup>(1)</sup> The Civic Center Lease Revenue Bonds were issued in October of 2009 and are included in this chart due to their financial significance. These bonds report the net debt service after the Build America Bonds subsidy. The first two years of debt service was capitalized.

**Other Long-Term Debt Obligations**

- **Contra Costa Water District (CCWD) Water Connection Fee** – On February 29, 2000, the City entered into an agreement with CCWD to pay all water connection fees for Brentwood’s customers residing within CCWD’s Los Vaqueros Service Area. The City would pay annually for its actual and anticipated future connections for a period of 20 years. The minimum amount required per year was 239 connections, for a total of 4,780 connections, over 20 years. The

established rate, at June 30, 2009, was \$3,211 per connection, with an interest rate of zero percent per annum. This agreement was entered into in anticipation of the expansion of the Urban Limit Line (ULL), and thus the City limits, into the Los Vaqueros Service Area, and the resulting development of this area.

Since the 2000 agreement was approved, two major events occurred – the ULL expansion wasn't approved by voters and the unexpected downturn in the housing market - which have resulted in an uncertainty regarding when the Los Vaqueros Service Area will be developed. Due to this uncertainty, the City and CCWD decided it was in their best interest to amend the Agreement to account for this uncertainty. Therefore, on July 31, 2009, the City executed an amendment to the CCWD agreement. The primary modification is the timing and method of payment. Instead of paying for a predetermined, equal number of units annually, the City will pay for the units as they are constructed. The City and CCWD will true-up over a two year period, which will make up the difference between the number of existing residential units and the number of residential units paid for to date. The amendment agreement required the City to pay \$750,000 in FY 2008/09 and \$739,904 in FY 2009/10. Forecasting the annual payments beyond 2009/10 is uncertain as any new connection fees related to the Los Vaqueros Service area will be paid as homes are built.

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

The City has currently chosen to pay Plan benefits on a pay-as-you-go basis for fiscal years 2008/09 and 2009/10. The City paid \$545,043 for retiree healthcare Plan benefits in FY 2008/09 and projects to spend \$567,901 in FY 2009/10. This Operating Budget includes pay-as-you-go funding of \$601,599 in FY 2010/11 and \$667,758 in FY 2011/12. In addition, prefunding of \$410,401 in FY 2010/11 and \$736,242 in FY 2011/12 are also included. These costs are all paid from the Insurance Internal Service Fund.

SCHEDULE OF PAYMENTS ON LONG-TERM DEBT  
FISCAL YEAR 2010/11

Due Date	Fund	Description	Principal	Interest	Total
7/1/2010	100	Village Community Resource Center Payable	\$ 18,852	\$ -	\$ 18,852
10/1/2010	100	Village Community Resource Center Payable	18,852	-	18,852
4/1/2010	461	Civic Center Project Lease Revenue Bond <sup>(1)</sup>	-	827,431	827,431
4/1/2010	301	Civic Center Project Lease Revenue Bond <sup>(1)</sup>	-	295,511	295,511
11/1/2010	251	CIP 2001 Revenue Bonds	185,000	113,779	298,779
11/1/2010	303	CIP 2001 Revenue Bonds	485,000	445,235	930,235
11/1/2010	501	CIP 2001 Revenue Bonds	110,000	99,719	209,719
1/1/2011	100	Village Community Resource Center Payable	18,852	-	18,852
1/1/2011	448	2002 General Obligation Bonds	-	59,663	59,663
1/1/2011	560	Water Revenue Bonds, Series 2008	-	1,451,382	1,451,382
1/2/2011	590	State Water Resources Loan (Wastewater)	789,696	229,638	1,019,334
1/2/2011	255	State Water Resources Loan (Wastewater)	1,018,216	243,745	1,261,961
3/1/2011	100	Village Community Resource Center Payable	18,852	-	18,852
4/1/2011	461	Civic Center Project Lease Revenue Bond <sup>(1)</sup>	-	827,431	827,431
4/1/2011	301	Civic Center Project Lease Revenue Bond <sup>(1)</sup>	-	295,511	295,511
5/1/2011	251	CIP 2001 Revenue Bonds	-	110,079	110,079
5/1/2011	303	CIP 2001 Revenue Bonds	-	435,535	435,535
5/1/2011	501	CIP 2001 Revenue Bonds	-	97,519	97,519
6/30/2011	448	2002 General Obligation Bonds	230,000	59,663	289,663
6/30/2011	560	Water Revenue Bonds, Series 2008	300,000	1,451,382	1,751,382
TOTALS			<u>\$ 3,193,320</u>	<u>\$ 7,043,222</u>	<u>\$ 10,236,542</u>

<sup>(1)</sup> Civic Center Lease Revenue Bonds report the net debt service after the Build America Bonds subsidy. The first two years of debt service was capitalized and the first payment by the City will be made April 1, 2012.

*\*Note: See pages lxxxii to lxxxvii for a description of these debt obligations.*



The City of Brentwood prepares a Capital Budget document that is different from the Operating Budget document, but the two budgets are closely linked. The CIP, as distinguished from the Operating Budget, is used as a planning tool by the City to identify the capital improvement needs consistent with the financing and timing of those needs in a way that assures the most responsible and efficient use of resources. The first year of the CIP is called the Capital Budget which consists of the planned expenditures for Fiscal Year 2010/11. 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 2010/11 – 2014/15 CIP is the City’s 17<sup>th</sup> edition of the CIP.

**Capital Improvement Program Summary**

The five-year (2010/11 – 2014/15) CIP includes 90 City projects totaling approximately \$366.0 million. Summarized below are the City CIP projects for FY 2010/11 and FY 2011/12.

<b>Capital Improvement Program Summary - City Projects</b>				
<b>CIP Category</b>	<b>FY 2010/11 Totals</b>	<b># of Projects</b>	<b>FY 2011/12 Totals</b>	<b># of Projects</b>
Roadway Improvements	\$ 9,296,383	13	\$ 7,070,067	14
Parks and Trails Improvements	5,522,225	12	6,151,853	17
Water Improvements	5,586,207	11	2,482,142	7
Wastewater Improvements	7,581,510	9	2,553,472	5
Community Facilities Improvements	49,528,199	26	19,234,597	16
Drainage Improvements	478,000	3	-	0
<b>TOTALS</b>	<b>\$ 77,992,524</b>	<b>74</b>	<b>\$ 37,492,131</b>	<b>59</b>

Future Annual Operating/Maintenance (O&M) costs cover miscellaneous expenses associated with the completed project, such as janitorial, utility charges, maintenance and upkeep. The O&M costs will be funded primarily through Measure C, Gas Tax Funds, Lighting and Landscaping Assessment Districts and utility rate changes. The Future Annual O&M costs for the five-year CIP are shown below:

<b>Future Annual O&amp;M Costs</b>	
Roadway Improvements	\$ 189,934
Parks and Trails Improvements	505,095
Water Improvements	5,102,016
Wastewater Improvements	67,682
Community Facilities Improvements	387,500
Drainage Improvements	800
Development Improvements	4,836,955
<b>TOTAL</b>	<b>\$ 11,089,982</b>

**Non-Recurring Capital Costs**

There are several significant, non-routine capital expenditures included in the 2010/11 – 2014/15 CIP. These projects are shown below:

Project #	Project	Category	FY 2010/11 Budget	FY 2011/12 Budget	Total Project Budget	Future O&M Costs
37205	New City Hall	Community Facilities	\$ 15,146,827	\$ 8,078,593	\$ 28,170,125	\$ - *
37195	New Community Center	Community Facilities	7,973,906	4,757,060	15,443,961	- *
37204	Downtown Parking Solutions	Community Facilities	597,780	35,000	12,000,000	20,000
37211	Civic Center Parking Facility	Community Facilities	8,162,694	710,012	9,314,549	- *
54020	Solid Waste Transfer Station Expansion	Community Facilities	8,344,250	-	9,763,178	30,000
37203	Downtown Streetscape - Phases I & II	Community Facilities	4,957,000	1,478,000	7,085,000	35,000
56382	Downtown Infrastructure	Water Improvements	4,078,600	-	4,953,600	25,500
31640	John Muir Parkway Extension / Foothill Drive - Phase I	Roadway Improvements	2,281,000	417,000	4,223,000	15,000
31683	John Muir Parkway Extension - Phase II	Roadway Improvements	3,085,000	556,250	3,911,250	10,000
<b>TOTALS</b>			<b>\$ 54,627,057</b>	<b>\$ 16,031,915</b>	<b>\$ 94,864,663</b>	<b>\$ 135,500</b>

\* 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: Community Facility Fees and interest income.
- **New Community Center (CIP Project #337-37195):** Build a 32,000 sq. ft. joint use facility designed for community events which will include space for art classes and a gathering place / reception center for the Brentwood community. This building will also house Parks and Recreation Department staff required to manage the facility. Funding sources include a Redevelopment bond and a 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 and cash.
- **Civic Center Parking Facility (CIP Project #337-37211):** Construction of a 280-space parking structure to accommodate the new Civic Center and downtown. Funding source is the General Fund.

- **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 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 – Phases I & II (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; landscaped medians; gateway monuments; undergrounding of dry utilities and ornamental tree guards and drain grates. This description represents Phases I and II of a four-phase project. 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 or replacement of existing infrastructure to accommodate future redevelopment and to correct existing operations and maintenance constraints due to the age of the facilities. Funding sources include Redevelopment and the Water and Wastewater Enterprises.
- **John Muir Parkway Extension / Foothill Drive – Phase I (CIP Project #336-31640):** Construct 2,000' of road including: a 16' median; two 12' lanes; 12" water main; 24" storm drain; 8" sewer main; 12" non-potable water main; median landscaping; street lights and extend Foothill Drive approximately 600' to John Muir Parkway. Funding sources include Facility Fees, Federal/State funding and Development Contributions.
- **John Muir Parkway Extension – Phase II (CIP Project #336-31683):** Construct approximately 1,600' of road including a 16' median; two 12' lanes; 12" water main; median landscaping; street lights; 24" storm drain and 8" non-potable water main. Funding sources include Facility Fees, Federal/State funding and the Bypass Authority.

***Budgetary Impacts of Non-Routine Capital Projects***

The Future Annual O&M Costs, identified in the chart on page xc, represent the annual operating budgetary impacts for the City at the completion of the project. The impacts for the new City Hall and Community Center will include maintenance, janitorial and utility costs. The dollar amount of these impacts is unknown and will depend on the final design of the structures. For long range planning purposes, the General Fund Ten Year Fiscal Model included annual General Fund operational expenses of \$215,000 for the new City Hall and \$95,000 for the new Community Center. Funds will also be transferred to the City's Facility Replacement Fund on an annual basis to provide a funding source for major repairs or replacement. The annual operating costs of the Civic Center Parking Facility are also

unknown at this time as there may be cost savings associated with the implementation of a photovoltaic system. The remaining non-routine capital projects all have their annual operating budgetary impacts listed in the chart on page xci. There are no expected additional personnel costs associated with any of the City’s non-routine capital projects.

*Capital Improvements for Fiscal Years 2010/11 and 2011/12*

<b>Roadway Improvement Projects</b>		<b>FY 2010/11</b>	<b>FY 2011/12</b>
	American Avenue Improvements - Phase II	\$ -	\$ 498,133
31620	Brentwood Boulevard Widening North - Phase I	230,000	1,470,000
	Brentwood Boulevard Widening North - Phase II	-	120,000
	CCWD Los Vaqueros Water Line Relocation	215,000	-
31630	City Wide Overhead Utility Replacement	110,000	110,000
30850	City Wide Sidewalk Replacement	56,275	57,963
31500	City Wide Traffic Signal Interconnect Program	106,000	50,000
31640	John Muir Parkway Extension / Foothill Drive - Phase I	2,281,000	417,000
31683	John Muir Parkway Extension - Phase II	3,085,000	556,250
31340	Lone Tree Way - Union Pacific Undercrossing	1,130,000	1,680,000
30830	Pavement Management Program	1,540,976	1,540,976
31470	Roadway Signing and Striping	38,632	39,745
	Sand Creek Road Widening - Phase II	338,000	370,000
31320	Signal Modifications and Upgrades	135,500	130,000
31360	Traffic Calming Installations	30,000	30,000
		<b>\$ 9,296,383</b>	<b>\$ 7,070,067</b>

*Capital Improvements for Fiscal Years 2010/11 and 2011/12 (Continued)*

<b>Parks and Trails Improvement Projects</b>		<b>FY 2010/11</b>	<b>FY 2011/12</b>
52401	Agricultural Park and History Center	\$ 194,168	\$ 24,426
52403	Aquatic Complex Improvements	200,000	185,000
	CCWD Trail	-	161,283
52406	City Park	449,885	689,361
52220	Community Beautification	584,865	978,000
	Empire Avenue Elementary School / Park - Phase II	-	745,396
52340	John Marsh Home Rehabilitation	1,047,590	-
52407	McClarren Park Improvements	-	600,000
52400	Park Improvements	75,000	93,000
52410	Parks Play Equipment Replacement	392,000	352,000
	Sand Creek Park - Phase II	-	50,000
52412	Soundwall Repairs and Renovations	50,000	25,000
52408	Summerset Park	2,000,000	-
	Sunset Park Soccer Fields Expansion / Upgrade	-	1,800,000
52120	Trail Expansions and Improvements	403,717	120,950
	Trail Pavement Management	100,000	25,000
52320	Tree Reforestation	25,000	25,000
	Veterans Park Element - Phase II	-	150,000
	Windsor Way Park Expansion	-	127,437
		<b>\$ 5,522,225</b>	<b>\$ 6,151,853</b>

Capital Improvements for Fiscal Years 2010/11 and 2011/12 (Continued)

Water Improvement Projects		FY 2010/11	FY 2011/12
	Brentwood Boulevard Sewer and Water Main	\$ 700,000	\$ 2,100,000
56370	Chlorine Generator Upgrade	88,529	-
56382	Downtown Infrastructure	4,078,600	-
56381	RBWTP Maintenance and Capital Upgrades	59,500	51,500
	Sensus AMR System Upgrade	120,000	100,000
56290	Surface Water Treatment Facility Phases I & II	26,000	-
56320	Underground Water System Corrosion Mitigation	40,141	48,000
	Water Distribution SCADA System Upgrade	60,000	60,000
56210	Water Distribution System Rehabilitation	76,937	67,642
56280	Water System Connections / Regulating	332,000	-
56380	Zone I Equalization Storage Reservoirs	4,500	55,000
		<b>\$ 5,586,207</b>	<b>\$ 2,482,142</b>

Wastewater Improvement Projects		FY 2010/11	FY 2011/12
59080	City Wide Wastewater Rehabilitation	\$ 179,992	\$ 183,472
	Neroly Road Non-Potable Water Conversion	250,000	250,000
59160	Non-Potable Water Distribution System - Phase II	2,583,400	-
59170	Non-Potable Water Distribution System - Phase III	900	1,900,000
	Sewer Manhole Rehabilitation	160,000	190,000
	Wastewater Tertiary Filter #2 Rebuild	80,000	-
59180	Wastewater Treatment Plant - Solids System Expansion	4,065,218	-
	Wastewater Treatment Plant Corrosion Control	231,000	-
59140	Wastewater Treatment Plant Expansion - Phase II	31,000	30,000
		<b>\$ 7,581,510</b>	<b>\$ 2,553,472</b>

Capital Improvements for Fiscal Years 2010/11 and 2011/12 (Continued)

Community Facilities Improvement Projects		FY 2010/11	FY 2011/12
	Alarm System Consolidation	\$ 20,000	\$ -
31120	Brentwood Education and Technology Center Projects	250,000	-
	CD Building Roof Repair	25,000	-
37207	City Wide Sign / Identification Program	35,000	60,000
37211	Civic Center Parking Facility	8,162,694	710,012
37193	Civic Center Plaza	538,108	152,932
37210	Computerized Maintenance Management System	375,000	150,000
37199	Crime Analysis and Reporting Software	3,675	-
37197	Development Services Software	56,191	-
37204	Downtown Parking Solutions	597,780	35,000
37203	Downtown Streetscape - Phases I & II	4,957,000	1,478,000
	Energy Efficiency Project	197,000	-
37200	Ergonomic Chair Replacement	75,000	75,000
	FCC Narrowbanding Mandate	119,493	-
	Fiber Optic Link - Phase II	275,000	150,000
31140	Financial Software	375,680	-
37100	Fire Station #54 (Replace DT)	462,000	523,000
37150	Fuel Dispensing System	263,595	65,000
30980	Information Systems	150,000	250,000
	Library Relocation - Phase II	-	750,000
	Library Roof Repair	25,000	-
37206	Maintenance Service Center - Phase II	300,000	-
37205	New City Hall	15,146,827	8,078,593
37195	New Community Center	7,973,906	4,757,060
	PEG Cable TV Access	200,000	400,000
54020	Solid Waste Transfer Station Expansion	8,344,250	-
	Village Community Resource Center Relocation	600,000	1,600,000
		<b>\$ 49,528,199</b>	<b>\$ 19,234,597</b>

Drainage Improvement Projects		FY 2010/11	FY 2011/12
39030	Harvest Park Basin	\$ 360,000	\$ -
39010	Storm Drain Improvements	80,000	-
	Storm Drain Trash Capture Devices	38,000	-
		<b>\$ 478,000</b>	<b>\$ -</b>

Capital Improvement Program Revenue Summary

City Capital Revenue Summary Schedule			
Sources by Fund			
Fund		10-11	11-12
<b>General Fund</b>			
100	General Fund	\$ 9,705,260	\$ 2,688,279
	<b>Total General Fund</b>	<b>\$ 9,705,260</b>	<b>\$ 2,688,279</b>
<b>Special Revenue Funds</b>			
217	Federal/State Funding	\$ 2,818,569	\$ 2,575,288
250	Water	593,277	105,000
251	Roadway	1,551,619	1,332,000
252	Parks and Trails	127,785	-
253	Storm Drainage	80,000	-
255	Wastewater	5,050,472	80,000
256	Community Facilities	10,089,233	457,775
293	Measure C	455,417	455,417
	<b>Total Special Revenue Funds</b>	<b>\$ 20,766,372</b>	<b>\$ 5,005,480</b>
<b>Capital Project Funds</b>			
301	Redevelopment	\$ 14,959,350	\$ 2,652,073
336	Development Contributions	1,031,892	761,283
361	Community Facilities District (CFD)	2,775,421	4,757,060
380	BFA Infrastructure	4,830,652	6,833,750
	<b>Total Capital Project Funds</b>	<b>\$ 23,597,315</b>	<b>\$ 15,004,166</b>
<b>Enterprise Funds</b>			
540	Solid Waste	\$ 8,748,903	\$ -
560	Water	902,871	392,142
590	Wastewater	3,280,934	373,472
	<b>Total Enterprise Funds</b>	<b>\$ 12,932,708</b>	<b>\$ 765,614</b>
<b>Internal Service Funds</b>			
701	Information Services	\$ 50,000	\$ -
702	Equipment Replacement	112,392	-
703	Information Systems Replacement	568,680	550,000
704	Facilities Replacement	60,000	-
708	Parks and LLD Replacement	225,000	228,000
	<b>Total Internal Service Funds</b>	<b>\$ 1,016,072</b>	<b>\$ 778,000</b>
<b>Other</b>			
	Other	\$ 4,250,000	\$ 3,056,250
	<b>Total Other</b>	<b>\$ 4,250,000</b>	<b>\$ 3,056,250</b>
<b>Unfunded</b>			
	Unfunded	\$ 5,724,797	\$ 10,194,342
	<b>Total Unfunded</b>	<b>\$ 5,724,797</b>	<b>\$ 10,194,342</b>
	<b>TOTAL SOURCES OF FUNDING</b>	<b>\$ 77,992,524</b>	<b>\$ 37,492,131</b>

*Capital Improvement Program Accomplishments*

Significant CIP accomplishments in FY 2009/10 include:

*Roadway Improvements*

- **Pavement Management Program** (CIP #336-30830) – Completed annual preventive maintenance program which consisted of a citywide slurry seal, Balfour Road overlay and two bridge deck treatment projects. The Balfour Road overlay project was federally funded using American Recovery and Reinvestment Act (ARRA) Stimulus I Funds.
- **Traffic Calming Installations** (CIP #336-31360) – A pathway was installed on the eastern side of Shady Willow Lane in order to provide a safer pedestrian walkway along this major road.

*Parks & Trails Improvements*

- **McClarren Park Improvements** (CIP #352-52407) – The first phase of the improvements have been completed. The improvements consisted of: rubberized safety surfacing; new concrete; new sod; new benches and new trees.

*Wastewater Improvements*

- **City Wide Wastewater Rehabilitation** (CIP #592-59080) – Replaced an existing 10” sewer main in order to comply with the more stringent standards set forth by Capacity, Management, Operations and Maintenance (CMOMS).
- **Wastewater Treatment Plant – Solids System Expansion** (CIP #592-59180) – A pilot study was performed at Discovery Bay Community Services District, utilizing solar dryers, to determine whether Class A biosolids could be attained. After testing several loads, the biosolids received an exceptional quality rating allowing the City to move forward with this project.
- **Bio-Filter Media Replacement** (CIP #592-59190) – This project replaced the bio-filter media at the Wastewater Treatment Plant. This is a routine procedure necessary for odor control to ensure the City continues to comply with regulatory standards.

*Community Facilities Improvements*

- **Civic Center** – Construction of the Civic Center commenced in November 2009 and completion is anticipated in October 2011. The new Civic Center will function as the civic and cultural heart of the City and will encourage growth of the existing commercial, retail and civic activities in Downtown Brentwood.

*Capital Improvement Program Accomplishments (Continued)*

The Civic Center consists of the following projects: New City Hall (CIP #337-37205); New Community Center (CIP #337-37195); Civic Center Plaza (CIP #337-37193); Civic Center Parking Facility (CIP #337-37211) and City Park (CIP #352-52406).

- **Interim Civic Center Facilities** (CIP #337-37202) – Due to the construction of the Civic Center, the City Council Chambers and the Parks and Recreation Department were temporarily relocated to a City facility located on Sand Creek Road.
- **Crime Analysis and Reporting Software** (CIP #337-37199) – This project provided for the acquisition of Crime Analysis and Online Reporting software. The initial implementation is complete. Additional customizations are planned for FY 2010/11.
- **Development Services Software** (CIP #337-37197) – This fully integrated solution automates the permitting process across all City departments. The initial implementation is complete, with Code Enforcement expected to go live in June.

RESOLUTION NO. 2010-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2010/11 – 2011/12 OPERATING BUDGET AND AMENDING 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 June 9, 2009, the City Council approved Resolution 2009-132 adopting the 2009/10 Operating Budget; and
WHEREAS, On January 12, 2010, the City Council approved Resolution 2010-7 amending the 2009/10 Operating Budget; and
WHEREAS, the City Council of the City of Brentwood has reviewed the financial condition of the City of Brentwood; and
WHEREAS, on March 23, 2010 the City Council received and filed the 2009/10 – 2018/19 General Fund Fiscal Model; and
WHEREAS, the City Council held a public workshop on the proposed 2010/11 – 2011/12 Operating Budget on May 25, 2010; and
WHEREAS, the City departments have submitted requests for appropriations to fund the departmental programs to provide services for the City of Brentwood; and
WHEREAS, the City Council has reviewed these specific departmental requests and held a workshop to discuss City priorities for the expenditure of City funds; and
WHEREAS, the two year Operating Budget of \$428.8 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 four new positions and the elimination of one positions; and
WHEREAS, the Operating Budget calls for the General Fund to lose one position, which will result in funding for 167 full time equivalent employees which is a decrease of 45 positions since FY 2006/07; and
WHEREAS, there have been no staffing reductions in public safety or code enforcement; and
WHEREAS, the General Fund is budgeted to maintain 30% undesignated reserves for each year of the Operating Budget; and
WHEREAS, the General Fund has committed or assigned reserves of \$1,800,000 for Capital Projects, \$600,000 for VCRC, and \$400,000 for the Chevron Property Tax Assessment Appeal; and
WHEREAS, the Water Fund is budgeted to operate at a deficit for the next two fiscal years and long term projections indicate the deficit will close soon thereafter; and
WHEREAS, the Wastewater Fund is budgeted to operate at a surplus for the next two fiscal years following years of deficits; and
WHEREAS, significant challenges ahead include the state of the economy, property value reassessments, potential State takeaways, rising pension costs and escalating other post employment benefit costs; and
WHEREAS, amendments to the 2009/10 Operating Budget include an expense increase of \$2,995 in the 98-3 Solana LLD, an expense increase of \$345,131 in the Parks and Trails Facility Fee, and the modification of the timing of transfers related to the funding and construction of the Downtown Streetscape projects which do not result in a change in the overall project amount.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Brentwood hereby adopts the revenues and appropriations as detailed in the 2010/11 – 2011/12 Operating Budget for the City of Brentwood as presented by the City Manager and amends the 2009/10 Operating Budget as further specified in the attached Exhibit “A” which is incorporated herein by reference.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at its regular meeting on the June 22, 2010 by the following vote:
AYES: Becnel, Brockman, Richey, Stonebarger, Taylor
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:
Margaret Wimberly
Margaret Wimberly, CMC
City Clerk

Robert Taylor
Robert Taylor
Mayor

RESOLUTION NO. 2010-70

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ADOPTING THE 2010/11 PROP 4 APPROPRIATION LIMIT USING THE CHANGE IN COUNTY POPULATION FACTOR OF 1.11% 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 decrease of 2.54% in the California per capita personal income for the prior calendar year, and;

**WHEREAS**, the Department of Finance staff have notified the City of the change in population of the City and the entire Contra Costa County in which the City has the option to use the greater percentage change, which change is an increase of 1.11% for the County population for the prior calendar year, and;

**WHEREAS**, On May 26, 2009 the City Council approved Resolution No. 2009-116 adopting the 2009/10 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, 2010.

**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, 2011 is \$52,685,000.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a regular meeting held on May 25, 2010 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 Years 2010/11 - 2011/12**  
**ANNUAL BUDGET SUMMARY**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
General Fund	\$ 15,584,818	\$ 33,129,597	\$ 34,265,607	\$ 14,448,808	\$ 35,002,274	\$ 35,465,798	\$ 13,985,284	\$ 36,521,810	\$ 36,953,609	\$ 13,553,485
Capital Improvement Funds	44,073,219	65,524,479	31,635,081	77,962,617	72,405,639	103,363,548	47,004,708	20,752,918	32,386,735	35,370,891
Solid Waste Enterprise <sup>(1)</sup>	11,287,502	9,036,874	7,568,577	12,755,799	9,210,813	8,386,750	13,579,862	9,383,083	8,538,070	14,424,875
Water Enterprise <sup>(1)</sup>	154,362,528	16,552,656	18,689,374	152,225,810	17,800,359	18,903,940	151,122,229	19,113,830	19,958,525	150,277,534
Wastewater Enterprise <sup>(1)</sup>	78,524,262	8,165,294	7,667,692	79,021,864	8,833,751	8,125,618	79,729,997	9,494,740	8,286,399	80,938,338
City Rentals Enterprise <sup>(1)</sup>	40,292	561,927	560,047	42,172	526,094	548,098	20,168	530,981	548,228	2,921
Housing Enterprise <sup>(1)</sup>	2,394,133	455,079	355,616	2,493,596	471,410	398,871	2,566,135	488,100	420,402	2,633,833
Special Revenue Funds	52,610,830	34,263,895	37,733,394	49,141,331	17,522,111	40,633,934	26,029,508	18,179,163	23,910,014	20,298,658
Internal Service Funds	31,905,430	10,310,251	10,720,083	31,495,598	8,768,214	11,513,469	28,750,343	9,359,914	12,136,229	25,974,028
Debt Service	19,838,102	30,378,216	22,475,887	27,740,431	19,769,828	23,293,821	24,216,438	21,498,963	23,283,508	22,431,893
	<u>\$ 410,621,116</u>	<u>\$ 208,378,268</u>	<u>\$ 171,671,358</u>	<u>\$ 447,328,026</u>	<u>\$ 190,310,493</u>	<u>\$ 250,633,847</u>	<u>\$ 387,004,672</u>	<u>\$ 145,323,502</u>	<u>\$ 166,421,719</u>	<u>\$ 365,906,456</u>

*(1) In order to reflect an accurate ending fund balance, the capital expenditures of the enterprise funds are not included in this schedule. These capital expenditures are included in the summary of expenditure schedules, found on pages 10 thru 16, as they do not report on ending fund balance or reserves.*

**Budget For Fiscal Years 2010/11 - 2011/12**  
**OPERATING BUDGET SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Beginning Operating Fund Balances:</b>	<b>\$ 346,083,220</b>	<b>\$ 410,621,116</b>	<b>\$ 410,621,116</b>	<b>\$ 447,328,026</b>	<b>\$ 387,004,672</b>
<b>Revenues and Other Financing Sources:</b>					
Taxes	\$ 32,043,369	\$ 29,852,894	\$ 29,868,732	\$ 29,483,101	\$ 30,018,519
Licenses	530,025	538,000	472,680	490,414	520,000
Charges for Other Services	40,104,723	41,277,399	39,407,016	43,514,093	45,923,293
Uses of Money and Property	8,806,249	9,575,980	4,898,296	3,780,491	4,580,294
Assessment Districts	2,712,800	2,830,142	2,828,013	3,031,436	3,100,849
Intergovernmental	6,559,026	6,985,934	5,766,237	6,004,037	7,556,743
Charges to Other Funds	5,507,561	6,201,293	6,100,770	6,086,235	5,982,081
Permits and Fines	1,699,071	2,025,805	2,202,738	2,731,694	3,372,504
Developer Impact Fees	1,458,506	103,842	2,966,351	3,483,037	3,981,437
Franchises	1,057,537	1,142,242	1,141,492	1,200,750	1,285,750
Fees and Other Revenues	19,237,109	11,154,926	7,604,071	11,155,939	14,150,839
Other Financing Sources	0	42,314,977	39,244,560	0	0
Transfers In	133,724,415	107,461,521	65,877,312	79,349,266	24,851,193
<b>Total Revenues and Other Financing Sources</b>	<b>253,440,391</b>	<b>261,464,955</b>	<b>208,378,268</b>	<b>190,310,493</b>	<b>145,323,502</b>
<b>Expenditures and Other Financing Uses:</b>					
General Government	10,136,483	9,634,570	9,776,639	8,476,224	8,534,097
Public Safety	14,289,282	15,400,489	15,168,498	16,294,033	16,955,764
Community Development	3,204,024	3,570,139	3,331,866	2,985,124	3,070,811
Engineering	2,523,896	2,673,616	2,338,702	2,728,415	2,846,998
Public Works	2,385,896	2,404,648	2,302,913	2,709,592	2,751,962
Parks and Recreation	7,078,571	9,256,866	8,743,748	8,030,589	8,217,816
Enterprise Funds	26,872,978	34,189,755	30,992,172	34,226,145	34,825,151
Community Services	4,875,378	6,153,337	5,547,174	6,105,435	6,191,870
Internal Service	5,900,266	11,675,965	10,304,614	9,394,038	9,336,533
Debt Service - Principal	5,409,930	8,776,302	8,776,302	7,937,914	8,991,547
Debt Service - Interest	12,276,490	13,559,773	13,521,074	15,159,689	14,879,890
Capital Outlay	58,228,610	52,426,227	8,400,974	71,379,186	27,000,018
Transfers out	35,720,691	80,283,925	52,466,682	65,207,463	22,819,262
<b>Total Expenditures and Other Financing Uses</b>	<b>188,902,495</b>	<b>250,005,612</b>	<b>171,671,358</b>	<b>250,633,847</b>	<b>166,421,719</b>
<b>Ending Operating Fund Balances:</b>	<b>\$ 410,621,116</b>	<b>\$ 422,080,459</b>	<b>\$ 447,328,026</b>	<b>\$ 387,004,672</b>	<b>\$ 365,906,456</b>

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the enterprise funds are not included in this schedule. These capital expenditures are included in the summary of expenditure schedules, found on pages 10 thru 16, as they do not report on ending fund balance or reserves.

**Budget For Fiscal Years 2010/11 - 2011/12**

**FISCAL YEAR 2010/11 SUMMARY OF ACTIVITIES BY FUND TYPE**

	<b>General Fund</b>	<b>Capital Funds</b>	<b>Enterprise Funds</b>	<b>Special Revenue Funds</b>	<b>Internal Service Funds</b>	<b>Debt Service Funds</b>	<b>Total All Funds</b>
<b>Revenues</b>							
Taxes	\$ 13,139,908	\$ 0	\$ 0	\$ 1,714,052	\$ 0	\$ 14,629,141	\$ 29,483,101
Licenses	490,414	0	0	0	0	0	490,414
Charges for Other Services	365,701	0	35,191,896	0	7,956,496	0	43,514,093
Uses of Money and Property	876,600	521,000	722,250	837,771	476,370	346,500	3,780,491
Assessment Districts	0	0	0	3,031,436	0	0	3,031,436
Intergovernmental	2,862,038	1,107,866	0	2,034,133	0	0	6,004,037
Charges to Other Funds	6,086,235	0	0	0	0	0	6,086,235
Permits and Fines	2,731,694	0	0	0	0	0	2,731,694
Developer Impact Fees	0	0	0	3,483,037	0	0	3,483,037
Franchises	1,200,000	0	750	0	0	0	1,200,750
Fees and Other Revenues	1,278,432	4,209,724	363,380	5,304,403	0	0	11,155,939
<b>Total Revenues</b>	<b>29,031,022</b>	<b>5,838,590</b>	<b>36,278,276</b>	<b>16,404,832</b>	<b>8,432,866</b>	<b>14,975,641</b>	<b>110,961,227</b>
Transfers In	5,971,252	66,567,049	564,151	1,117,279	335,348	4,794,187	79,349,266
<b>Total Revenues plus Transfers In</b>	<b>35,002,274</b>	<b>72,405,639</b>	<b>36,842,427</b>	<b>17,522,111</b>	<b>8,768,214</b>	<b>19,769,828</b>	<b>190,310,493</b>
<b>Expenditures</b>							
General Government	5,582,867	0	0	2,397,145	0	496,212	8,476,224
Public Safety	15,994,991	0	0	299,042	0	0	16,294,033
Community Development	2,925,404	0	0	25,020	0	34,700	2,985,124
Engineering	2,728,415	0	0	0	0	0	2,728,415
Public Works	2,709,592	0	0	0	0	0	2,709,592
Parks and Recreation	4,459,830	0	0	3,570,759	0	0	8,030,589
Enterprise Funds:							
Solid Waste	0	0	8,386,750	0	0	0	8,386,750
Water	0	0	15,701,177	543,659	0	0	16,244,836
Wastewater	0	0	7,106,282	290,676	0	0	7,396,958
City Rentals	0	0	255,860	0	0	0	255,860
Housing	0	0	388,871	1,552,870	0	0	1,941,741
Community Services	368,026	0	0	5,737,409	0	0	6,105,435
Internal Service	0	0	0	0	9,394,038	0	9,394,038
Debt Service	0	0	4,232,099	1,261,962	0	17,603,542	23,097,603
Capital Outlay	0	71,379,186	0	0	0	0	71,379,186
<b>Total Expenditures</b>	<b>34,769,125</b>	<b>71,379,186</b>	<b>36,071,039</b>	<b>15,678,542</b>	<b>9,394,038</b>	<b>18,134,454</b>	<b>185,426,384</b>
Transfers out	696,673	31,984,362	292,238	24,955,392	2,119,431	5,159,367	65,207,463
<b>Total Expenditures plus Transfers Out</b>	<b>35,465,798</b>	<b>103,363,548</b>	<b>36,363,277</b>	<b>40,633,934</b>	<b>11,513,469</b>	<b>23,293,821</b>	<b>250,633,847</b>
<b>Net Results of Operations:</b>	<b>(463,524)</b>	<b>(30,957,909)</b>	<b>479,150</b>	<b>(23,111,823)</b>	<b>(2,745,255)</b>	<b>(3,523,993)</b>	<b>(60,323,354)</b>
<b>Beginning Balance - 7/01/10</b>	<b>14,448,808</b>	<b>77,962,617</b>	<b>246,539,241</b>	<b>49,141,331</b>	<b>31,495,598</b>	<b>27,740,431</b>	<b>447,328,026</b>
<b>Fund Balance - 6/30/11</b>	<b>\$ 13,985,284</b>	<b>\$ 47,004,708</b>	<b>\$ 247,018,391</b>	<b>\$ 26,029,508</b>	<b>\$ 28,750,343</b>	<b>\$ 24,216,438</b>	<b>\$ 387,004,672</b>

*(1) In order to reflect an accurate ending fund balance, the capital expenditures of the enterprise funds are not included in this schedule. These capital expenditures are included in the summary of expenditure schedules, found on pages 10 thru 16, as they do not report on ending fund balance or reserves.*

**Budget For Fiscal Years 2010/11 - 2011/12**

**FUND BALANCE BY FUND TYPE**

	Estimated 7/01/10 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2011 Fund Balances
<b>General Fund</b>	\$ 14,448,808	\$ 29,031,022	\$ 5,971,252	\$ 34,769,125	\$ 696,673	\$ 13,985,284
<b><u>Capital Improvement Programs Fund</u></b>						
Roadway Projects	6,031,355	3,310,000	2,354,205	8,486,383	0	3,209,177
Community Facilities Projects	20,197,247	1,277,000	44,433,720	39,530,908	0	26,377,059
Parks and Trails Projects	2,414,717	972,590	559,833	2,169,428	0	1,777,712
Civic Center Projects	32,025,553	60,000	0	7,500	28,634,362	3,443,691
City CIFP Capital Projects	28,634	18,500	2,522,418	5,000	1,000,000	1,564,552
Drainage Projects	190,000	38,000	250,000	478,000	0	0
Economic Infrastructure	6,360,115	75,000	0	28,000	2,350,000	4,057,115
Vineyards Projects	1,916,729	57,500	0	2,500	0	1,971,729
Solid Waste Projects	1,682,015	30,000	7,636,524	8,345,750	0	1,002,789
Water Projects	3,484,784	0	3,903,118	4,986,207	0	2,401,695
Wastewater Projects	3,631,468	0	4,907,231	7,339,510	0	1,199,189
<b><u>Enterprise Funds</u></b>						
<b>Solid Waste Enterprise Funds:</b>						
Solid Waste Enterprise	12,335,161	9,203,813	0	8,336,750	0	13,202,224
Solid Waste Replacement	420,638	7,000	0	50,000	0	377,638
<b>Water Enterprise Funds:</b>						
Water Enterprise	146,434,013	17,576,800	56,819	18,703,940	0	145,363,692
Water Replacement	5,791,797	166,740	0	200,000	0	5,758,537
<b>Wastewater Enterprise Funds:</b>						
Wastewater Enterprise	72,594,478	8,550,919	152,332	6,152,331	0	75,145,398
Wastewater Replacement	6,427,386	130,500	0	1,973,287	0	4,584,599
<b>City Rentals Enterprise Fund</b>	42,172	446,094	80,000	255,860	292,238	20,168
<b>Housing Enterprise Funds:</b>						
Housing Enterprise	2,404,156	195,310	275,000	398,871	0	2,475,595
Housing Replacement	89,440	1,100	0	0	0	90,540

**Budget For Fiscal Year 2009/10**

**FUND BALANCE BY FUND TYPE**

	Estimated 7/01/10 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2011 Fund Balances
<b><u>Special Revenue Funds</u></b>						
Gas Tax	0	1,349,569	0	0	1,349,569	0
Police Grants	121,365	184,678	0	256,477	0	49,566
Other Grants	11,591	67,160	0	78,751	0	0
Infrastructure Improvements	5,800	19,270	0	25,020	0	50
Water Facility Fee	2,260,327	620,585	0	543,659	593,277	1,743,976
Roadway Facility Fee	4,566,865	1,233,592	0	1,733,138	1,961,619	2,105,700
Parks & Trails Facility Fee	(2,393,819)	583,000	0	950,239	127,785	(2,888,843)
Wastewater Facility Fee	14,090,409	709,467	0	1,552,638	5,050,472	8,196,766
Community Facility Fee	11,477,237	638,046	0	21,526	11,544,233	549,524
Fire Fee	822,807	70,458	0	600	0	892,665
Facility Fee Administration	83,977	71,626	0	152,575	0	3,028
Agriculture Administration	662,026	18,000	0	340,233	0	339,793
Agriculture Land	4,563,333	125,000	0	62,000	0	4,626,333
Housing First Time Buyer	880,374	6,000	525,000	525,170	0	886,204
Affordable Housing In-Lieu	6,696,630	130,000	0	1,027,700	800,000	4,998,930
Public Art Administration	28,333	27,350	0	250	0	55,433
Public Art Acquisition	656,126	127,200	0	430	1,200	781,696
Parking In-Lieu	26,356	510	0	40	0	26,826
Art Commission Program	30,838	400	1,200	31,800	0	638
Asset Forfeiture	108,518	10,450	0	42,565	0	76,403
Abandoned Vehicle Abatement	33,191	40,200	0	200	73,191	0
PEG Media	729,826	14,100	0	2,250	0	741,676
Measure C	19,792	440,086	0	5,832	454,046	0
98-1 City Wide Park Assessment District	599,289	1,758,052	591,079	2,588,040	0	360,380
Community Facilities District #2	21,390	542,150	0	8,000	550,000	5,540
Community Facilities District #3	407	1,308,527	0	8,000	1,300,000	934
Community Facilities District #4	(6,059)	1,065,782	0	11,500	1,045,000	3,223
Community Facilities District #5	4,995	117,707	0	9,000	105,000	8,702
94-1 Blackhawk	471,053	564,844	0	636,975	0	398,922
95-5 California Spirit	66,855	83,580	0	98,535	0	51,900
95-6 Gerry Ranch	8,136	12,277	0	13,314	0	7,099
95-2 Hawthorn Landing	15,201	90,939	0	93,278	0	12,862
95-7 Greystone	13,529	90,011	0	87,019	0	16,521
95-8 Garin Ranch	135,280	139,451	0	196,232	0	78,499
97-1 Hancock	108,836	150,843	0	183,293	0	76,386

**Budget For Fiscal Year 2009/10**

**FUND BALANCE BY FUND TYPE**

	Estimated 7/01/10 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2011 Fund Balances
<b><u>Special Revenue Funds (Continued)</u></b>						
98-5 Arroyo Seco	5,943	7,816	0	9,335	0	4,424
98-3 Solana	8,674	26,922	0	30,102	0	5,494
98-4 Birchwood Estates	10,478	20,521	0	18,248	0	12,751
99-3 Spa L	248,869	444,901	0	469,866	0	223,904
99-4 California Grove	17,650	8,070	0	17,146	0	8,574
99-5 Deer Creek	303,276	186,632	0	326,610	0	163,298
99-6 Trailside	10,142	13,899	0	16,548	0	7,493
99-7 Termo	43,982	112,437	0	108,462	0	47,957
99-8 Gerry Ryder	35,632	61,763	0	65,656	0	31,739
99-9 Richmond America	76,574	104,133	0	118,480	0	62,227
00-2 Lyon Woodfield	9,403	5,195	0	9,627	0	4,971
00-3 CA Orchard	27,224	37,350	0	45,578	0	18,996
00-4 Brentwood Park	46,967	46,790	0	61,051	0	32,706
01-1 Laird Property	24,899	50,021	0	54,253	0	20,667
02-2 Oak Street	264,539	287,209	0	389,520	0	162,228
02-3 Apricot Way	299,168	907,678	0	911,466	0	295,380
02-4 Braddock & Logan	15,910	33,314	0	34,786	0	14,438
02-5 Sand Creek & Brentwood Blvd.	39,110	15,065	0	38,239	0	15,936
02-6 Balfour & John Muir	24,457	10,496	0	24,896	0	10,057
02-7 San Jose & Sand Creek	20,377	28,512	0	34,508	0	14,381
02-8 Lone Tree Arco	34,273	3,747	0	22,811	0	15,209
02-9 Balfour Plaza	4,711	11,862	0	10,924	0	5,649
02-10 Lone Tree Center	3,921	3,417	0	4,403	0	2,935
02-11 Lone Tree Plaza	19,402	9,623	0	17,416	0	11,609
02-12 Sunset Industrial	14,896	29,446	0	32,562	0	11,780
02-13 Stonehaven	18,684	35,281	0	38,093	0	15,872
03-2 Meritage Lone Tree	315,128	1,277,709	0	1,150,571	0	442,266
03-3 Brookdale Court	55,848	128,537	0	126,764	0	57,621
03-4 Tri City Plaza	1,615	1,190	0	1,604	0	1,201
03-5 West Summerset	57,526	30,622	0	55,382	0	32,766
03-6 Arbor Village	4,895	0	0	0	0	4,895
03-7 Garin Ranch Commercial	4,552	0	0	0	0	4,552
04-2 Balfour Griffith Commercial	3,636	1,283	0	3,147	0	1,772
05-2 South Brentwood Blvd. Commercial	4,718	1,343	0	4,042	0	2,019
06-2 Palmilla	122,571	34,916	0	113,987	0	43,500
06-4 Villa Amador	20,867	16,222	0	26,180	0	10,909

**Budget For Fiscal Year 2009/10**

**FUND BALANCE BY FUND TYPE**

	Estimated 7/01/10 Fund Balances	Estimated Revenues	Transfers In	Net Appropriations	Transfers Out	Estimated 6/30/2011 Fund Balances
<b>Internal Service Funds</b>						
Emergency Preparedness	3,224,245	64,660	0	38,000	64,660	3,186,245
Information Services	(65,149)	1,942,496	15,621	1,958,457	0	(65,489)
Equipment Replacement	11,419,440	1,555,399	0	2,466,227	711,674	9,796,938
Information Systems Replacement	1,057,524	413,391	0	300,715	133,000	1,037,200
Facilities Replacement	1,501,848	166,462	0	148,430	60,000	1,459,880
Tuition	4,846	32,511	0	36,676	0	681
Fleet Maintenance Service	21,563	1,085,053	9,098	1,109,755	0	5,959
Facilities Maintenance Services	308,333	1,184,396	10,629	1,332,476	0	170,882
Parks & LLD Replacement	3,267,701	896,547	300,000	184,000	125,000	4,155,248
Insurance	5,155,247	1,041,951	0	1,819,302	0	4,377,896
Budget Stabilization	5,600,000	50,000	0	0	1,025,097	4,624,903
<b>Debt Service Funds</b>						
CIP 2001 Revenue Bond	2,220,987	50,000	702,238	729,695	0	2,243,530
General Obligation Bond	46,547	356,425	0	355,425	0	47,547
Civic Center Revenue Bond	8,754,725	12,500	0	3,389,705	0	5,377,520
CIFP 2003-1 Assessment District	792,418	1,255,657	0	29,823	1,236,873	781,379
Series 2005 A & B (Refinance 2002-1)	1,119,248	1,207,839	0	1,065,645	141,418	1,120,024
Series 2002 A & B Refinance	199,869	1,000	1,319,995	1,320,995	0	199,869
Series 2004 A & B (Refinance 94-1)	2,319,817	2,795,908	0	2,455,257	379,000	2,281,468
CIFP 98-2 Assessment District	499,847	697,540	0	16,170	682,569	498,648
CIFP 99-1 Assessment District	457,115	640,911	0	14,418	637,426	446,182
Series 2004 C (Refinance 2000-1)	759,779	965,482	0	835,691	138,000	751,570
CIFP 2004-1 Assessment District	1,023,867	1,559,221	0	33,902	1,535,081	1,014,105
Randy Way Assessment District	118,618	58,594	0	58,904	0	118,308
CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	729,752	2,000	2,771,954	2,362,110	409,000	732,596
CIFP 2006-1 Assessment District	1,852,150	1,126,255	0	1,165,243	0	1,813,162
CIFP 2005-1 Assessment District	4,373,651	2,659,878	0	2,742,022	0	4,291,507
CIFP 92-1, 96R Refinance Assessment District	2,472,041	1,586,431	0	1,559,449	0	2,499,023
<b>Totals</b>	<b>\$ 447,328,026</b>	<b>\$ 110,961,227</b>	<b>\$ 79,349,266</b>	<b>\$ 185,426,384</b>	<b>\$ 65,207,463</b>	<b>\$ 387,004,672</b>

(1) In order to reflect an accurate ending fund balance, the capital expenditures of the enterprise funds are not included in this schedule. These capital expenditures are included in the summary of expenditure schedules, found on pages 10 thru 16, as they do not report on ending fund balance or reserves.

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF REVENUE BY FUND TYPE**

<b>Fund Type</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>% Change</b>	<b>2011/12 Budget</b>	<b>% Change</b>
General Fund	\$ 34,391,085	\$ 34,329,368	\$ 33,129,597	\$ 35,002,274	1.96%	\$ 36,521,810	4.34%
Capital Improvement Program	57,243,144	120,247,965	65,524,479	72,405,639	-39.79%	20,752,918	-71.34%
Solid Waste Enterprise	9,516,259	9,782,878	9,036,874	9,210,813	-5.85%	9,383,083	1.87%
Water Enterprise	93,233,571	17,948,589	16,552,656	17,800,359	-0.83%	19,113,830	7.38%
Wastewater Enterprise	11,550,077	8,588,025	8,165,294	8,833,751	2.86%	9,494,740	7.48%
City Rentals Enterprise	450,800	491,046	561,927	526,094	7.14%	530,981	0.93%
Housing Enterprise	193,585	461,700	455,079	471,410	2.10%	488,100	3.54%
Special Revenue Fund	16,213,551	31,874,799	34,263,895	17,522,111	-45.03%	18,179,163	3.75%
Internal Service Fund	10,372,804	7,372,532	10,310,251	8,768,214	18.93%	9,359,914	6.75%
Debt Service	<u>20,275,515</u>	<u>30,368,053</u>	<u>30,378,216</u>	<u>19,769,828</u>	-34.90%	<u>21,498,963</u>	8.75%
<b>Total Revenues</b>	<b><u>\$ 253,440,391</u></b>	<b><u>\$ 261,464,955</u></b>	<b><u>\$ 208,378,268</u></b>	<b><u>\$ 190,310,493</u></b>	-27.21%	<b><u>\$ 145,323,502</u></b>	-23.64%

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF REVENUES BY CATEGORY - ALL FUNDS**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Revenues</u></b>					
Property Tax	\$ 26,658,000	\$ 24,378,237	\$ 24,354,681	\$ 23,804,133	\$ 24,033,141
Sales Tax	4,803,716	4,750,000	4,910,000	5,022,930	5,160,945
Charges for Services	40,051,691	41,227,399	39,382,003	43,494,093	45,895,793
Developer Impact Fees	1,458,506	103,842	2,966,351	3,483,037	3,981,437
Intergovernmental	6,537,859	6,950,934	5,756,623	6,004,037	7,496,743
Other Financing Sources	0	42,314,977	39,244,560	0	0
Building	622,215	414,556	763,963	1,000,000	1,100,000
Assessment Districts	2,712,800	2,830,142	2,828,013	3,031,436	3,100,849
Uses of Money and Property	8,806,249	9,575,980	4,898,296	3,780,491	4,580,294
Engineering	624,541	1,054,952	1,004,784	1,213,340	1,742,649
Parks and Recreation	5,587,799	6,056,077	5,677,422	6,170,727	6,562,807
Real Property Tax	298,911	368,000	290,000	333,500	416,875
Other Tax	95,381	96,657	84,446	86,979	89,369
Franchise Fees	1,057,537	1,142,242	1,141,492	1,200,750	1,285,750
Planning	266,654	371,571	219,520	278,196	286,944
Business License Tax	530,025	538,000	472,680	490,414	520,000
Permits and Fines	235,722	234,726	235,500	255,158	265,161
Transient Occupancy Tax	187,361	260,000	229,605	235,559	318,189
Interfund Services	5,507,561	6,201,293	6,100,770	6,086,235	5,982,081
Fees and Other Revenues	13,673,448	5,133,849	1,940,247	4,990,212	7,653,282
Internal Transfers	133,724,415	107,461,521	65,877,312	79,349,266	24,851,193
<b>Total Revenues</b>	<b><u>\$ 253,440,391</u></b>	<b><u>\$ 261,464,955</u></b>	<b><u>\$ 208,378,268</u></b>	<b><u>\$ 190,310,493</u></b>	<b><u>\$ 145,323,502</u></b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY FUND TYPE**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>% Change</b>	<b>2011/12 Budget</b>	<b>% Change</b>
<b><u>Fund Type</u></b>							
General Fund	\$ 42,817,285	\$ 35,603,613	\$ 34,265,607	\$ 35,465,798	-0.39%	\$ 36,953,609	4.20%
Capital Improvement Program	58,228,610	82,313,952	31,635,081	103,363,548	25.57%	32,386,735	-68.67%
Solid Waste Enterprise	7,047,585	8,499,954	7,620,782	16,220,307	90.83%	8,638,070	-46.75%
Water Enterprise	47,212,478	19,896,439	18,793,444	19,576,112	-1.61%	20,344,667	3.93%
Wastewater Enterprise	6,594,513	8,802,499	8,504,167	10,563,689	20.01%	8,645,519	-18.16%
City Rentals Enterprise	539,054	560,073	560,047	548,098	-2.14%	548,228	0.02%
Housing Enterprise	298,322	396,242	355,616	398,871	0.66%	420,402	5.40%
Special Revenue Fund	31,776,100	60,224,131	37,733,394	40,633,934	-32.53%	23,910,014	-41.16%
Internal Service Fund	6,620,312	12,307,131	10,720,083	11,513,469	-6.45%	12,136,229	5.41%
Debt Service	<u>19,955,781</u>	<u>22,529,828</u>	<u>22,475,887</u>	<u>23,293,821</u>	3.39%	<u>23,283,508</u>	-0.04%
<b>Total Expenditures</b>	<b><u>\$ 221,090,040</u></b>	<b><u>\$ 251,133,862</u></b>	<b><u>\$ 172,664,108</u></b>	<b><u>\$ 261,577,647</u></b>	4.16%	<b><u>\$ 167,266,981</u></b>	-36.05%

**Budget For Fiscal Years 2010/11 - 2011/12**

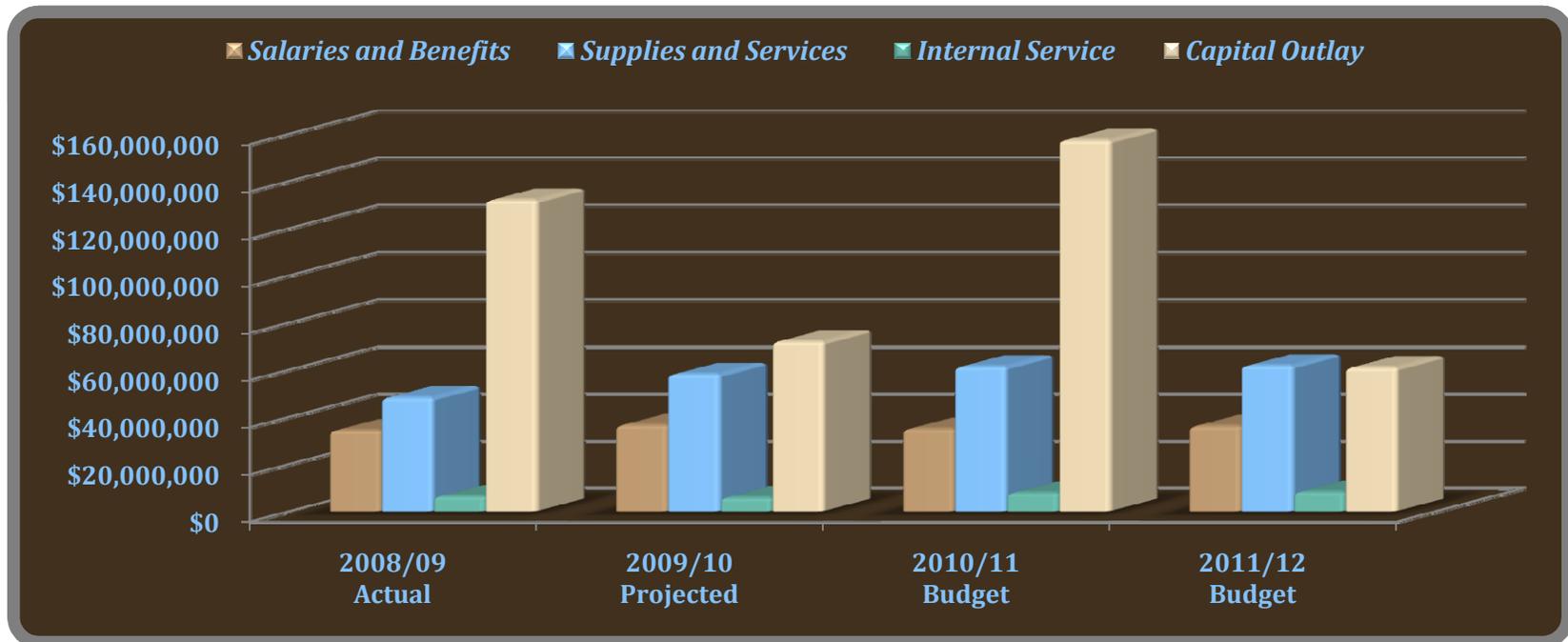
**SUMMARY OF EXPENDITURES BY CATEGORY - ALL FUNDS**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>% Change</b>	<b>2011/12 Budget</b>	<b>% Change</b>
<b><u>Personnel Salaries and Benefits</u></b>							
Salaries	\$ 22,384,363	\$ 22,356,143	\$ 22,008,212	\$ 23,229,557	3.91%	\$ 24,108,537	3.78%
Overtime	652,551	839,153	789,689	873,069	4.04%	865,029	-0.92%
Part-time	660,473	818,829	648,536	678,543	-17.13%	684,074	0.82%
Benefits	10,661,315	13,563,141	13,163,155	10,180,823	-24.94%	10,517,344	3.31%
<b>Total Personnel Salaries and Benefits</b>	<b>\$ 34,358,702</b>	<b>\$ 37,577,266</b>	<b>\$ 36,609,592</b>	<b>\$ 34,961,992</b>	<b>-6.96%</b>	<b>\$ 36,174,984</b>	<b>3.47%</b>
<b><u>Supplies and Services</u></b>							
Operating Supplies	\$ 1,096,845	\$ 1,453,495	\$ 1,195,384	\$ 1,483,856	2.09%	\$ 1,444,595	-2.65%
Utilities	2,642,874	3,202,998	2,626,106	2,814,376	-12.13%	2,949,388	4.80%
Repairs and Maintenance	2,612,656	3,703,114	3,073,718	3,634,283	-1.86%	3,410,553	-6.16%
Rentals	94,216	139,954	81,590	107,871	-22.92%	109,591	1.59%
Insurance	363,986	817,288	779,000	673,497	-17.59%	705,507	4.75%
Special Services	2,449,273	4,385,395	3,450,813	3,777,691	-13.86%	4,117,536	9.00%
Communications	895,459	1,028,696	987,495	1,093,066	6.26%	1,190,765	8.94%
Advertising	85,699	105,077	54,378	98,625	-6.14%	105,802	7.28%
Training & Conferences	138,803	291,534	167,287	266,129	-8.71%	266,254	0.05%
Purchased Water	6,299,104	7,593,028	7,426,911	7,676,358	1.10%	7,797,983	1.58%
Contributions	3,121,782	5,378,454	4,271,254	1,995,914	-62.89%	1,905,381	-4.54%
Legal Services	120,011	330,075	109,236	299,500	-9.26%	299,500	0.00%
Contractual Services	5,248,360	6,591,459	5,741,627	6,399,054	-2.92%	6,363,819	-0.55%
Interest Expense	12,276,490	13,559,773	13,521,074	15,159,689	11.80%	14,879,890	-1.85%
Depreciation/Amortization	4,096,995	5,920,434	5,355,532	5,613,430	-5.19%	5,863,400	4.45%
Interfund Service	4,455,437	5,683,320	5,680,929	5,996,159	5.50%	6,026,367	0.50%
Reimbursement	418,575	624,090	1,530,569	1,885,045	202.05%	1,904,387	1.03%
Other	1,830,718	2,309,817	2,102,881	2,399,713	3.89%	2,457,707	2.42%
<b>Total Supplies and Services</b>	<b>\$ 48,247,283</b>	<b>\$ 63,118,001</b>	<b>\$ 58,155,784</b>	<b>\$ 61,374,256</b>	<b>-2.76%</b>	<b>\$ 61,798,425</b>	<b>0.69%</b>
<b><u>Internal Services</u></b>							
Internal Service	\$ 6,431,225	\$ 5,846,780	\$ 5,841,024	\$ 7,862,516	34.48%	\$ 8,248,060	4.90%
<b>Total Internal Services</b>	<b>\$ 6,431,225</b>	<b>\$ 5,846,780</b>	<b>\$ 5,841,024</b>	<b>\$ 7,862,516</b>	<b>34.48%</b>	<b>\$ 8,248,060</b>	<b>4.90%</b>
<b><u>Capital Outlay</u></b>							
Capital Outlay / CIP	\$ 58,857,528	\$ 54,403,338	\$ 9,821,974	\$ 73,436,706	34.99%	\$ 28,413,441	-61.31%
Debt Service	5,409,930	8,776,302	8,776,302	7,937,914	-9.55%	8,991,547	13.27%
Transfers	67,785,372	81,412,175	53,459,432	76,004,263	-6.64%	23,640,524	-68.90%
<b>Total Capital Outlay</b>	<b>\$ 132,052,830</b>	<b>\$ 144,591,815</b>	<b>\$ 72,057,708</b>	<b>\$ 157,378,883</b>	<b>8.84%</b>	<b>\$ 61,045,512</b>	<b>-61.21%</b>
<b>Total Expenditures</b>	<b>\$ 221,090,040</b>	<b>\$ 251,133,862</b>	<b>\$ 172,664,108</b>	<b>\$ 261,577,647</b>	<b>4.16%</b>	<b>\$ 167,266,981</b>	<b>-36.05%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS**

<u>Line Item Category</u>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
Salaries and Benefits	\$ 34,358,702	\$ 37,577,266	\$ 36,609,592	\$ 34,961,992	\$ 36,174,984
Supplies and Services	48,247,283	63,118,001	58,155,784	61,374,256	61,798,425
Internal Services	6,431,225	5,846,780	5,841,024	7,862,516	8,248,060
Capital Outlay	<u>132,052,830</u>	<u>144,591,815</u>	<u>72,057,708</u>	<u>157,378,883</u>	<u>61,045,512</u>
<b>Total All Funds by Category</b>	<b><u>\$ 221,090,040</u></b>	<b><u>\$ 251,133,862</u></b>	<b><u>\$ 172,664,108</u></b>	<b><u>\$ 261,577,647</u></b>	<b><u>\$ 167,266,981</u></b>



**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Salaries and Benefits</u></b>					
General Fund	\$ 23,843,342	\$ 23,675,114	\$ 23,156,807	\$ 23,751,327	\$ 24,620,690
Solid Waste Enterprise	2,657,818	2,818,187	2,769,083	2,727,573	2,795,328
Water Enterprise	3,003,804	3,155,203	3,053,994	3,115,363	3,223,077
Wastewater Enterprise	1,941,002	2,091,870	1,994,786	1,947,841	2,011,541
Housing Enterprise	100,889	107,431	107,368	107,679	110,529
Special Revenue Fund	501,277	577,742	555,339	588,513	606,063
Internal Service Fund	<u>2,310,570</u>	<u>5,151,719</u>	<u>4,972,215</u>	<u>2,723,696</u>	<u>2,807,756</u>
<b>Total Salaries and Benefits</b>	<b><u>\$ 34,358,702</u></b>	<b><u>\$ 37,577,266</u></b>	<b><u>\$ 36,609,592</u></b>	<b><u>\$ 34,961,992</u></b>	<b><u>\$ 36,174,984</u></b>
<b>Annual Percentage Change</b>			<b>6.55%</b>	<b>-6.96%</b>	<b>3.47%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Supplies and Services</u></b>					
General Fund	\$ 5,931,475	\$ 7,324,776	\$ 6,243,927	\$ 7,015,549	\$ 7,250,462
Capital Improvement Program	2,815	152,693	51,300	43,000	43,000
Solid Waste Enterprise	3,110,547	4,278,875	3,639,731	4,089,127	4,094,185
Water Enterprise	11,805,714	14,960,977	14,016,115	14,731,524	14,808,505
Wastewater Enterprise	4,121,088	4,726,421	4,603,097	4,922,246	4,954,923
City Rentals Enterprise	181,625	203,415	203,389	201,778	201,275
Housing Enterprise	171,012	269,139	233,635	267,487	284,911
Special Revenue Fund	10,506,973	15,167,695	14,117,560	13,084,681	13,039,720
Internal Service Fund	3,039,774	4,758,515	3,809,823	4,714,410	5,057,194
Debt Service	<u>9,376,260</u>	<u>11,275,495</u>	<u>11,237,207</u>	<u>12,304,454</u>	<u>12,064,250</u>
<b>Total Supplies and Services</b>	<b><u>\$ 48,247,283</u></b>	<b><u>\$ 63,118,001</u></b>	<b><u>\$ 58,155,784</u></b>	<b><u>\$ 61,374,256</u></b>	<b><u>\$ 61,798,425</u></b>
<b>Annual Percentage Change</b>			<b>20.54%</b>	<b>-2.76%</b>	<b>0.69%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Internal Services</u></b>					
General Fund	\$ 3,354,218	\$ 2,847,594	\$ 2,847,462	\$ 3,990,999	\$ 4,283,861
Solid Waste Enterprise	972,737	1,038,463	1,038,463	1,420,050	1,498,557
Water Enterprise	429,984	439,861	439,861	601,553	671,443
Wastewater Enterprise	348,473	294,115	294,115	465,834	515,984
City Rentals Enterprise	68,817	58,592	58,592	54,082	54,287
Housing Enterprise	26,009	14,672	14,613	18,705	19,962
Special Revenue Fund	897,178	808,311	807,342	987,131	843,806
Internal Service Fund	<u>333,809</u>	<u>345,172</u>	<u>340,576</u>	<u>324,162</u>	<u>360,160</u>
<b>Total Internal Services</b>	<b><u><u>\$ 6,431,225</u></u></b>	<b><u><u>\$ 5,846,780</u></u></b>	<b><u><u>\$ 5,841,024</u></u></b>	<b><u><u>\$ 7,862,516</u></u></b>	<b><u><u>\$ 8,248,060</u></u></b>
<b>Annual Percentage Change</b>			<b>-9.18%</b>	<b>34.48%</b>	<b>4.90%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SUMMARY OF EXPENDITURES BY LINE ITEM CATEGORY - ALL FUNDS**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Capital Outlay</u></b>					
General Fund	\$ 9,688,250	\$ 1,756,129	\$ 2,017,411	\$ 707,923	\$ 798,596
Capital Improvement Program	58,225,795	82,161,259	31,583,781	103,320,548	32,343,735
Solid Waste Enterprise	306,483	364,429	173,505	7,983,557	250,000
Water Enterprise	31,972,976	1,340,398	1,283,474	1,127,672	1,641,642
Wastewater Enterprise	183,950	1,690,093	1,612,169	3,227,768	1,163,071
City Rentals Enterprise	288,612	298,066	298,066	292,238	292,666
Housing Enterprise	412	5,000	0	5,000	5,000
Special Revenue Fund	19,870,672	43,670,383	22,253,153	25,973,609	9,420,425
Internal Service Fund	936,159	2,051,725	1,597,469	3,751,201	3,911,119
Debt Service	<u>10,579,521</u>	<u>11,254,333</u>	<u>11,238,680</u>	<u>10,989,367</u>	<u>11,219,258</u>
<b>Total Capital Outlay</b>	<b><u>\$ 132,052,830</u></b>	<b><u>\$ 144,591,815</u></b>	<b><u>\$ 72,057,708</u></b>	<b><u>\$ 157,378,883</u></b>	<b><u>\$ 61,045,512</u></b>
<b>Annual Percentage Change</b>			<b>-45.43%</b>	<b>8.84%</b>	<b>-61.21%</b>

Budget For Fiscal Years 2010/11 - 2011/12

**GENERAL FUND - TEN YEAR PROJECTION**

	2009/10 Projected	2010/11 Budget	2011/12 Budget	2012/13 Projected	2013/14 Projected	2014/15 Projected	2015/16 Projected	2016/17 Projected	2017/18 Projected	2018/19 Projected
Fund Balance 7/01	\$ 15,584,818	\$ 14,448,808	\$ 13,985,284	\$ 13,553,485	\$ 13,503,739	\$ 13,452,846	\$ 13,400,935	\$ 13,347,986	\$ 13,293,978	\$ 13,238,890
Add:										
Revenues	29,371,532	29,031,022	30,287,778	32,720,438	34,690,506	36,039,479	37,948,559	39,569,244	41,262,634	43,091,535
Transfers In	3,758,065	5,971,252	6,234,032	3,278,646	3,637,396	3,990,635	4,255,905	4,681,248	5,121,410	5,552,226
Total Revenue	33,129,597	35,002,274	36,521,810	35,999,084	38,327,902	40,030,114	42,204,464	44,250,492	46,384,044	48,643,761
Less:										
Operations	32,203,338	34,648,080	36,046,422	34,768,584	36,837,972	38,280,660	40,290,580	42,308,463	44,403,924	46,624,789
Operating Transfers Out	423,430	354,194	475,388	1,230,500	1,489,930	1,749,454	1,913,884	1,942,029	1,980,120	2,018,972
Total Operating Appropriations	32,626,768	35,002,274	36,521,810	35,999,084	38,327,902	40,030,114	42,204,464	44,250,492	46,384,044	48,643,761
Revenue Over (Under) Operating Appropriations	502,829	0	0	0	0	0	0	0	0	0
Non-Operating Transfers Out	1,638,839	463,524	431,799	49,746	50,893	51,911	52,949	54,008	55,088	56,190
Revenue Over (Under) Appropriations	(1,136,010)	(463,524)	(431,799)	(49,746)	(50,893)	(51,911)	(52,949)	(54,008)	(55,088)	(56,190)
<b>Fund Balance 6/30</b>	<b>\$ 14,448,808</b>	<b>\$ 13,985,284</b>	<b>\$ 13,553,485</b>	<b>\$ 13,503,739</b>	<b>\$ 13,452,846</b>	<b>\$ 13,400,935</b>	<b>\$ 13,347,986</b>	<b>\$ 13,293,978</b>	<b>\$ 13,238,890</b>	<b>\$ 13,182,700</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - FUND BALANCE**

	<u>2008/09</u> <u>Actual</u>	<u>2009/10</u> <u>Budget</u>	<u>2009/10</u> <u>Projected</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>
Operating Revenues	\$ 31,069,987	\$ 30,340,128	\$ 29,371,532	\$ 29,031,022	\$ 30,287,778
Operating Expenditures	<u>33,141,985</u>	<u>33,566,984</u>	<u>32,203,338</u>	<u>34,648,080</u>	<u>36,046,422</u>
Excess (deficiency) of revenues over / (under) expenditures	(2,071,998)	(3,226,856)	(2,831,806)	(5,617,058)	(5,758,644)
Other Sources					
Operating Transfers In	3,321,098	3,989,240	3,758,065	5,971,252	6,234,032
Operating Transfers Out	<u>(566,941)</u>	<u>(426,514)</u>	<u>(423,430)</u>	<u>(354,194)</u>	<u>(475,388)</u>
Total Other Sources (Uses)	2,754,157	3,562,726	3,334,635	5,617,058	5,758,644
Excess (deficiency) of revenues and other financing sources over / (under) <i>operating expenditures</i> and other financing uses	682,159	335,870	502,829	0	0
Non-Operating Expenditures / Transfers Out	<u>(9,108,359)</u>	<u>(1,300,115)</u>	<u>(1,638,839)</u>	<u>(463,524)</u>	<u>(431,799)</u>
Total Sources Less Uses over / (under)	(8,426,200)	(964,245)	(1,136,010)	(463,524)	(431,799)
Fund Balance, Beginning Year	<u>24,011,018</u>	<u>15,584,818</u>	<u>15,584,818</u>	<u>14,448,808</u>	<u>13,985,284</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 15,584,818</u></u>	<u><u>\$ 14,620,573</u></u>	<u><u>\$ 14,448,808</u></u>	<u><u>\$ 13,985,284</u></u>	<u><u>\$ 13,553,485</u></u>

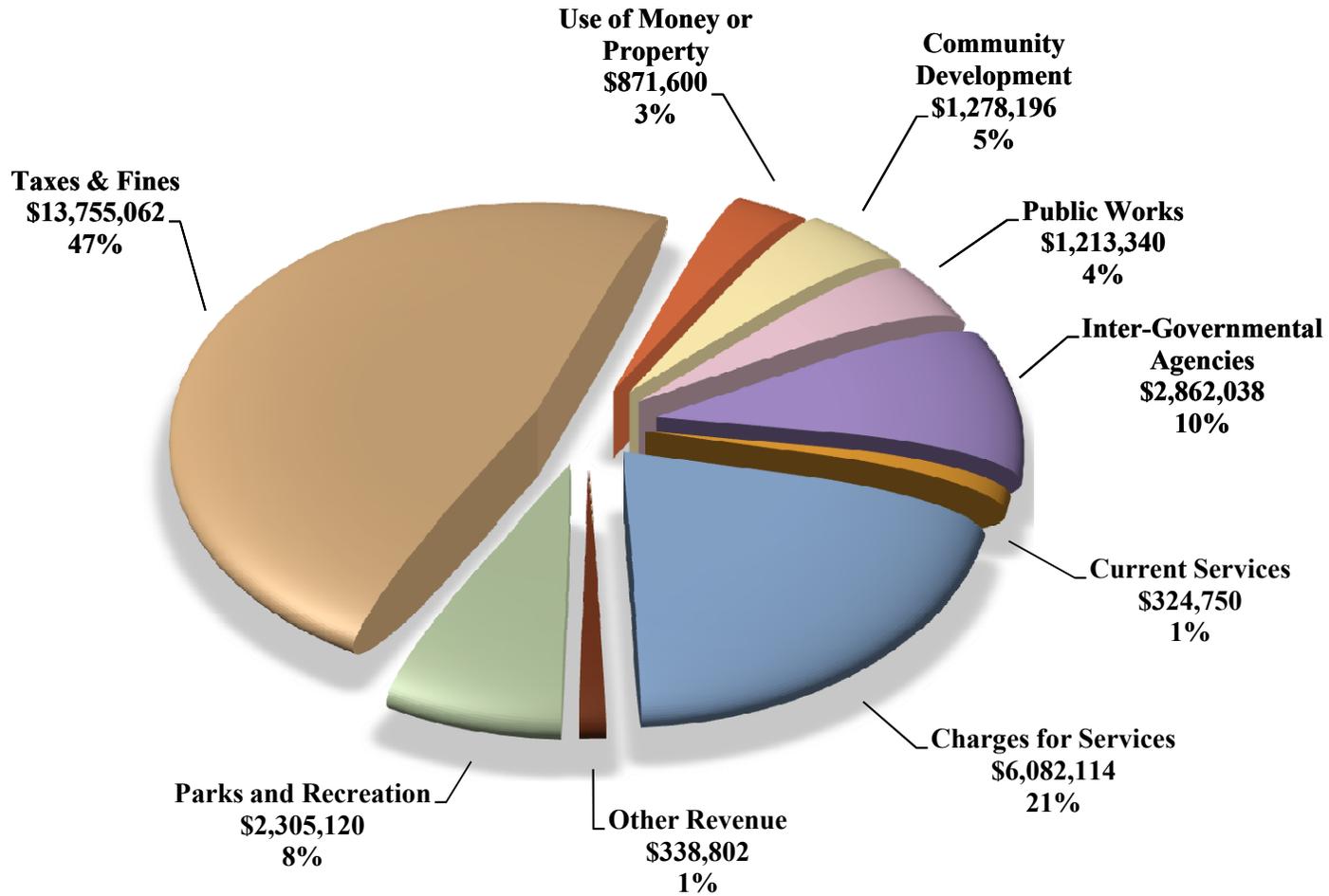
**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - FUND BALANCE**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b>Fund Balance:</b>					
<b><u>Restricted</u></b>					
34305 Compensated Absences Reserve	\$ 1,313,000	\$ 1,050,000	\$ 0	\$ 0	\$ 0
Total Restricted	1,313,000	1,050,000	0	0	0
<b><u>Committed</u></b>					
34309 Village Community Resource Center	600,000	600,000	600,000	600,000	600,000
Total Committed	600,000	600,000	600,000	600,000	600,000
<b><u>Assigned</u></b>					
34331 Pavement Management Reserve	1,500,000	1,500,000	0	0	0
34335 Street Lights Reserve	200,000	300,000	0	0	0
34336 Other Post-Employment Benefits Reserve (OPEB)	0	600,000	0	0	0
34337 City Park reserve	1,350,000	0	0	0	0
34338 City Rental Reserve	0	500,000	0	0	0
34339 Chevron Property Assessor Tax Settlement	0	0	400,000	367,955	303,864
Capital Projects	0	0	1,800,000	1,800,000	1,800,000
Total Assigned	3,050,000	2,900,000	2,200,000	2,167,955	2,103,864
<b>Total Restricted, Committed &amp; Assigned</b>	4,963,000	4,550,000	2,800,000	2,767,955	2,703,864
<b><u>Unassigned</u></b>					
Undesignated	10,621,818	10,070,573	11,648,808	11,217,329	10,849,621
<b>Total Unassigned</b>	10,621,818	10,070,573	11,648,808	11,217,329	10,849,621
Percent of Appropriations	32.05%	30.00%	36.17%	32.38%	30.10%
<b>Total Fund Balance</b>	<b>\$ 15,584,818</b>	<b>\$ 14,620,573</b>	<b>\$ 14,448,808</b>	<b>\$ 13,985,284</b>	<b>\$ 13,553,485</b>

Budget For Fiscal Years 2010/11 - 2011/12

**GENERAL FUND - REVENUES FOR FY 2010/11**



**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>% Change</b>	<b>2011/12 Budget</b>	<b>% Change</b>
Taxes & Fines	\$ 15,440,890	\$ 14,188,035	\$ 14,063,223	\$ 13,755,062	-3.05%	\$ 14,320,172	4.11%
Revenue from Use of Money or Property	1,280,211	1,164,439	798,839	871,600	-25.15%	779,100	-10.61%
Building	622,215	414,556	763,963	1,000,000	141.22%	1,100,000	10.00%
Planning	266,654	371,571	219,520	278,196	-25.13%	286,944	3.14%
Public Works	624,541	1,054,952	1,004,784	1,213,340	15.01%	1,742,649	43.62%
Park Taxes	1,680,023	1,400,209	1,369,209	1,255,260	-10.35%	1,284,265	2.31%
City Pool	218,636	295,317	224,209	228,669	-22.57%	240,102	5.00%
Parks Other Revenue	679,634	941,827	633,780	821,191	-12.81%	992,932	20.91%
Inter-Governmental Agencies	4,142,169	3,656,426	3,542,692	2,862,038	-21.73%	2,892,519	1.07%
Current Services	327,964	330,461	299,705	324,750	-1.73%	335,988	3.46%
Charges for Services	5,424,409	6,100,793	6,113,137	6,082,114	-0.31%	5,977,835	-1.71%
Other Revenue	362,641	421,542	338,471	338,802	-19.63%	335,272	-1.04%
Transfers In	3,321,098	3,989,240	3,758,065	5,971,252	49.68%	6,234,032	4.40%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 34,391,085</b>	<b>\$ 34,329,368</b>	<b>\$ 33,129,597</b>	<b>\$ 35,002,274</b>		<b>\$ 36,521,810</b>	
<b>Annual Percentage Change</b>			<b>-3.67%</b>	<b>1.96%</b>		<b>4.34%</b>	

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Taxes &amp; Fines</b>						
40xxx	Property Tax	\$ 8,286,828	\$ 6,831,160	\$ 6,800,000	\$ 6,205,680	\$ 6,329,794
41100	Sales & Use Tax	3,533,361	4,750,000	4,910,000	5,022,930	5,160,945
41103	Pro Tax In Lieu of Sales Tax	1,245,895	0	0	0	0
41104	1/2 Cent Sales Tax	95,381	96,657	84,446	86,979	89,369
41105	Transient Occupancy Tax	187,361	260,000	229,605	235,559	318,189
41106	Sales Tax True Up	24,460	0	0	0	0
41115	Franchise Fees	1,057,537	1,141,492	1,141,492	1,200,000	1,285,000
41120	Business License Tax	530,025	538,000	472,680	490,414	520,000
41130	Real Property Transfer Tax	298,911	368,000	290,000	333,500	416,875
41150	Fines & Forfeitures	181,131	202,726	135,000	180,000	200,000
	<b>Total Taxes &amp; Fines</b>	<b>\$ 15,440,890</b>	<b>\$ 14,188,035</b>	<b>\$ 14,063,223</b>	<b>\$ 13,755,062</b>	<b>\$ 14,320,172</b>
<b>Use of Money or Property</b>						
43300	Investment Income	\$ 1,103,712	\$ 1,000,000	\$ 635,000	\$ 650,000	\$ 540,000
43320	Rental Income	175,361	163,439	163,439	220,600	238,100
43330	Royalties	1,138	1,000	400	1,000	1,000
	<b>Total Use of Money or Property</b>	<b>\$ 1,280,211</b>	<b>\$ 1,164,439</b>	<b>\$ 798,839</b>	<b>\$ 871,600</b>	<b>\$ 779,100</b>
<b>Building</b>						
45529	Reimbursements for Services	\$ 663	\$ 0	\$ 0	\$ 0	\$ 0
45600	Building Permits	267,305	160,171	337,817	442,829	487,112
45600.01	Building Permits - Electrical	48,217	3,188	46,158	61,541	67,695
45600.02	Building Permits - Plumbing	48,753	9,563	43,314	57,752	63,527
45600.03	Building Permits - Mechanical	28,532	3,825	28,104	37,472	41,219
45605	Building Office Automation	6,957	38,250	55,373	73,830	81,213
45607	Building Plan Check Fee	221,713	199,559	253,197	326,576	359,234
45610	Building Standard Revolving Fee Admin	75	0	0	0	0
	<b>Total Building</b>	<b>\$ 622,215</b>	<b>\$ 414,556</b>	<b>\$ 763,963</b>	<b>\$ 1,000,000</b>	<b>\$ 1,100,000</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		2008/09		2009/10		2009/10		2010/11		2011/12
		Actual		Budget		Projected		Budget		Budget
<b>Planning</b>										
41118	Home Occupation Permits	\$ 18,403		\$ 20,000		\$ 19,520		\$ 20,106		\$ 21,111
45502	Reproduction Charge	598		0		13		0		0
45505.01	Administrative Sign	25,764		7,000		7,000		7,000		7,000
45505.03	Conditional Use Permit	55,525		76,571		28,000		51,840		54,583
45505.04	Design Review	23,674		33,100		60,000		50,000		50,000
45505.05	Variance	5,843		7,000		2,592		5,184		5,184
45505.06	Temporary Use Permit	8,313		9,000		7,500		11,270		11,270
45505.07	Tentative Parcel Map	0		3,000		0		2,799		2,799
45505.08	Tentative Subdivision	0		11,000		0		22,389		24,389
45505.09	General Plan Amendment	16,495		10,000		10,241		13,478		13,478
45505.10	Rezoning	0		10,000		12,758		16,744		16,744
45505.11	Landscape Plan Review	791		0		769		3,845		3,845
45505.13	Amendments	20,329		25,000		23,000		25,000		25,000
45505.14	Time Extension	6,816		10,100		0		0		0
45505.15	Administration	32,264		6,000		18,000		12,000		12,000
45505.16	Daycare	277		270		1,109		1,109		1,109
45505.18	Categorical Exemption	2,944		3,000		1,480		2,775		2,775
45505.19	Negative Declaration	0		1,000		4,967		3,960		4,960
45505.20	Mitigated Negative Declaration	4,583		12,000		1,425		9,192		9,692
45505.22	Street Addressing	0		2,100		0		296		296
45505.23	Special Services Fee	288		2,500		0		0		0
45505.24	Residential Growth Management	0		2,500		0		0		0
45505.25	HCP Planning Administration	1,205		3,600		0		1,209		1,209
45505.28	Outdoor Dining / Display Fee	0		3,000		0		0		0
45506.01	Plan Check Resident Private Maintenance	7,000		3,830		2,360		2,500		2,500
45506.02	Plan Check Public Right of Way	185		30,000		2,015		2,000		2,000
45506.03	Plan Check Commercial	14,266		30,000		512		1,000		1,000
45532.01	Inspect Resident Private Maintenance	7,753		0		15,434		10,000		11,500
45532.02	Inspect Public Right of Way	937		0		0		0		0
45532.03	Inspection Fee Commercial	12,401		50,000		825		2,500		2,500
<b>Total Planning</b>		<b>\$ 266,654</b>		<b>\$ 371,571</b>		<b>\$ 219,520</b>		<b>\$ 278,196</b>		<b>\$ 286,944</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Public Works</b>						
45513	Tentative Map Reviews	\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0
45514	County Delta Express	12,554	10,000	4,203	0	0
45515	Development Impact Fee	0	0	0	0	0
45520	Encroachment Permit	8,774	5,000	11,237	18,885	18,774
45521	Grading Permit	254	1,500	500	772	2,948
45522	Engineering Inspection	51,295	125,000	97,048	102,038	488,418
45523	Lot Line Adjustments	6,886	1,252	4,455	2,500	2,500
45524	Assessment Respreads	0	2,500	0	502	0
45526	Plan Check Administration	74,194	75,000	78,383	61,609	135,373
45528.03	Misc. Copies & Contract Documents	255	200	700	200	200
45529	Inspection Reimbursements	51,771	50,000	25,000	20,000	27,500
45531	Base Map Revision	11,231	7,500	7,242	6,834	16,936
45535	CIP Project Administration Reimbursement	403,192	775,000	775,000	1,000,000	1,050,000
46700	Other Income	4,135	0	1,016	0	0
	<b>Total Public Works</b>	<u>\$ 624,541</u>	<u>\$ 1,054,952</u>	<u>\$ 1,004,784</u>	<u>\$ 1,213,340</u>	<u>\$ 1,742,649</u>
<b>Parks and Recreation Administration</b>						
40001	County Revenue	\$ 1,615,145	\$ 1,350,209	\$ 1,315,209	\$ 1,200,260	\$ 1,224,265
40005	Current Unsecured	64,878	50,000	54,000	55,000	60,000
45561	Application Fee	7,106	0	5,000	5,000	5,250
45805	Gazebo / City Park	427	0	164	0	0
46700	Other Revenue	1,354	10,000	2,550	5,000	5,000
	<b>Total Parks and Recreation Administration</b>	<u>\$ 1,688,910</u>	<u>\$ 1,410,209</u>	<u>\$ 1,376,923</u>	<u>\$ 1,265,260</u>	<u>\$ 1,294,515</u>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Parks and Recreation City Pool</u></b>						
45806	Concessions Revenue	\$ 0	\$ 3,600	\$ 1,200	\$ 1,200	\$ 1,200
45816	City Pool	71,636	104,797	73,069	74,530	77,904
45829	Pool Accessories	0	567	0	0	0
45834	Swim Passes	28,588	38,110	29,160	29,743	31,338
45835	Pool Rent	13,900	13,500	14,178	14,462	15,751
45836	BFAC Swim Gate	104,512	132,116	106,602	108,734	113,909
46700	Other Income	0	2,627	0	0	0
	<b>Total Parks and Recreation City Pool</b>	<b>\$ 218,636</b>	<b>\$ 295,317</b>	<b>\$ 224,209</b>	<b>\$ 228,669</b>	<b>\$ 240,102</b>
<b><u>Parks and Recreation Community Center</u></b>						
45806	Concessions Revenue	\$ 0	\$ 2,163	\$ 0	\$ 0	\$ 0
45838	Facility Rent / Multi Purpose Room	29,036	50,085	1,692	0	65,600
45840	Cleaning Fee Multi Purpose Room	84	670	55	0	0
45843	Facility Rental Blue Room	3,674	7,306	291	0	0
46700	Other Income	0	0	328	0	0
	<b>Total Parks and Recreation Community Center</b>	<b>\$ 32,794</b>	<b>\$ 60,224</b>	<b>\$ 2,366</b>	<b>\$ 0</b>	<b>\$ 65,600</b>
<b><u>Parks and Recreation Senior Program</u></b>						
45842	Senior Classes	\$ 10,287	\$ 25,725	\$ 25,759	\$ 30,725	\$ 30,725
45849	Senior Leagues	1,968	2,652	2,652	2,652	2,785
	<b>Total Parks and Recreation Senior Program</b>	<b>\$ 12,255</b>	<b>\$ 28,377</b>	<b>\$ 28,411</b>	<b>\$ 33,377</b>	<b>\$ 33,510</b>
<b><u>Parks and Recreation Senior Activity Center</u></b>						
45838	Facility Rent / Multi Purpose Room	\$ 6,909	\$ 0	\$ 10,100	\$ 10,150	\$ 10,353
	<b>Total Parks and Recreation Senior Activity Center</b>	<b>\$ 6,909</b>	<b>\$ 0</b>	<b>\$ 10,100</b>	<b>\$ 10,150</b>	<b>\$ 10,353</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Parks and Recreation Sports</u></b>						
45847	Registration	\$ 336,727	\$ 347,338	\$ 313,466	\$ 411,094	\$ 431,649
46700	Other Income	584	0	0	0	0
	<b>Total Parks and Recreation Sports</b>	<b>\$ 337,311</b>	<b>\$ 347,338</b>	<b>\$ 313,466</b>	<b>\$ 411,094</b>	<b>\$ 431,649</b>
<b><u>Parks and Recreation Programs</u></b>						
43320	Rental Income	\$ 4,492	\$ 5,000	\$ 4,500	\$ 5,000	\$ 5,000
44472	Grants	21,167	35,000	9,614	0	60,000
45804	Cornfest Revenue	0	5,170	787	5,155	5,155
45805	City Park Revenue	0	2,584	0	0	10,000
45806	Concessions Revenue	2,884	0	2,800	2,800	2,800
45807.01	Balfour/Guthrie rental Income	5,962	7,576	6,000	6,238	6,238
45807.04	Oak Meadow Field Rental Income	11,117	14,572	11,120	11,170	11,170
45807.05	Apple Hill Field Rental Income	2,501	3,746	2,500	4,498	4,498
45807.06	Veterans Rental Income	8,442	7,500	5,100	500	500
45807.08	Garin Park Rental Income	1,312	1,425	1,350	1,386	1,386
45807.09	Heritage Field	0	0	0	342	342
45807.13	Sunset Rental Fee Revenue	46,927	52,643	46,500	42,428	42,428
45819	Edna Hill Gym	1,440	0	0	0	0
45831	Donations	150	10,000	0	10,000	10,000
45835	Heritage High School Pool Rental Income	39,446	65,000	60,000	60,000	60,000
45838	Multi-Purpose Room	0	8,536	0	0	0
45847	Registration	135,638	277,136	121,452	207,053	222,053
	<b>Total Parks and Recreation Programs</b>	<b>\$ 281,478</b>	<b>\$ 495,888</b>	<b>\$ 271,723</b>	<b>\$ 356,570</b>	<b>\$ 441,570</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Inter-Governmental Agencies</b>						
41111	Traffic Relief Prop 42	\$ 430,863	\$ 478,748	\$ 455,730	\$ 0	\$ 0
44450	Motor Vehicle-in-lieu	173,267	208,612	108,612	137,556	140,307
44451	Property Tax in Lieu of VLF	3,397,165	2,802,643	2,802,643	2,557,692	2,608,846
44455	POST Reimbursement	26,618	25,000	25,000	25,000	25,000
44456	Highway Maintenance	84,910	85,000	90,284	127,090	102,931
44472	Grants	10,000	26,423	26,423	0	0
44473	SB-90 Reimbursement	14,361	5,000	14,000	14,700	15,435
44495	Grant Projects	4,985	25,000	20,000	0	0
	<b>Total Inter-Governmental Agencies</b>	<b>\$ 4,142,169</b>	<b>\$ 3,656,426</b>	<b>\$ 3,542,692</b>	<b>\$ 2,862,038</b>	<b>\$ 2,892,519</b>
<b>Current Services</b>						
45500	Business License Filing Fee	\$ 83,290	\$ 52,794	\$ 22,500	\$ 24,750	\$ 25,988
45502	Reproduction Charges	0	7,667	7,000	0	0
45504	Police Services	196,583	270,000	270,205	300,000	310,000
45529	Reimbursement of Services	48,091	0	0	0	0
	<b>Total Current Services</b>	<b>\$ 327,964</b>	<b>\$ 330,461</b>	<b>\$ 299,705</b>	<b>\$ 324,750</b>	<b>\$ 335,988</b>
<b>Charges for Services</b>						
45609	SMI Interfund Services	\$ 131	\$ 500	\$ 500	\$ 158	\$ 161
46600	Water Interfund Services	950,000	1,131,472	1,131,472	1,121,081	1,145,449
46605	Wastewater Interfund Services	650,000	672,578	672,578	745,461	770,639
46607	Solid Waste Interfund Services	875,000	1,056,443	1,056,443	1,127,139	1,131,112
46615	Redevelopment Interfund Services	363,825	649,598	649,598	649,679	617,898
46620	CCCo. - Drainage Interfund Services	8,217	7,500	1,000	9,500	9,785
46629	Bypass Authority Interfund Services	5,851	2,000	20,704	5,000	5,150
46630	Facility Fee Fund Interfund Services	1,251,773	1,000,000	1,000,000	750,000	650,000
46632	Maintenance Reimbursement	343,088	352,446	352,446	363,019	373,910
46633	Bond Debt Service Interfund Services	497,106	431,914	431,914	326,922	256,500
46637	Agriculture Interfund Services	100,000	187,592	187,592	178,527	184,544
46638	Housing Enterprise Interfund Services	50,000	100,213	100,213	105,588	111,012
46640	Fire Interfund Services	700	0	140	0	0
46641	Internal Service Reimbursement	0	0	0	176,247	182,168
46720	Assessment District LLD's Interfund Services	328,718	508,537	508,537	523,793	539,507
	<b>Total Charges for Services</b>	<b>\$ 5,424,409</b>	<b>\$ 6,100,793</b>	<b>\$ 6,113,137</b>	<b>\$ 6,082,114</b>	<b>\$ 5,977,835</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - REVENUE DETAIL**

		<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Other Revenue</u></b>						
43500	Late Charges	\$ 14,642	\$ 16,000	\$ 21,234	\$ 23,357	\$ 24,525
46700	Other Income	48,224	95,000	57,000	75,000	75,000
46700.03	Business License Other Revenue	359	576	373	392	411
46702	Citations	54,460	31,500	100,000	75,000	65,000
46702.01	NPDES Citations	100	12,600	600	630	662
46715	School Contributions	135,140	139,250	135,139	139,193	143,369
46750	Capital Project Management Reimb.	89,134	103,000	8,837	9,279	9,557
46850	Passport Revenue	14,589	16,616	9,650	10,133	10,639
46851	Passport Photos	5,993	7,000	5,638	5,818	6,109
<b>Total Other Revenue</b>		<b>\$ 362,641</b>	<b>\$ 421,542</b>	<b>\$ 338,471</b>	<b>\$ 338,802</b>	<b>\$ 335,272</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 31,069,987</b>	<b>\$ 30,340,128</b>	<b>\$ 29,371,532</b>	<b>\$ 29,031,022</b>	<b>\$ 30,287,778</b>
<b>Annual Percentage Change</b>				<b>-5.47%</b>	<b>-4.31%</b>	<b>4.33%</b>

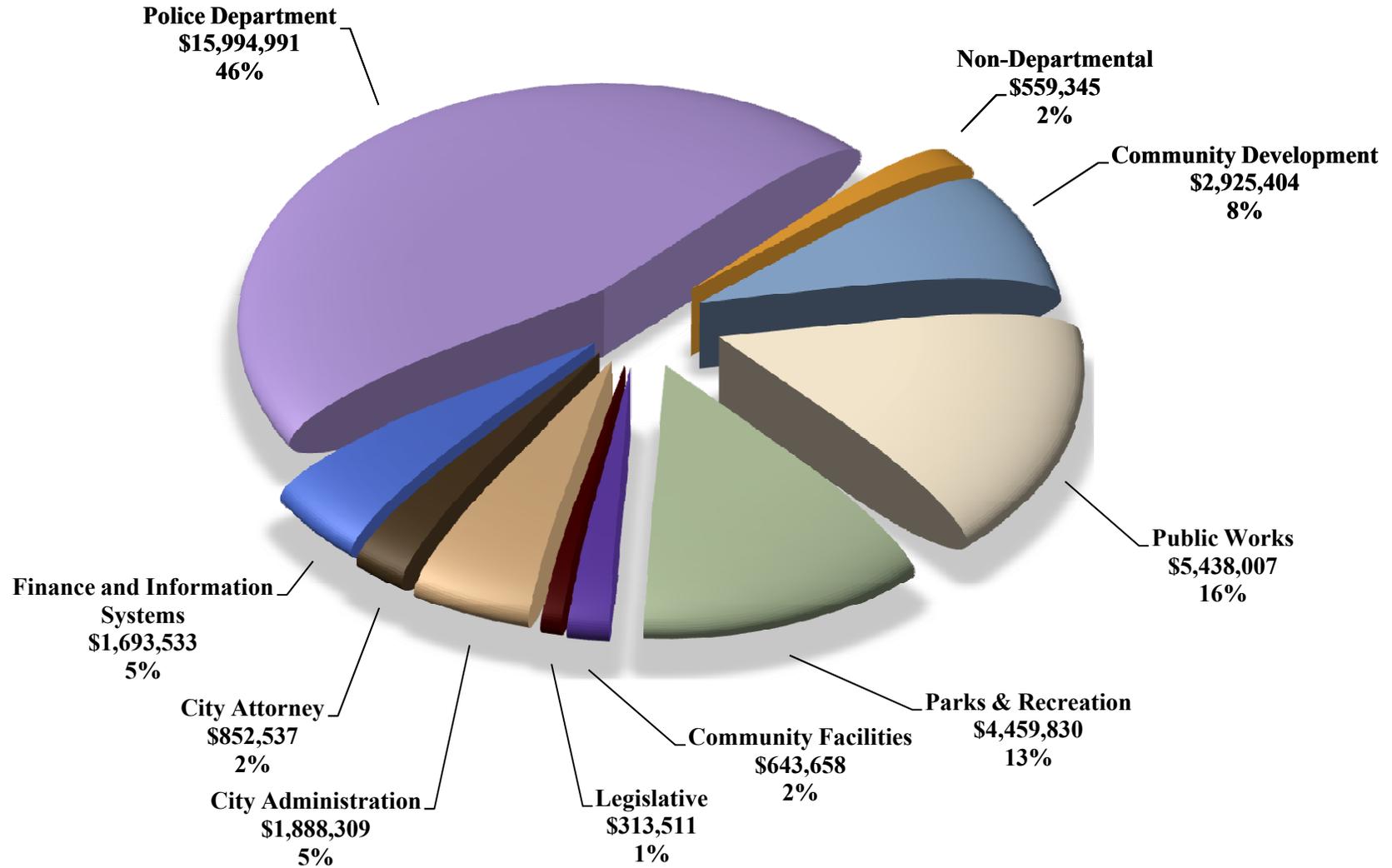
Budget For Fiscal Years 2010/11 - 2011/12

**GENERAL FUND - SCHEDULE OF INTERFUND TRANSFERS**

To Fund	Account #	From Fund	Purpose	Projected Transfer In (Transfer Out) 2009/10	Budget Transfer In (Transfer Out) 2010/11	Budget Transfer In (Transfer Out) 2011/12
<b>Transfers In</b>						
General Fund	Misc.	Gas Tax	Street Operations Expenditures	\$ 873,762	\$ 1,349,569	\$ 1,421,600
General Fund	47231	CFD #2	Public Safety	500,000	550,000	550,000
General Fund	47232	CFD #3	Public Safety	1,137,109	1,300,000	1,265,000
General Fund	47233	CFD #4	Public Safety	942,891	1,045,000	1,065,000
General Fund	47234	CFD #5	Public Safety	70,000	105,000	120,000
General Fund	47281	Abandon Vehicle	Vehicle Abatement	35,000	73,191	40,000
General Fund	47700	Emergency Preparedness	Interest	149,303	64,660	102,991
General Fund	4770x	Internal Services	Accumulated Savings	0	458,735	458,735
General Fund	47710	Budget Stabilization	Interest	50,000	50,000	60,000
General Fund	47710	Budget Stabilization	Stabilization Transfer	0	975,097	1,150,706
<b>Sub-Total Transfers In</b>				<b>\$ 3,758,065</b>	<b>\$ 5,971,252</b>	<b>\$ 6,234,032</b>
<b>Transfers Out</b>						
City Wide Park Assessment District	80230	General Fund	Park Maintenance	\$ (638,546)	\$ (586,314)	\$ (603,903)
Roadway Projects	80336	General Fund	CIP Projects	613,116	625,000	563,515
Roadway Projects	80336	General Fund	City Wide Overhead Utility	0	0	(10,000)
Roadway Projects	80336	General Fund	City Wide Sidewalk Replacement	(3,545)	(16,230)	(57,963)
Roadway Projects	80336	General Fund	Roadway Signing & Striping	0	(27,132)	(39,745)
Roadway Projects	80336	General Fund	Signal Modification	0	0	(30,000)
Roadway Projects	80336	General Fund	Street Division Projects	(30,000)	0	0
Roadway Projects	80336	General Fund	Traffic Calming	(10,000)	(30,000)	(30,000)
Community Facilities Projects	80337	General Fund	Civic Center	2,022,664	0	0
Community Facilities Projects	80337	General Fund	Computerized Mgmt System	(63,600)	(20,400)	(45,000)
Community Facilities Projects	80337	General Fund	Ergonomic Chair Replacement	0	(40,000)	(75,000)
Community Facilities Projects	80337	General Fund	FCC Narrowbanding Mandate	0	(108,717)	0
Parks Projects	80352	General Fund	Trail Pavement Management	0	(100,000)	(25,000)
Parks Projects	80522	General Fund	Tree Reforestation	(15,000)	(12,880)	(25,000)
City Rentals	80501	General Fund	City Rentals	(133,000)	(80,000)	(85,000)
Parks Replacement	80708	General Fund	Parks Replacement	(250,000)	(300,000)	(325,000)
Budget Stabilization	80710	General Fund	Budget Stabilization	(3,500,000)	0	0
<b>Sub-Total Transfers Out</b>				<b>\$ (2,007,911)</b>	<b>\$ (696,673)</b>	<b>\$ (788,096)</b>
<b>TOTAL INTERFUND TRANSFERS</b>				<b>\$ 1,750,154</b>	<b>\$ 5,274,579</b>	<b>\$ 5,445,936</b>

Budget For Fiscal Years 2010/11 - 2011/12

**GENERAL FUND - EXPENDITURES FOR FY 2010/11**



**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Legislative</u></b>					
100-1201 Legislative	\$ 278,396	\$ 286,947	\$ 274,596	\$ 313,511	\$ 321,280
<b>Total Legislative</b>	<b>\$ 278,396</b>	<b>\$ 286,947</b>	<b>\$ 274,596</b>	<b>\$ 313,511</b>	<b>\$ 321,280</b>
<b><u>City Administration</u></b>					
100-1202 City Manager	\$ 730,982	\$ 742,161	\$ 725,045	\$ 783,224	\$ 802,141
100-1205 City Clerk	513,649	459,581	439,051	468,214	431,254
100-1206 Human Resources	647,659	677,757	605,885	636,871	688,212
<b>Total City Administration</b>	<b>\$ 1,892,290</b>	<b>\$ 1,879,499</b>	<b>\$ 1,769,981</b>	<b>\$ 1,888,309</b>	<b>\$ 1,921,607</b>
<b><u>City Attorney</u></b>					
100-1203 City Attorney	\$ 750,340	\$ 793,639	\$ 741,770	\$ 852,537	\$ 873,894
<b>Total City Attorney</b>	<b>\$ 750,340</b>	<b>\$ 793,639</b>	<b>\$ 741,770</b>	<b>\$ 852,537</b>	<b>\$ 873,894</b>
<b><u>Finance and Information Systems</u></b>					
100-1303 Business Services	\$ 1,003,356	\$ 909,854	\$ 889,421	\$ 843,232	\$ 865,191
100-1304 Financial Services	958,850	903,127	865,677	850,301	878,176
100-1701 Non-Departmental	597,076	773,894	687,440	559,345	626,613
Multi Community Services	597,133	658,609	625,209	643,658	604,696
<b>Total Finance and Information Systems</b>	<b>\$ 3,156,415</b>	<b>\$ 3,245,484</b>	<b>\$ 3,067,747</b>	<b>\$ 2,896,536</b>	<b>\$ 2,974,676</b>
<b><u>Police</u></b>					
100-1501 Police Department	\$ 14,237,816	\$ 15,078,931	\$ 14,895,218	\$ 15,993,991	\$ 16,704,944
100-1416 Youth Diversion Program	62	1,000	500	1,000	1,000
<b>Total Police</b>	<b>\$ 14,237,878</b>	<b>\$ 15,079,931</b>	<b>\$ 14,895,718</b>	<b>\$ 15,994,991</b>	<b>\$ 16,705,944</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Community Development</u></b>					
100-1204 Economic Development	\$ 283,354	\$ 0	\$ 0	\$ 0	\$ 0
100-2101 Building	1,962,889	1,733,319	1,592,089	<b>1,721,640</b>	<b>1,768,761</b>
100-2201 Planning / Economic Development	1,200,184	1,160,381	1,067,742	<b>1,176,391</b>	<b>1,215,944</b>
100-2202 Planning Commission	25,872	28,429	26,029	<b>27,373</b>	<b>27,386</b>
<b>Total Community Development</b>	<b>\$ 3,472,299</b>	<b>\$ 2,922,129</b>	<b>\$ 2,685,860</b>	<b>\$ 2,925,404</b>	<b>\$ 3,012,091</b>
<b><u>Public Works</u></b>					
100-1603 Streets Maintenance	\$ 2,385,896	\$ 2,404,648	\$ 2,302,913	\$ 2,709,592	\$ 2,751,962
100-2301 Development Engineering	1,016,949	914,154	840,414	<b>931,813</b>	<b>949,682</b>
100-2302 Construction Inspection	496,845	483,987	456,019	<b>485,474</b>	<b>498,122</b>
100-2303 Traffic and Transportation	397,195	505,021	466,753	<b>513,358</b>	<b>523,554</b>
100-3601 Capital Improvement Program Administration	612,907	770,454	575,516	<b>797,770</b>	<b>875,640</b>
<b>Total Public Works</b>	<b>\$ 4,909,792</b>	<b>\$ 5,078,264</b>	<b>\$ 4,641,615</b>	<b>\$ 5,438,007</b>	<b>\$ 5,598,960</b>
<b><u>Parks and Recreation</u></b>					
100-5101 Recreation Administration	\$ 1,580,496	\$ 1,530,264	\$ 1,508,659	\$ 1,600,389	\$ 1,644,775
100-5102 City Pool	799,165	715,886	709,363	<b>711,526</b>	<b>721,647</b>
100-5106 Park and Recreation Commission	6,972	9,417	8,187	<b>8,029</b>	<b>8,041</b>
100-5107 Youth Commission	1,717	4,379	2,797	<b>4,379</b>	<b>4,379</b>
100-5110 Community Center	123,346	128,015	89,974	<b>0</b>	<b>136,997</b>
100-5111 Senior Programs	193,636	212,070	191,579	<b>198,363</b>	<b>202,593</b>
100-5112 Brentwood Senior Activity Center	38,127	116,713	97,772	<b>137,444</b>	<b>147,869</b>
100-62xx Sports	235,157	297,574	256,546	<b>314,346</b>	<b>317,512</b>
100-63xx Programs	303,504	491,698	286,057	<b>368,278</b>	<b>438,762</b>
100-1602 Landscape Operations	1,108,221	1,085,075	1,029,475	<b>1,117,076</b>	<b>1,134,486</b>
100-1412 Police Activity League	54,234	0	0	<b>0</b>	<b>0</b>
<b>Total Parks and Recreation</b>	<b>\$ 4,444,575</b>	<b>\$ 4,591,091</b>	<b>\$ 4,180,409</b>	<b>\$ 4,459,830</b>	<b>\$ 4,757,061</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 33,141,985</b>	<b>\$ 33,876,984</b>	<b>\$ 32,257,696</b>	<b>\$ 34,769,125</b>	<b>\$ 36,165,513</b>
<b>Annual Percentage Change</b>			-2.67%	2.63%	4.02%

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>% Change</b>	<b>2011/12 Budget</b>	<b>% Change</b>
<b>Personnel Service</b>	\$ 23,843,342	\$ 23,675,114	\$ 23,156,807	\$ 23,751,327	0.32%	\$ 24,620,690	3.66%
<b>Supplies and Services</b>	5,931,475	7,324,776	6,243,927	7,015,549	-4.22%	7,250,462	3.35%
<b>Internal Service</b>	3,354,218	2,847,594	2,847,462	3,990,999	40.15%	4,283,861	7.34%
<b>Capital Outlay</b>	12,950	29,500	9,500	11,250	-61.86%	10,500	-6.67%
<b>TOTAL</b>	<b>\$ 33,141,985</b>	<b>\$ 33,876,984</b>	<b>\$ 32,257,696</b>	<b>\$ 34,769,125</b>		<b>\$ 36,165,513</b>	
<b>Annual Percentage Change</b>			-2.67%	2.63%		4.02%	

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Legislative</u></b>					
100-1201 Legislative	\$ 188,978	\$ 194,648	\$ 190,426	\$ 197,089	\$ 201,797
<b>Total Legislative</b>	<b>\$ 188,978</b>	<b>\$ 194,648</b>	<b>\$ 190,426</b>	<b>\$ 197,089</b>	<b>\$ 201,797</b>
<b><u>City Administration</u></b>					
100-1202 City Manager	\$ 627,446	\$ 635,310	\$ 633,694	\$ 666,886	\$ 680,690
100-1205 City Clerk	393,095	314,637	316,757	324,098	331,276
100-1206 Human Resources	543,759	537,935	511,518	518,593	563,585
<b>Total City Administration</b>	<b>\$ 1,564,300</b>	<b>\$ 1,487,882</b>	<b>\$ 1,461,969</b>	<b>\$ 1,509,577</b>	<b>\$ 1,575,551</b>
<b><u>City Attorney</u></b>					
100-1203 City Attorney	\$ 626,143	\$ 634,719	\$ 619,876	\$ 682,301	\$ 698,168
<b>Total City Attorney</b>	<b>\$ 626,143</b>	<b>\$ 634,719</b>	<b>\$ 619,876</b>	<b>\$ 682,301</b>	<b>\$ 698,168</b>
<b><u>Finance and Information Systems</u></b>					
100-1303 Business Services	\$ 798,793	\$ 674,961	\$ 677,675	\$ 621,820	\$ 636,983
100-1304 Financial Services	777,540	711,020	709,670	685,305	704,024
Multi Community Services	85	3,067	0	0	0
<b>Total Finance and Information Systems</b>	<b>\$ 1,576,418</b>	<b>\$ 1,389,048</b>	<b>\$ 1,387,345</b>	<b>\$ 1,307,125</b>	<b>\$ 1,341,007</b>
<b><u>Police</u></b>					
100-1501 Police Department	\$ 11,179,428	\$ 11,996,916	\$ 11,881,712	\$ 12,105,818	\$ 12,538,595
<b>Total Police</b>	<b>\$ 11,179,428</b>	<b>\$ 11,996,916</b>	<b>\$ 11,881,712</b>	<b>\$ 12,105,818</b>	<b>\$ 12,538,595</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - PERSONNEL SERVICES EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Community Development</u></b>					
100-1204 Economic Development	\$ 150,628	\$ 0	\$ 0	\$ 0	\$ 0
100-2101 Building	1,625,092	1,420,335	1,349,842	<b>1,341,158</b>	<b>1,372,139</b>
100-2201 Planning / Economic Development	1,036,106	904,372	802,600	<b>931,580</b>	<b>960,524</b>
100-2202 Planning Commission	12,918	12,918	12,918	<b>12,918</b>	<b>12,918</b>
<b>Total Community Development</b>	<b>\$ 2,824,744</b>	<b>\$ 2,337,625</b>	<b>\$ 2,165,360</b>	<b>\$ 2,285,656</b>	<b>\$ 2,345,581</b>
<b><u>Public Works</u></b>					
100-1603 Streets Maintenance	\$ 1,517,339	\$ 1,546,916	\$ 1,546,837	\$ 1,587,189	\$ 1,629,497
100-2301 Development Engineering	705,838	530,856	503,721	<b>542,023</b>	<b>555,007</b>
100-2302 Construction Inspection	395,618	374,049	370,495	<b>378,252</b>	<b>386,639</b>
100-2303 Traffic and Transportation	322,039	290,639	294,212	<b>303,765</b>	<b>311,010</b>
100-3601 Capital Improvement Program Administration	422,875	424,678	363,640	<b>472,162</b>	<b>557,240</b>
<b>Total Public Works</b>	<b>\$ 3,363,709</b>	<b>\$ 3,167,138</b>	<b>\$ 3,078,905</b>	<b>\$ 3,283,391</b>	<b>\$ 3,439,393</b>
<b><u>Parks and Recreation</u></b>					
100-5101 Recreation Administration	\$ 1,338,361	\$ 1,300,443	\$ 1,284,156	\$ 1,312,366	\$ 1,341,517
100-5102 City Pool	407,835	330,933	337,218	<b>313,833</b>	<b>315,609</b>
100-5106 Park and Recreation Commission	6,201	7,233	6,003	<b>6,498</b>	<b>6,504</b>
100-5110 Community Center	10,757	15,137	1,150	<b>0</b>	<b>39,063</b>
100-5111 Senior Programs	152,598	153,495	140,620	<b>139,281</b>	<b>142,108</b>
100-5112 Brentwood Senior Activity Center	1,016	2,912	3,149	<b>3,581</b>	<b>3,585</b>
100-62xx Sports	72,707	105,732	76,460	<b>84,461</b>	<b>84,539</b>
100-63xx Programs	138,001	178,275	143,772	<b>140,233</b>	<b>156,075</b>
100-1602 Landscape Operations	353,029	372,978	378,686	<b>380,117</b>	<b>391,598</b>
100-1412 Police Activity League	39,117	0	0	<b>0</b>	<b>0</b>
<b>Total Parks and Recreation</b>	<b>\$ 2,519,622</b>	<b>\$ 2,467,138</b>	<b>\$ 2,371,214</b>	<b>\$ 2,380,370</b>	<b>\$ 2,480,598</b>
<b>TOTAL GENERAL FUND PERSONNEL SERVICES</b>	<b>\$ 23,843,342</b>	<b>\$ 23,675,114</b>	<b>\$ 23,156,807</b>	<b>\$ 23,751,327</b>	<b>\$ 24,620,690</b>
<b>Annual Percentage Change</b>			<b>-2.88%</b>	<b>0.32%</b>	<b>3.66%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY**

		2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Legislative</u></b>						
100-1201	Legislative	\$ 45,950	\$ 47,129	\$ 39,000	\$ 46,829	\$ 46,829
	<b>Total Legislative</b>	<b>\$ 45,950</b>	<b>\$ 47,129</b>	<b>\$ 39,000</b>	<b>\$ 46,829</b>	<b>\$ 46,829</b>
<b><u>City Administration</u></b>						
100-1202	City Manager	\$ 31,857	\$ 54,160	\$ 38,660	\$ 53,660	\$ 53,660
100-1205	City Clerk	71,385	98,208	75,558	91,500	43,500
100-1206	Human Resources	60,957	90,345	44,890	65,182	66,851
	<b>Total City Administration</b>	<b>\$ 164,199</b>	<b>\$ 242,713</b>	<b>\$ 159,108</b>	<b>\$ 210,342</b>	<b>\$ 164,011</b>
<b><u>City Attorney</u></b>						
100-1203	City Attorney	\$ 73,577	\$ 106,836	\$ 70,310	\$ 106,766	\$ 106,766
	<b>Total City Attorney</b>	<b>\$ 73,577</b>	<b>\$ 106,836</b>	<b>\$ 70,310</b>	<b>\$ 106,766</b>	<b>\$ 106,766</b>
<b><u>Finance and Information Systems</u></b>						
100-1303	Business Services	\$ 102,105	\$ 151,300	\$ 128,153	\$ 139,025	\$ 139,025
100-1304	Financial Services	35,793	91,000	54,900	48,450	48,450
100-1701	Non-Departmental	458,712	688,448	601,994	551,186	618,249
Multi	Community Services	582,483	635,687	605,486	629,141	589,621
	<b>Total Finance and Information Systems</b>	<b>\$ 1,179,093</b>	<b>\$ 1,566,435</b>	<b>\$ 1,390,533</b>	<b>\$ 1,367,802</b>	<b>\$ 1,395,345</b>
<b><u>Police</u></b>						
100-1501	Police Department	\$ 1,811,255	\$ 1,998,428	\$ 1,934,919	\$ 2,156,237	\$ 2,281,390
100-1416	Youth Diversion Program	62	1,000	500	1,000	1,000
	<b>Total Police</b>	<b>\$ 1,811,317</b>	<b>\$ 1,999,428</b>	<b>\$ 1,935,419</b>	<b>\$ 2,157,237</b>	<b>\$ 2,282,390</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - SUPPLIES AND SERVICES EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Community Development</u></b>					
100-1204 Economic Development	\$ 100,686	\$ 0	\$ 0	\$ 0	\$ 0
100-2101 Building	133,620	155,037	84,300	<b>145,819</b>	<b>146,519</b>
100-2201 Planning / Economic Development	26,049	135,967	145,100	<b>108,850</b>	<b>109,050</b>
100-2202 Planning Commission	339	3,200	800	<b>2,200</b>	<b>2,200</b>
<b>Total Community Development</b>	<b>\$ 260,694</b>	<b>\$ 294,204</b>	<b>\$ 230,200</b>	<b>\$ 256,869</b>	<b>\$ 257,769</b>
<b><u>Public Works</u></b>					
100-1603 Streets Maintenance	\$ 556,258	\$ 613,666	\$ 512,010	\$ <b>604,300</b>	\$ <b>590,100</b>
100-2301 Development Engineering	212,943	294,855	248,750	<b>285,080</b>	<b>283,160</b>
100-2302 Construction Inspection	13,511	42,139	18,225	<b>26,040</b>	<b>25,700</b>
100-2303 Traffic and Transportation	24,940	174,241	136,900	<b>159,895</b>	<b>159,770</b>
100-3601 Capital Improvement Program Administration	86,885	268,917	144,017	<b>243,987</b>	<b>232,057</b>
<b>Total Public Works</b>	<b>\$ 894,537</b>	<b>\$ 1,393,818</b>	<b>\$ 1,059,902</b>	<b>\$ 1,319,302</b>	<b>\$ 1,290,787</b>
<b><u>Parks and Recreation</u></b>					
100-5101 Recreation Administration	\$ 101,369	\$ 103,892	\$ 98,574	\$ <b>101,685</b>	\$ <b>101,685</b>
100-5102 City Pool	298,175	301,250	288,442	<b>302,705</b>	<b>307,051</b>
100-5106 Park and Recreation Commission	685	1,055	1,055	<b>1,055</b>	<b>1,055</b>
100-5107 Youth Commission	1,696	4,379	2,797	<b>4,379</b>	<b>4,379</b>
100-5110 Community Center	32,573	34,013	9,959	<b>0</b>	<b>95,452</b>
100-5111 Senior Programs	23,161	43,551	35,935	<b>41,280</b>	<b>41,280</b>
100-5112 Brentwood Senior Activity Center	7,270	40,773	21,595	<b>22,740</b>	<b>22,740</b>
100-62xx Sports	161,406	166,426	154,670	<b>202,132</b>	<b>202,132</b>
100-63xx Programs	159,823	308,988	137,850	<b>212,781</b>	<b>267,281</b>
100-1602 Landscape Operations	709,451	669,886	608,578	<b>661,645</b>	<b>663,510</b>
100-1412 Police Activity League	6,499	0	0	<b>0</b>	<b>0</b>
<b>Total Parks and Recreation</b>	<b>\$ 1,502,108</b>	<b>\$ 1,674,213</b>	<b>\$ 1,359,455</b>	<b>\$ 1,550,402</b>	<b>\$ 1,706,565</b>
<b>TOTAL GENERAL FUND SUPPLIES AND SERVICES</b>	<b>\$ 5,931,475</b>	<b>\$ 7,324,776</b>	<b>\$ 6,243,927</b>	<b>\$ 7,015,549</b>	<b>\$ 7,250,462</b>

**Annual Percentage Change**

5.27%

-4.22%

3.35%

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Legislative</u></b>					
100-1201 Legislative	\$ 43,468	\$ 45,170	\$ 45,170	\$ 69,593	\$ 72,654
<b>Total Legislative</b>	<b>\$ 43,468</b>	<b>\$ 45,170</b>	<b>\$ 45,170</b>	<b>\$ 69,593</b>	<b>\$ 72,654</b>
<b><u>City Administration</u></b>					
100-1202 City Manager	\$ 71,679	\$ 52,691	\$ 52,691	\$ 62,678	\$ 67,791
100-1205 City Clerk	49,169	46,736	46,736	52,616	56,478
100-1206 Human Resources	42,943	49,477	49,477	53,096	57,776
<b>Total City Administration</b>	<b>\$ 163,791</b>	<b>\$ 148,904</b>	<b>\$ 148,904</b>	<b>\$ 168,390</b>	<b>\$ 182,045</b>
<b><u>City Attorney</u></b>					
100-1203 City Attorney	\$ 50,620	\$ 51,584	\$ 51,584	\$ 63,470	\$ 68,960
<b>Total City Attorney</b>	<b>\$ 50,620</b>	<b>\$ 51,584</b>	<b>\$ 51,584</b>	<b>\$ 63,470</b>	<b>\$ 68,960</b>
<b><u>Finance and Information Systems</u></b>					
100-1303 Business Services	\$ 102,458	\$ 83,593	\$ 83,593	\$ 82,387	\$ 89,183
100-1304 Financial Services	145,517	101,107	101,107	116,546	125,702
100-1701 Non-Departmental	138,364	85,446	85,446	8,159	8,364
Multi Community Services	14,565	19,855	19,723	14,517	15,075
<b>Total Finance and Information Systems</b>	<b>\$ 400,904</b>	<b>\$ 290,001</b>	<b>\$ 289,869</b>	<b>\$ 221,609</b>	<b>\$ 238,324</b>
<b><u>Police</u></b>					
100-1501 Police Department	\$ 1,239,293	\$ 1,073,587	\$ 1,073,587	\$ 1,729,436	\$ 1,882,459
100-1416 Youth Diversion Program	0	0	0	0	0
<b>Total Police</b>	<b>\$ 1,239,293</b>	<b>\$ 1,073,587</b>	<b>\$ 1,073,587</b>	<b>\$ 1,729,436</b>	<b>\$ 1,882,459</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - INTERNAL SERVICE EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Community Development</u></b>					
100-1204 Economic Development	\$ 32,040	\$ 0	\$ 0	\$ 0	\$ 0
100-2101 Building	203,241	157,947	157,947	234,663	250,103
100-2201 Planning / Economic Development	137,561	120,042	120,042	135,961	146,370
100-2202 Planning Commission	12,147	12,311	12,311	12,255	12,268
<b>Total Community Development</b>	<b>\$ 384,989</b>	<b>\$ 290,300</b>	<b>\$ 290,300</b>	<b>\$ 382,879</b>	<b>\$ 408,741</b>
<b><u>Public Works</u></b>					
100-1603 Streets Maintenance	\$ 312,299	\$ 244,066	\$ 244,066	\$ 518,103	\$ 532,365
100-2301 Development Engineering	96,549	86,943	86,943	103,710	110,515
100-2302 Construction Inspection	87,716	66,299	66,299	80,182	84,783
100-2303 Traffic and Transportation	50,216	34,141	34,141	45,698	48,774
100-3601 Capital Improvement Program Administration	101,528	66,859	66,859	79,621	84,343
<b>Total Public Works</b>	<b>\$ 648,308</b>	<b>\$ 498,308</b>	<b>\$ 498,308</b>	<b>\$ 827,314</b>	<b>\$ 860,780</b>
<b><u>Parks and Recreation</u></b>					
100-5101 Recreation Administration	\$ 140,766	\$ 125,929	\$ 125,929	\$ 186,338	\$ 201,573
100-5102 City Pool	93,155	83,703	83,703	94,238	98,987
100-5106 Park and Recreation Commission	86	1,129	1,129	476	482
100-5107 Youth Commission	21	0	0	0	0
100-5110 Community Center	80,016	78,865	78,865	0	2,482
100-5111 Senior Programs	17,877	15,024	15,024	17,802	19,205
100-5112 Brentwood Senior Activity Center	29,841	73,028	73,028	111,123	121,544
100-62xx Sports	1,044	25,416	25,416	27,753	30,841
100-63xx Programs	5,680	4,435	4,435	15,264	15,406
100-1602 Landscape Operations	45,741	42,211	42,211	75,314	79,378
100-1412 Police Activity League	8,618	0	0	0	0
<b>Total Parks and Recreation</b>	<b>\$ 422,845</b>	<b>\$ 449,740</b>	<b>\$ 449,740</b>	<b>\$ 528,308</b>	<b>\$ 569,898</b>
<b>TOTAL GENERAL FUND INTERNAL SERVICE</b>	<b>\$ 3,354,218</b>	<b>\$ 2,847,594</b>	<b>\$ 2,847,462</b>	<b>\$ 3,990,999</b>	<b>\$ 4,283,861</b>

**Annual Percentage Change**

-15.11%

40.15%

7.34%

**Budget For Fiscal Years 2010/11 - 2011/12**

**GENERAL FUND - CAPITAL OUTLAY EXPENDITURE SUMMARY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>City Attorney</u></b>					
100-1203 City Attorney	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0
<b>Total City Attorney</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Police</u></b>					
100-1501 Police Department	\$ 7,840	\$ 10,000	\$ 5,000	\$ 2,500	\$ 2,500
<b>Total Police</b>	<b>\$ 7,840</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b><u>Community Development</u></b>					
100-2101 Building	\$ 936	\$ 0	\$ 0	\$ 0	\$ 0
100-2201 Planning / Economic Development	468	0	0	0	0
100-2202 Planning Commission	468	0	0	0	0
<b>Total Community Development</b>	<b>\$ 1,872</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Public Works</u></b>					
100-2301 Development Engineering	\$ 1,619	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
100-2302 Construction Inspection	0	1,500	1,000	1,000	1,000
100-2303 Traffic and Transportation	0	6,000	1,500	4,000	4,000
100-3601 Capital Improvement Program Administration	1,619	10,000	1,000	2,000	2,000
<b>Total Public Works</b>	<b>\$ 3,238</b>	<b>\$ 19,000</b>	<b>\$ 4,500</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b><u>Parks and Recreation</u></b>					
100-5102 City Pool	\$ 0	\$ 0	\$ 0	\$ 750	\$ 0
<b>Total Parks and Recreation</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 750</b>	<b>\$ 0</b>
<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>\$ 12,950</b>	<b>\$ 29,500</b>	<b>\$ 9,500</b>	<b>\$ 11,250</b>	<b>\$ 10,500</b>
<b>Annual Percentage Change</b>			<b>-26.64%</b>	<b>-61.86%</b>	<b>-6.67%</b>

## *Listing of General Fund Divisions*

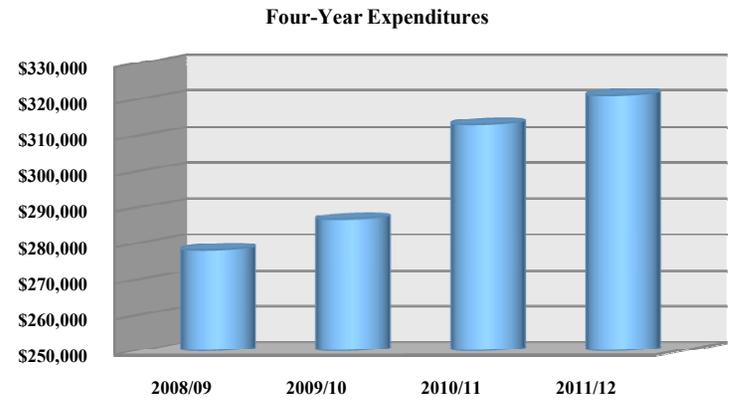
DIVISION	DESCRIPTION	DIVISION	DESCRIPTION
	<b><i>Legislative</i></b>		<b><i>Community Development</i></b>
100-1201	City Council	100-1204	Economic Development
	<b><i>City Administration</i></b>	100-2101	Building
100-1202	City Manager	100-2201	Planning / Economic Development
100-1205	City Clerk	100-2202	Planning Commission
100-1206	Human Resources		<b><i>Public Works</i></b>
	<b><i>City Attorney</i></b>	100-1603	Street Maintenance
100-1203	City Attorney	100-2301	Development Engineering
	<b><i>Finance &amp; Information Systems</i></b>	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		<b><i>Parks and Recreation</i></b>
Miscellaneous	Community Services	100-5101	Recreation Administration
	<b><i>Police</i></b>	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 Years 2010/11 - 2011/12**

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

**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.

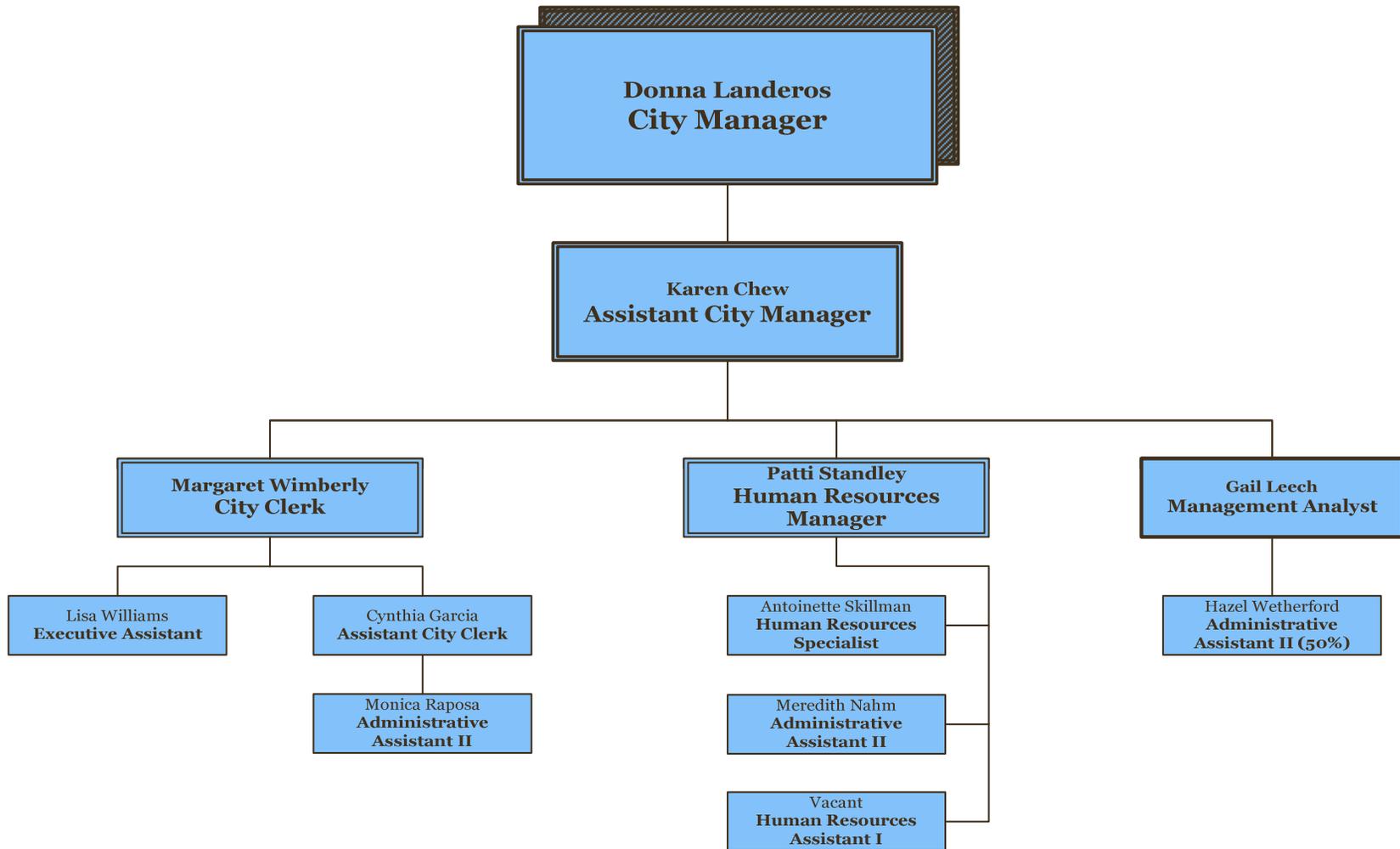


<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Personnel Services</b>	\$ 188,978	\$ 194,648	\$ 190,426	\$ 197,089	\$ 201,797
<b>Supplies and Services</b>	45,950	47,129	39,000	46,829	46,829
<b>Internal Services</b>	43,468	45,170	45,170	69,593	72,654
<b>Total</b>	<u>\$ 278,396</u>	<u>\$ 286,947</u>	<u>\$ 274,596</u>	<u>\$ 313,511</u>	<u>\$ 321,280</u>
<b>Annual Percentage Change</b>			-1.36%	9.26%	2.48%
<b>Total Budgeted Full-Time Positions</b>	1.00	1.00	1.00	1.00	1.00
<b>Total Elected and Appointed Employees</b>	5.00	5.00	5.00	5.00	5.00

**Commentary**

There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

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

## *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

- Customized Integrated Financial and Administrative Solution (IFAS) Employee Online, and provided information and training to employees, to enable them to access their personal HR and payroll information.
- Addressed the following items identified through the Gap Analysis performed by Municipal Pooling Authority:
  - Responsible for development and implementation of the Hearing Conservation Program.
  - Responsible for the development and implementation of the Ergonomics Safety Program.
  - Developed Risk Management Policy and presented to City Council for approval.
- Implemented online Safety Training Program that provides mandatory safety training for subjects that do not require a classroom setting.

# City Administration

## Department Goals

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

**Budget For Fiscal Years 2010/11 - 2011/12**

**City Administration Department Summary**

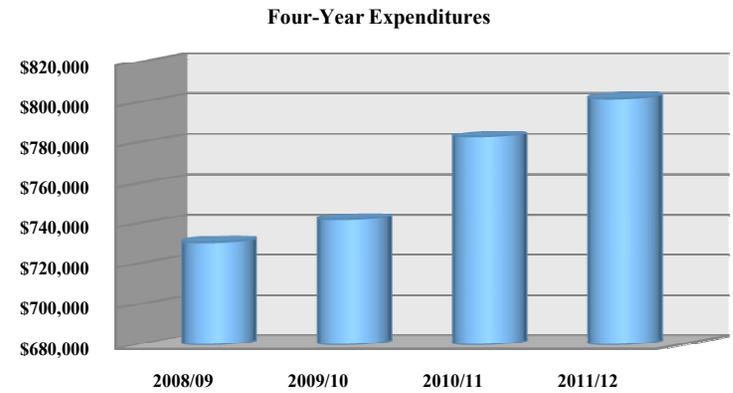
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
100-1202	<b>City Manager</b>	\$ 730,982	\$ 742,161	\$ 725,045	\$ 783,224	\$ 802,141
100-1205	<b>City Clerk</b>	513,649	459,581	439,051	468,214	431,254
100-1206	<b>Human Resources</b>	647,659	677,757	605,885	636,871	688,212
	<b>Total</b>	<b>\$ 1,892,290</b>	<b>\$ 1,879,499</b>	<b>\$ 1,769,981</b>	<b>\$ 1,888,309</b>	<b>\$ 1,921,607</b>
	<b>Annual Percentage Change</b>			-6.46%	0.47%	1.76%
	<b>Total Budgeted Full-Time Positions</b>	<b>11.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Guided transition of the governance of the Fire District from the County to the newly elected board.
- Attended 60 City Council and Redevelopment Agency Meetings.
- Hosted Employee Appreciation Luncheon, Employee Service Awards Luncheon and one Roundtable meeting for all City Employees.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 627,446	\$ 635,310	\$ 633,694	\$ 666,886	\$ 680,690
Supplies and Services	31,857	54,160	38,660	53,660	53,660
Internal Services	71,679	52,691	52,691	62,678	67,791
<b>Total</b>	<b>\$ 730,982</b>	<b>\$ 742,161</b>	<b>\$ 725,045</b>	<b>\$ 783,224</b>	<b>\$ 802,141</b>
<b>Annual Percentage Change</b>			-0.81%	5.53%	2.42%
<b>Total Budgeted Full-Time Positions</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

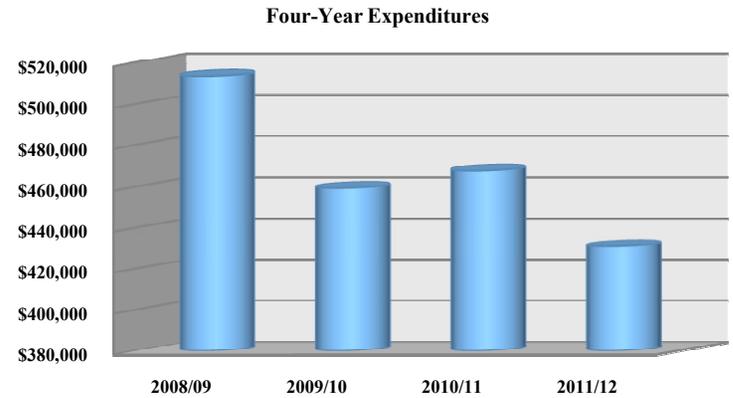
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Produced 21 City Council and Redevelopment Agency agenda packets.
- Responded to 122 public records requests.
- Processed 58 internal records requests.
- Prepared, logged and indexed all City Council actions.
- Processed Statements of Economic Interest and Political Reform Act documents for designated employees and elected / appointed officials.
- Processed and filed 230 agreements.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 393,095	\$ 314,637	\$ 316,757	\$ 324,098	\$ 331,276
Supplies and Services	71,385	98,208	75,558	91,500	43,500
Internal Services	49,169	46,736	46,736	52,616	56,478
<b>Total</b>	<b>\$ 513,649</b>	<b>\$ 459,581</b>	<b>\$ 439,051</b>	<b>\$ 468,214</b>	<b>\$ 431,254</b>
<b>Annual Percentage Change</b>			-14.52%	1.88%	-7.89%
<b>Total Budgeted Full-Time Positions</b>	<b>3.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

**Commentary**

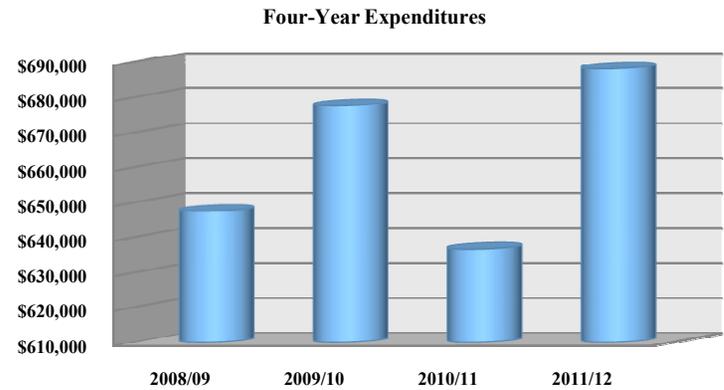
Increase in the FY 2010/11 budget is due to the General Municipal Election.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- 28 Recruitments
- 1,568 Employment Applications
- 287 Performance Evaluations
- 154 Pat-on-the-Back Awards
- 112 Employees Hired (16 F/T, 96 limited service, P/T)
- 50 Service Awards
- 16 Work Comp Claims (36 incidents reported)
- Employee general & training events including:
  - Bloodborne Pathogens
  - Fire Prevention
  - Hearing Conservation

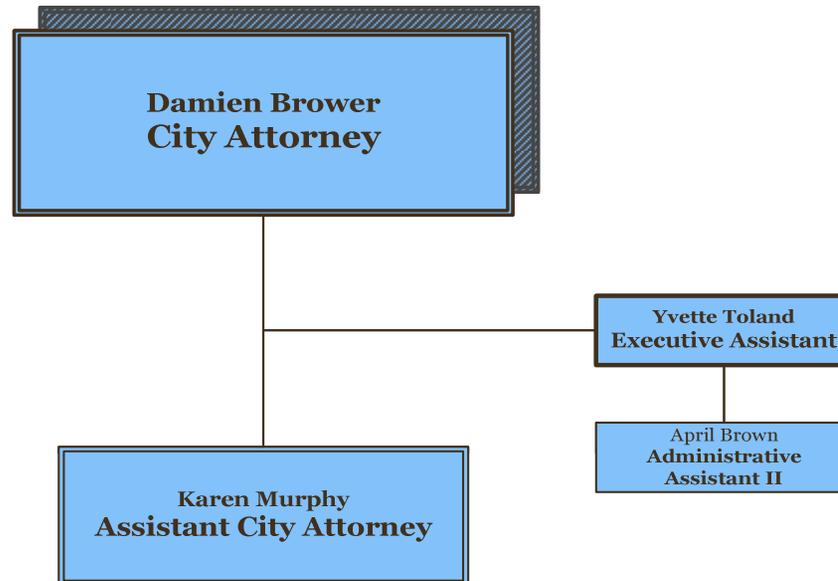


<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 543,759	\$ 537,935	\$ 511,518	\$ 518,593	\$ 563,585
Supplies and Services	60,957	90,345	44,890	65,182	66,851
Internal Services	42,943	49,477	49,477	53,096	57,776
<b>Total</b>	<b>\$ 647,659</b>	<b>\$ 677,757</b>	<b>\$ 605,885</b>	<b>\$ 636,871</b>	<b>\$ 688,212</b>
<b>Annual Percentage Change</b>			-6.45%	-6.03%	8.06%
<b>Total Budgeted Full-Time Positions</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

**Commentary**

The economic recession affected the workload in the Human Resources Division with regard to recruitment and selection including, but not limited to: customer service at the front counter and by phone; developing and placing advertisements; preparing job announcement flyers; receiving and processing applications; scheduling and preparing for interviews and/or testing sessions; holding new employee orientation sessions; processing benefits and input to the computerized human resources and payroll systems. In recognition of the work slowdown, the Human Resources Assistant has transferred to a vacant Administrative position in the Community Development Department. The Human Resources Assistant position will remain vacant until the workload resumes to its previous level.

# *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.*

# City Attorney

## Department Accomplishments

### SERVICES

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

- *Developed a standardized legal filing system for the City Attorney's Office.*
- *Provided Brown Act and conflicts of interest training for new Planning Commissioners.*
- *Prepared ballot title, summary and impartial analysis, and provided legal advice, regarding City of Brentwood Initiative Adopting a Voter Approved Urban Limit Line; Permitting Mixed Use Development; and Providing Funds for Jobs, Sports and Recreational Fields and Public Safety.*
- *Conducted training for Administrative Hearing Officers.*
- *Revised and/or drafted Brentwood Municipal Code chapters related to agricultural preservation, conditional use permits, Sunset Industrial Park uses, affordable housing and Brentwood Business Park zoning.*

# *City Attorney*

## **Department Goals**

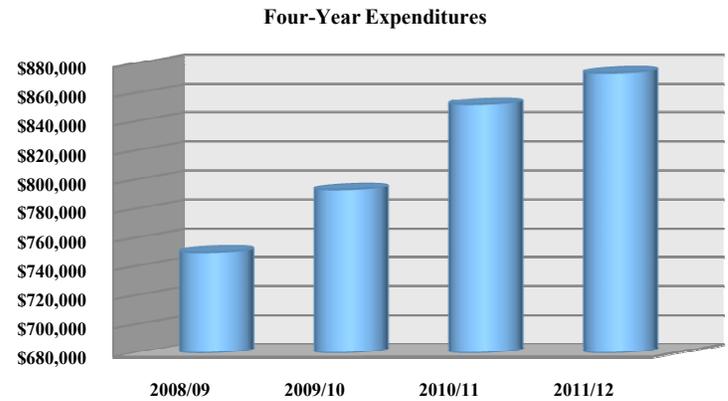
- *Update state of emergency resolutions and work with the Police Department to finalize the Emergency Operations Plan.*
- *Prepare standardized opinion templates for Administrative Hearing Officers.*
- *Review and update the Brentwood Municipal Code including, but not limited to, sections involving zoning procedures, signs and encroachments.*
- *Develop form files for agreements and City Attorney opinions.*

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

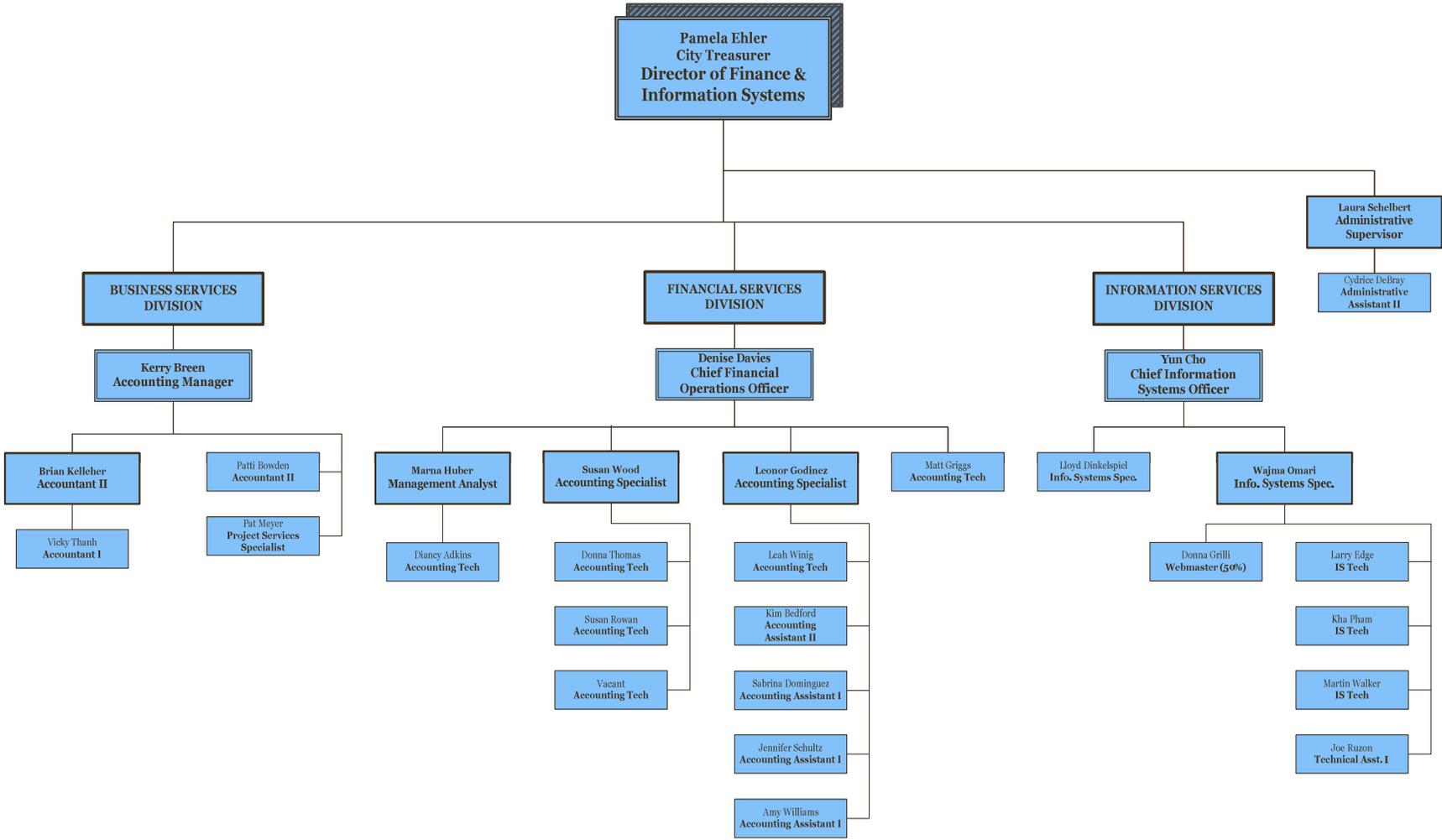
- Attended 23 City Council Meetings (Regular and Special).
- Attended 21 Planning Commission Meetings (Regular and Special).
- Prepared four Weapons Confiscation Petitions.
- Approved to Form over 448 City Council Staff Reports.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 626,143	\$ 634,719	\$ 619,876	\$ 682,301	\$ 698,168
Supplies and Services	73,577	106,836	70,310	106,766	106,766
Internal Services	50,620	51,584	51,584	63,470	68,960
Capital Outlay	0	500	0	0	0
<b>Total</b>	<b>\$ 750,340</b>	<b>\$ 793,639</b>	<b>\$ 741,770</b>	<b>\$ 852,537</b>	<b>\$ 873,894</b>
<b>Annual Percentage Change</b>			-1.14%	7.42%	2.51%
<b>Total Budgeted Full-Time Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**Commentary**

# Finance and Information Systems



# *Finance & Information Systems*

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

***Business Services*** is responsible for maintaining the general ledger and the preparation of financial reports including: the Operating budget, the Capital Improvement Program, the Comprehensive Annual Financial Report and the Ten-Year General Fund Fiscal Model. The division is also responsible for cash receipts, cash collection audits, City investments, debt service and asset management.

***Financial Services*** is responsible for operations including: Policies, Accounts Payable; Accounts Receivable, 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.

## **DIVISIONS**

***Business Services***  
***Financial Services***  
***Information Services***

## **Mission Statement**

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

# Finance & Information Systems

## Department Accomplishments

### SERVICES

#### Business Services

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

#### Financial Services

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

- Successful Civic Center Bond issuance of \$48 million at an interest rate under 5%.
- Completed the City's first comprehensive Public Facilities Fee Report.
- Completed the sale of the City's Proposition 1A receivable to avoid deferral of 8% of the City's property tax.
- Completed the General Fund Fiscal Model, Capital Improvement Program (CIP), Operating Budget, Budget-in-Brief, Comprehensive Annual Financial Report (CAFR), RDA Financials and the Cost Allocation Plan.
- Received awards for CIP, Operating Budget, CAFR and Budget-in-Brief.
- Established a Council approved OPEB Funding Strategy and a selection of a Trustee .
- Completed the annual audit with no items on the Memorandum on Internal Control.
- Automated process for payments of City of Brentwood utility bills.
- Updated the Municipal Code and Collection Policy to include liens and assessments.
- Implemented electronic timecards for all employees, which is a first for the City.
- Updated the Budget and Fiscal Policy and Gift and Gratuities Policy.
- Increased business license revenue due to enforcement of rental property business license requirements.
- Brought the Brentwood Senior Activity Center information services online including access to the City's phone and data networks.
- Completed the relocation of personnel and equipment in conjunction with the Interim Civic Center Facilities project.
- Installed wireless network camera to stream and record live video of the Civic Center construction.
- As part of the Master Technology Plan, new software was implemented which reports on unusual server activities, file access, login information and City server errors.
- Created and tested an Internet backup route which utilizes the services at the Technology Center.
- Created and implemented a new Identity Theft Prevention Program - Red Flags Policy.
- Completed major upgrades to several applications including: voice mail, email, Microsoft Office 2007, Police Record Management and Computer Aided Dispatch System.

# Finance & Information Systems

## Department Goals

### SERVICES

#### ***Information Services***

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

- *Implement Customer Relations Management (CRM) web application on the City's web site, in conjunction with CRM applications being implemented by Community Development and Public Works, to improve citizen access to City services.*
- *Prepare a balanced Operating Budget, including developing cost saving strategies.*
- *Complete annual audit with no items on the Memorandum on Internal Control.*
- *Continue to strive for applicable national and state awards for our major financial documents, including the Operating Budget, CIP, CAFR and Budget-in-Brief.*
- *Implement the following: Utility Billing Online Application; Utility Billing Web Services; Business License Web Payments; integration of Utility Billing software with Solid Waste software and the option for customers to receive their utility bills via email.*
- *Create and implement the following policies: Fraud Policy; Confidentiality Policy; Wireless Carrier Policy; E-Discovery Policy; Unclaimed Funds Policy and a Fixed Asset Disposition Policy including Surplus Land.*
- *Develop procedures for alarms, doors, gates, card readers, shredding and City storage.*
- *Inventory, analyze and implement Citywide key system.*
- *Update the Municipal Code to include administrative remedies for taxes.*
- *Upgrade to version 7.9 of IFAS (Integrated Financial and Administrative Solution).*
- *Update Utility Billing portion of the Municipal Code.*
- *Complete analysis for the fiscal requirements of replacing Citywide Parks and LLD assets.*
- *Assist in the potential external funding requirements of the Solid Waste Transfer Station.*
- *Implement Citywide online approval and routing of accounts payable invoices utilizing IFAS.*
- *Provide design review and technical support for IT components in the new Civic Center.*
- *Ensure City is completely PCI compliant for all credit card processing activities.*
- *Update IT Policy to include the following topics: Web, Link, Remote Access, Software Breach, Classified Ads on Intranet and Social Media.*
- *Replace Police radio modem with high speed cellular technology.*
- *Support implementations of new Community Development software from CRW Systems, Inc. and new Public Works software from Maintenance Connection, Inc.*

**Budget For Fiscal Years 2010/11 - 2011/12**

**Finance and Information Systems Department Summary**

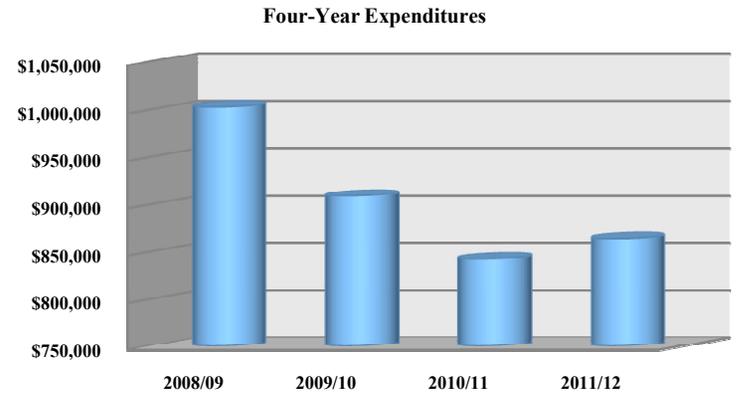
Division #	Division	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
100-1303	<b>Business Services</b>	\$ 1,003,356	\$ 909,854	\$ 889,421	\$ 843,232	\$ 865,191
100-1304	<b>Financial Services</b>	958,850	903,127	865,677	850,301	878,176
100-1701	<b>Non-Departmental</b>	597,076	773,894	687,440	559,345	626,613
100-1401	<b>Village Resource Center</b>	98,379	86,131	86,131	75,408	0
100-1403	<b>Library</b>	182,126	206,487	203,403	209,759	220,893
100-1404	<b>Fountain</b>	4,894	8,000	5,000	5,000	5,000
100-1406	<b>Dimes-A-Ride</b>	23,944	46,500	25,000	25,000	25,000
100-1409	<b>Women's Club</b>	10,385	5,434	2,618	6,907	7,412
100-1413	<b>Delta Community Service</b>	24,000	24,000	24,000	24,000	24,000
100-1414	<b>Brentwood Area Neighborhood Committee</b>	1,089	2,000	1,500	2,000	2,000
100-1415	<b>Bicycle</b>	68	2,500	0	500	500
100-1417	<b>Senior Nutrition Program</b>	19,452	19,452	19,452	19,452	19,452
100-1418	<b>Animal Services</b>	232,796	258,105	258,105	275,632	300,439
	<b>Total</b>	<u>\$ 3,156,415</u>	<u>\$ 3,245,484</u>	<u>\$ 3,067,747</u>	<u>\$ 2,896,536</u>	<u>\$ 2,974,676</u>
	<b>Annual Percentage Change</b>			-2.81%	-10.75%	2.70%
	<b>Total Budgeted Full-Time Positions</b>	14.35	12.50	12.50	11.40	11.40

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>General Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>100-1303</b>	<b>Division:</b>	<b>Business Services</b>

**Performance Measures**

- Identified 177 fixed assets worth 117.4 million.
- Completed one new bond issue (2009 Civic Center Project Lease Revenue Bonds), worth \$48 million, issued at a sub 5% interest rate.
- Monitored and reconciled investment portfolio totaling over \$150 million.
- Administered and reconciled 74 assessment districts.
- Produced six major financial documents.
- Authored 20 staff reports.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 798,793	\$ 674,961	\$ 677,675	\$ 621,820	\$ 636,983
Supplies and Services	102,105	151,300	128,153	139,025	139,025
Internal Services	102,458	83,593	83,593	82,387	89,183
<b>Total</b>	<b>\$ 1,003,356</b>	<b>\$ 909,854</b>	<b>\$ 889,421</b>	<b>\$ 843,232</b>	<b>\$ 865,191</b>
<b>Annual Percentage Change</b>			-11.36%	-7.32%	2.60%
<b>Total Budgeted Full-Time Positions</b>	<b>7.20</b>	<b>5.85</b>	<b>5.85</b>	<b>5.00</b>	<b>5.00</b>

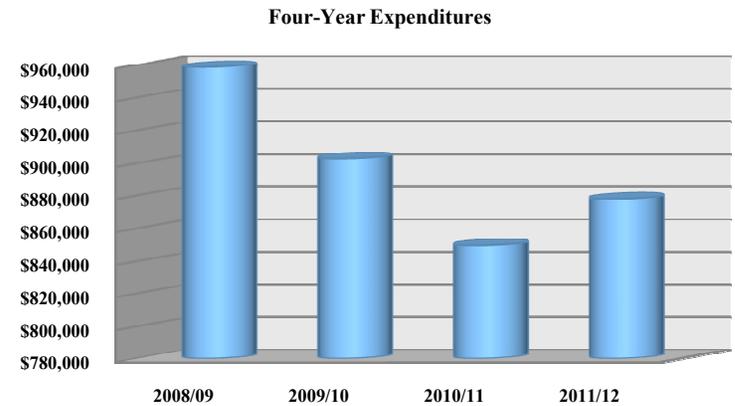
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>General Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>100-1304</b>	<b>Division:</b>	<b>Financial Services</b>

**Performance Measures**

- Processed 13,153 invoices and issued 6,220 accounts payable checks.
- Processed 6,951 timesheets, 8,823 paychecks and 6,697 direct deposits.
- Processed 102,568 pieces of mail.
- Authored 16 staff reports.
- Processed 319 purchase orders.
- Processed 2,387 new business licenses and 2,835 business license renewals.
- Processed 654 accounts receivable invoices.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>

**Expenditure Summary**

<b>Personnel Services</b>	\$ 777,540	\$ 711,020	\$ 709,670	\$ 685,305	\$ 704,024
<b>Supplies and Services</b>	35,793	91,000	54,900	<b>48,450</b>	<b>48,450</b>
<b>Internal Services</b>	145,517	101,107	101,107	<b>116,546</b>	<b>125,702</b>
<b>Total</b>	<u>\$ 958,850</u>	<u>\$ 903,127</u>	<u>\$ 865,677</u>	<u>\$ 850,301</u>	<u>\$ 878,176</u>

<b>Annual Percentage Change</b>			-9.72%	-5.85%	3.28%
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<b>Total Budgeted Full-Time Positions</b>	<b>7.15</b>	<b>6.65</b>	<b>6.65</b>	<b>6.40</b>	<b>6.40</b>
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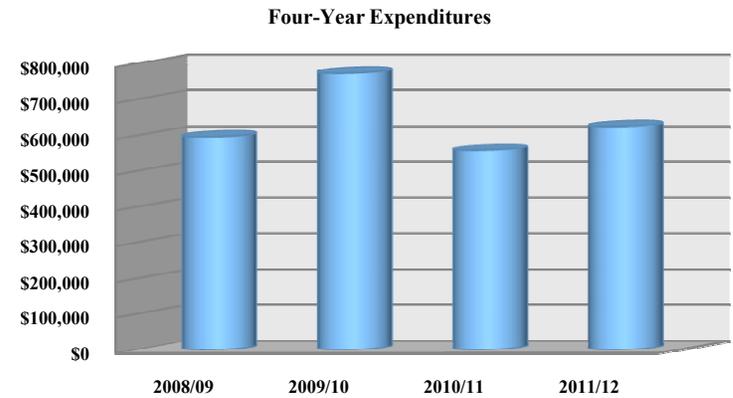
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>General Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>100-1701</b>	<b>Division:</b>	<b>Non-Departmental</b>

**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.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 458,712	\$ 688,448	\$ 601,994	\$ 551,186	\$ 618,249
Internal Services	<u>138,364</u>	<u>85,446</u>	<u>85,446</u>	<u>8,159</u>	<u>8,364</u>
<b>Total</b>	<u>\$ 597,076</u>	<u>\$ 773,894</u>	<u>\$ 687,440</u>	<u>\$ 559,345</u>	<u>\$ 626,613</u>
<b>Annual Percentage Change</b>			15.13%	-27.72%	12.03%

**Commentary**

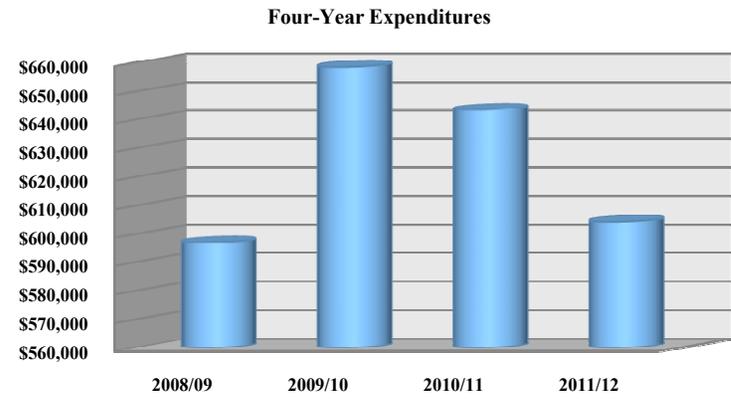
Fiscal year 2008/09 numbers include utility and facility costs associated with City staff temporarily located at the Technology Center. Reductions of contract services and contingencies have been made for FY 2010/11.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>General Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>Miscellaneous</b>	<b>Division:</b>	<b>Community Services</b>

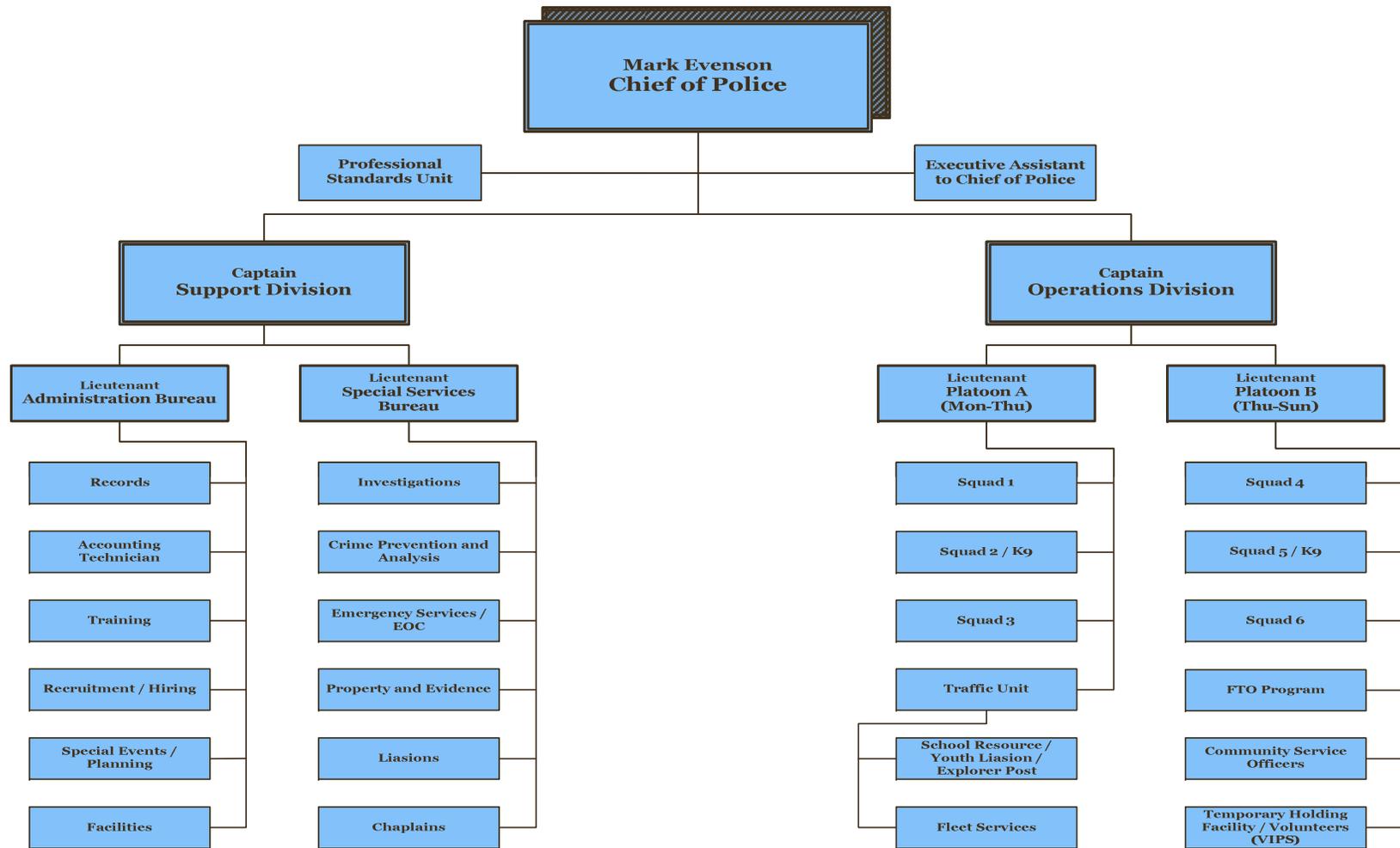
**Description**

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



<i>Division Summary</i>	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
100-1401 Village Resource Center	\$ 98,379	\$ 86,131	\$ 86,131	\$ 75,408	\$ 0
100-1403 Library	182,126	206,487	203,403	209,759	220,893
100-1404 Fountain	4,894	8,000	5,000	5,000	5,000
100-1406 Dimes-A-Ride	23,944	46,500	25,000	25,000	25,000
100-1409 Women's Club	10,385	5,434	2,618	6,907	7,412
100-1413 Delta Community Service	24,000	24,000	24,000	24,000	24,000
100-1414 Brentwood Area Neighborhood Committee	1,089	2,000	1,500	2,000	2,000
100-1415 Bicycle	68	2,500	0	500	500
100-1417 Senior Nutrition Program	19,452	19,452	19,452	19,452	19,452
100-1418 Animal Services	232,796	258,105	258,105	275,632	300,439
<b>Total</b>	<b>\$ 597,133</b>	<b>\$ 658,609</b>	<b>\$ 625,209</b>	<b>\$ 643,658</b>	<b>\$ 604,696</b>
<b>Annual Percentage Change</b>			4.70%	-2.27%	-6.05%

# Police



# Police

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.

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

## DIVISIONS

*Operations Division  
Support Division*

## Mission Statement

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

# Police

## 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

- *Achieved full staffing - 62 authorized sworn personnel.*
- *Established report writing capacity from the field.*
- *Expanded crime prevention efforts.*
- *Updated the City's Emergency Preparedness Plan.*
- *Expanded Citywide Emergency Preparedness Training.*
- *Established two emergency related groups, the Emergency Services Committee and the Disaster Council.*
- *Enhanced operational efficiency through reconfigured patrol beat structure.*
- *Implemented Senior Citizen TRIAD programs to enhance the safety and well-being of older adults.*
- *Streamlined department efficiency and operations.*
- *Enhanced radio communication system with dispatch.*

# *Police*

## Department Goals

- *Implement a Citizens' Academy.*
- *Develop a Traffic Safety Emphasis Program.*
- *Modernize the mobile wireless communication system.*
- *Enhance Citywide communication system, allowing wireless radio access between departments.*

**Budget For Fiscal Years 2010/11 - 2011/12**

**Police Department Summary**

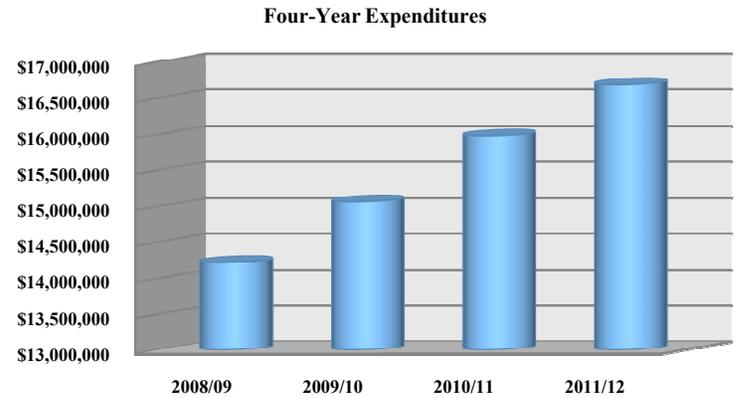
Division #	Division	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
100-1501	<b>Police</b>	\$ 14,237,816	\$ 15,078,931	\$ 14,895,218	\$ 15,993,991	\$ 16,704,944
100-1416	<b>Youth Diversion Program</b>	<u>62</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>
	<b>Total</b>	<u><u>\$ 14,237,878</u></u>	<u><u>\$ 15,079,931</u></u>	<u><u>\$ 14,895,718</u></u>	<u><u>\$ 15,994,991</u></u>	<u><u>\$ 16,705,944</u></u>
	<b>Annual Percentage Change</b>			4.62%	6.07%	4.44%
	<b>Total Budgeted Full-Time Positions</b>	<b>78.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Logged 37,956 police events/calls for service.
- Completed 5,921 case reports.
- Filed 1,262 reports with the District Attorney's office.
- Reduced the City's overall crime rate.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>

**Expenditure Summary**

<b>Personnel Services</b>	\$ 11,179,428	\$ 11,996,916	\$ 11,881,712	\$ 12,105,818	\$ 12,538,595
<b>Supplies and Services</b>	1,811,255	1,998,428	1,934,919	2,156,237	2,281,390
<b>Internal Services</b>	1,239,293	1,073,587	1,073,587	1,729,436	1,882,459
<b>Capital Outlay</b>	7,840	10,000	5,000	2,500	2,500
<b>Total</b>	<u>\$ 14,237,816</u>	<u>\$ 15,078,931</u>	<u>\$ 14,895,218</u>	<u>\$ 15,993,991</u>	<u>\$ 16,704,944</u>

<b>Annual Percentage Change</b>			4.62%	6.07%	4.45%
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<b>Total Budgeted Full-Time Positions</b>	<b>78.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>
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**Commentary**

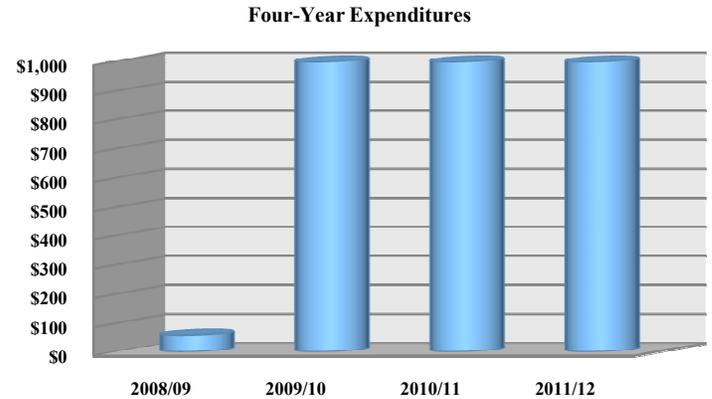
There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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

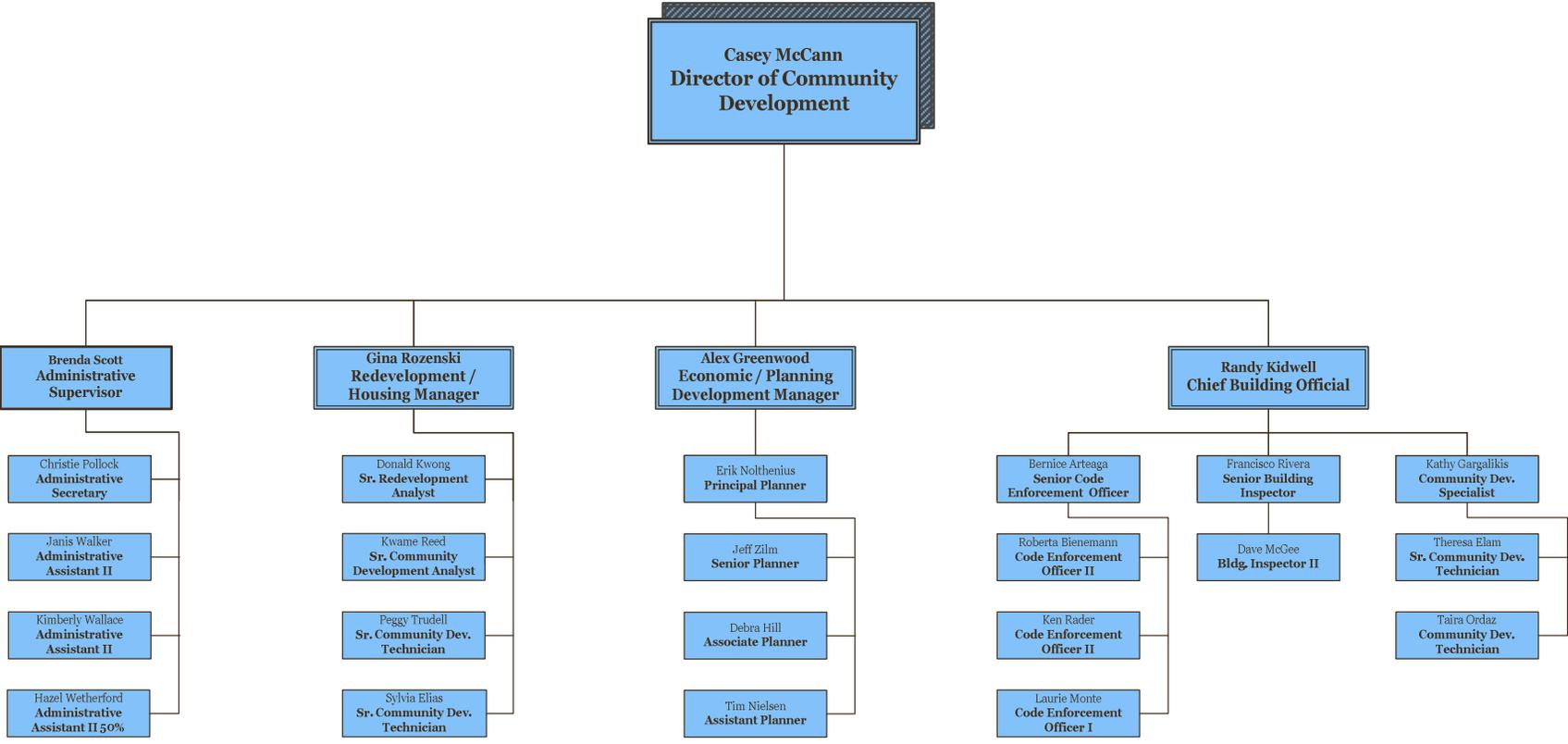


<b>Division Summary</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b>Expenditure Summary</b>					
Supplies and Services	\$ 62	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000
<b>Total</b>	<u>\$ 62</u>	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>Annual Percentage Change</b>			706.45%	0.00%	0.00%

**Commentary**

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

# Community Development



# Community Development

## DIVISIONS

*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. 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 a liaison with local and regional Economic Development Agencies and organizations. Additional duties include park planning and inspection of new landscaping and park facilities, 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 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

#### Economic Development

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

#### Building

Permits  
Plan Review  
Inspection  
Code Enforcement  
Building Records

- Development applications were processed for three General Plan amendments; one EIR; eight Rezoning; two Mitigated Negative Declarations; 24 Conditional Use Permits; 14 Design Reviews; one Tentative Subdivision Map and one Minor Subdivision.
- Adopted the ULL and amended the Growth Management Element for compliance and eligibility for Measure J Transportation funds.
- Processed the Sciortino Ranch development proposal and other development proposals, including the expansion projects for Neighborhood Church and Immaculate Heart of Mary Church.
- Processed the Brentwood Business Park project, establishing development standards for an approximate 43-acre site.
- Provided \$36,950 from the Agricultural Enterprise Grant Program to fund projects that helped promote the agricultural viability of the Brentwood region.
- Provided \$130,543 from the City Business License Tax Grant Program to fund economic development projects for the explicit purpose of business promotion and institutional advertisement.
- Provided 12 scholarships for business owners to attend the New Venture Training Program in collaboration with the Contra Costa Small Business and Development Center.
- Launched the Brentwood Grown website.
- Recruited six participants to join the Brentwood Grown program.
- Purchased an easement on 140.56 acres to be conserved under the Agricultural Conservation Program.
- Completed revisions to the City's Agricultural Land Conservation Ordinance, amending Chapter 17.730.
- Worked with the Chamber of Commerce on developing a successful CornFest event, resulting in a stronger relationship between the Chamber and the City.
- Established a new relationship with the Agricultural - Natural Resources Trust of Contra Costa County to provide land trust services.
- Established a relationship with the Downtown Business Coalition.
- Launched the Tools for Business toolkit on the Economic Development website.
- Completed the first cycle of Rental Inspections.
- Completed implementation of CRW permit tracking software, including implementation of the workflow process.

# Community Development

## Department Goals

- *Process critical Municipal Code amendments, including signs and accessory structures.*
- *Adopt the Brentwood Boulevard Specific Plan.*
- *Continue to build project database in CRW permit tracking systems, particularly with respect to conditional use permits for monitoring purposes.*
- *Prepare a draft Housing Element update for submittal to the State HCD.*
- *Process new development proposals.*
- *Adopt a water efficient landscape ordinance to comply with mandated State requirements.*
- *Establish a city wide, way finding for directional sign program to adhere to the Community Design Element in the General Plan.*
- *Revise the Economic Development website to provide tools for business attraction and retention.*
- *Continue to develop the Brentwood Grown program to increase membership and publicity.*
- *Develop and implement the Agricultural Enterprise Program Implementation Guidelines in accordance with the new Agricultural Land Conservation Ordinance adopted.*
- *Reformulate plans and concepts for future public facilities at the Vineyards.*
- *Revise the Development Agreement with the Vineyards at Marsh Creek LLC to reflect changing needs/economic climate.*
- *Complete the second cycle of Rental Inspections.*
- *Incorporate Code Enforcement into, and expand the functions of, the CRW permit tracking software.*
- *Adopt new triennial building codes.*

**Budget For Fiscal Years 2010/11 - 2011/12**

**Community Development Department Summary**

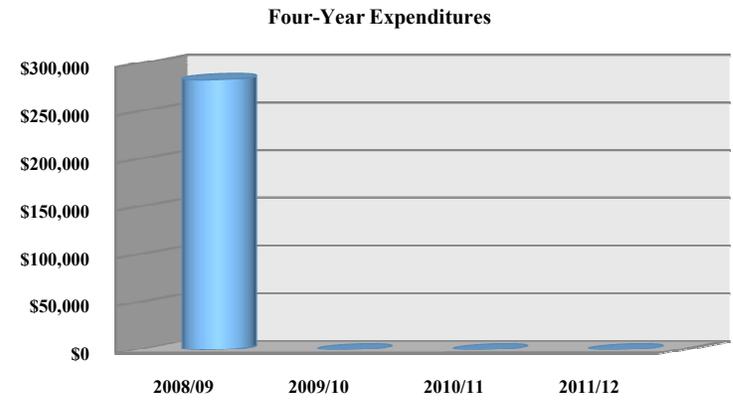
Division #	Division	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
100-1204	<b>Economic Development</b>	\$ 283,354	\$ 0	\$ 0	\$ 0	\$ 0
100-2101	<b>Building</b>	1,962,889	1,733,319	1,592,089	<b>1,721,640</b>	<b>1,768,761</b>
100-2201	<b>Planning / Economic Development</b>	1,200,184	1,160,381	1,067,742	<b>1,176,391</b>	<b>1,215,944</b>
100-2202	<b>Planning Commission</b>	25,872	28,429	26,029	<b>27,373</b>	<b>27,386</b>
	<b>Total</b>	<b>\$ 3,472,299</b>	<b>\$ 2,922,129</b>	<b>\$ 2,685,860</b>	<b>\$ 2,925,404</b>	<b>\$ 3,012,091</b>
	<b>Annual Percentage Change</b>			-22.65%	0.11%	2.96%
	<b>Total Budgeted Full-Time Positions</b>	<b>21.06</b>	<b>19.06</b>	<b>19.06</b>	<b>18.06</b>	<b>18.06</b>
	<b>Total Elected and Appointed Employees</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

*Consolidated with Community Development Planning division July 1, 2009.*



<b>Division Summary</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
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**Expenditure Summary**

Personnel Services	\$ 150,628	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	100,686	0	0	0	0
Internal Services	32,040	0	0	0	0
<b>Total</b>	<b>\$ 283,354</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Total Budgeted Full-Time Positions</b>	<b>1.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**Commentary**

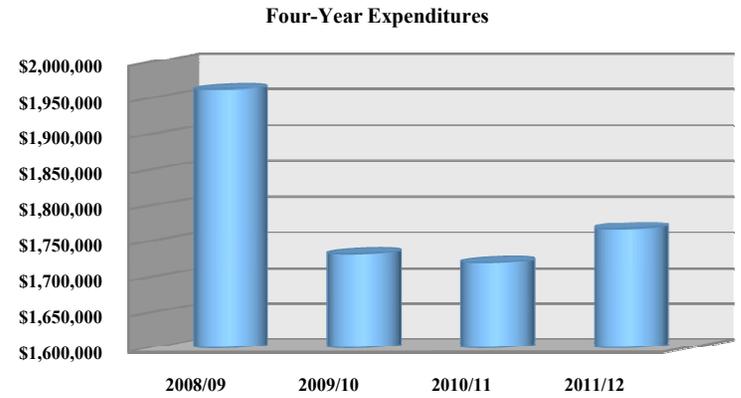
*To more accurately reflect the organization of the Community Development Department, the Economic Development division (100-1204) was consolidated with the Community Development Planning division (100-2201) effective July 1, 2009.*

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

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



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>

**Expenditure Summary**

<b>Personnel Services</b>	\$ 1,625,092	\$ 1,420,335	\$ 1,349,842	\$ 1,341,158	\$ 1,372,139
<b>Supplies and Services</b>	133,620	155,037	84,300	145,819	146,519
<b>Internal Services</b>	203,241	157,947	157,947	234,663	250,103
<b>Capital Outlay</b>	936	0	0	0	0
<b>Total</b>	<u>\$ 1,962,889</u>	<u>\$ 1,733,319</u>	<u>\$ 1,592,089</u>	<u>\$ 1,721,640</u>	<u>\$ 1,768,761</u>

<b>Annual Percentage Change</b>			-18.89%	-0.67%	2.74%
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<b>Total Budgeted Full-Time Positions</b>	<b>12.39</b>	<b>11.89</b>	<b>11.89</b>	<b>10.89</b>	<b>10.89</b>
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**Commentary**

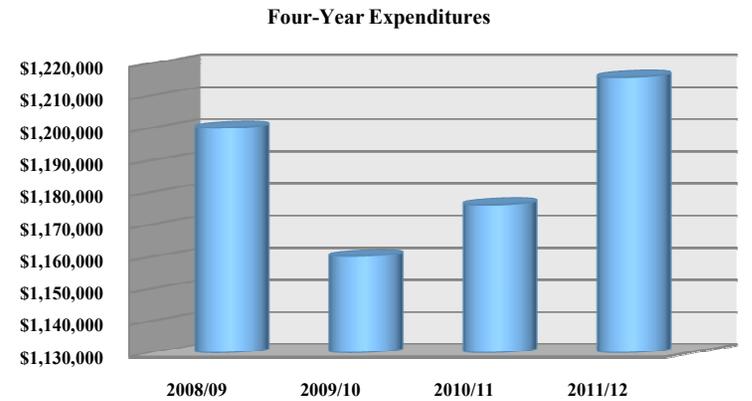
Permit and inspection activity has begun to improve and is expected to continue to improve slowly over the next two years. Based on this, it is expected the activities shown in the Performance Measures (see above) should increase about 5% in the second year of this two year budget cycle.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Development applications were processed for three General Plan amendments; one EIR; eight Rezoning; two Mitigated Negative Declarations; 24 Conditional Use Permits; 14 Design Reviews; one Tentative Subdivision Map and one Minor Subdivision.
- Processed the Sciortino Ranch development proposal and other development proposals, including the expansion projects for Neighborhood Church and Immaculate Heart of Mary Church.
- Processed the Brentwood Business Park project.
- Provided \$130,543 from the City Business License Tax Grant Program to fund economic development projects.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 1,036,106	\$ 904,372	\$ 802,600	\$ 931,580	\$ 960,524
Supplies and Services	26,049	135,967	145,100	108,850	109,050
Internal Services	137,561	120,042	120,042	135,961	146,370
Capital Outlay	468	0	0	0	0
<b>Total</b>	<b>\$ 1,200,184</b>	<b>\$ 1,160,381</b>	<b>\$ 1,067,742</b>	<b>\$ 1,176,391</b>	<b>\$ 1,215,944</b>
<b>Annual Percentage Change</b>			-11.04%	1.38%	3.36%
<b>Total Budgeted Full-Time Positions</b>	<b>7.39</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>

**Commentary**

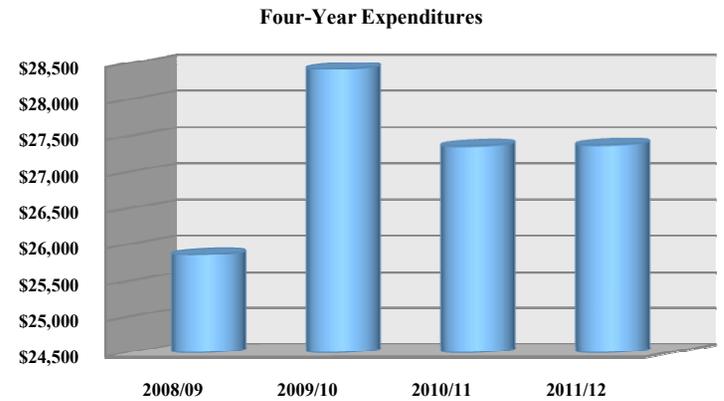
All technical expertise for Code updates will be provided by existing staff as the City works to complete several critical updates. Funding in the FY 2010/11 and FY 2011/12 budgets will cover advertising expenses, programs targeted at the Downtown (Outdoor Dining), as well as the New Venture Training Program. There have been staffing reductions resulting in personnel savings.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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

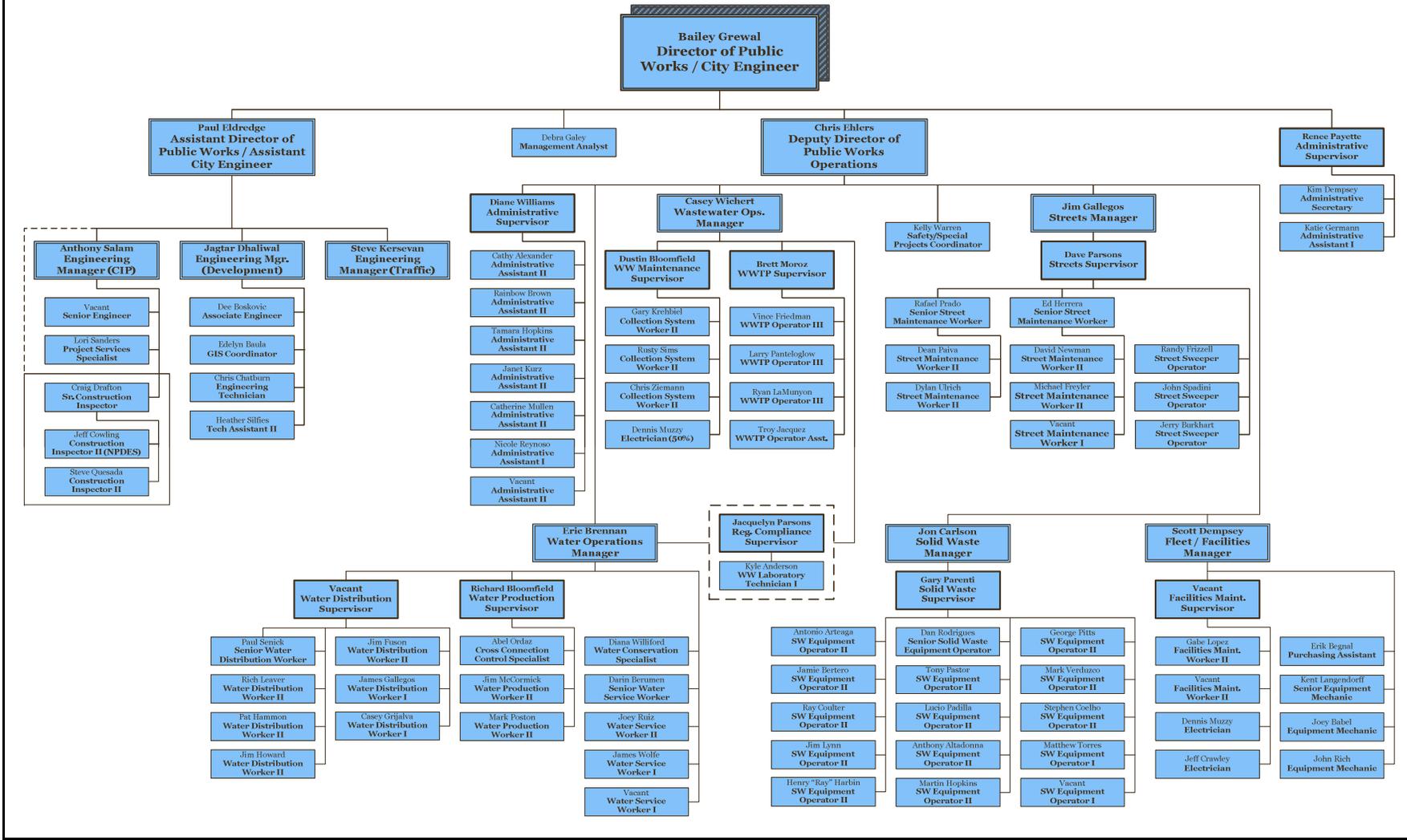


<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 12,918	\$ 12,918	\$ 12,918	\$ 12,918	\$ 12,918
Supplies and Services	339	3,200	800	2,200	2,200
Internal Services	12,147	12,311	12,311	12,255	12,268
Capital Outlay	468	0	0	0	0
<b>Total</b>	<b>\$ 25,872</b>	<b>\$ 28,429</b>	<b>\$ 26,029</b>	<b>\$ 27,373</b>	<b>\$ 27,386</b>
<b>Annual Percentage Change</b>			0.61%	-3.71%	0.05%
<b>Total Elected and Appointed Employees</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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

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

**Capital Improvement Program Administration** prepares and implements a five-year CIP; plans, designs, estimates, prepares and reviews bid documentation including construction plans and specifications; provides project management and administration assistance and 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, plus supervising assessment district functions and issuing engineering permits (grading, encroachment and improvement). Development Engineering also provides engineering expertise to other City departments and acts as a liaison to other agencies and companies.

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

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

## Mission Statements

**Capital Improvement Program Administration** - To provide responsive, professional and technical engineering services related to the CIP and infrastructure development and rehabilitation. Provide 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; graffiti abatement; safe stormwater flow and safe sidewalks throughout the City.

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

# Public Works

## Department Accomplishments

### SERVICES

#### CIP

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

#### Construction Inspection

Inspection Services  
NPDES Inspections

#### Development Engineering

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

- Maintained quality and timely plan checking by adhering to objective review schedules.
- Developed objective customer service standards and maintained Engineering Procedures Manual as development guidelines.
- Maintained up-to-date Standard Plans and Specifications for quality infrastructure projects.
- Updated Development Fee Program to ensure master planned infrastructure is included and construction costs are current.
- Continued to manage and coordinate the implementation of the City's National Pollutant Discharge Elimination System (NPDES) Program inter-departmentally in a comprehensive and cost-effective manner.
- Optimized signal timing and continued to work with neighborhoods in regard to traffic calming measures.
- Continued to search and apply for available infrastructure and traffic safety grants and funds.
- Implemented a successful streetlight and signal light preventative maintenance program.
- Continued annual concrete, curb, gutter, sidewalk and ADA improvement replacement program and inspections.
- Continued to maintain all street markings to ensure safe travel ways.
- Continued sign replacement program and upgrade to high intensity signs around pedestrian crossings, school crossings and stop intersections.
- Maintained all public right-of-way including creeks, ponds and road sides.
- Continued to regularly sweep all City streets and monitored and improved schedule for commercial zones and main arterials.
- Completed all preventative street maintenance such as crack sealing, patching and concrete replacement as needed.
- Continued to remove graffiti on public property, city wide ,within a 48-hour time frame.
- Applied for and received ARRA funding for the 2009 Pavement Management Program - Balfour Road Overlay project.
- Completed the 2009 Pavement Management Program - Slurry seal of various streets throughout the City as well as Balfour Road Overlay and Bridge Deck Treatment projects.
- Completed a Traffic Calming project - installation of Shady Willow Lane asphalt pathway.

# Public Works

## Department Goals

### SERVICES

#### Street Maintenance

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

#### Traffic & Transportation

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

- Continue to maintain quality and timely plan checking by adhering to objective review schedules.
- Continue to develop objective customer service standards and maintain Engineering Procedures Manual as development guidelines.
- Continue to maintain up-to-date Standard Plans and Specifications for quality infrastructure projects.
- Continue to 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 (NPDES) Program inter-departmentally in a comprehensive and cost-effective manner.
- Continue to optimize signal timing and work with neighborhoods in regard to traffic calming measures.
- Continue to search and apply for available infrastructure and traffic safety grants and funds.
- Continue streetlight replacement program and signal light preventative maintenance program.
- Complete annual concrete, curb, gutter, sidewalk 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 school crossings, pedestrian crossings and stop intersections.
- Maintain all public right-of-way including creeks, ponds and road sides.
- Continue to regularly sweep all City streets. Monitor schedule for new subdivision add-ons, commercial zones and main arterials.
- Continue to remove graffiti on public property, city wide ,within a 48-hour time frame.
- 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 Road, west of the State Route 4 Bypass, and extend San Jose Avenue west to Sand Creek Road.
- 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 Drive to Briones Valley Road.
- Complete design and start construction of the Solid Waste Transfer Station Expansion project.
- Complete design and start construction of the Downtown Streetscape and Infrastructure projects.
- Start design of the Energy Efficiency project.
- Design and construct miscellaneous maintenance-related sewer, water and drainage projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

**Public Works Department Summary**

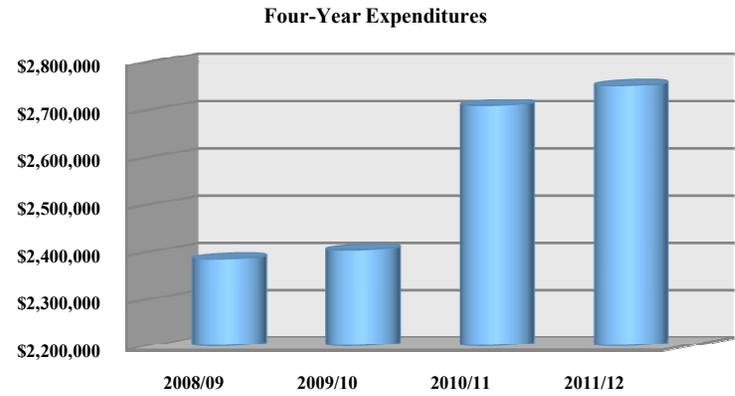
Division #	Division	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
100-1603	<b>Street Maintenance</b>	\$ 2,385,896	\$ 2,404,648	\$ 2,302,913	\$ 2,709,592	\$ 2,751,962
100-2301	<b>Development Engineering</b>	1,016,949	914,154	840,414	931,813	949,682
100-2302	<b>Construction Inspection</b>	496,845	483,987	456,019	485,474	498,122
100-2303	<b>Traffic &amp; Transportation</b>	397,195	505,021	466,753	513,358	523,554
100-3601	<b>CIP Administration</b>	612,907	770,454	575,516	797,770	875,640
	<b>Total</b>	<u>\$ 4,909,792</u>	<u>\$ 5,078,264</u>	<u>\$ 4,641,615</u>	<u>\$ 5,438,007</u>	<u>\$ 5,598,960</u>
	<b>Annual Percentage Change</b>			-5.46%	7.08%	2.96%
	<b>Total Budgeted Full-Time Positions</b>	<b>26.82</b>	<b>26.82</b>	<b>26.82</b>	<b>27.82</b>	<b>27.82</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Street sweepers swept 17,909 miles of curb and gutter.
- Street sweepers removed 1,954 cubic yards of debris from roadways.
- Staff cleaned 290 yards of illegal roadside dumping/debris.
- Removed 43,676 sq. ft. of graffiti from City property.
- Replaced 71,336 sq. ft. of traffic paint city wide.
- Replaced 17,608 sq. ft. of thermo plastic traffic markings city wide.
- Electrician repaired 757 street lights city wide.
- Staff replaced 1,000 tons of asphalt for street repairs city wide.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 1,517,339	\$ 1,546,916	\$ 1,546,837	\$ 1,587,189	\$ 1,629,497
Supplies and Services	556,258	613,666	512,010	604,300	590,100
Internal Services	312,299	244,066	244,066	518,103	532,365
<b>Total</b>	<b>\$ 2,385,896</b>	<b>\$ 2,404,648</b>	<b>\$ 2,302,913</b>	<b>\$ 2,709,592</b>	<b>\$ 2,751,962</b>
<b>Annual Percentage Change</b>			-3.48%	12.68%	1.56%
<b>Total Budgeted Full-Time Positions</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>

**Commentary**

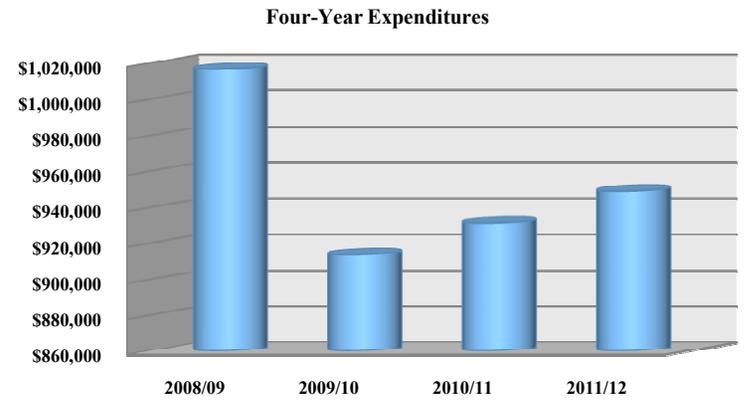
The Street Maintenance Supplies and Services budget has a decrease for 2010/11 - 2011/12 due to some of the work being completed through CIP projects. Staff does not anticipate a change in the level of service provided. There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Issued 102 encroachment permits, for \$1,070,457, in public infrastructure.
- Accepted public improvement assets worth \$29,520,483.
- Accepted the public improvements for 41 projects.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>

**Expenditure Summary**

<b>Personnel Services</b>	\$ 705,838	\$ 530,856	\$ 503,721	\$ 542,023	\$ 555,007
<b>Supplies and Services</b>	212,943	294,855	248,750	285,080	283,160
<b>Internal Services</b>	96,549	86,943	86,943	103,710	110,515
<b>Capital Outlay</b>	1,619	1,500	1,000	1,000	1,000
<b>Total</b>	<u>\$ 1,016,949</u>	<u>\$ 914,154</u>	<u>\$ 840,414</u>	<u>\$ 931,813</u>	<u>\$ 949,682</u>

<b>Annual Percentage Change</b>			-17.36%	1.93%	1.92%
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<b>Total Budgeted Full-Time Positions</b>	<b>4.40</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>
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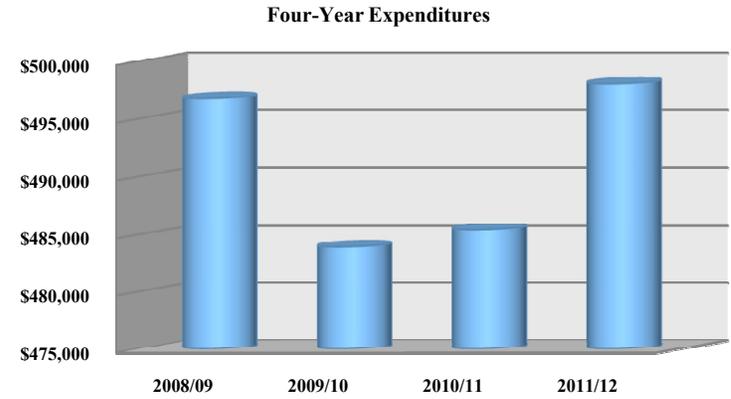
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Inspected 75 miles of public and private roadway.
- Inspected 40 miles of sidewalk.
- Provided inspection services for public and private infrastructure worth approximately \$1,070,457.
- Inspected 102 permits for public and private projects to ensure conformity of the City Standard Plans and Specifications.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 395,618	\$ 374,049	\$ 370,495	\$ 378,252	\$ 386,639
Supplies and Services	13,511	42,139	18,225	26,040	25,700
Internal Services	87,716	66,299	66,299	80,182	84,783
Capital Outlay	0	1,500	1,000	1,000	1,000
<b>Total</b>	<b>\$ 496,845</b>	<b>\$ 483,987</b>	<b>\$ 456,019</b>	<b>\$ 485,474</b>	<b>\$ 498,122</b>
<b>Annual Percentage Change</b>			-8.22%	0.31%	2.61%
<b>Total Budgeted Full-Time Positions</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>

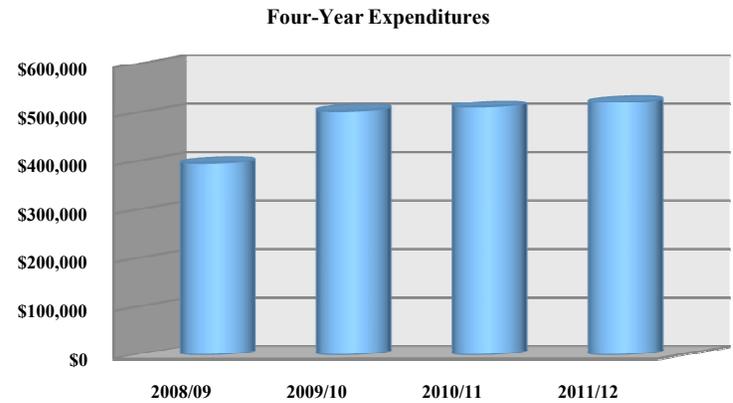
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>General Fund</b>	<b>Department:</b>	<b>Public Works</b>
<b>Fund/Division Number:</b>	<b>100-2303</b>	<b>Division:</b>	<b>Traffic &amp; Transportation</b>

**Performance Measures**

- Constructed seven speed bumps to improve safety in residential neighborhoods.
- Conducted speed and volume studies on several streets throughout the City.
- Constructed asphalt pathway for safer access to Pioneer Elementary School.
- Received and responded to more than 250 inquiries from the public.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 322,039	\$ 290,639	\$ 294,212	\$ 303,765	\$ 311,010
Supplies and Services	24,940	174,241	136,900	159,895	159,770
Internal Services	50,216	34,141	34,141	45,698	48,774
Capital Outlay	0	6,000	1,500	4,000	4,000
<b>Total</b>	<b>\$ 397,195</b>	<b>\$ 505,021</b>	<b>\$ 466,753</b>	<b>\$ 513,358</b>	<b>\$ 523,554</b>
<b>Annual Percentage Change</b>			17.51%	1.65%	1.99%
<b>Total Budgeted Full-Time Positions</b>	<b>2.28</b>	<b>2.02</b>	<b>2.02</b>	<b>2.02</b>	<b>2.02</b>

**Commentary**

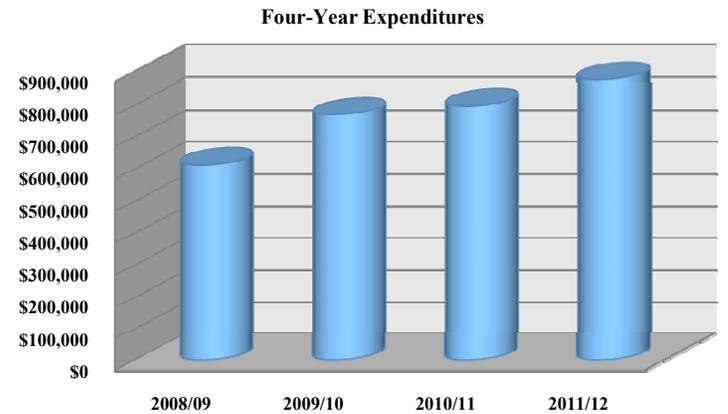
Traffic signal maintenance costs were transferred from Street Maintenance to Traffic & Transportation in FY 2009/10, which resulted in a \$100,000 increase in Supplies and Services.

## Budget For Fiscal Years 2010/11 - 2011/12

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

### Performance Measures

- Managed 10 formal and one informal project bids.
- Received and processed 10 Performance and Payment Bonds for various City projects.
- Prepared four Requests for Proposals (RFPs).
- Prepared 12 Professional Service Agreements for CIP-related projects.
- Managed 12 projects through the design phase.
- Managed 10 projects through the construction phase.

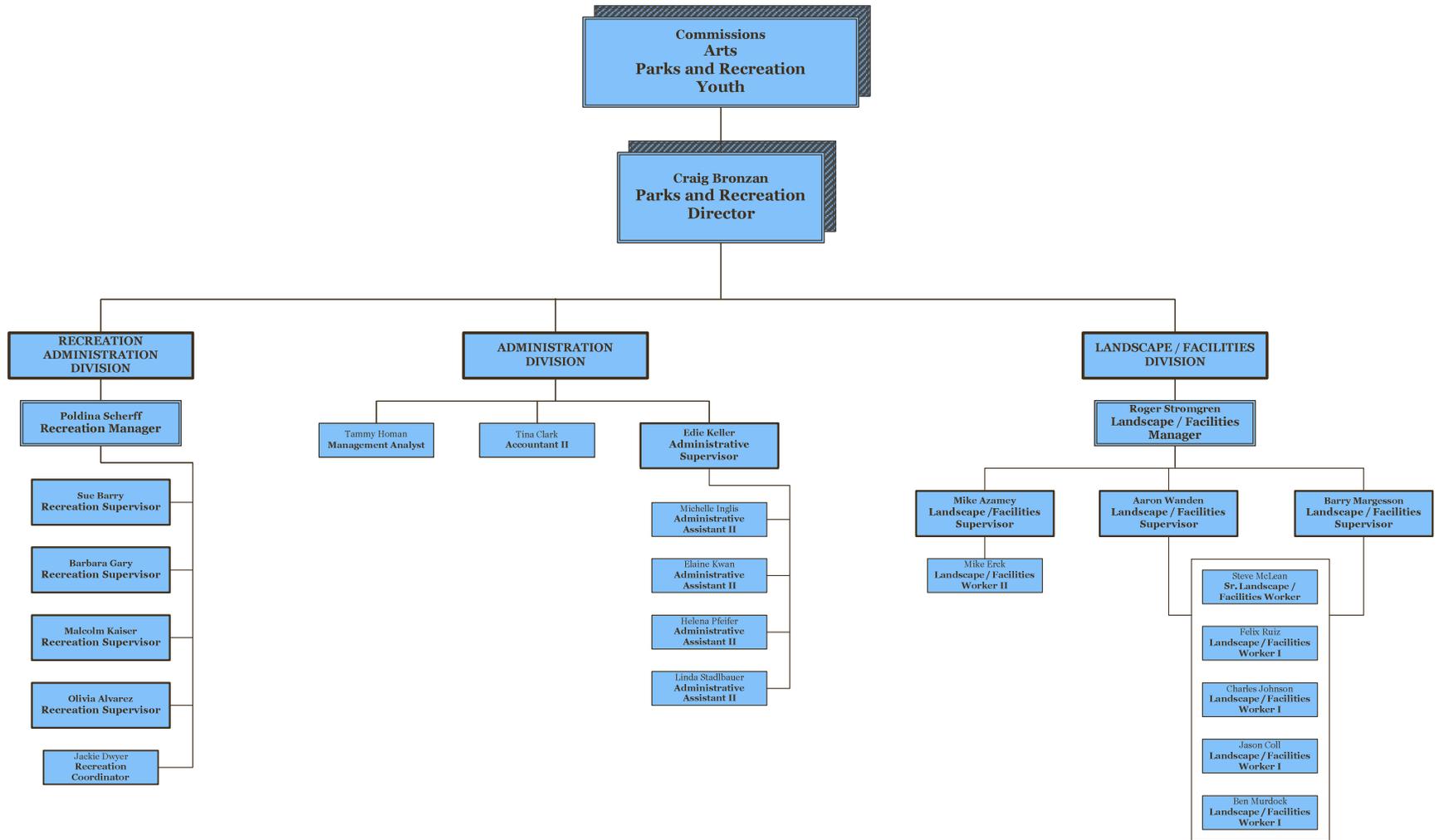


<b>Division Summary</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 422,875	\$ 424,678	\$ 363,640	\$ 472,162	\$ 557,240
Supplies and Services	86,885	268,917	144,017	243,987	232,057
Internal Services	101,528	66,859	66,859	79,621	84,343
Capital Outlay	1,619	10,000	1,000	2,000	2,000
<b>Total</b>	\$ 612,907	\$ 770,454	\$ 575,516	\$ 797,770	\$ 875,640
<b>Annual Percentage Change</b>			-6.10%	3.55%	9.76%
<b>Total Budgeted Full-Time Positions</b>	2.25	2.71	2.71	3.71	3.71

### Commentary

The increase in budgetary funding requirements is attributable to increased development activity and one new full-time employee.

# Parks and Recreation



# *Parks and Recreation*

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

The ***Recreation Administration 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.).

## **DIVISIONS**

***Recreation Administration  
Landscape / Facilities  
Administration***

## **Mission Statement**

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

# Parks and Recreation

## Department Accomplishments

### SERVICES

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

- Relocated the playground at McClarren Park and installed new play equipment.
- Achieved recognition as a 2009 KaBOOM! "Playful City USA". This is the second straight year the City has received this award.
- Developed and implemented the following policies: Park and Recreation Appeals Board for recreation programs; Park Closure; Advertising Policy for publications, brochures, and/or suitable City-owned facilities and Sports Philosophy.
- Developed and implemented the Friendship Request Form for youth sports.
- Revised Refund Policy for recreation programs and activities.
- Completed extensive re-planting in order to replace dead/failing/missing plant materials in Parks, Lighting and Landscape Districts and right-of-way areas.
- Installed upgraded Oasis irrigation software for central irrigation system.
- Installed a central field light control system for Sunset Park Athletic Complex, Oak Meadow Park and Balfour-Guthrie Park.
- Installed upgraded lighting at Heron Park.
- Replaced play equipment at Summerwood Park.
- Repaired and added slurry seal to the asphalt trail in Apple Hill.
- Developed goals, guidelines and mission statement for the newly reformed Arts Commission.
- Completed inventory of booster pumps and irrigation controllers in all city owned landscape.
- Completed installation of five deduct meters in Lighting and Landscape District 94-1 to accurately assess water usage.
- Installed a new point of connection at Loma Vista Park to improve water distribution.
- Resurfaced Creekside Park Trail.
- Re-bid Janitorial Services for city wide facilities.

# *Parks and Recreation*

## **Department Goals**

- *Apply for "Tree City USA" designation.*
- *Apply for 2010 "Playful City USA" designation.*
- *Replace two stolen critter sculptures and add new lighting and security system for remaining critter sculptures at Veterans Park.*
- *Install five poetry plaques at Veterans Park as a part of the City's Public Art Program.*
- *Review and update, as required, Brentwood Municipal Code - Title 7 Parks and Recreation.*
- *Upgrade website version of the city wide trails map.*
- *Replace playground equipment at Curtis, Spirit and Glory parks.*
- *Complete asset inventory of all landscaped streets.*
- *Review city wide Parks, Trail and Recreation Master Plan to assess trail connections still needed to complete the City's trail network.*
- *Perform Global Positioning System inventory of all park light poles.*
- *Perform Global Positioning System inventory of booster pumps and irrigation controllers city wide.*
- *Install a weather station on City property which will make the City independent of the Department of Water Resources calculation of evapotranspiration rates.*
- *Using the new Oasis software for irrigation controllers, methodically evaluate plant material and its maturity and adjust irrigation as necessary.*
- *Complete assessment of all amenities in parks (e.g. benches, tables, drinking fountains, barbecues) to begin a replacement program.*
- *Replace old cobble which doesn't meet current City standards.*
- *Begin planning of the third, and final, phase of the Veterans Park memorial elements.*
- *Install surveillance cameras at Sunset, Balfour-Guthrie and Oak Meadow Parks.*

**Budget For Fiscal Years 2010/11 - 2011/12**

**Parks and Recreation Department Summary**

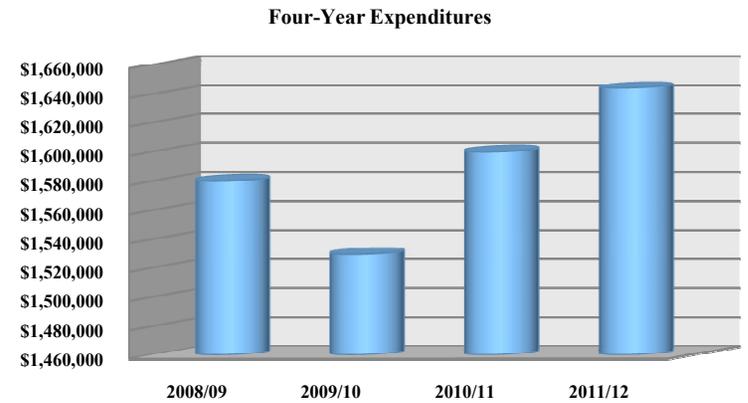
Division #	Division	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
100-5101	<b>Recreation Administration</b>	\$ 1,580,496	\$ 1,530,264	\$ 1,508,659	\$ 1,600,389	\$ 1,644,775
100-5102	<b>City Pool</b>	799,165	715,886	709,363	711,526	721,647
100-5106	<b>Park and Recreation Commission</b>	6,972	9,417	8,187	8,029	8,041
100-5107	<b>Youth Commission</b>	1,717	4,379	2,797	4,379	4,379
100-5110	<b>Community Center</b>	123,346	128,015	89,974	0	136,997
100-5111	<b>Senior Programs</b>	193,636	212,070	191,579	198,363	202,593
100-5112	<b>Brentwood Senior Activity Center</b>	38,127	116,713	97,772	137,444	147,869
100-62xx	<b>Sports</b>	235,157	297,574	256,546	314,346	317,512
100-63xx	<b>Programs</b>	303,504	491,698	286,057	368,278	438,762
100-1602	<b>Landscape Operations</b>	1,108,221	1,085,075	1,029,475	1,117,076	1,134,486
100-1412	<b>Police Activity League</b>	54,234	0	0	0	0
	<b>Total</b>	<b>\$ 4,444,575</b>	<b>\$ 4,591,091</b>	<b>\$ 4,180,409</b>	<b>\$ 4,459,830</b>	<b>\$ 4,757,061</b>
	<b>Annual Percentage Change</b>			-5.94%	-2.86%	6.66%
	<b>Total Budgeted Full-Time Positions</b>	<b>17.83</b>	<b>16.63</b>	<b>16.63</b>	<b>15.53</b>	<b>15.53</b>
	<b>Total Elected and Appointed Employee Positions</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Processed a total of 7,363 registrations, 971 which were online.
- Processed a total of 209 picnic rentals.
- Processed 167 contracts/agreements/amendments.
- Prepared and distributed a total of 41 agenda packets for the Arts Commission, Park and Recreation Commission, Youth Commission and Brentwood Advisory Neighborhood Committee (B.A.N.C.).



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 1,338,361	\$ 1,300,443	\$ 1,284,156	\$ 1,312,366	\$ 1,341,517
Supplies and Services	101,369	103,892	98,574	101,685	101,685
Internal Services	140,766	125,929	125,929	186,338	201,573
<b>Total</b>	<b>\$ 1,580,496</b>	<b>\$ 1,530,264</b>	<b>\$ 1,508,659</b>	<b>\$ 1,600,389</b>	<b>\$ 1,644,775</b>
<b>Annual Percentage Change</b>			-4.55%	4.58%	2.77%
<b>Total Budgeted Full-Time Positions</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>	<b>11.00</b>	<b>11.00</b>

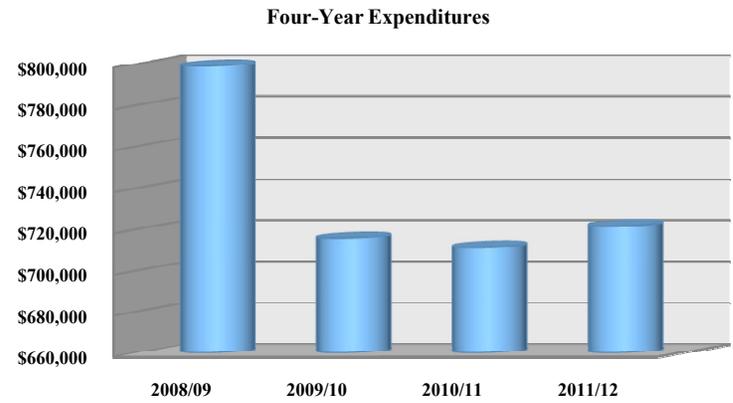
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- 25,111 swimmers participated in recreation swim.
- 1,139 swimmers participated in lap swim.
- 11,928 children participated in youth swim lessons.
- 300 individuals participated in classes.
- 364 competitive swimmers participated in swim meets.
- 6,200 participated in Liberty swim and polo team practices.
- Part-time staff participated in 50 hours of in-service training (36 hours for lifeguards; 6 hours for cashiers; 8 hours for swim instructors)



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 407,835	\$ 330,933	\$ 337,218	\$ 313,833	\$ 315,609
Supplies and Services	298,175	301,250	288,442	302,705	307,051
Internal Services	93,155	83,703	83,703	94,238	98,987
Capital Outlay	0	0	0	750	0
<b>Total</b>	<b>\$ 799,165</b>	<b>\$ 715,886</b>	<b>\$ 709,363</b>	<b>\$ 711,526</b>	<b>\$ 721,647</b>
<b>Annual Percentage Change</b>			-11.24%	-0.61%	1.42%
<b>Total Budgeted Full-Time Positions</b>	<b>1.25</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

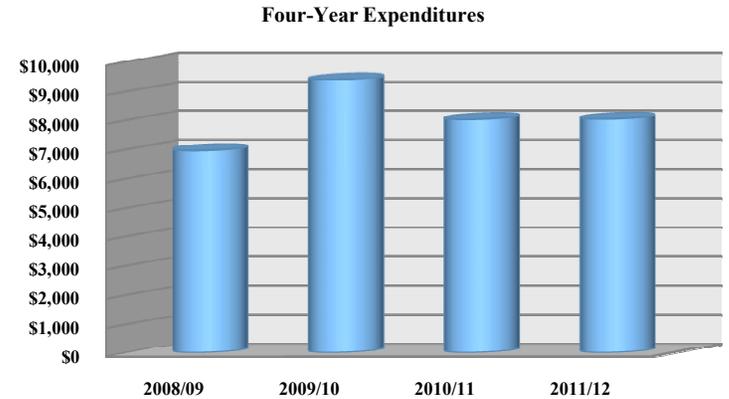
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



<i><b>Division Summary</b></i>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 6,201	\$ 7,233	\$ 6,003	\$ 6,498	\$ 6,504
Supplies and Services	685	1,055	1,055	1,055	1,055
Internal Services	86	1,129	1,129	476	482
<b>Total</b>	<b>\$ 6,972</b>	<b>\$ 9,417</b>	<b>\$ 8,187</b>	<b>\$ 8,029</b>	<b>\$ 8,041</b>
<b>Annual Percentage Change</b>			17.43%	-14.74%	0.15%
<b>Total Elected and Appointed Employee Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

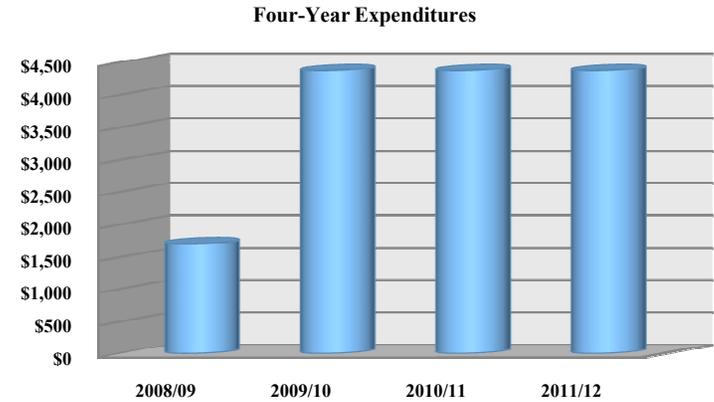
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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><b>Division Summary</b></i>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 1,696	\$ 4,379	\$ 2,797	\$ 4,379	\$ 4,379
Internal Services	21	0	0	0	0
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$ 1,717</b>	<b>\$ 4,379</b>	<b>\$ 2,797</b>	<b>\$ 4,379</b>	<b>\$ 4,379</b>
<b>Annual Percentage Change</b>			62.90%	0.00%	0.00%
<b>Total Elected and Appointed Employee Positions</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

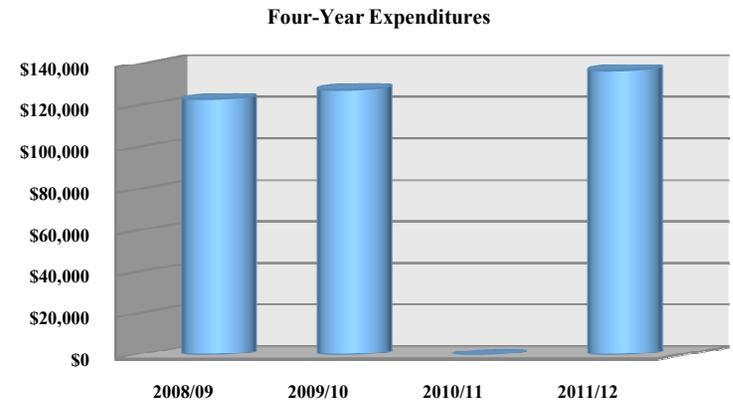
**Commentary**

### Budget For Fiscal Years 2010/11 - 2011/12

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

**Performance Measures**

- There were 97 rentals in the Community Center with a total of 8,716 people enjoying events in the facility.



<i><b>Division Summary</b></i>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Personnel Services</b>	\$ 10,757	\$ 15,137	\$ 1,150	\$ 0	\$ 39,063
<b>Supplies and Services</b>	32,573	34,013	9,959	0	95,452
<b>Internal Services</b>	80,016	78,865	78,865	0	2,482
<b>Total</b>	\$ 123,346	\$ 128,015	\$ 89,974	\$ 0	\$ 136,997
<b>Annual Percentage Change</b>			-27.06%	-100.00%	

**Commentary**

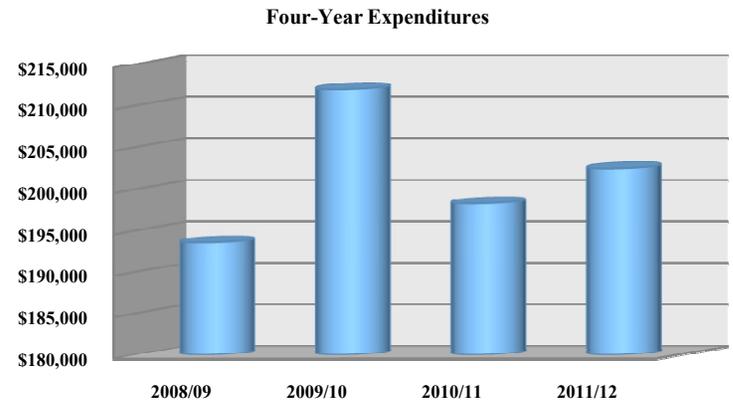
The new Community Center is under construction and occupancy is anticipated in 2011/12.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



<b>Division Summary</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b>Expenditure Summary</b>					
Personnel Services	\$ 152,598	\$ 153,495	\$ 140,620	\$ 139,281	\$ 142,108
Supplies and Services	23,161	43,551	35,935	41,280	41,280
Internal Services	17,877	15,024	15,024	17,802	19,205
<b>Total</b>	<b>\$ 193,636</b>	<b>\$ 212,070</b>	<b>\$ 191,579</b>	<b>\$ 198,363</b>	<b>\$ 202,593</b>
<b>Annual Percentage Change</b>			-1.06%	-6.46%	2.13%
<b>Total Budgeted Full-Time Positions</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.00</b>	<b>1.00</b>

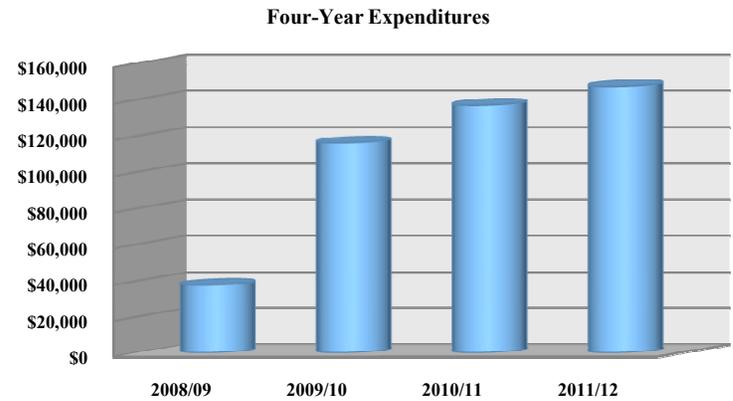
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Total participation in the Oldies but Goodies program was 2,880.
- Total participation in classes for seniors was 1,746.
- 10,896 meals were served at C.C. Café.
- There are 859 members in the Brentwood Senior Citizen's Club, Inc.
- The Food Bank of Contra Costa & Solano Counties held 24 "Brown Bag" event dates at the Senior Center with 1,680 clients served.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 1,016	\$ 2,912	\$ 3,149	\$ 3,581	\$ 3,585
Supplies and Services	7,270	40,773	21,595	22,740	22,740
Internal Services	29,841	73,028	73,028	111,123	121,544
<b>Total</b>	<b>\$ 38,127</b>	<b>\$ 116,713</b>	<b>\$ 97,772</b>	<b>\$ 137,444</b>	<b>\$ 147,869</b>
<b>Annual Percentage Change</b>			156.44%	17.76%	7.58%

**Commentary**

The City of Brentwood, in partnership with the Brentwood Senior Citizen's Club, Inc., and other senior service providers, offers a variety of classes and programs for the active and frail senior population.

There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

**Budget For Fiscal Years 2010/11 - 2011/12**

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

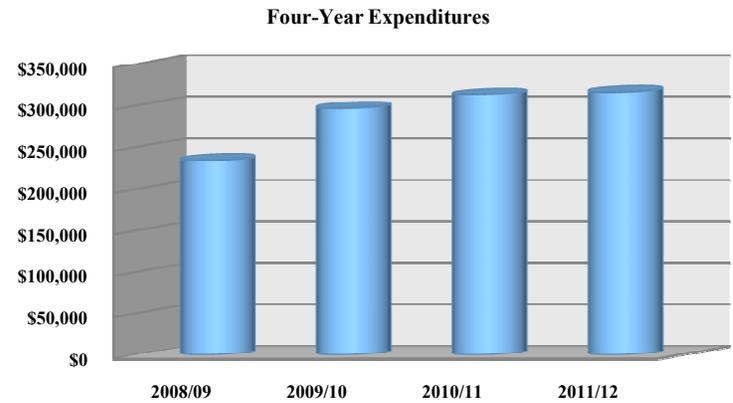
**Performance Measures**

**4,279 individuals participated in Adult Sports**

- Softball - Competitive Co-Ed - 27 teams, 324 participants, 4,374 spectators
- Softball - Recreational Co-Ed - 36 teams, 432 participants, 5,832 spectators
- Softball - Men's League - 241 teams, 2,898 participants, 39,123 spectators
- Soccer League - Co-Ed - 26 teams, 522 participants, 6,534 spectators

**2,191 children participated in Youth Sports**

- Sandlot -Ball - 14 teams, 108 participants, 1,620 spectators
- PeeWee Baseball - 20 teams, 238 participants, 5,950 spectators
- Flag Football - 36 teams, 432 participants, 10,800 spectators
- Youth Basketball - 36 teams, 360 participants, 15,300 spectators
- Girls ASA Fastpitch Softball - 21 teams, 252 participants, 7,560 spectators



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 72,707	\$ 105,732	\$ 76,460	\$ 84,461	\$ 84,539
Supplies and Services	161,406	166,426	154,670	202,132	202,132
Internal Services	1,044	25,416	25,416	27,753	30,841
<b>Total</b>	<b>\$ 235,157</b>	<b>\$ 297,574</b>	<b>\$ 256,546</b>	<b>\$ 314,346</b>	<b>\$ 317,512</b>
<b>Annual Percentage Change</b>			9.10%	5.64%	1.01%

**Commentary**

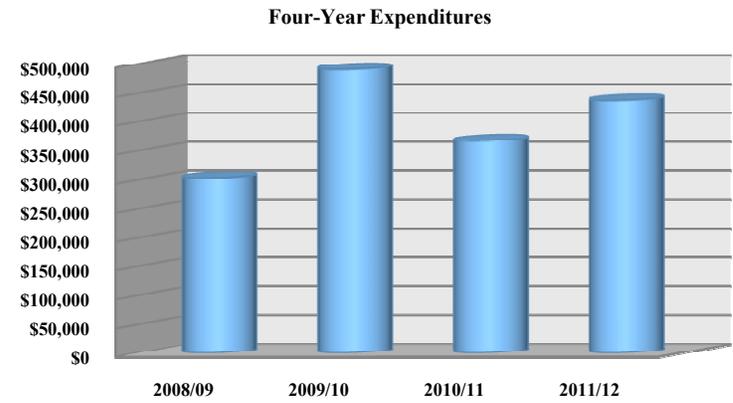
The reduction in the 2009/10 projected expenses were due to lower registration and the elimination of some programs. This division has offsetting revenue. The increase in Internal Service charges is due to replacement costs associated with a new joint use agreement.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- 170 classes with 6,576 class participants and 3,288 spectators.
- Contracted with 37 instructors to offer camps and classes.
- 291 participants in summer day camps.
- 2,179 individuals participated in special programs.
- 4,669 volunteer hours.
- 13,500 people attended nine summer concerts in City Park.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 138,001	\$ 178,275	\$ 143,772	\$ 140,233	\$ 156,075
Supplies and Services	159,823	308,988	137,850	212,781	267,281
Internal Services	5,680	4,435	4,435	15,264	15,406
<b>Total</b>	<b>\$ 303,504</b>	<b>\$ 491,698</b>	<b>\$ 286,057</b>	<b>\$ 368,278</b>	<b>\$ 438,762</b>
<b>Annual Percentage Change</b>			<b>-5.75%</b>	<b>-25.10%</b>	<b>19.14%</b>

**Commentary**

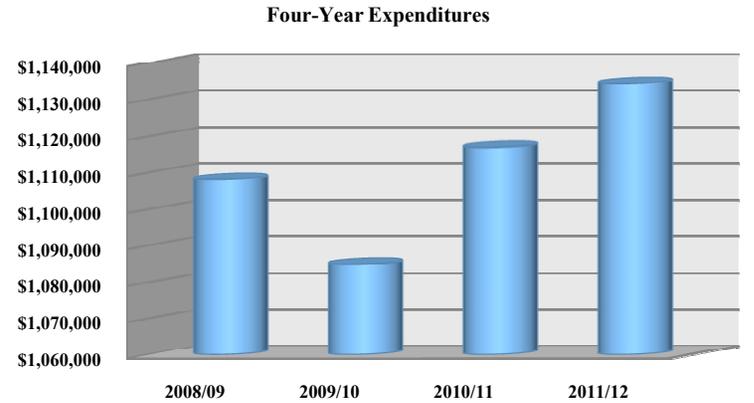
This division has offsetting revenue of \$356,570 in FY 2010/11 and \$441,570 in FY 2011/12. The Skate Park and Heritage High School require additional support. The increase in expenses is offset with revenue. If programs are cancelled the expenses will decrease.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- 3,881 trees in inventory
- 111 trees pruned
- 35 trees planted
- 125 acres of weed abatement performed
- 42 acres of landscaping maintained
- 3,082 missing/failing/dead plants replaced



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 353,029	\$ 372,978	\$ 378,686	\$ 380,117	\$ 391,598
Supplies and Services	709,451	669,886	608,578	661,645	663,510
Internal Services	45,741	42,211	42,211	75,314	79,378
<b>Total</b>	<b>\$ 1,108,221</b>	<b>\$ 1,085,075</b>	<b>\$ 1,029,475</b>	<b>\$ 1,117,076</b>	<b>\$ 1,134,486</b>
<b>Annual Percentage Change</b>			-7.11%	2.95%	1.56%
<b>Total Budgeted Full-Time Positions</b>	<b>2.98</b>	<b>2.98</b>	<b>2.98</b>	<b>2.88</b>	<b>2.88</b>

**Commentary**

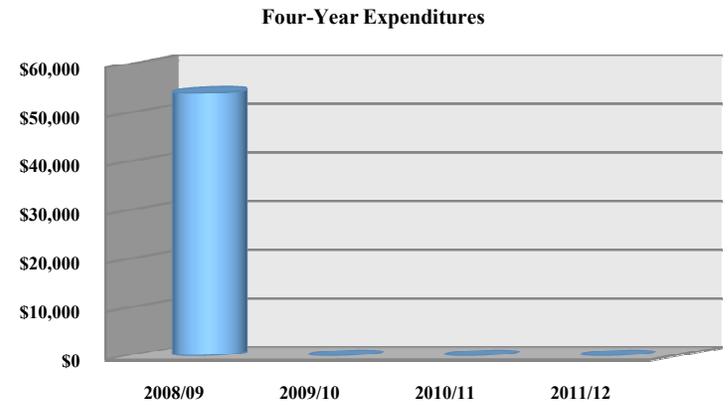
The increase in the FY 2010/11 - 2011/12 budgets, from the FY 2009/10 projected budget, is due to the addition of the weed abatement contract and the increase in water rates. Budget reductions from the FY 2009/10 budget are due to the new Landscape/Maintenance contract.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

As of February 1, 2009, the PAL After the Bell Program was terminated due to lack of funding.



<b><i>Division Summary</i></b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>

**Expenditure Summary**

<b>Personnel Services</b>	\$ 39,117	\$ 0	\$ 0	\$ 0	\$ 0
<b>Supplies and Services</b>	6,499	0	0	0	0
<b>Internal Services</b>	8,618	0	0	0	0
<b>Total</b>	<u>\$ 54,234</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Annual Percentage Change**

**Commentary**

Budget For Fiscal Years 2010/11 - 2011/12

**CAPITAL IMPROVEMENT PROGRAM - SUMMARY**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
336 Roadway Projects	\$ 7,386,735	\$ 292,620	\$ 1,648,000	\$ 6,031,355	\$ 5,664,205	\$ 8,486,383	\$ 3,209,177	\$ 2,967,212	\$ 4,071,934	\$ 2,104,455
337 Community Facilities Projects	21,997,068	3,337,138	5,136,959	20,197,247	45,710,720	39,530,908	26,377,059	9,542,892	18,370,826	17,549,125
352 Parks and Trails Projects	(3,705,509)	6,662,380	542,154	2,414,717	1,532,423	2,169,428	1,777,712	1,413,471	1,728,644	1,462,539
361 Civic Center Project Lease Revenue Bond Acquisition	0	40,575,853	8,550,300	32,025,553	60,000	28,641,862	3,443,691	20,000	3,348,993	114,698
380 City CIPF Capital Projects	1,477,181	13,284,060	14,732,607	28,634	2,540,918	1,005,000	1,564,552	1,392,951	1,493,974	1,463,529
391 Drainage Projects	238,567	0	48,567	190,000	288,000	478,000	0	0	0	0
392 Economic Infrastructure	6,213,375	146,740	0	6,360,115	75,000	2,378,000	4,057,115	2,956,250	584,250	6,429,115
393 Vineyards Projects	1,869,229	50,000	2,500	1,916,729	57,500	2,500	1,971,729	65,000	2,500	2,034,229
542 Solid Waste Projects	2,110,954	31,061	460,000	1,682,015	7,666,524	8,345,750	1,002,789	33,000	0	1,035,789
562 Water Projects	3,143,442	839,559	498,217	3,484,784	3,903,118	4,986,207	2,401,695	432,142	482,142	2,351,695
592 Wastewater Projects	3,342,177	305,068	15,777	3,631,468	4,907,231	7,339,510	1,199,189	1,930,000	2,303,472	825,717
	<u>\$ 44,073,219</u>	<u>\$ 65,524,479</u>	<u>\$ 31,635,081</u>	<u>\$ 77,962,617</u>	<u>\$ 72,405,639</u>	<u>\$ 103,363,548</u>	<u>\$ 47,004,708</u>	<u>\$ 20,752,918</u>	<u>\$ 32,386,735</u>	<u>\$ 35,370,891</u>

**Budget For Fiscal Years 2010/11 - 2011/12**

**CAPITAL IMPROVEMENT PROGRAM - REVENUE AND EXPENDITURE SUMMARY**

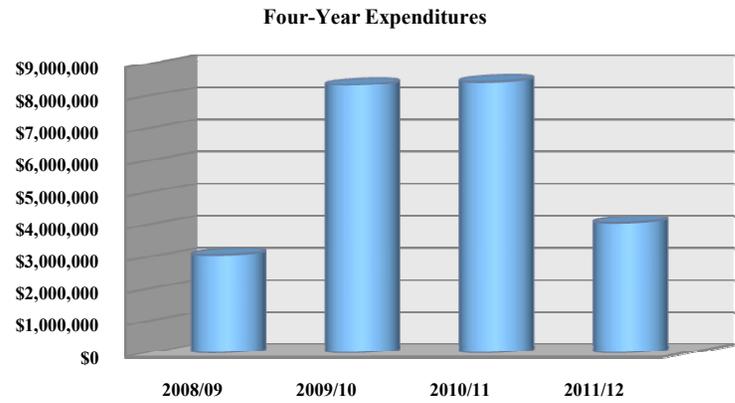
	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>CIP Revenues</u></b>					
335 CIP Administration	\$ 58,039	\$ 0	\$ 0	\$ 0	\$ 0
336 Roadway Projects	1,405,358	9,249,742	292,620	5,664,205	2,967,212
337 Community Facilities Projects	8,891,662	40,872,537	3,337,138	45,710,720	9,542,892
352 Parks and Trails Projects	1,320,110	9,473,455	6,662,380	1,532,423	1,413,471
361 Civic Center Project Lease Revenue Bond Acquisition	0	30,422,431	40,575,853	60,000	20,000
380 City CIPF Projects	1,147,350	15,663,825	13,284,060	2,540,918	1,392,951
391 Drainage Projects	(507,359)	250,000	0	288,000	0
392 Economic Infrastructure	0	0	146,740	75,000	2,956,250
393 Vineyards Projects	98,161	47,250	50,000	57,500	65,000
542 Solid Waste Projects	77,406	7,312,250	31,061	7,666,524	33,000
562 Water Projects	44,722,249	4,083,995	839,559	3,903,118	432,142
592 Wastewater Projects	30,168	2,872,480	305,068	4,907,231	1,930,000
<b>TOTAL CIP REVENUES</b>	<b>\$ 57,243,144</b>	<b>\$ 120,247,965</b>	<b>\$ 65,524,479</b>	<b>\$ 72,405,639</b>	<b>\$ 20,752,918</b>
<b>Annual Percentage Change</b>			<b>14.47%</b>	<b>-39.79%</b>	<b>-71.34%</b>
<b><u>CIP Expenditures</u></b>					
336 Roadway Projects	\$ 3,082,458	\$ 8,398,879	\$ 1,648,000	\$ 8,486,383	\$ 4,071,934
337 Community Facilities Projects	4,305,788	25,630,774	5,136,959	39,530,908	18,370,826
352 Parks and Trails Projects	5,284,987	2,924,191	542,154	2,169,428	1,728,644
361 Civic Center Project Lease Revenue Bond Acquisition	0	8,550,300	8,550,300	28,641,862	3,348,993
380 City CIPF Projects	994	21,052,393	14,732,607	1,005,000	1,493,974
391 Drainage Projects	17,029	450,000	48,567	478,000	0
392 Economic Infrastructure	0	0	0	2,378,000	584,250
393 Vineyards Projects	1,821	437,725	2,500	2,500	2,500
542 Solid Waste Projects	81,945	7,312,250	460,000	8,345,750	0
562 Water Projects	45,317,185	4,684,960	498,217	4,986,207	482,142
592 Wastewater Projects	136,403	2,872,480	15,777	7,339,510	2,303,472
<b>TOTAL CIP EXPENDITURES</b>	<b>\$ 58,228,610</b>	<b>\$ 82,313,952</b>	<b>\$ 31,635,081</b>	<b>\$ 103,363,548</b>	<b>\$ 32,386,735</b>
<b>Annual Percentage Change</b>			<b>-45.67%</b>	<b>25.57%</b>	<b>-68.67%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 3,082,458	\$ 8,398,879	\$ 1,648,000	\$ 8,486,383	\$ 4,071,934
<b>Total</b>	\$ 3,082,458	\$ 8,398,879	\$ 1,648,000	\$ 8,486,383	\$ 4,071,934

**Commentary**

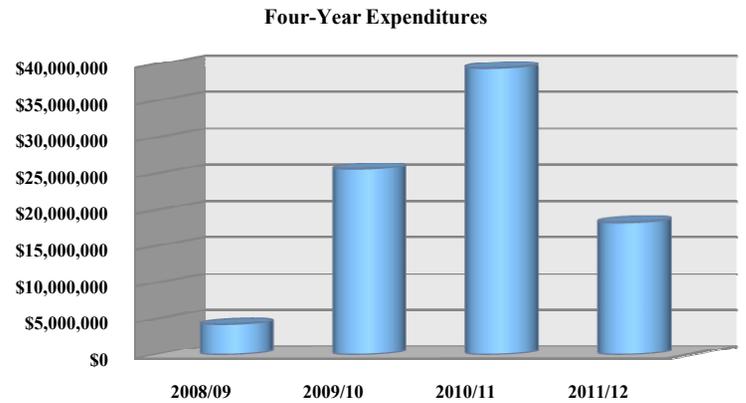
The budget shown is a consolidated budget for Fund 336. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 4,305,788	\$ 25,630,774	\$ 5,136,959	\$ 39,530,908	\$ 18,370,826
<b>Total</b>	\$ 4,305,788	\$ 25,630,774	\$ 5,136,959	\$ 39,530,908	\$ 18,370,826

**Commentary**

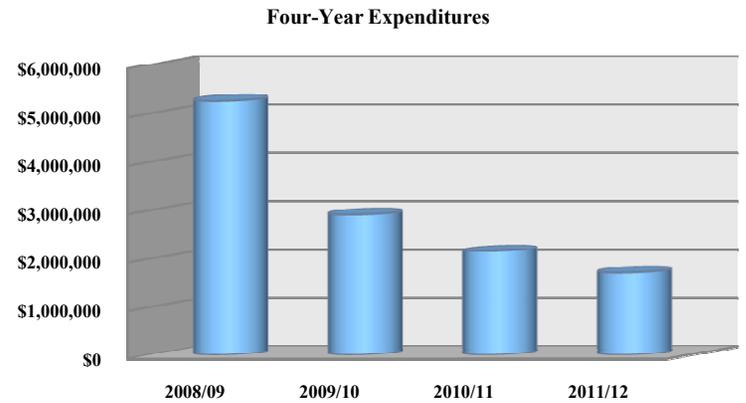
The budget shown is a consolidated budget for Fund 337. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 5,284,987	\$ 2,924,191	\$ 542,154	\$ 2,169,428	\$ 1,728,644
<b>Total</b>	\$ 5,284,987	\$ 2,924,191	\$ 542,154	\$ 2,169,428	\$ 1,728,644

**Commentary**

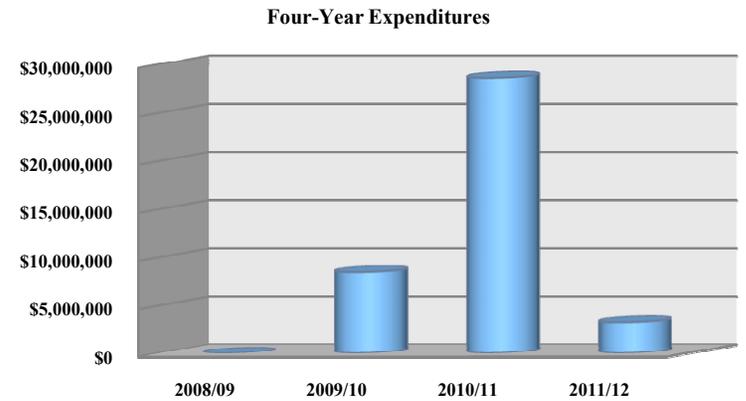
The budget shown is a consolidated budget for Fund 352. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

### Budget For Fiscal Years 2010/11 - 2011/12

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

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
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**Expenditure Summary**

70140	Special Services	\$ 0	\$ 300	\$ 300	\$ 7,500	\$ 7,500
80337	CIP Community Facilities	0	8,300,000	8,300,000	28,634,362	2,617,117
80352	Transfer to Parks & Trails CIP	0	250,000	250,000	0	724,376
	<b>Total</b>	<u>\$ 0</u>	<u>\$ 8,550,300</u>	<u>\$ 8,550,300</u>	<u>\$ 28,641,862</u>	<u>\$ 3,348,993</u>

**Commentary**

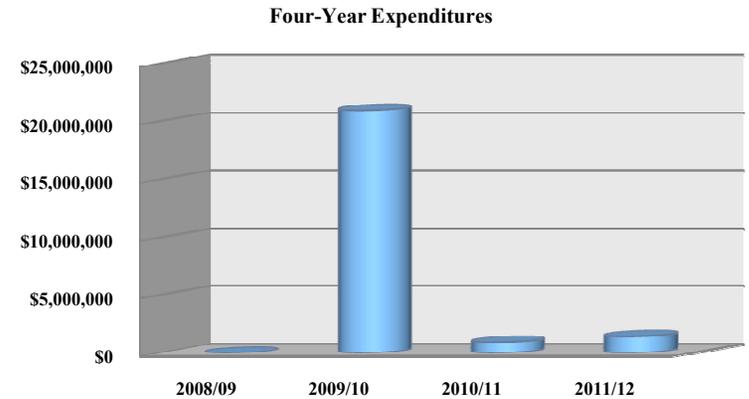
The expenditures in this fund represent the necessary funding associated with the Civic Center Projects - New City Hall, New Community Center, Civic Center Plaza, Civic Center Parking Facility and City Park. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
70140 <b>Special Services</b>	\$ 994	\$ 52,393	\$ 48,500	\$ 5,000	\$ 5,000
80337 <b>CIP Community Facilities</b>	0	17,000,000	(1,500,000)	1,000,000	1,000,000
80361 <b>Transfer to Civic Center Bond</b>	0	4,000,000	16,184,107	0	0
80461 <b>Transfer to Civic Center Bond Debt Service</b>	0	0	0	0	488,974
<b>Total</b>	<u>\$ 994</u>	<u>\$ 21,052,393</u>	<u>\$ 14,732,607</u>	<u>\$ 1,005,000</u>	<u>\$ 1,493,974</u>

**Commentary**

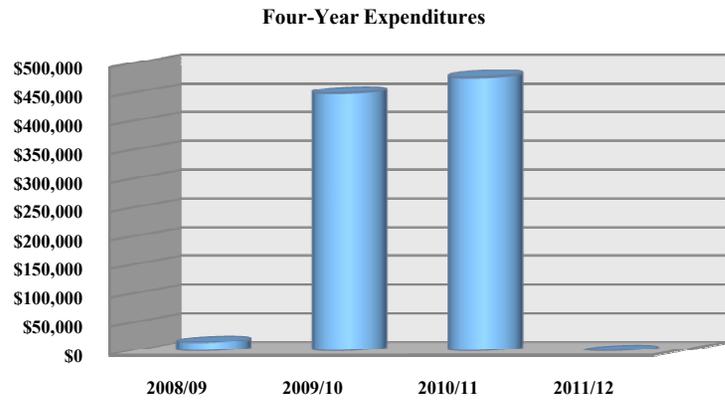
In FY 2009/10, the City issued the 2009 Civic Center Lease Revenue Bonds. This fund received \$12,184,107 in proceeds from these bonds which were transferred to the project funding account held by the trustee. The \$1M in transfers out in FY 2010/11 and FY 2011/12 will be transferred to the New City Hall CIP project.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 17,029	\$ 450,000	\$ 48,567	\$ 478,000	\$ 0
<b>Total</b>	\$ 17,029	\$ 450,000	\$ 48,567	\$ 478,000	\$ 0

**Commentary**

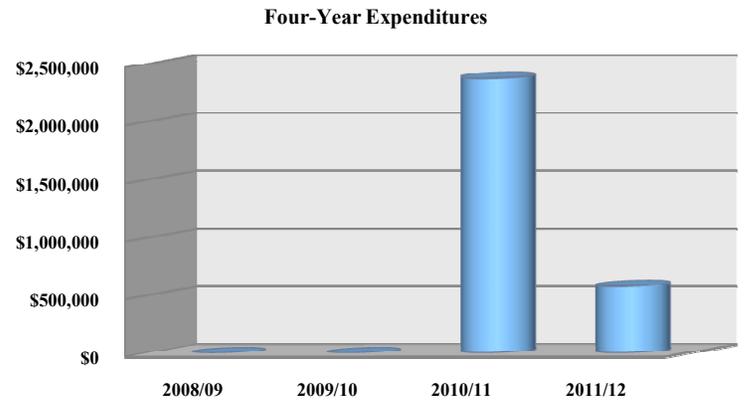
The budget shown is a consolidated budget for Fund 391. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
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**Expenditure Summary**

70140	<b>Special Services</b>	\$ 0	\$ 0	\$ 0	\$ 28,000	\$ 28,000
80336	<b>Capital Outlay</b>	0	0	0	<b>2,350,000</b>	<b>556,250</b>
	<b>Total</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,378,000</u>	<u>\$ 584,250</u>

**Commentary**

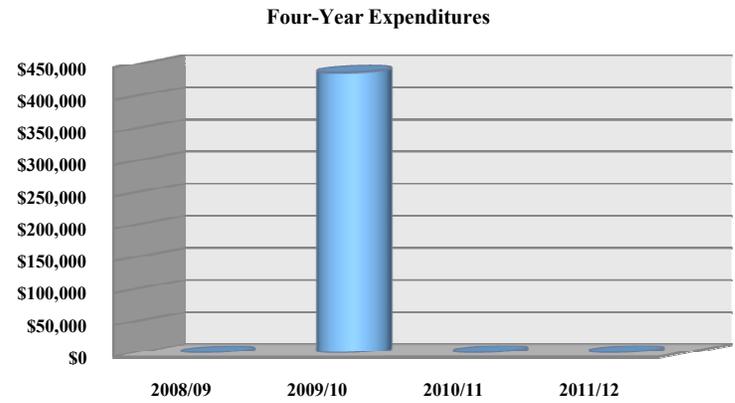
On July 22, 2008, by Resolution No. 2008-190, City Council approved a contribution agreement with the East Contra Costa Regional Fee and Financing Authority (ECCRFFA) for the loan of \$2,906,250 for the John Muir Parkway Extension - Phase II project. ECCRFFA will pay the loan in full by June 30, 2012 per the agreement.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
70140 <b>Special Services</b>	\$ 1,821	\$ 100,000	\$ 2,500	\$ <b>2,500</b>	\$ <b>2,500</b>
80352 <b>Capital Outlay</b>	<u>0</u>	<u>337,725</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 1,821</u>	<u>\$ 437,725</u>	<u>\$ 2,500</u>	<u>\$ <b>2,500</b></u>	<u>\$ <b>2,500</b></u>

**Commentary**

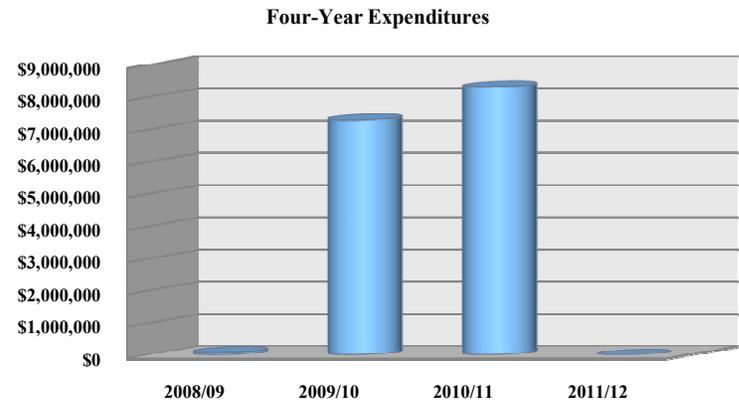
This fund was established to track the design and construction of certain infrastructure improvements associated with the Vineyards at Marsh Creek project. As the project progresses, additional expenditures will occur.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

This fund supports capital improvement projects pertaining to Solid Waste.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 81,945	\$ 7,312,250	\$ 460,000	\$ 8,345,750	\$ 0
<b>Total</b>	\$ 81,945	\$ 7,312,250	\$ 460,000	\$ 8,345,750	\$ 0

**Commentary**

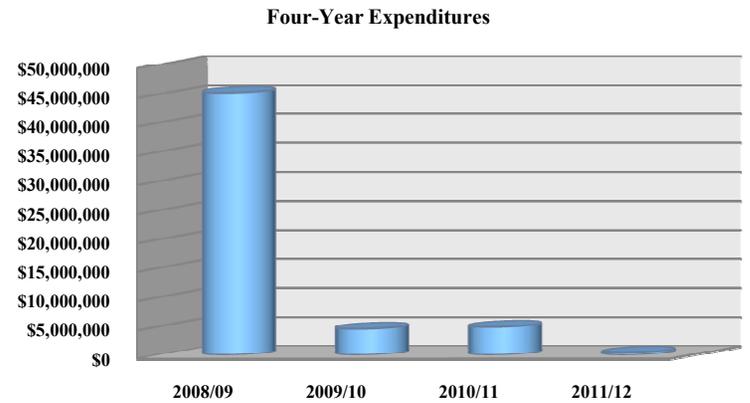
The budget shown is a consolidated budget for Fund 542. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 45,317,185	\$ 4,684,960	\$ 498,217	\$ 4,986,207	\$ 482,142
<b>Total</b>	\$ 45,317,185	\$ 4,684,960	\$ 498,217	\$ 4,986,207	\$ 482,142

**Commentary**

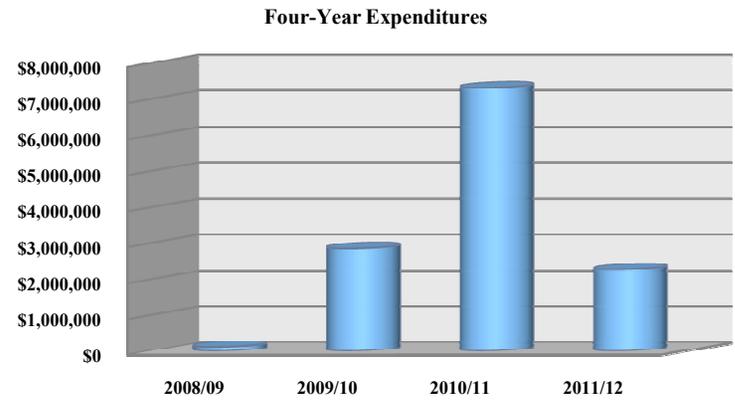
The budget shown is a consolidated budget for Fund 562. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 136,403	\$ 2,872,480	\$ 15,777	\$ 7,339,510	\$ 2,303,472
<b>Total</b>	<u>\$ 136,403</u>	<u>\$ 2,872,480</u>	<u>\$ 15,777</u>	<u>\$ 7,339,510</u>	<u>\$ 2,303,472</u>

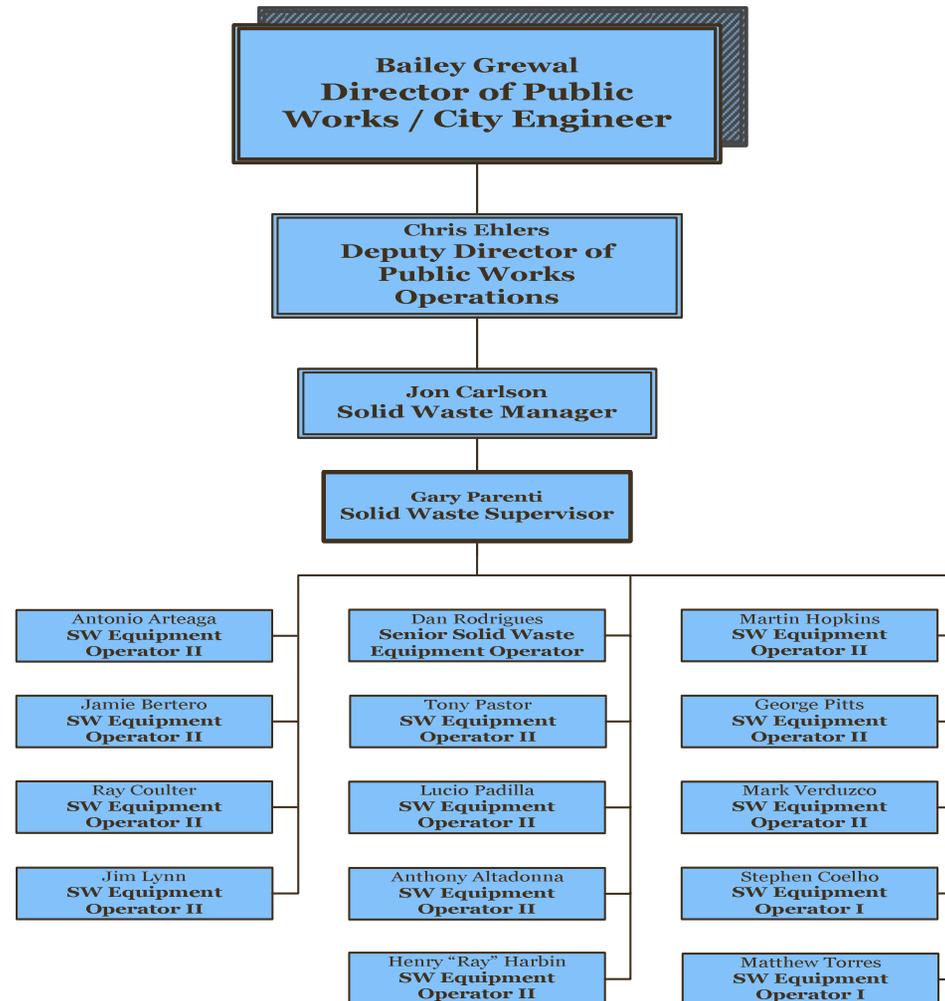
**Commentary**

The budget shown is a consolidated budget for Fund 592. For more information please refer to the 2010/11 – 2014/15 Capital Improvement Program.

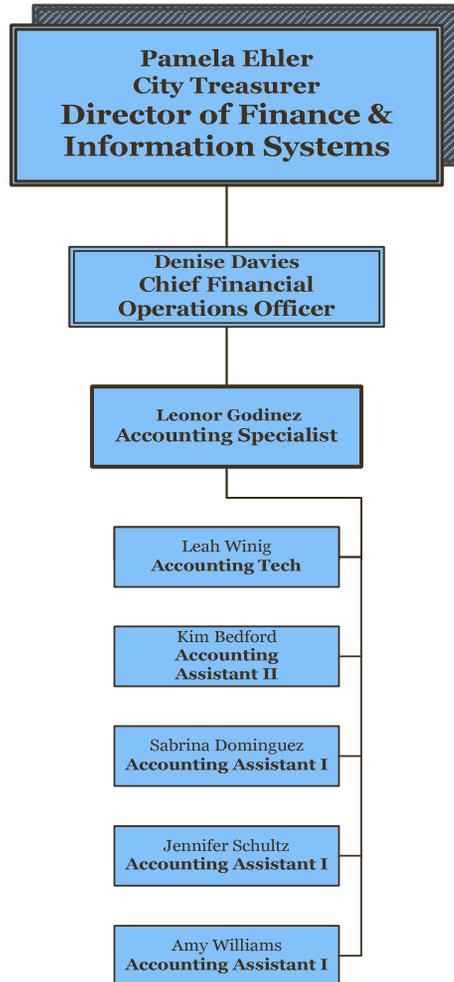


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# Solid Waste Enterprise



# *Solid Waste - Utility Billing*



# *Solid Waste Enterprise*

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

## Department Accomplishments

### **SERVICES**

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

- *Eleven consecutive years of operation with 132 State mandated monthly health department inspections and no violations.*
- *No loss-time injuries in 2009.*
- *Fourteen consecutive years of compliance with the State AB939 Recycling Mandate.*
- *Automated process for payments of City of Brentwood utility bills.*

# *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.*
- *Implement the following: Utility Billing Online Application; Utility Billing Web Services; Business License Web Payments; integration of Utility Billing software with Solid Waste software and the option for customers to receive their utility bills via email.*
- *Update Utility Billing portion of the Municipal Code.*

**Budget For Fiscal Year 2009/10**

**SOLID WASTE ENTERPRISE FUND - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 11,287,502	\$ 12,755,799	\$ 13,579,862	\$ 14,424,875	\$ 15,049,005	\$ 15,557,653	\$ 15,907,410	\$ 16,251,589	\$ 16,588,559	\$ 17,011,210
Add:										
Operating Revenues	9,036,874	9,210,813	9,383,083	9,532,841	9,725,433	9,908,893	10,305,249	10,604,101	11,123,702	11,657,640
Total Operating Revenue	9,036,874	9,210,813	9,383,083	9,532,841	9,725,433	9,908,893	10,305,249	10,604,101	11,123,702	11,657,640
Less:										
Operations	7,568,577	8,413,750	8,538,070	8,908,711	9,216,785	9,559,136	9,961,070	10,267,131	10,701,051	11,153,278
Total Operating Appropriations	7,568,577	8,413,750	8,538,070	8,908,711	9,216,785	9,559,136	9,961,070	10,267,131	10,701,051	11,153,278
Revenue Over (Under)										
Operating Appropriations	1,468,297	797,063	845,013	624,130	508,648	349,757	344,179	336,970	422,651	504,362
Non-Operating Revenues / Appropriations	(52,205)	(7,806,557)	(100,000)	(200,000)	(206,000)	(212,180)	(218,545)	(225,102)	(231,855)	(238,810)
Revenue Over (Under)										
Appropriations	1,416,092	(7,009,494)	745,013	424,130	302,648	137,577	125,634	111,868	190,796	265,552
Add Capital Expense <sup>(1)</sup>	52,205	7,833,557	100,000	200,000	206,000	212,180	218,545	225,102	231,855	238,810
<b>Fund Balance 6/30</b>	<b>\$ 12,755,799</b>	<b>\$ 13,579,862</b>	<b>\$ 14,424,875</b>	<b>\$ 15,049,005</b>	<b>\$ 15,557,653</b>	<b>\$ 15,907,410</b>	<b>\$ 16,251,589</b>	<b>\$ 16,588,559</b>	<b>\$ 17,011,210</b>	<b>\$ 17,515,572</b>

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

**Budget For Fiscal Years 2010/11 - 2011/12**

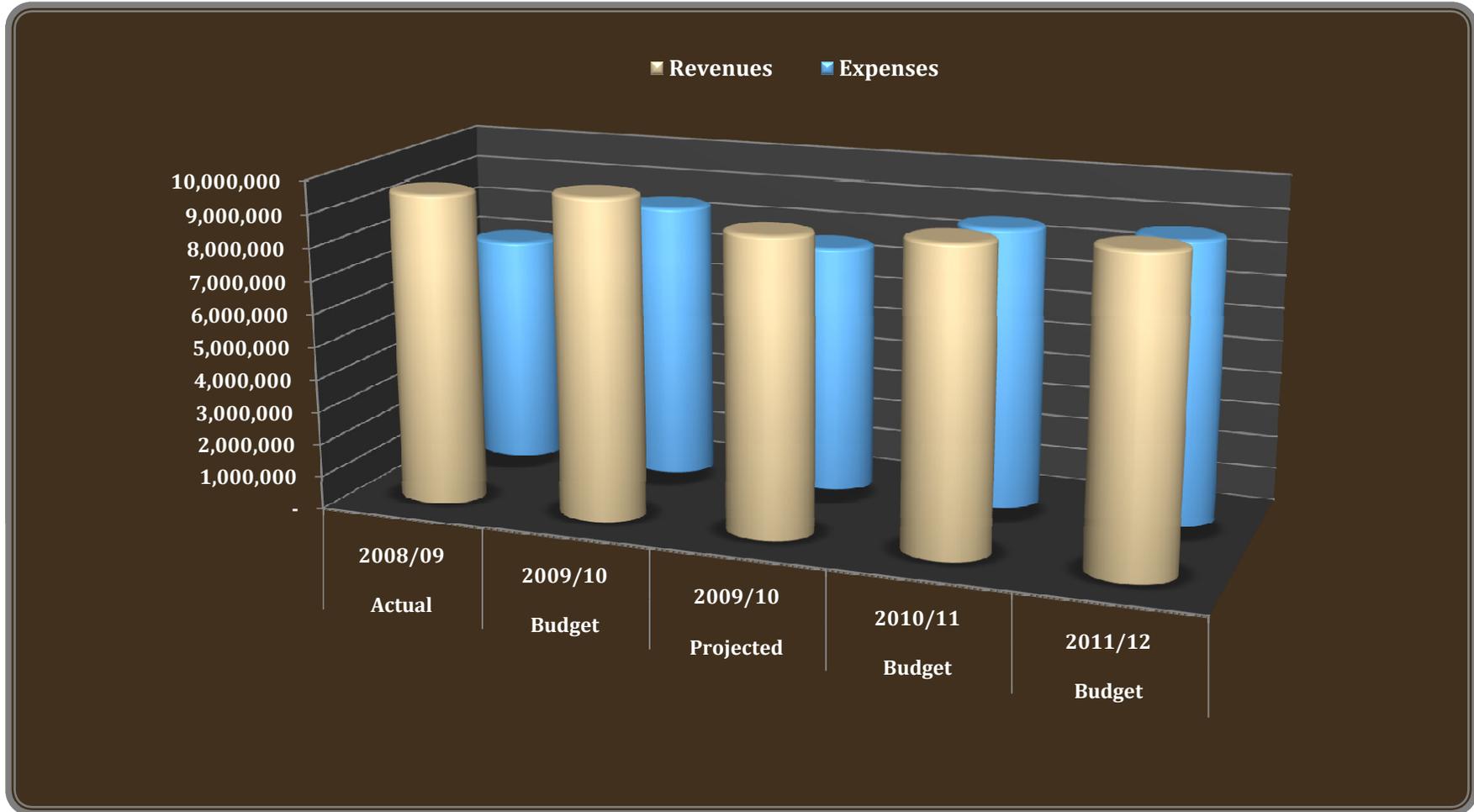
**SOLID WASTE ENTERPRISE FUND - NET ASSETS**

	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>
Operating Revenues	\$ 9,516,259	\$ 9,782,878	\$ 9,036,874	\$ 9,210,813	\$ 9,383,083
Operating Expenses	<u>6,993,480</u>	<u>8,447,749</u>	<u>7,568,577</u>	<u>8,413,750</u>	<u>8,538,070</u>
Excess (deficiency) of revenues over / (under) expenses	2,522,779	1,335,129	1,468,297	797,063	845,013
Other Sources					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	<u>(4,105)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	(4,105)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	2,518,674	1,335,129	1,468,297	797,063	845,013
Non-Operating					
Non-Operating Revenues / Transfers In	0	0	0	0	0
Non-Operating Expenditures / Transfers Out	<u>(50,000)</u>	<u>(52,205)</u>	<u>(52,205)</u>	<u>(7,806,557)</u>	<u>(100,000)</u>
Total Non-Operating	(50,000)	(52,205)	(52,205)	(7,806,557)	(100,000)
Total Sources Less Uses over / (under)	2,468,674	1,282,924	1,416,092	(7,009,494)	745,013
Net Assets, Beginning Year	8,641,859	11,287,502	11,287,502	12,755,799	13,579,862
Add Capital Expenses to Net Assets <sup>(1)</sup>	<u>176,969</u>	<u>52,205</u>	<u>52,205</u>	<u>7,833,557</u>	<u>100,000</u>
<b>Fund Balance, End of Year</b>	<u><b>\$ 11,287,502</b></u>	<u><b>\$ 12,622,631</b></u>	<u><b>\$ 12,755,799</b></u>	<u><b>\$ 13,579,862</b></u>	<u><b>\$ 14,424,875</b></u>

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

Budget For Fiscal Years 2010/11 - 2011/12

Solid Waste Enterprise Fund - Revenue and Expense Analysis



**Budget For Fiscal Years 2010/11 - 2011/12**

**SOLID WASTE ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Revenues</u></b>					
540 Operations	\$ 9,497,672	\$ 9,762,878	\$ 9,027,474	\$ 9,203,813	\$ 9,372,583
543 Replacement	18,587	20,000	9,400	7,000	10,500
<b>TOTAL SOLID WASTE REVENUES</b>	<b><u>\$ 9,516,259</u></b>	<b><u>\$ 9,782,878</u></b>	<b><u>\$ 9,036,874</u></b>	<b><u>\$ 9,210,813</u></b>	<b><u>\$ 9,383,083</u></b>
<b>Annual Percentage Change</b>			<b>-5.04%</b>	<b>-5.85%</b>	<b>1.87%</b>
 <b><u>Expenses</u></b>					
540-5301 Solid Waste Operations	\$ 5,656,152	\$ 6,727,227	\$ 5,978,012	\$ 14,397,242	\$ 6,791,148
540-5302 Solid Waste Utility Billing	493,299	587,568	587,568	606,380	617,578
540-5303 Solid Waste Transfer Station	893,699	1,135,159	1,054,702	1,166,685	1,179,344
543-5350 Solid Waste Replacement	4,435	50,000	500	50,000	50,000
<b>TOTAL SOLID WASTE EXPENSES</b>	<b><u>\$ 7,047,585</u></b>	<b><u>\$ 8,499,954</u></b>	<b><u>\$ 7,620,782</u></b>	<b><u>\$ 16,220,307</u></b>	<b><u>\$ 8,638,070</u></b>
<b>Annual Percentage Change</b>			<b>8.13%</b>	<b>90.83%</b>	<b>-46.75%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SOLID WASTE ENTERPRISE FUND - REVENUE DETAIL**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>540 - Solid Waste Enterprise</u></b>					
41115 Franchise Fees	\$ 0	\$ 750	\$ 0	\$ 750	\$ 750
43300 Investment Income	377,987	330,000	225,000	166,600	75,016
43500 Late Charges	129,492	200,940	123,000	116,000	110,200
45529 Reimbursement for Services	4,910	7,000	12,500	8,000	10,000
45550 Solid Waste Charges	5,505,732	5,551,821	5,483,400	5,510,817	5,565,925
45552 Recycled Cardboard	39,396	40,800	45,000	45,000	45,000
45553 Public Disposal Metals	9,410	10,200	6,500	9,500	9,500
45554 Dumpster Charges	816,247	874,934	681,000	749,100	824,010
45554.01 Dumpster Front Loader	2,497,888	2,612,299	2,350,006	2,491,006	2,615,557
45556 Ewaste	2,564	5,000	3,000	5,000	5,000
45561 Application Fees	54,845	56,865	47,167	50,940	55,525
45562 Solid Waste Compost Bins	712	1,020	850	1,000	1,000
45563 Recycled Motor Oil	25,591	26,103	4,783	15,000	20,000
45564 DOC Recycled Beverage Container	32,844	33,501	45,208	35,000	35,000
46700 Other Income	54	11,645	60	100	100
<b>Total Solid Waste Enterprise</b>	<b>\$ 9,497,672</b>	<b>\$ 9,762,878</b>	<b>\$ 9,027,474</b>	<b>\$ 9,203,813</b>	<b>\$ 9,372,583</b>
<b><u>543 - Solid Waste Replacement</u></b>					
43300 Investment Income	\$ 18,587	\$ 20,000	\$ 9,400	\$ 7,000	\$ 10,500
<b>Total Solid Waste Replacement</b>	<b>\$ 18,587</b>	<b>\$ 20,000</b>	<b>\$ 9,400</b>	<b>\$ 7,000</b>	<b>\$ 10,500</b>
<b>TOTAL SOLID WASTE REVENUES</b>	<b>\$ 9,516,259</b>	<b>\$ 9,782,878</b>	<b>\$ 9,036,874</b>	<b>\$ 9,210,813</b>	<b>\$ 9,383,083</b>
<b>Annual Percentage change</b>			<b>-5.04%</b>	<b>-5.85%</b>	<b>1.87%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SOLID WASTE ENTERPRISE FUND - EXPENSE BY CATEGORY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
Personnel Services	\$ 2,657,818	\$ 2,818,187	\$ 2,769,083	\$ 2,727,573	\$ 2,795,328
Supplies and Services	3,110,547	4,278,875	3,639,731	4,089,127	4,094,185
Internal Services	972,737	1,038,463	1,038,463	1,420,050	1,498,557
Capital Outlay	306,483	364,429	173,505	7,983,557	250,000
<b>Total</b>	<b>\$ 7,047,585</b>	<b>\$ 8,499,954</b>	<b>\$ 7,620,782</b>	<b>\$ 16,220,307</b>	<b>\$ 8,638,070</b>
<b><u>Personnel Services</u></b>					
540-5301 Solid Waste Operations	\$ 2,151,701	\$ 2,228,672	\$ 2,169,078	\$ 2,153,144	\$ 2,207,880
540-5302 Solid Waste Utility Billing	257,809	296,505	300,179	294,356	301,724
540-5303 Solid Waste Transfer Station	248,308	293,010	299,826	280,073	285,724
<b>Total Personnel Services</b>	<b>\$ 2,657,818</b>	<b>\$ 2,818,187</b>	<b>\$ 2,769,083</b>	<b>\$ 2,727,573</b>	<b>\$ 2,795,328</b>
<b><u>Supplies and Services</u></b>					
540-5301 Solid Waste Operations	\$ 2,264,517	\$ 3,142,424	\$ 2,641,803	\$ 2,901,671	\$ 2,902,193
540-5302 Solid Waste Utility Billing	213,502	263,438	261,688	276,490	276,842
540-5303 Solid Waste Transfer Station	632,198	823,013	735,740	860,966	865,150
543-5350 Solid Waste Replacement	330	50,000	500	50,000	50,000
<b>Total Supplies and Services</b>	<b>\$ 3,110,547</b>	<b>\$ 4,278,875</b>	<b>\$ 3,639,731</b>	<b>\$ 4,089,127</b>	<b>\$ 4,094,185</b>
<b><u>Internal Services</u></b>					
540-5301 Solid Waste Operations	\$ 937,556	\$ 993,626	\$ 993,626	\$ 1,358,870	\$ 1,431,075
540-5302 Solid Waste Utility Billing	21,988	25,701	25,701	35,534	39,012
540-5303 Solid Waste Transfer Station	13,193	19,136	19,136	25,646	28,470
<b>Total Internal Services</b>	<b>\$ 972,737</b>	<b>\$ 1,038,463</b>	<b>\$ 1,038,463</b>	<b>\$ 1,420,050</b>	<b>\$ 1,498,557</b>
<b><u>Capital Outlay</u></b>					
540-5301 Solid Waste Operations	\$ 302,378	\$ 362,505	\$ 173,505	\$ 7,983,557	\$ 250,000
540-5302 Solid Waste Utility Billing	0	1,924	0	0	0
543-5350 Solid Waste Replacement	4,105	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 306,483</b>	<b>\$ 364,429</b>	<b>\$ 173,505</b>	<b>\$ 7,983,557</b>	<b>\$ 250,000</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SOLID WASTE ENTERPRISE FUND - EXPENSE SUMMARY**

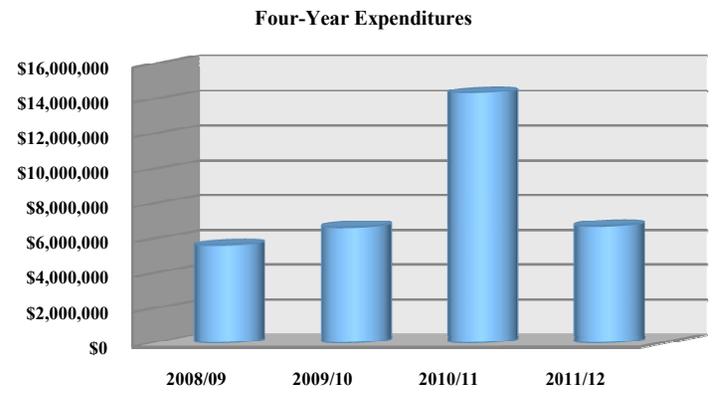
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
540-5301	Solid Waste Operations	\$ 5,656,152	\$ 6,727,227	\$ 5,978,012	\$ 14,397,242	\$ 6,791,148
540-5302	Solid Waste Utility Billing	493,299	587,568	587,568	606,380	617,578
540-5303	Solid Waste Transfer Station	893,699	1,135,159	1,054,702	1,166,685	1,179,344
543-5350	Solid Waste Replacement	4,435	50,000	500	50,000	50,000
	<b>Total</b>	<b>\$ 7,047,585</b>	<b>\$ 8,499,954</b>	<b>\$ 7,620,782</b>	<b>\$ 16,220,307</b>	<b>\$ 8,638,070</b>
	<b>Annual Percentage Change</b>			<b>8.13%</b>	<b>90.83%</b>	<b>-46.75%</b>
	<b>Total Budgeted Full-Time Positions</b>	<b>23.35</b>	<b>23.42</b>	<b>23.42</b>	<b>24.57</b>	<b>24.57</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Currently servicing 15,314 active residential units with over 44,180 containers, along with 132 commercial units providing a total of 1,606,072 cart services per year.
- Provided service to 443 commercial front-load accounts and 88 roll-off accounts.
- Processed and completed over 31,786 work orders in 2009 averaging 120/work day.
- Met the State's AB939 mandatory recycling goals.



	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 2,151,701	\$ 2,228,672	\$ 2,169,078	\$ 2,153,144	\$ 2,207,880
Supplies and Services	2,264,517	3,142,424	2,641,803	2,901,671	2,902,193
Internal Services	937,556	993,626	993,626	1,358,870	1,431,075
Capital Outlay	302,378	362,505	173,505	7,983,557	250,000
<b>Total</b>	<b>\$ 5,656,152</b>	<b>\$ 6,727,227</b>	<b>\$ 5,978,012</b>	<b>\$ 14,397,242</b>	<b>\$ 6,791,148</b>
<b>Annual Percentage Change</b>			<b>5.69%</b>	<b>114.01%</b>	<b>-52.83%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>18.61</b>	<b>18.41</b>	<b>18.41</b>	<b>19.41</b>	<b>19.41</b>

**Commentary**

The cost of operations will remain relatively constant, with the exception of annual contractual increases to processing and disposal of solid waste, emission retrofits and some capital expenditures for vehicle replacements. Additionally, some expenditures have been reduced due to continued slow growth in new accounts, specifically in solid waste containers. Capital Outlay in FY2010/11 includes \$7,636,524 for funding of a new Solid Waste Transfer Station. Excluding this one time transfer, total expenses would be \$6,520,121 for an annual budget decrease of 0.17%.

There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

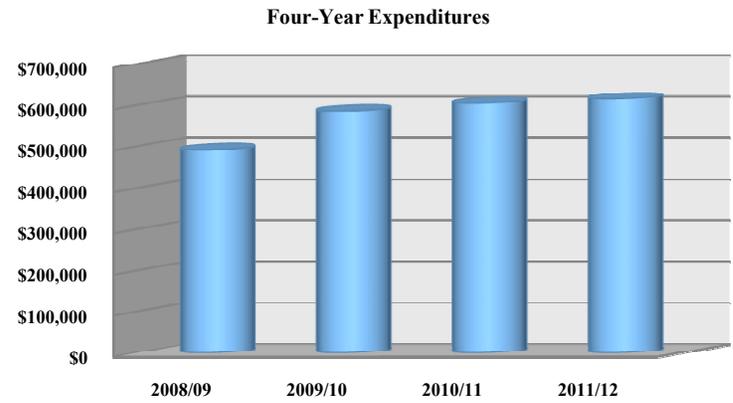
**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Solid Waste Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>540-5302</b>	<b>Division:</b>	<b>Solid Waste Utility Billing</b>

**Performance Measures**

- Opened 4,733 new accounts.
- Sent out 211,521 invoices.
- Processed 192,508 payments - 96,026 through lockbox and 20,210 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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 257,809	\$ 296,505	\$ 300,179	\$ 294,356	\$ 301,724
Supplies and Services	213,502	263,438	261,688	276,490	276,842
Internal Services	21,988	25,701	25,701	35,534	39,012
Capital Outlay	0	1,924	0	0	0
<b>Total</b>	<b>\$ 493,299</b>	<b>\$ 587,568</b>	<b>\$ 587,568</b>	<b>\$ 606,380</b>	<b>\$ 617,578</b>
<b>Annual Percentage Change</b>			<b>19.11%</b>	<b>3.20%</b>	<b>1.85%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>2.57</b>	<b>2.64</b>	<b>2.64</b>	<b>2.79</b>	<b>2.79</b>

**Commentary**

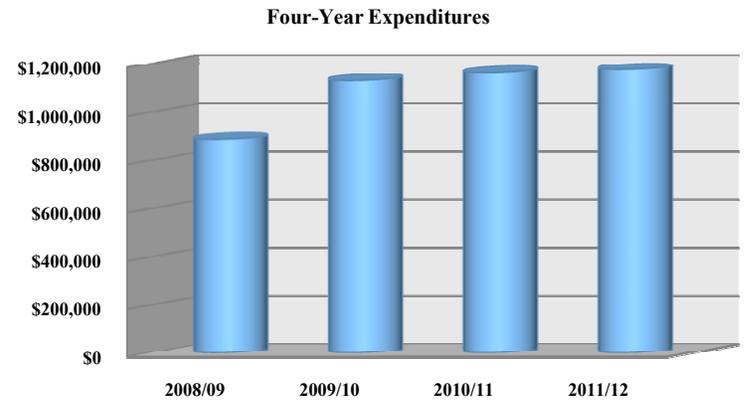
In the current year, the City has experienced a notable increase in bankruptcies, from 17 bankruptcy filings in FY 2008/09 to 26 so far in FY 2009/10. The software purchase and use costs associated with Utility Billing web payment processing had been budgeted for the full year in FY 2009/10, but was not implemented until the 4<sup>th</sup> quarter of FY 2009/10 along with electronic bill presentment.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Loaded approximately 1,830 transfer trailer loads in 2009.
- Processed 39,765 tons of solid waste in 2009.
- The Solid Waste Transfer Station has had no permit violations in its 11-year existence.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 248,308	\$ 293,010	\$ 299,826	\$ 280,073	\$ 285,724
Supplies and Services	632,198	823,013	735,740	860,966	865,150
Internal Services	<u>13,193</u>	<u>19,136</u>	<u>19,136</u>	<u>25,646</u>	<u>28,470</u>
<b>Total</b>	<u>\$ 893,699</u>	<u>\$ 1,135,159</u>	<u>\$ 1,054,702</u>	<u>\$ 1,166,685</u>	<u>\$ 1,179,344</u>
<b>Annual Percentage Change</b>			<b>18.02%</b>	<b>2.78%</b>	<b>1.09%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>2.17</b>	<b>2.37</b>	<b>2.37</b>	<b>2.37</b>	<b>2.37</b>

**Commentary**

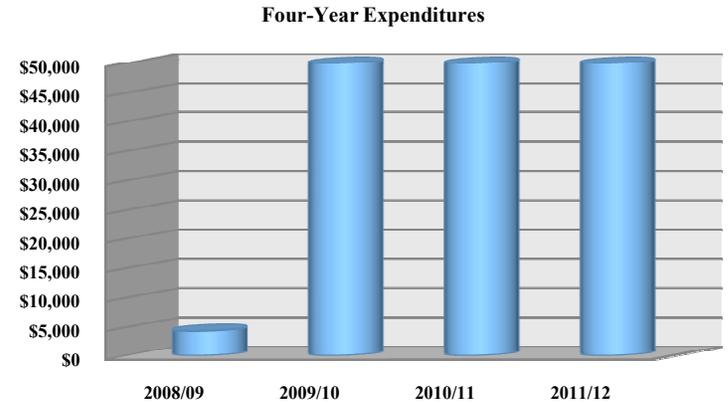
The cost of operations will remain relatively constant with the exception of annual contractual increase for the processing and disposal of solid waste.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Solid Waste Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>543-5350</b>	<b>Division:</b>	<b>Solid Waste Replacement</b>

**Description**

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

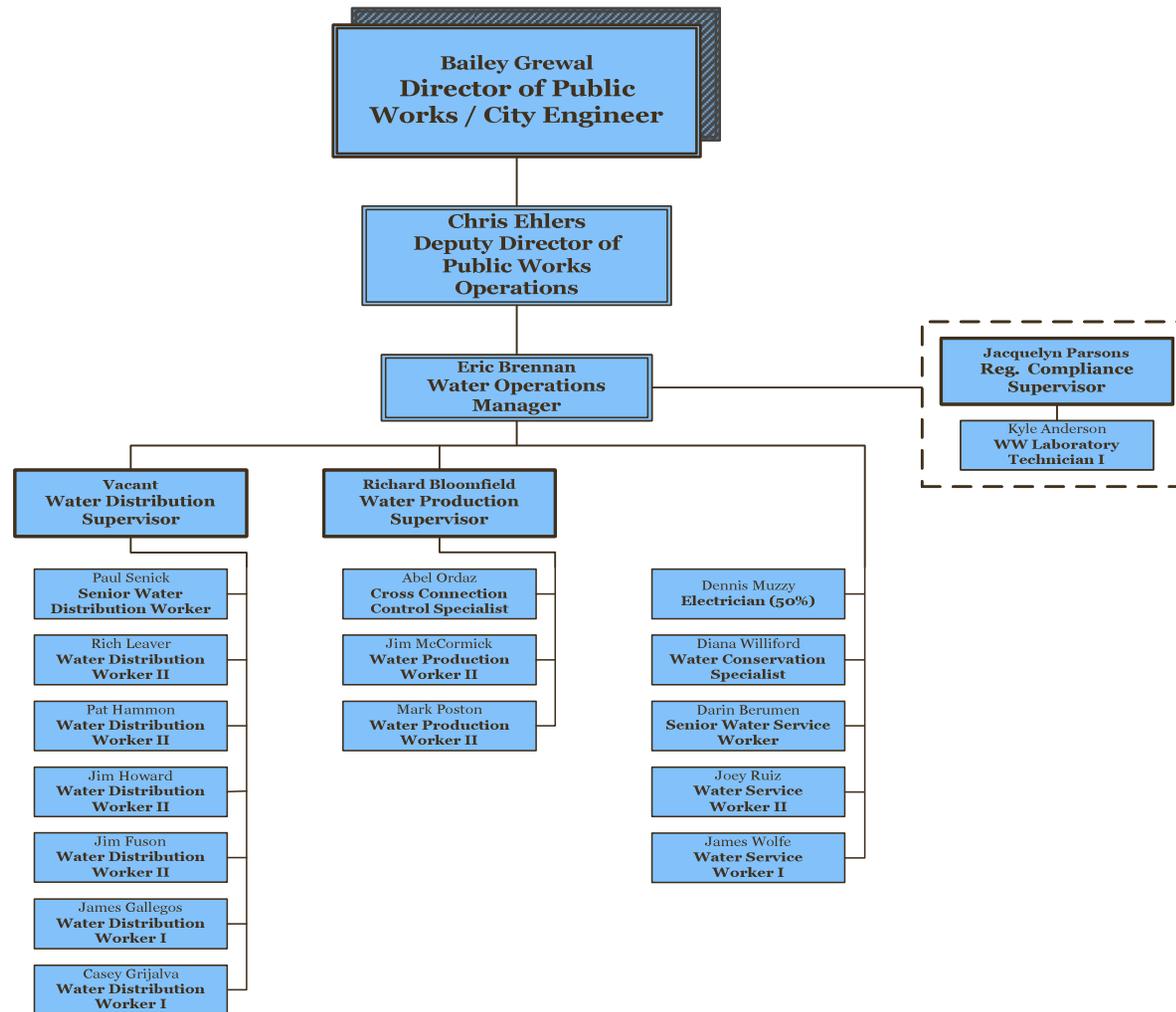


	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expense Summary</b>					
Supplies and Services	\$ 330	\$ 50,000	\$ 500	\$ 50,000	\$ 50,000
Capital Outlay	<u>4,105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 4,435</u>	<u>\$ 50,000</u>	<u>\$ 500</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<b>Annual Percentage Change</b>			<b>-88.73%</b>	<b>0.00%</b>	<b>0.00%</b>

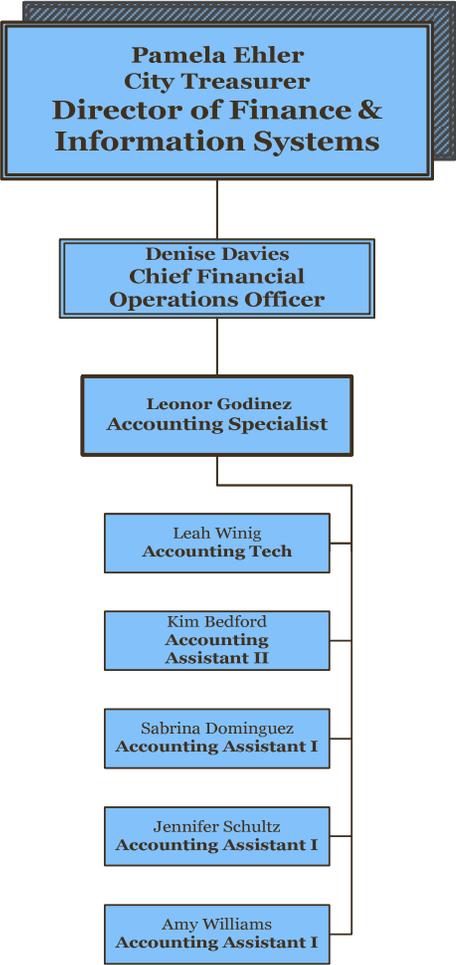
**Commentary**

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

# Water Enterprise



# Water - Utility Billing



# *Water Enterprise*

## **DIVISIONS**

*Water  
Non-Potable Water  
Utility Billing*

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

# Water Enterprise

## Department Accomplishments

### SERVICES

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

- *Continued well and distribution system monitoring to maintain compliance with Unregulated Contaminant Monitoring Regulation (UCMR) and Initial Distribution System Evaluation (IDSE).*
- *Upgraded leak detection equipment and continued leak detection program.*
- *Pulled, inspected and repaired Wells 6 and 11.*
- *Continued fire hydrant maintenance, repair and testing program.*
- *Continued to administer High-Efficient Washer (HEW) and High-Efficient Pilot Toilet (HET) rebate programs.*
- *Continued water conservation education and community outreach programs.*
- *Implemented a laboratory information management system.*
- *Collected over 192,000 meter reads.*
- *Automated process for payments of City of Brentwood utility bills.*

# *Water Enterprise*

## **Department Goals**

- *Continue well and distribution system monitoring to maintain compliance with Unregulated Contaminant Monitoring Regulation (UCMR2) and Initial Distribution System Evaluation (IDSE) Stage 2.*
- *Continue leak detection and monitoring program.*
- *Continue fire hydrant maintenance, repair and testing program.*
- *Pull and inspect two of the City's eight ground water production wells.*
- *Inspect and clean six potable water reservoirs.*
- *Develop a water meter testing program for large meters.*
- *Continue to administer High-Efficient Washer (HEW) and High-Efficient Pilot Toilet (HET) rebate programs.*
- *Continue to provide water conservation education and community outreach programs.*
- *Implement the following: Utility Billing Online Application; Utility Billing Web Services; Business License Web Payments; integration of Utility Billing software with Solid Waste software and the option for customers to receive their utility bills via email.*
- *Update Utility Billing portion of the Municipal Code.*

Budget For Fiscal Years 2010/11 - 2011/12

**WATER ENTERPRISE FUND - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 154,362,528	\$ 152,225,810	\$ 151,122,229	\$ 150,277,534	\$ 150,820,457	\$ 151,719,962	\$ 152,864,259	\$ 153,990,736	\$ 155,097,023	\$ 156,180,593
Add:										
Operating Revenues	16,552,656	17,800,359	19,113,830	20,016,686	20,998,358	21,796,296	22,624,555	23,484,288	24,376,691	25,303,005
Total Operating Revenue	16,552,656	17,800,359	19,113,830	20,016,686	20,998,358	21,796,296	22,624,555	23,484,288	24,376,691	25,303,005
Less:										
Operations	18,689,374	19,023,940	19,982,525	19,473,763	20,098,853	20,651,998	21,498,078	22,378,001	23,293,121	24,244,846
Total Operating Appropriations	18,689,374	19,023,940	19,982,525	19,473,763	20,098,853	20,651,998	21,498,078	22,378,001	23,293,121	24,244,846
Revenue Over(Under) Operating Appropriations	(2,136,718)	(1,223,581)	(868,695)	542,923	899,505	1,144,298	1,126,477	1,106,287	1,083,570	1,058,159
Non-Operating Revenues / Appropriations	(104,070)	(552,172)	(362,142)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Revenue Over (Under) Appropriations	(2,240,788)	(1,775,753)	(1,230,837)	42,923	399,505	644,298	626,477	606,287	583,570	558,159
Add Capital Expense <sup>(1)</sup>	104,070	672,172	386,142	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Fund Balance 6/30</b>	<b>\$ 152,225,810</b>	<b>\$ 151,122,229</b>	<b>\$ 150,277,534</b>	<b>\$ 150,820,457</b>	<b>\$ 151,719,962</b>	<b>\$ 152,864,259</b>	<b>\$ 153,990,736</b>	<b>\$ 155,097,023</b>	<b>\$ 156,180,593</b>	<b>\$ 157,238,752</b>

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

**Budget For Fiscal Years 2010/11 - 2011/12**

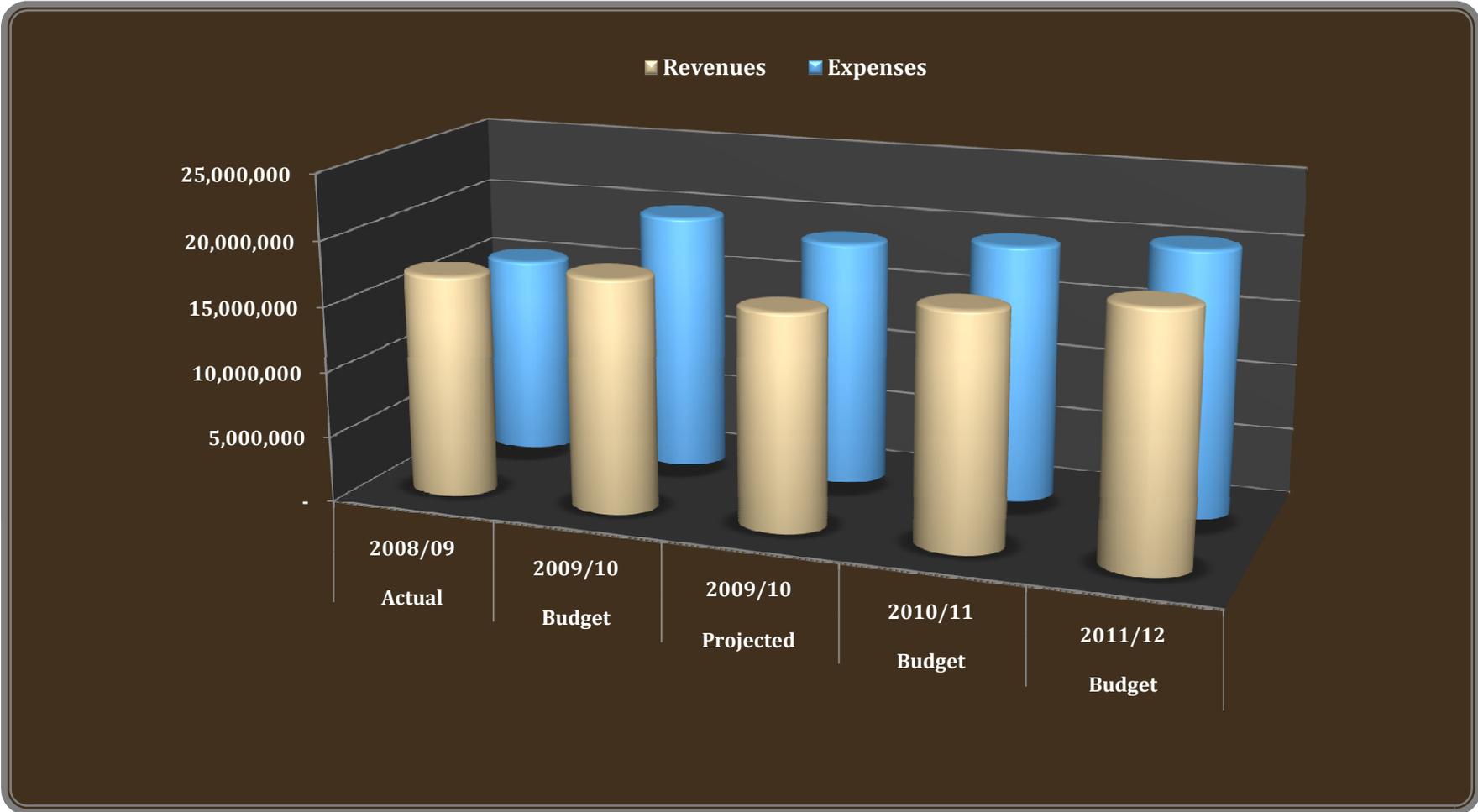
**WATER ENTERPRISE FUND - NET ASSETS**

	<u>2008/09</u> <u>Actual</u>	<u>2009/10</u> <u>Budget</u>	<u>2009/10</u> <u>Projected</u>	<u>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>
Operating Revenues	\$ 17,093,185	\$ 17,948,589	\$ 16,552,656	\$ 17,743,540	\$ 19,057,011
Operating Expenses	<u>15,385,852</u>	<u>19,732,869</u>	<u>18,689,374</u>	<u>19,023,940</u>	<u>19,982,525</u>
Excess (deficiency) of revenues over / (under) expenses	1,707,333	(1,784,280)	(2,136,718)	<b>(1,280,400)</b>	<b>(925,514)</b>
Other Sources					
Operating Transfers In	0	0	0	<b>56,819</b>	<b>56,819</b>
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	0	0	0	<b>56,819</b>	<b>56,819</b>
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	1,707,333	(1,784,280)	(2,136,718)	<b>(1,223,581)</b>	<b>(868,695)</b>
Non-Operating					
Non-Operating Revenues / Transfers In	76,140,386	0	0	<b>0</b>	<b>0</b>
Non-Operating Expenditures / Transfers Out	<u>(31,826,626)</u>	<u>(163,570)</u>	<u>(104,070)</u>	<u>(552,172)</u>	<u>(362,142)</u>
Total Non-Operating	44,313,760	(163,570)	(104,070)	<b>(552,172)</b>	<b>(362,142)</b>
Total Sources Less Uses over / (under)	46,021,093	(1,947,850)	(2,240,788)	<b>(1,775,753)</b>	<b>(1,230,837)</b>
Net Assets, Beginning Year	76,514,809	154,362,528	154,362,528	<b>152,225,810</b>	<b>151,122,229</b>
Add Capital Expense to Net Assets <sup>(1)</sup>	<u>31,826,626</u>	<u>163,570</u>	<u>104,070</u>	<u><b>672,172</b></u>	<u><b>386,142</b></u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 154,362,528</u></u>	<u><u>\$ 152,578,248</u></u>	<u><u>\$ 152,225,810</u></u>	<u><u>\$ 151,122,229</u></u>	<u><u>\$ 150,277,534</u></u>

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

Budget For Fiscal Years 2010/11 - 2011/12

Water Enterprise Fund - Revenue and Expense Analysis



**Budget For Fiscal Years 2010/11 - 2011/12**

**WATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Revenues</u></b>					
560 Operations	\$ 93,003,132	\$ 17,728,589	\$ 16,392,656	\$ 17,633,619	\$ 18,777,538
563 Replacement	230,439	220,000	160,000	166,740	336,292
<b>TOTAL WATER REVENUES</b>	<b><u>\$ 93,233,571</u></b>	<b><u>\$ 17,948,589</u></b>	<b><u>\$ 16,552,656</u></b>	<b><u>\$ 17,800,359</u></b>	<b><u>\$ 19,113,830</u></b>
<b>Annual Percentage Change</b>			<b>-82.25%</b>	<b>-0.83%</b>	<b>7.38%</b>
 <b><u>Expenses</u></b>					
560-5501 Water Operations	\$ 46,216,289	\$ 18,613,091	\$ 17,598,334	\$ 18,120,213	\$ 18,866,657
560-5502 Water Utility Billing	574,441	663,355	663,355	685,227	697,841
560-5504 Water Non-Potable	413,628	569,993	525,755	570,672	580,169
563-5550 Water Replacement	8,120	50,000	6,000	200,000	200,000
<b>TOTAL WATER EXPENSES</b>	<b><u>\$ 47,212,478</u></b>	<b><u>\$ 19,896,439</u></b>	<b><u>\$ 18,793,444</u></b>	<b><u>\$ 19,576,112</u></b>	<b><u>\$ 20,344,667</u></b>
<b>Annual Percentage Change</b>			<b>-60.19%</b>	<b>-1.61%</b>	<b>3.93%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WATER ENTERPRISE FUND - REVENUE DETAIL**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>560 - Water Enterprise</b>					
40085 Vacant Parcel Charges	\$ 127,800	\$ 120,000	\$ 127,500	\$ 126,000	\$ 125,000
43300 Investment Income	660,859	600,000	205,000	184,000	200,000
43500 Late Charges	223,916	112,200	221,000	198,900	179,010
45529 Reimbursement for Services	1,943	10,000	3,600	7,000	10,000
45550 Water Usage	10,608,462	11,483,528	10,502,377	11,442,287	12,337,074
45557 Base Meter Charge	4,427,385	4,549,446	4,586,000	4,769,440	4,984,065
45558 Fireline Charges	30,518	29,355	29,355	30,000	31,200
45559 Non-Potable	471,922	511,830	456,800	486,080	507,953
45561 Application Fees	56,065	59,534	49,534	57,000	59,280
45565 Hydrant Meter Usage	93,798	130,000	48,700	98,500	102,440
45566 Reconnect Charge	67,076	75,190	58,900	75,190	78,198
45568 Reclaimed Water Usage	4,683	6,306	4,000	5,823	6,056
46700 Other Income	88,319	41,200	72,000	74,580	77,563
46715 Contributions	10,464,057	0	0	0	0
46750 CIP Personnel Reimbursement	0	0	27,890	22,000	22,880
47562 Transfer from Water Capital Projects	65,676,329	0	0	0	0
47702 Transfer from Equipment Replacement	0	0	0	56,819	56,819
<b>Total Water Enterprise</b>	<b>\$ 93,003,132</b>	<b>\$ 17,728,589</b>	<b>\$ 16,392,656</b>	<b>\$ 17,633,619</b>	<b>\$ 18,777,538</b>
<b>563 - Water Replacement</b>					
43300 Investment Income	\$ 230,439	\$ 220,000	\$ 160,000	\$ 166,740	\$ 336,292
<b>Total Water Replacement</b>	<b>\$ 230,439</b>	<b>\$ 220,000</b>	<b>\$ 160,000</b>	<b>\$ 166,740</b>	<b>\$ 336,292</b>
<b>TOTAL WATER REVENUES</b>	<b>\$ 93,233,571</b>	<b>\$ 17,948,589</b>	<b>\$ 16,552,656</b>	<b>\$ 17,800,359</b>	<b>\$ 19,113,830</b>
<b>Annual Percentage change</b>			<b>-82.25%</b>	<b>-0.83%</b>	<b>7.38%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WATER ENTERPRISE FUND - EXPENSE BY CATEGORY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
Personnel Services	\$ 3,003,804	\$ 3,155,203	\$ 3,053,994	\$ 3,115,363	\$ 3,223,077
Supplies and Services	11,805,714	14,960,977	14,016,115	14,731,524	14,808,505
Internal Services	429,984	439,861	439,861	601,553	671,443
Capital Outlay	31,972,976	1,340,398	1,283,474	1,127,672	1,641,642
<b>Total</b>	<b>\$ 47,212,478</b>	<b>\$ 19,896,439</b>	<b>\$ 18,793,444</b>	<b>\$ 19,576,112</b>	<b>\$ 20,344,667</b>
<b><u>Personnel Services</u></b>					
560-5501 Water Operations	\$ 2,645,758	\$ 2,747,083	\$ 2,654,868	\$ 2,719,277	\$ 2,817,440
560-5502 Water Utility Billing	263,510	305,092	307,886	302,850	310,404
560-5504 Water Non-Potable	94,536	103,028	91,240	93,236	95,233
<b>Total Personnel Services</b>	<b>\$ 3,003,804</b>	<b>\$ 3,155,203</b>	<b>\$ 3,053,994</b>	<b>\$ 3,115,363</b>	<b>\$ 3,223,077</b>
<b><u>Supplies and Services</u></b>					
560-5501 Water Operations	\$ 11,222,075	\$ 14,147,417	\$ 13,279,875	\$ 13,747,527	\$ 13,817,639
560-5502 Water Utility Billing	271,332	310,354	309,484	322,927	323,559
560-5504 Water Non-Potable	308,292	453,206	420,756	461,070	467,307
563-5550 Water Replacement	4,015	50,000	6,000	200,000	200,000
<b>Total Supplies and Services</b>	<b>\$ 11,805,714</b>	<b>\$ 14,960,977</b>	<b>\$ 14,016,115</b>	<b>\$ 14,731,524</b>	<b>\$ 14,808,505</b>
<b><u>Internal Services</u></b>					
560-5501 Water Operations	\$ 379,585	\$ 380,117	\$ 380,117	\$ 525,737	\$ 589,936
560-5502 Water Utility Billing	39,599	45,985	45,985	59,450	63,878
560-5504 Water Non-Potable	10,800	13,759	13,759	16,366	17,629
<b>Total Internal Services</b>	<b>\$ 429,984</b>	<b>\$ 439,861</b>	<b>\$ 439,861</b>	<b>\$ 601,553</b>	<b>\$ 671,443</b>
<b><u>Capital Outlay</u></b>					
560-5501 Water Operations	\$ 31,968,871	\$ 1,338,474	\$ 1,283,474	\$ 1,127,672	\$ 1,641,642
560-5502 Water Utility Billing	0	1,924	0	0	0
563-5550 Water Replacement	4,105	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 31,972,976</b>	<b>\$ 1,340,398</b>	<b>\$ 1,283,474</b>	<b>\$ 1,127,672</b>	<b>\$ 1,641,642</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WATER ENTERPRISE FUND - EXPENSE SUMMARY**

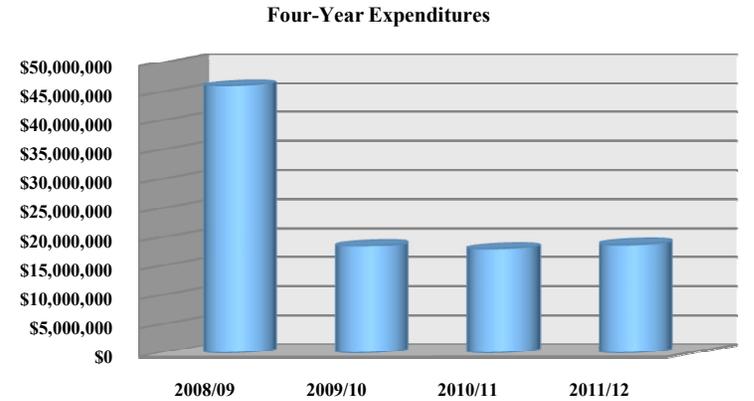
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
560-5501	Water Operations	\$ 46,216,289	\$ 18,613,091	\$ 17,598,334	\$ 18,120,213	\$ 18,866,657
560-5502	Water Utility Billing	574,441	663,355	663,355	685,227	697,841
560-5504	Water Non-Potable	413,628	569,993	525,755	570,672	580,169
563-5550	Water Replacement	8,120	50,000	6,000	200,000	200,000
	<b>Total</b>	<b>\$ 47,212,478</b>	<b>\$ 19,896,439</b>	<b>\$ 18,793,444</b>	<b>\$ 19,576,112</b>	<b>\$ 20,344,667</b>
	<b>Annual Percentage Change</b>			<b>-60.19%</b>	<b>-1.61%</b>	<b>3.93%</b>
	<b>Total Budgeted Full-Time Positions</b>	<b>25.12</b>	<b>25.23</b>	<b>25.23</b>	<b>25.38</b>	<b>26.38</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Produced over 2.7 billion gallons of potable water in 2009.
- Exercised over 800 valves and flow tested 260 fire hydrants in 2009.
- Recorded over 200,000 water meter reads in 2009.
- Collected over 1,000 distribution system bacteriological samples in 2009.
- Completed three-year cycle of lead and copper sampling.
- Issued 336 High-Efficient Washer (HEW) rebates in 2009.
- Completed the rehabilitation of two ground water production wells.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 2,645,758	\$ 2,747,083	\$ 2,654,868	\$ 2,719,277	\$ 2,817,440
Supplies and Services	11,222,075	14,147,417	13,279,875	<b>13,747,527</b>	<b>13,817,639</b>
Internal Services	379,585	380,117	380,117	<b>525,737</b>	<b>589,936</b>
Capital Outlay	<u>31,968,871</u>	<u>1,338,474</u>	<u>1,283,474</u>	<u><b>1,127,672</b></u>	<u><b>1,641,642</b></u>
<b>Total</b>	<u><b>\$ 46,216,289</b></u>	<u><b>\$ 18,613,091</b></u>	<u><b>\$ 17,598,334</b></u>	<u><b>\$ 18,120,213</b></u>	<u><b>\$ 18,866,657</b></u>
<b>Annual Percentage Change</b>			<b>-61.92%</b>	<b>-2.65%</b>	<b>4.12%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>22.50</b>

**Commentary**

The demand for purchased water has remained constant. The increase to personnel services is due to the expected workload increase for the Downtown Infrastructure CIP project.

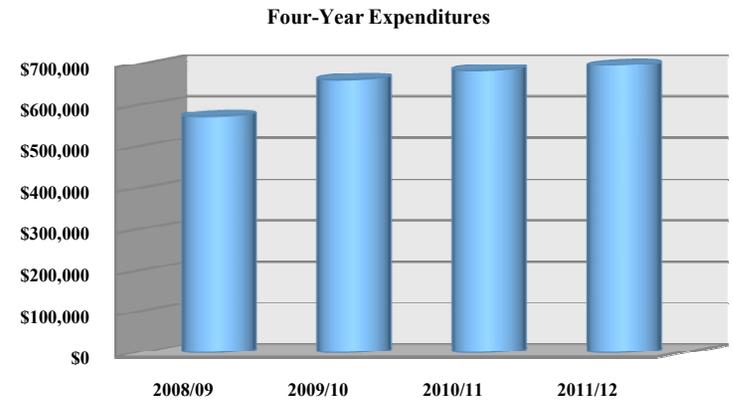
**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Water Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>560-5502</b>	<b>Division:</b>	<b>Water Utility Billing</b>

**Performance Measures**

- Opened 4,733 new accounts.
- Sent out 211,521 invoices.
- Processed 192,508 payments - 96,026 through lockbox and 20,210 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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 263,510	\$ 305,092	\$ 307,886	\$ 302,850	\$ 310,404
Supplies and Services	271,332	310,354	309,484	322,927	323,559
Internal Services	39,599	45,985	45,985	59,450	63,878
Capital Outlay	0	1,924	0	0	0
<b>Total</b>	<b>\$ 574,441</b>	<b>\$ 663,355</b>	<b>\$ 663,355</b>	<b>\$ 685,227</b>	<b>\$ 697,841</b>
<b>Annual Percentage Change</b>			<b>15.48%</b>	<b>3.30%</b>	<b>1.84%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>2.62</b>	<b>2.73</b>	<b>2.73</b>	<b>2.88</b>	<b>2.88</b>

**Commentary**

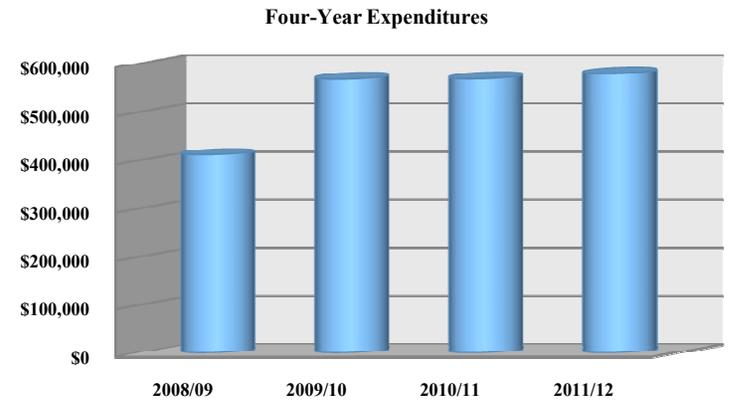
In the current year, the City has experienced a notable increase in bankruptcies, from 17 bankruptcy filings in FY 2008/09 to 26 so far in FY 2009/10. The software purchase and use costs associated with Utility Billing web payment processing had been budgeted for the full year in FY 2009/10, but was not implemented until the 4<sup>th</sup> quarter of FY 2009/10 along with electronic bill presentment.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Supplied over 22 million gallons of recycled water in 2009.
- Supplied over 470 million gallons of non-potable water in 2009.
- Upgraded Programmable Logic Controller (PLC) at Roddy Ranch Pump Station.
- Completed annual cross-connection surveys for recycled water users.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 94,536	\$ 103,028	\$ 91,240	\$ 93,236	\$ 95,233
Supplies and Services	308,292	453,206	420,756	<b>461,070</b>	<b>467,307</b>
Internal Services	<u>10,800</u>	<u>13,759</u>	<u>13,759</u>	<u>16,366</u>	<u>17,629</u>
<b>Total</b>	<b><u>\$ 413,628</u></b>	<b><u>\$ 569,993</u></b>	<b><u>\$ 525,755</u></b>	<b><u>\$ 570,672</u></b>	<b><u>\$ 580,169</u></b>
<b>Annual Percentage Change</b>			<b>27.11%</b>	<b>0.12%</b>	<b>1.66%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Commentary**

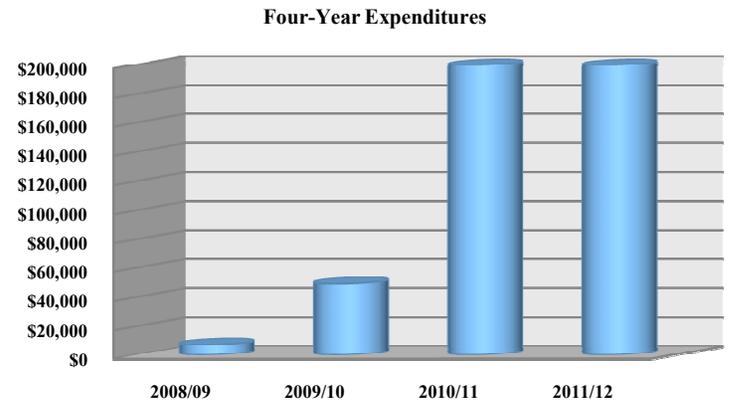
The demand for non-potable water remained constant. The increase to Supplies and Services is to cover the cost of purchased non-potable water.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Water Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>563-5550</b>	<b>Division:</b>	<b>Water Replacement</b>

**Description**

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

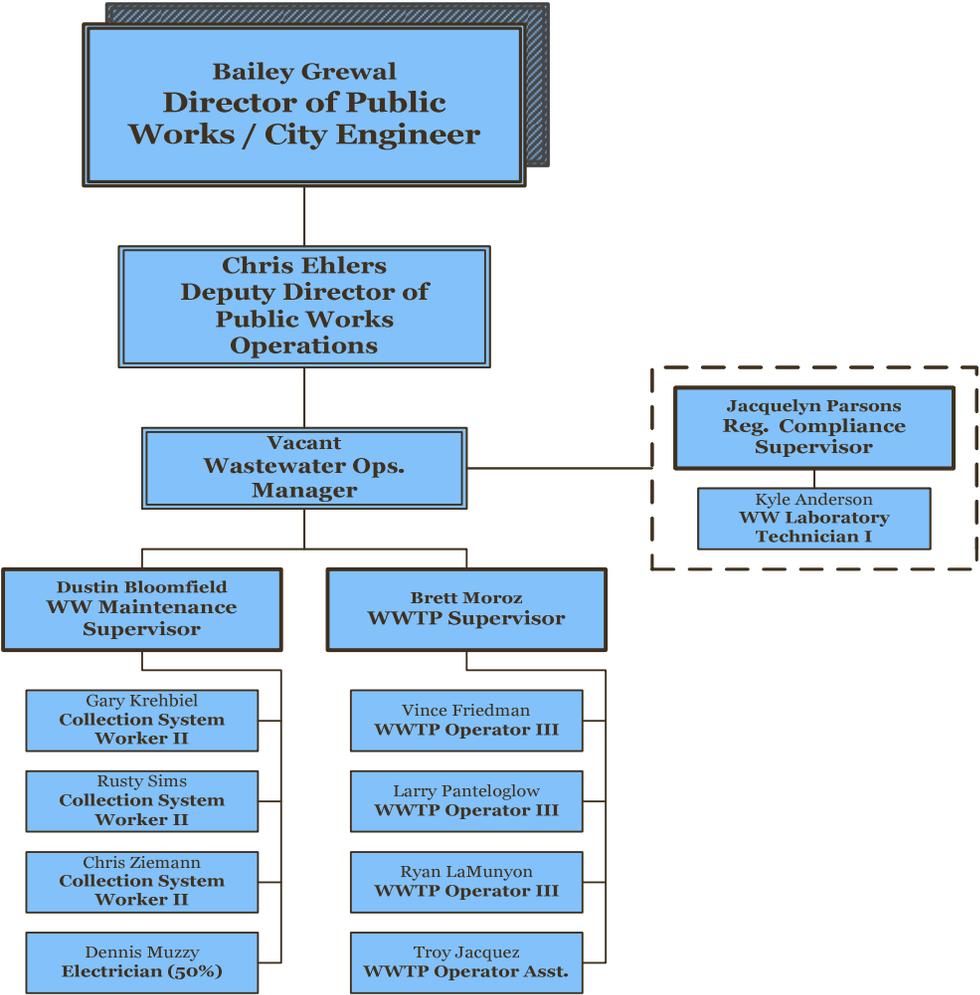


	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expense Summary</b>					
Supplies and Services	\$ 4,015	\$ 50,000	\$ 6,000	\$ 200,000	\$ 200,000
Capital Outlay	<u>4,105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 8,120</u>	<u>\$ 50,000</u>	<u>\$ 6,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
<b>Annual Percentage Change</b>			-26.11%	300.00%	0.00%

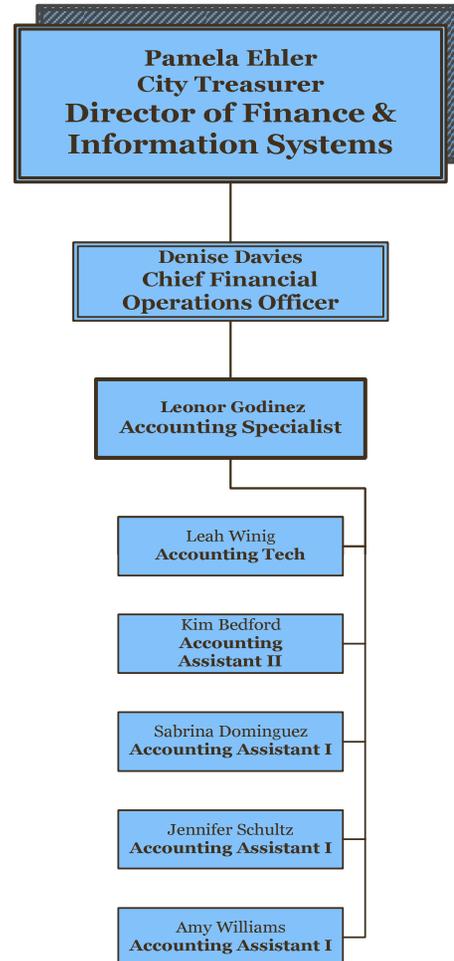
**Commentary**

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

# Wastewater Enterprise



# Wastewater - Utility Billing



# *Wastewater Enterprise*

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

## Department Accomplishments

### SERVICES

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

- *Completed the Thermal Plan Compliance testing and submitted the Thermal Plan Exception report to California Regional Water Quality Control Board (RWQCB).*
- *Completed collection system preventative maintenance city wide.*
- *Submitted the Pollution Prevention Plan for copper to RWQCB.*
- *Met the requirements of the Sanitary Sewer Management Plan (SSMP).*
- *Received approval for the Pre-treatment Program Specifications from the RWQCB.*
- *Automated process for payments of City of Brentwood utility bills.*

# *Wastewater Enterprise*

## **Department Goals**

- *Implement new Computerized Maintenance Management System.*
- *Maintain reporting and compliance with the Wastewater Treatment Plant NPDES permit.*
- *Complete preventative maintenance on northwest quadrant of the City.*
- *Continue to meet and exceed the requirements of the Sanitary Sewer Management Plan (SSMP).*
- *Implement the following: Utility Billing Online Application; Utility Billing Web Services; Business License Web Payments; integration of Utility Billing software with Solid Waste software and the option for customers to receive their utility bills via email.*
- *Update Utility Billing portion of the Municipal Code.*

Budget For Fiscal Years 2010/11 - 2011/12

**WASTEWATER ENTERPRISE FUND - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 78,524,262	\$ 79,021,864	\$ 79,729,997	\$ 80,938,338	\$ 83,099,833	\$ 85,078,077	\$ 86,859,661	\$ 88,430,473	\$ 89,775,659	\$ 90,879,589
Add:										
Operating Revenues	8,165,294	8,833,751	9,494,740	10,320,782	10,527,198	10,737,742	10,952,497	11,171,547	11,394,978	11,622,877
Total Operating Revenue	8,165,294	8,833,751	9,494,740	10,320,782	10,527,198	10,737,742	10,952,497	11,171,547	11,394,978	11,622,877
Less:										
Operations	7,667,692	8,125,618	8,286,399	8,159,287	8,548,955	8,956,158	9,381,685	9,826,361	10,291,047	10,776,644
Total Operating Appropriations	7,667,692	8,125,618	8,286,399	8,159,287	8,548,955	8,956,158	9,381,685	9,826,361	10,291,047	10,776,644
Revenue Over (Under) Operating Appropriations	497,602	708,133	1,208,341	2,161,495	1,978,243	1,781,584	1,570,812	1,345,186	1,103,931	846,233
Non-Operating Revenues / Appropriations	(836,475)	(2,438,071)	(359,120)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Revenue Over (Under) Appropriations	(338,873)	(1,729,938)	849,221	1,661,495	1,478,243	1,281,584	1,070,812	845,186	603,931	346,233
Add Capital Expense <sup>(1)</sup>	836,475	2,438,071	359,120	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Fund Balance 6/30</b>	<b>\$ 79,021,864</b>	<b>\$ 79,729,997</b>	<b>\$ 80,938,338</b>	<b>\$ 83,099,833</b>	<b>\$ 85,078,077</b>	<b>\$ 86,859,661</b>	<b>\$ 88,430,473</b>	<b>\$ 89,775,659</b>	<b>\$ 90,879,589</b>	<b>\$ 91,725,822</b>

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

**Budget For Fiscal Years 2010/11 - 2011/12**

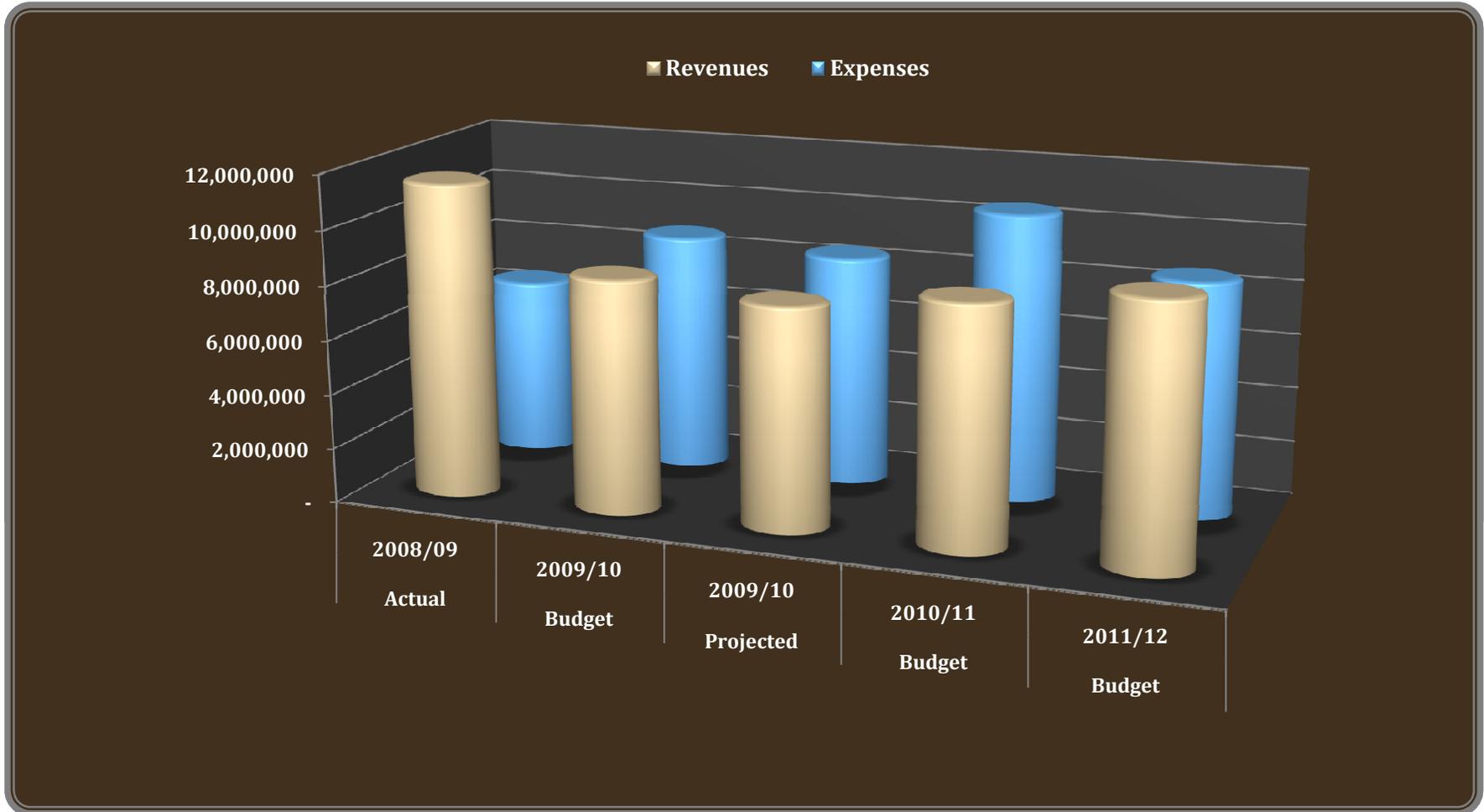
**WASTEWATER ENTERPRISE FUND - NET ASSETS**

	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>
Operating Revenues	\$ 8,084,560	\$ 8,588,025	\$ 8,165,294	\$ 8,833,751	\$ 9,494,740
Operating Expenses	<u>6,418,773</u>	<u>7,890,024</u>	<u>7,667,692</u>	<u>8,125,618</u>	<u>8,286,399</u>
Excess (deficiency) of revenues over / (under) expenses	1,665,787	698,001	497,602	708,133	1,208,341
Other Sources					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	0	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	1,665,787	698,001	497,602	708,133	1,208,341
Non-Operating					
Non-Operating Revenues / Transfers In	3,465,517	0	0	0	0
Non-Operating Expenditures / Transfers Out	<u>(175,740)</u>	<u>(912,475)</u>	<u>(836,475)</u>	<u>(2,438,071)</u>	<u>(359,120)</u>
Total Non-Operating	3,289,777	(912,475)	(836,475)	(2,438,071)	(359,120)
Total Sources Less Uses over / (under)	4,955,564	(214,474)	(338,873)	(1,729,938)	849,221
Net Assets, Beginning Year	73,384,748	78,524,262	78,524,262	79,021,864	79,729,997
Add Capital Expense to Net Assets <sup>(1)</sup>	<u>183,950</u>	<u>912,475</u>	<u>836,475</u>	<u>2,438,071</u>	<u>359,120</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 78,524,262</u></u>	<u><u>\$ 79,222,263</u></u>	<u><u>\$ 79,021,864</u></u>	<u><u>\$ 79,729,997</u></u>	<u><u>\$ 80,938,338</u></u>

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

Budget For Fiscal Years 2010/11 - 2011/12

Wastewater Enterprise Fund - Revenue and Expense Analysis



**Budget For Fiscal Years 2010/11 - 2011/12**

**WASTEWATER ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Revenues</u></b>					
590 Operations	\$ 11,294,012	\$ 8,348,025	\$ 8,015,144	\$ 8,703,251	\$ 9,334,540
593 Replacement	256,065	240,000	150,150	130,500	160,200
<b>TOTAL WASTEWATER REVENUES</b>	<b><u>\$ 11,550,077</u></b>	<b><u>\$ 8,588,025</u></b>	<b><u>\$ 8,165,294</u></b>	<b><u>\$ 8,833,751</u></b>	<b><u>\$ 9,494,740</u></b>
<b>Annual Percentage Change</b>			<b>-29.31%</b>	<b>2.86%</b>	<b>7.48%</b>
 <b><u>Expenses</u></b>					
590-5801 Wastewater Operations	\$ 6,034,301	\$ 8,029,029	\$ 7,818,425	\$ 7,867,685	\$ 7,707,991
590-5802 Wastewater Utility Billing	459,357	540,608	540,608	565,412	575,362
590-5803 Wastewater Lateral Maintenance	71,750	157,862	144,134	157,305	162,166
593-5850 Wastewater Replacement	29,105	75,000	1,000	1,973,287	200,000
<b>TOTAL WASTEWATER EXPENSES</b>	<b><u>\$ 6,594,513</u></b>	<b><u>\$ 8,802,499</u></b>	<b><u>\$ 8,504,167</u></b>	<b><u>\$ 10,563,689</u></b>	<b><u>\$ 8,645,519</u></b>
<b>Annual Percentage Change</b>			<b>28.96%</b>	<b>20.01%</b>	<b>-18.16%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WASTEWATER ENTERPRISE FUND - REVENUE DETAIL**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>590 - Wastewater Enterprise</b>					
40090 Vacant Parcel Charges	\$ 170,400	\$ 140,000	\$ 170,000	\$ 140,000	\$ 140,000
43300 Investment Income	163,390	230,000	70,000	65,000	80,000
43500 Late Charges	108,553	125,000	109,500	104,285	99,500
45529 Reimbursement for Services	21,400	10,000	2,000	10,000	20,000
45561 Application Fees	27,443	27,775	23,600	25,016	27,267
45568 Reclaimed Water Usage	18,734	21,500	17,500	18,375	19,294
45570 Wastewater Charges	7,092,177	7,551,875	7,375,869	7,929,059	8,523,739
45576 Sewer Lateral Maintenance Fee	225,849	241,875	246,175	258,484	271,408
46700 Other Income	549	0	500	700	1,000
46715 Contributions	1,671,201	0	0	0	0
47255 Transfer from Sewer Facilities	1,794,316	0	0	0	0
47702 Transfer from Equipment Replacement	0	0	0	152,332	152,332
<b>Total Wastewater Enterprise</b>	<b>\$ 11,294,012</b>	<b>\$ 8,348,025</b>	<b>\$ 8,015,144</b>	<b>\$ 8,703,251</b>	<b>\$ 9,334,540</b>
<b>593 - Wastewater Replacement</b>					
43300 Investment Income	\$ 256,065	\$ 240,000	\$ 150,150	\$ 130,500	\$ 160,200
<b>Total Wastewater Replacement</b>	<b>\$ 256,065</b>	<b>\$ 240,000</b>	<b>\$ 150,150</b>	<b>\$ 130,500</b>	<b>\$ 160,200</b>
<b>TOTAL WASTEWATER REVENUES</b>	<b>\$ 11,550,077</b>	<b>\$ 8,588,025</b>	<b>\$ 8,165,294</b>	<b>\$ 8,833,751</b>	<b>\$ 9,494,740</b>
<b>Annual Percentage change</b>			<b>-29.31%</b>	<b>2.86%</b>	<b>7.48%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WASTEWATER ENTERPRISE FUND - EXPENSE BY CATEGORY**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
Personnel Services	\$ 1,941,002	\$ 2,091,870	\$ 1,994,786	\$ 1,947,841	\$ 2,011,541
Supplies and Services	4,121,088	4,726,421	4,603,097	4,922,246	4,954,923
Internal Services	348,473	294,115	294,115	465,834	515,984
Capital Outlay	183,950	1,690,093	1,612,169	3,227,768	1,163,071
<b>Total</b>	<b>\$ 6,594,513</b>	<b>\$ 8,802,499</b>	<b>\$ 8,504,167</b>	<b>\$ 10,563,689</b>	<b>\$ 8,645,519</b>
<b><u>Personnel Services</u></b>					
590-5801 Wastewater Operations	\$ 1,647,614	\$ 1,766,559	\$ 1,679,509	\$ 1,621,078	\$ 1,674,768
590-5802 Wastewater Utility Billing	242,663	262,082	265,776	266,625	273,242
590-5804 Wastewater Lateral Maintenance	50,725	63,229	49,501	60,138	63,531
<b>Total Personnel Services</b>	<b>\$ 1,941,002</b>	<b>\$ 2,091,870</b>	<b>\$ 1,994,786</b>	<b>\$ 1,947,841</b>	<b>\$ 2,011,541</b>
<b><u>Supplies and Services</u></b>					
590-5801 Wastewater Operations	\$ 3,880,417	\$ 4,306,285	\$ 4,258,731	\$ 4,363,554	\$ 4,395,213
590-5802 Wastewater Utility Billing	197,077	253,696	251,926	265,798	265,907
590-5804 Wastewater Lateral Maintenance	18,594	91,440	91,440	92,894	93,803
593-5850 Wastewater Replacement	25,000	75,000	1,000	200,000	200,000
<b>Total Supplies and Services</b>	<b>\$ 4,121,088</b>	<b>\$ 4,726,421</b>	<b>\$ 4,603,097</b>	<b>\$ 4,922,246</b>	<b>\$ 4,954,923</b>
<b><u>Internal Services</u></b>					
590-5801 Wastewater Operations	\$ 326,425	\$ 268,016	\$ 268,016	\$ 428,572	\$ 474,939
590-5802 Wastewater Utility Billing	19,617	22,906	22,906	32,989	36,213
590-5804 Wastewater Lateral Maintenance	2,431	3,193	3,193	4,273	4,832
<b>Total Internal Services</b>	<b>\$ 348,473</b>	<b>\$ 294,115</b>	<b>\$ 294,115</b>	<b>\$ 465,834</b>	<b>\$ 515,984</b>
<b><u>Capital Outlay</u></b>					
590-5801 Wastewater Operations	\$ 179,845	\$ 1,688,169	\$ 1,612,169	\$ 1,454,481	\$ 1,163,071
590-5802 Wastewater Utility Billing	0	1,924	0	0	0
593-5850 Wastewater Replacement	4,105	0	0	1,773,287	0
<b>Total Capital Outlay</b>	<b>\$ 183,950</b>	<b>\$ 1,690,093</b>	<b>\$ 1,612,169</b>	<b>\$ 3,227,768</b>	<b>\$ 1,163,071</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**WASTEWATER ENTERPRISE FUND - EXPENSE SUMMARY**

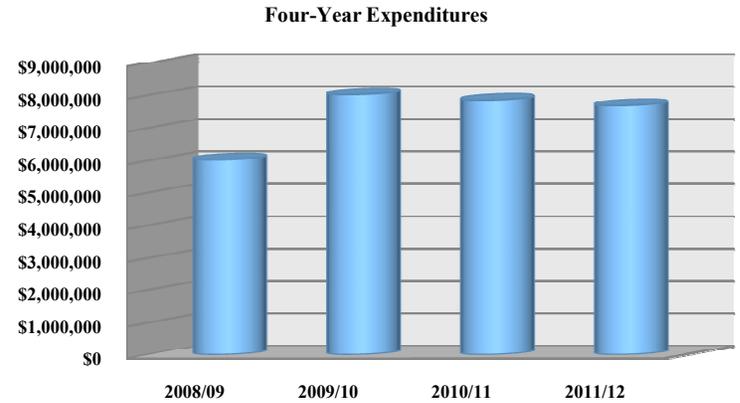
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
590-5801	Wastewater Operations	\$ 6,034,301	\$ 8,029,029	\$ 7,818,425	\$ 7,867,685	\$ 7,707,991
590-5802	Wastewater Utility Billing	459,357	540,608	540,608	565,412	575,362
590-5803	Wastewater Lateral Maintenance	71,750	157,862	144,134	157,305	162,166
593-5850	Wastewater Replacement	29,105	75,000	1,000	1,973,287	200,000
	<b>Total</b>	<b>\$ 6,594,513</b>	<b>\$ 8,802,499</b>	<b>\$ 8,504,167</b>	<b>\$ 10,563,689</b>	<b>\$ 8,645,519</b>
	<b>Annual Percentage Change</b>			<b>28.96%</b>	<b>20.01%</b>	<b>-18.16%</b>
	<b>Total Budgeted Full-Time Positions</b>	<b>16.58</b>	<b>16.55</b>	<b>16.55</b>	<b>16.75</b>	<b>16.75</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Treated 1,143 million gallons of wastewater.
- Supplied 56.7 million gallons of recycled water for off-site usage.
- A total of 5,899 wet tons of biosolids were hauled to landfill.
- Preventative and corrective maintenance work orders complete to date.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 1,647,614	\$ 1,766,559	\$ 1,679,509	\$ 1,621,078	\$ 1,674,768
Supplies and Services	3,880,417	4,306,285	4,258,731	<b>4,363,554</b>	<b>4,395,213</b>
Internal Services	326,425	268,016	268,016	<b>428,572</b>	<b>474,939</b>
Capital Outlay	179,845	1,688,169	1,612,169	<b>1,454,481</b>	<b>1,163,071</b>
<b>Total</b>	<b>\$ 6,034,301</b>	<b>\$ 8,029,029</b>	<b>\$ 7,818,425</b>	<b>\$ 7,867,685</b>	<b>\$ 7,707,991</b>
<b>Annual Percentage Change</b>			<b>29.57%</b>	<b>-2.01%</b>	<b>-1.41%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>

**Commentary**

The cost of operations will remain relatively constant. There are large percentage increases in several of the City's internal service fund charges which affect this budget. These increases are primarily in the Equipment Replacement Fund (significant reductions in rates charged in FY 2009/10 due to accumulated savings); Information Systems Replacement Fund (funding requirements for upcoming VOIP project); Facilities Maintenance Services Fund (reorganization of the division and services provided) and Insurance Fund (increased OPEB pre-funding contributions).

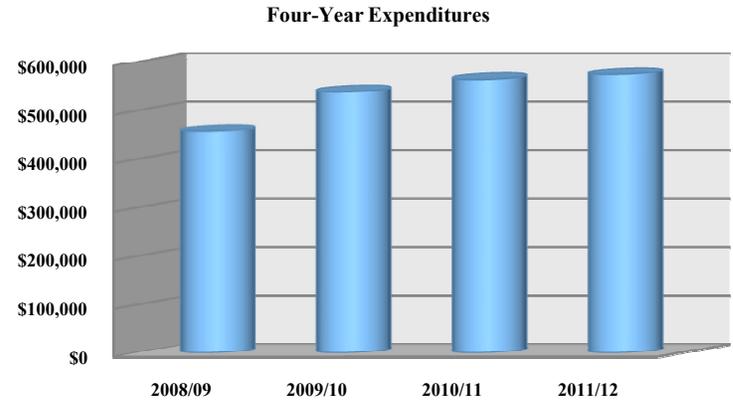
**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Wastewater Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>590-5802</b>	<b>Division:</b>	<b>Wastewater Utility Billing</b>

**Performance Measures**

- Opened 4,733 new accounts.
- Sent out 211,521 invoices.
- Processed 192,508 payments - 96,026 through lockbox and 20,210 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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 242,663	\$ 262,082	\$ 265,776	\$ 266,625	\$ 273,242
Supplies and Services	197,077	253,696	251,926	265,798	265,907
Internal Services	19,617	22,906	22,906	32,989	36,213
Capital Outlay	0	1,924	0	0	0
<b>Total</b>	<b>\$ 459,357</b>	<b>\$ 540,608</b>	<b>\$ 540,608</b>	<b>\$ 565,412</b>	<b>\$ 575,362</b>
<b>Annual Percentage Change</b>			<b>17.69%</b>	<b>4.59%</b>	<b>6.43%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>2.41</b>	<b>2.38</b>	<b>2.38</b>	<b>2.58</b>	<b>2.58</b>

**Commentary**

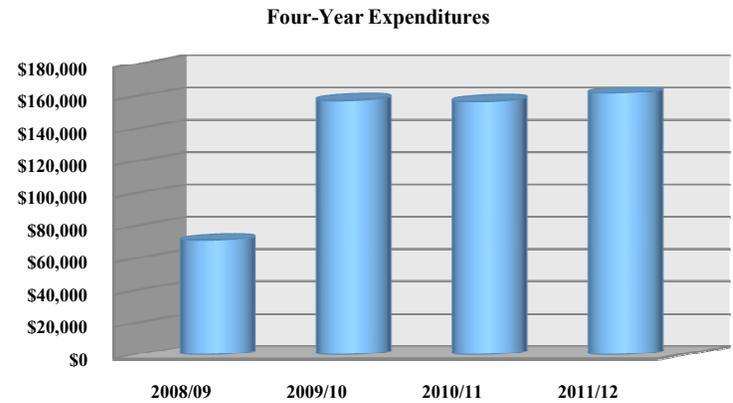
In the current year, the City has experienced a notable increase in bankruptcies, from 17 bankruptcy filings in FY 2008/09 to 26 so far in FY 2009/10. The software purchase and use costs associated with Utility Billing web payment processing had been budgeted for the full year in FY 2009/10, but was not implemented until the 4<sup>th</sup> quarter of FY 2009/10 along with electronic bill presentment.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 50,725	\$ 63,229	\$ 49,501	\$ 60,138	\$ 63,531
Supplies and Services	18,594	91,440	91,440	92,894	93,803
Internal Services	<u>2,431</u>	<u>3,193</u>	<u>3,193</u>	<u>4,273</u>	<u>4,832</u>
<b>Total</b>	<u>\$ 71,750</u>	<u>\$ 157,862</u>	<u>\$ 144,134</u>	<u>\$ 157,305</u>	<u>\$ 162,166</u>
<b>Annual Percentage Change</b>			<b>100.88%</b>	<b>-0.35%</b>	<b>3.09%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

**Commentary**

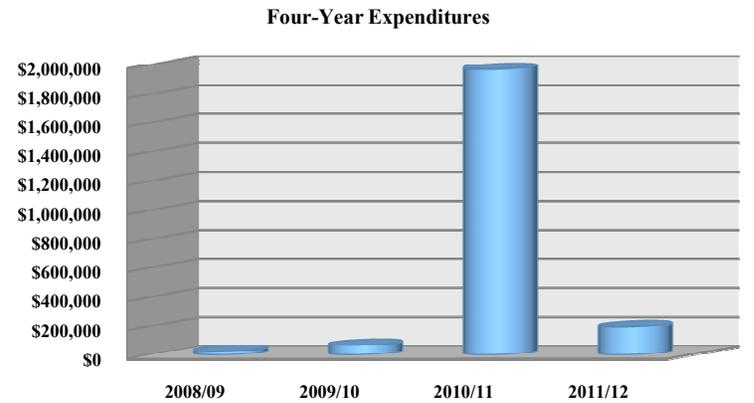
The Wastewater Lateral Maintenance Operating Budget remains relatively constant.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Wastewater Enterprise Fund</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>593-5850</b>	<b>Division:</b>	<b>Wastewater Replacement</b>

**Description**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Supplies and Services	\$ 25,000	\$ 75,000	\$ 1,000	\$ 200,000	\$ 200,000
Capital Outlay	<u>4,105</u>	<u>0</u>	<u>0</u>	<u>1,773,287</u>	<u>0</u>
<b>Total</b>	<u>\$ 29,105</u>	<u>\$ 75,000</u>	<u>\$ 1,000</u>	<u>\$ 1,973,287</u>	<u>\$ 200,000</u>
<b>Annual Percentage Change</b>			<b>-96.56%</b>	<b>2531.05%</b>	<b>-89.86%</b>

**Commentary**

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

# *City Rentals Enterprise*

The Parks and Recreation Department is the property manager for the Brentwood Education and Technology Center. The City has also provided an adjacent 22,061 square foot Education Center for use by Los Medanos College. As the anchor tenant, the City manages the rental accounts for the entire center.

## **Mission Statement**

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

# *City Rentals Enterprise*

## Department Accomplishments

### SERVICES

*Technology Center  
Los Medanos College*

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

# *City Rentals Enterprise*

## **Department Goals**

- *Continue to work with the property management firm for the shopping center to identify improvements as appropriate.*
- *Continue to work with Los Medanos College on current and long-term parking issues.*
- *Provide office space for Parks and Recreation and other City staff as needed.*
- *Provide assistance to all City staff in scheduling use of the Presentation Room and City Council Chambers.*

Budget For Fiscal Years 2010/11 - 2011/12

**CITY RENTALS ENTERPRISE FUND - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 40,292	\$ 42,172	\$ 20,168	\$ 2,921	\$ 2,921	\$ 2,921	\$ 2,921	\$ 2,921	\$ 2,921	\$ 2,921
Add:										
Revenues	561,927	526,094	530,981	542,132	558,396	575,147	592,402	610,174	628,479	647,333
Total Revenue	561,927	526,094	530,981	542,132	558,396	575,147	592,402	610,174	628,479	647,333
Less:										
Operations	560,047	548,098	548,228	542,132	558,396	575,147	592,402	610,174	628,479	647,333
Total Appropriations	560,047	548,098	548,228	542,132	558,396	575,147	592,402	610,174	628,479	647,333
Revenue Over(Under) Appropriations	1,880	(22,004)	(17,247)	0	0	0	0	0	0	0
Add Capital Expense <sup>(1)</sup>	0	0	0	0	0	0	0	0	0	0
<b>Fund Balance 6/30</b>	<b>\$ 42,172</b>	<b>\$ 20,168</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>	<b>\$ 2,921</b>

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

**Budget For Fiscal Years 2010/11 - 2011/12**

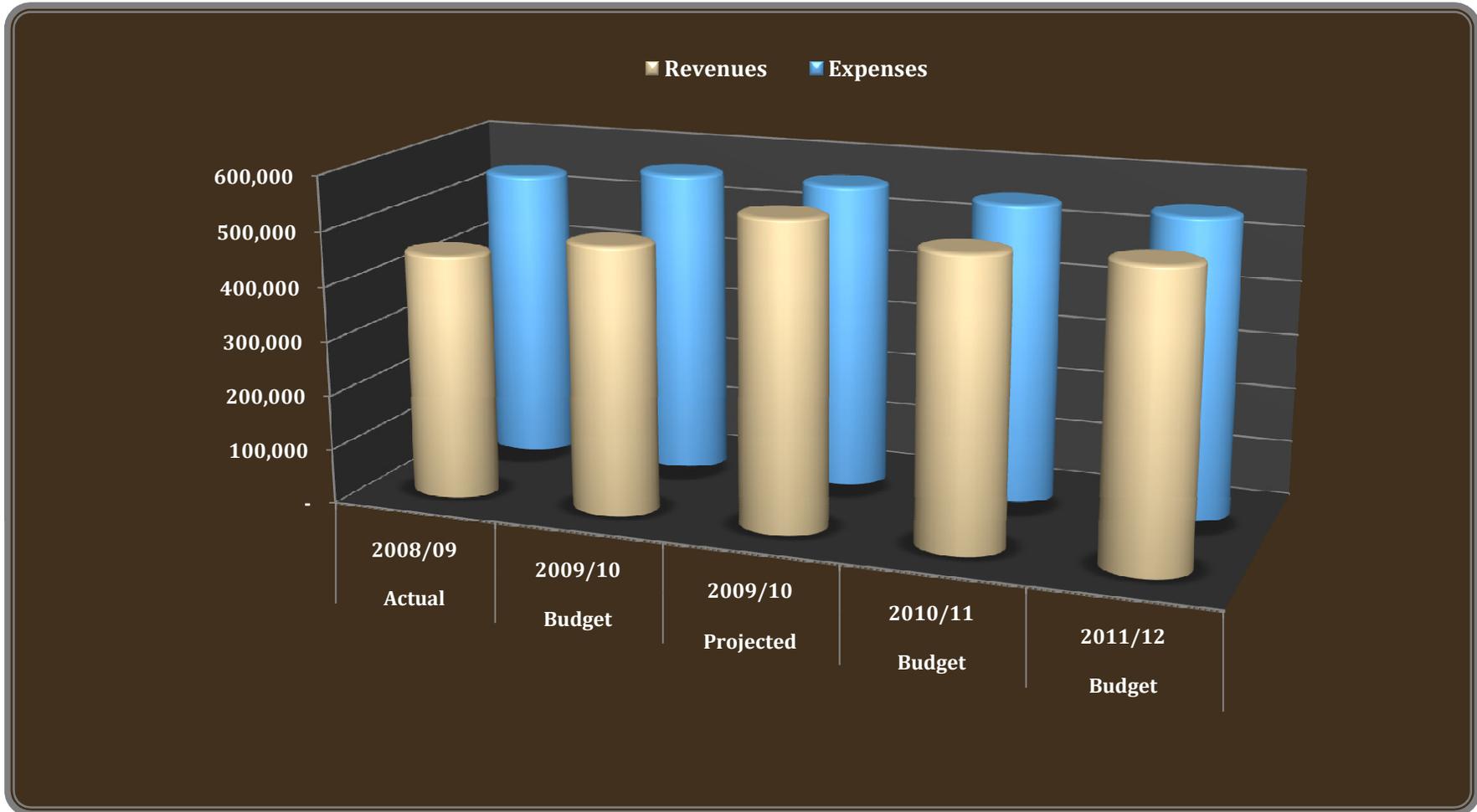
**CITY RENTALS ENTERPRISE FUND - NET ASSETS**

	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>
Operating Revenues	\$ 426,008	\$ 423,046	\$ 428,927	\$ <b>446,094</b>	\$ <b>445,981</b>
Operating Expenses	<u>250,442</u>	<u>262,007</u>	<u>261,981</u>	<u><b>255,860</b></u>	<u><b>255,562</b></u>
Excess (deficiency) of revenues over / (under) expenses	175,566	161,039	166,946	<b>190,234</b>	<b>190,419</b>
Other Sources					
Operating Transfers In	24,792	68,000	133,000	<b>80,000</b>	<b>85,000</b>
Operating Transfers Out	<u>(288,612)</u>	<u>(298,066)</u>	<u>(298,066)</u>	<u><b>(292,238)</b></u>	<u><b>(292,666)</b></u>
Total Other Sources (Uses)	(263,820)	(230,066)	(165,066)	<b>(212,238)</b>	<b>(207,666)</b>
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	(88,254)	(69,027)	1,880	<b>(22,004)</b>	<b>(17,247)</b>
Net Assets, Beginning Year	128,546	40,292	40,292	<b>42,172</b>	<b>20,168</b>
Add Capital Expense to Net Assets <sup>(1)</sup>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u><b>0</b></u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 40,292</u></u>	<u><u>\$ (28,735)</u></u>	<u><u>\$ 42,172</u></u>	<u><u>\$ <b>20,168</b></u></u>	<u><u>\$ <b>2,921</b></u></u>

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

Budget For Fiscal Years 2010/11 - 2011/12

City Rentals Enterprise Fund - Revenue and Expense Analysis



**Budget For Fiscal Years 2010/11 - 2011/12**

**CITY RENTALS ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Revenues</u></b>					
501-5001 Cam Main Rental	\$ 97,802	\$ 118,906	\$ 188,024	\$ 132,932	\$ 137,819
501-5002 College Rental	<u>352,998</u>	<u>372,140</u>	<u>373,903</u>	<u>393,162</u>	<u>393,162</u>
<b>TOTAL CITY RENTALS REVENUES</b>	<b><u><u>\$ 450,800</u></u></b>	<b><u><u>\$ 491,046</u></u></b>	<b><u><u>\$ 561,927</u></u></b>	<b><u><u>\$ 526,094</u></u></b>	<b><u><u>\$ 530,981</u></u></b>
<b>Annual Percentage Change</b>			<b>24.65%</b>	<b>7.14%</b>	<b>0.93%</b>
 <b><u>Expenses</u></b>					
501-5001 Cam Main Rental	\$ 458,298	\$ 445,656	\$ 445,656	\$ 431,123	\$ 431,253
501-5002 College Rental	<u>80,756</u>	<u>114,417</u>	<u>114,391</u>	<u>116,975</u>	<u>116,975</u>
<b>TOTAL CITY RENTALS EXPENSES</b>	<b><u><u>\$ 539,054</u></u></b>	<b><u><u>\$ 560,073</u></u></b>	<b><u><u>\$ 560,047</u></u></b>	<b><u><u>\$ 548,098</u></u></b>	<b><u><u>\$ 548,228</u></u></b>
<b>Annual Percentage Change</b>			<b>3.89%</b>	<b>-2.14%</b>	<b>0.02%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**CITY RENTALS ENTERPRISE FUND - REVENUE DETAIL**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>501-5001 - CAM Main Rental</u></b>					
43300 Investment Income	\$ 4,051	\$ 140	\$ 140	\$ 100	\$ 300
45550 User Fees	68,787	50,766	54,884	52,832	52,519
46700 Other Income	172	0	0	0	0
47100 Transfer from General Fund	24,792	68,000	133,000	80,000	85,000
<b>Total CAM Main Rental</b>	<b>\$ 97,802</b>	<b>\$ 118,906</b>	<b>\$ 188,024</b>	<b>\$ 132,932</b>	<b>\$ 137,819</b>
<b><u>501-5002 - College Rental</u></b>					
43320.17 College Rental	\$ 331,103	\$ 342,500	\$ 344,263	\$ 357,162	\$ 357,162
46703 Reimbursement	21,895	29,640	29,640	36,000	36,000
<b>Total College Rental</b>	<b>\$ 352,998</b>	<b>\$ 372,140</b>	<b>\$ 373,903</b>	<b>\$ 393,162</b>	<b>\$ 393,162</b>
<b>TOTAL CITY RENTAL REVENUES</b>	<b>\$ 450,800</b>	<b>\$ 491,046</b>	<b>\$ 561,927</b>	<b>\$ 526,094</b>	<b>\$ 530,981</b>
<b>Annual Percentage change</b>			<b>24.65%</b>	<b>7.14%</b>	<b>0.93%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**CITY RENTALS ENTERPRISE FUND - EXPENSE SUMMARY**

<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
501-5001	Cam Main Rental	\$ 458,298	\$ 445,656	\$ 445,656	\$ 431,123	\$ 431,253
501-5002	College Rental	<u>80,756</u>	<u>114,417</u>	<u>114,391</u>	<u>116,975</u>	<u>116,975</u>
	<b>Total</b>	<b><u>\$ 539,054</u></b>	<b><u>\$ 560,073</u></b>	<b><u>\$ 560,047</u></b>	<b><u>\$ 548,098</u></b>	<b><u>\$ 548,228</u></b>
	<b>Annual Percentage Change</b>			<b>3.89%</b>	<b>-2.14%</b>	<b>0.02%</b>

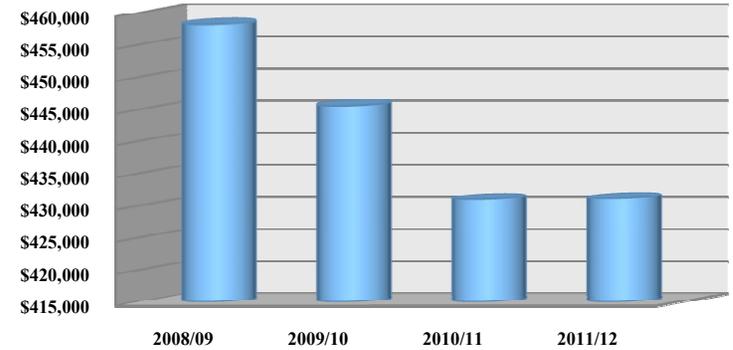
**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

The City is the owner of a 21,522 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 Los Medanos College satellite campus.

**Four-Year Expenditures**



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Supplies and Services	\$ 100,869	\$ 88,998	\$ 88,998	\$ 84,803	\$ 84,300
Internal Services	68,817	58,592	58,592	54,082	54,287
Capital Outlay	<u>288,612</u>	<u>298,066</u>	<u>298,066</u>	<u>292,238</u>	<u>292,666</u>
<b>Total</b>	<u>\$ 458,298</u>	<u>\$ 445,656</u>	<u>\$ 445,656</u>	<u>\$ 431,123</u>	<u>\$ 431,253</u>
<b>Annual Percentage Change</b>			<b>-2.76%</b>	<b>-3.26%</b>	<b>0.03%</b>

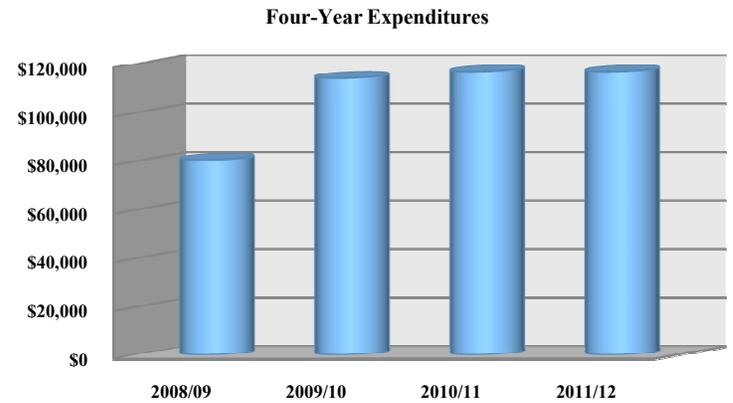
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Supplies and Services	\$ 80,756	\$ 114,417	\$ 114,391	\$ 116,975	\$ 116,975
<b>Total</b>	<u>\$ 80,756</u>	<u>\$ 114,417</u>	<u>\$ 114,391</u>	<u>\$ 116,975</u>	<u>\$ 116,975</u>
<b>Annual Percentage Change</b>			<b>41.65%</b>	<b>2.24%</b>	<b>0.00%</b>

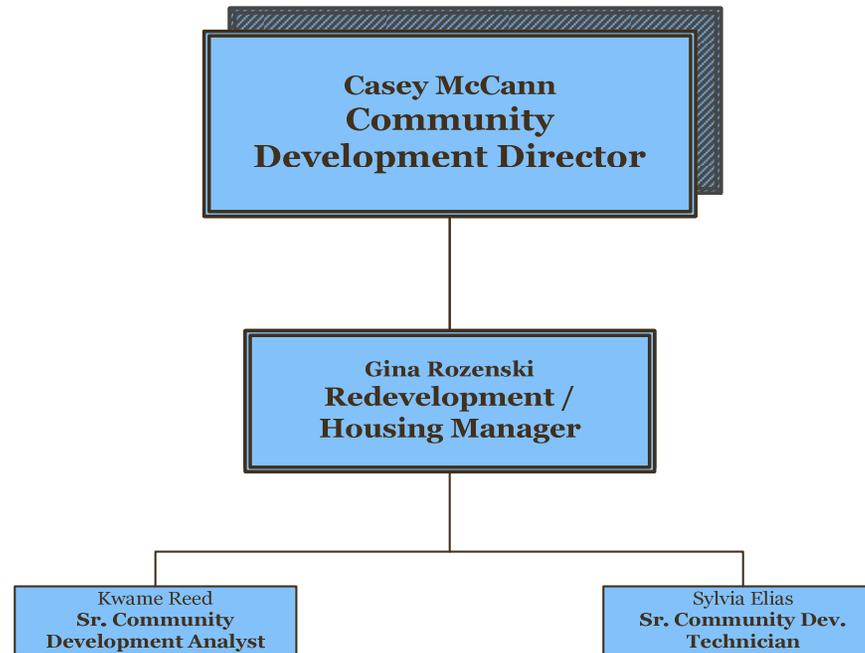
**Commentary**

Increases in this budget are due to additional class room space, which resulted in an increase in utilities.



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# Housing Enterprise



# *Housing Enterprise*

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

## **DIVISIONS**

*Administration*  
*Rentals*

## **Mission Statement**

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

# Housing Enterprise

## Department Accomplishments

### SERVICES

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

- Amended the Affordable Housing Ordinance twice to eliminate dedication of rental units to the City Rental Program as an alternative equivalent; to address state-mandated housing requirements in redevelopment project areas; to eliminate application of Ordinance on new rental construction; to redefine interior amenities and increase the size of subdivision from 5 to 10 for which the Ordinance applies.
- Completed comprehensive evaluation to reposition the Affordable Housing Ordinance.
- Completed comprehensive analysis of housing development costs and current market conditions to update in-lieu fees, established new 2-bedroom in-lieu fee category and amended Cost Allocation Plan accordingly.
- Took actions to divest City-owned rental units.
- Approved and closed 10 down payment assistance loans.
- Sold two homes to qualified families in the Affordable Housing Program.
- Opened the low-income waitlist category for future available affordable homes.
- Amended existing affordable housing agreement that converted two rental units to four affordable, for-sale units transferred five affordable units from one subdivision to another and allowed a phase-in of in-lieu fee payments.
- Continued successful management of 16 rental units.
- Managed the re-calculation of affordable housing obligations for Vineyards Development Agreement.
- Published the monthly Brentwood Housing Statistics Report.
- Developed and sponsored a successful Foreclosure Prevention Workshop with Congressman McNERNEY.
- Developed a city wide inclusionary housing data base.
- Conducted three homebuyer classes.

# *Housing Enterprise*

## **Department Goals**

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

Budget For Fiscal Years 2010/11 - 2011/12

**HOUSING ENTERPRISE FUND - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 2,394,133	\$ 2,493,596	\$ 2,566,135	\$ 2,633,833	\$ 2,704,577	\$ 2,778,505	\$ 2,855,760	\$ 2,936,491	\$ 3,020,855	\$ 3,109,016
Add:										
Revenues	455,079	471,410	488,100	510,065	533,017	557,003	582,068	608,261	635,633	664,237
Total Revenue	455,079	471,410	488,100	510,065	533,017	557,003	582,068	608,261	635,633	664,237
Less:										
Operations	355,616	398,871	420,402	439,320	459,089	479,749	501,337	523,897	547,473	572,109
Total Appropriations	355,616	398,871	420,402	439,320	459,089	479,749	501,337	523,897	547,473	572,109
Revenue Over (Under) Appropriations	99,463	72,539	67,698	70,744	73,928	77,255	80,731	84,364	88,160	92,128
Add Capital Expense <sup>(1)</sup>	0	0	0	0	0	0	0	0	0	0
<b>Fund Balance 6/30</b>	<b>\$ 2,493,596</b>	<b>\$ 2,566,135</b>	<b>\$ 2,633,833</b>	<b>\$ 2,704,577</b>	<b>\$ 2,778,505</b>	<b>\$ 2,855,760</b>	<b>\$ 2,936,491</b>	<b>\$ 3,020,855</b>	<b>\$ 3,109,016</b>	<b>\$ 3,201,143</b>

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

**Budget For Fiscal Years 2010/11 - 2011/12**

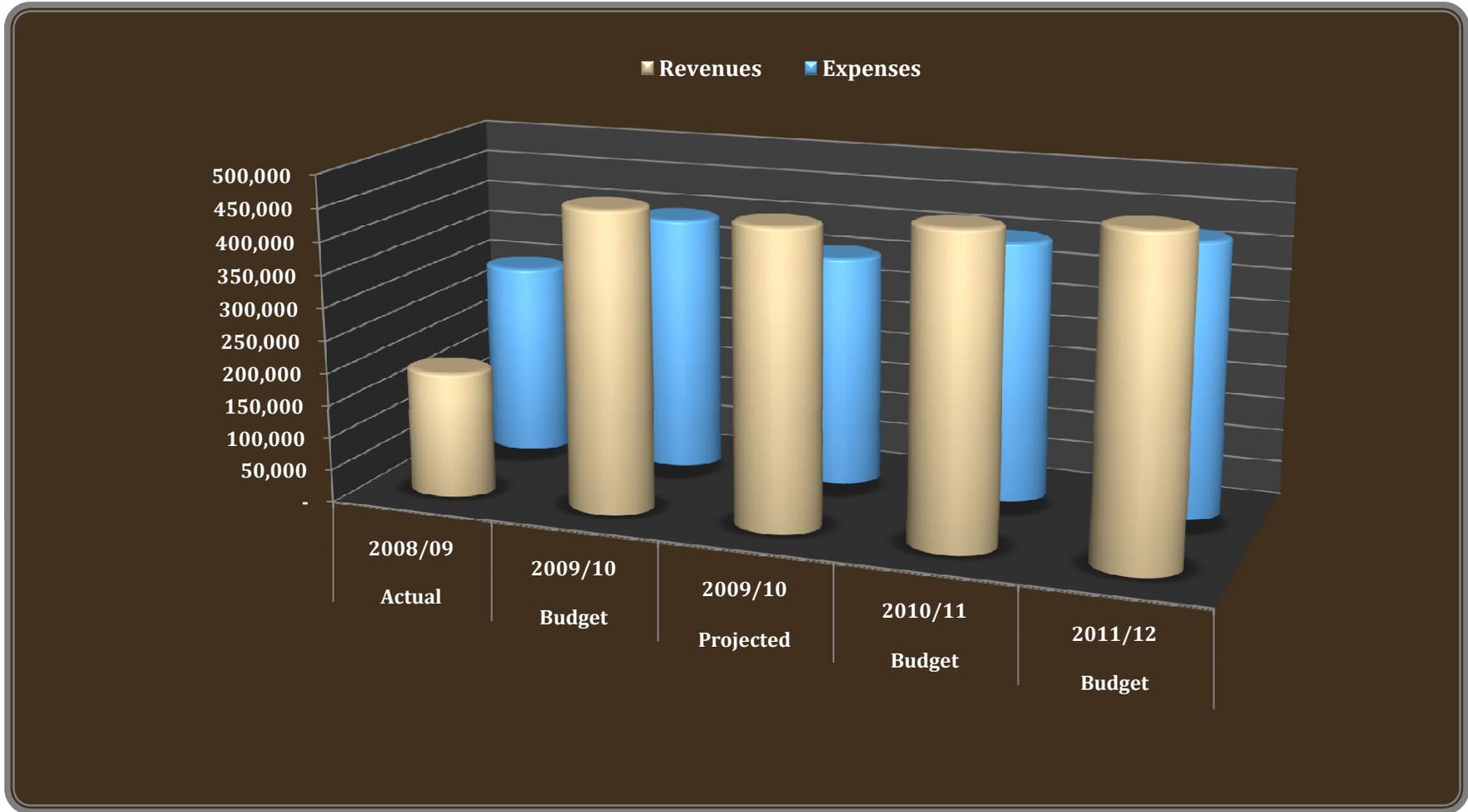
**HOUSING ENTERPRISE FUND - NET ASSETS**

	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>
Operating Revenues	\$ 193,585	\$ 191,700	\$ 295,079	\$ 196,410	\$ 198,100
Operating Expenses	<u>298,322</u>	<u>396,242</u>	<u>355,616</u>	<u>398,871</u>	<u>420,402</u>
Excess (deficiency) of revenues over / (under) expenses	(104,737)	(204,542)	(60,537)	<b>(202,461)</b>	<b>(222,302)</b>
Other Sources					
Operating Transfers In	0	270,000	160,000	<b>275,000</b>	<b>290,000</b>
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources (Uses)	0	270,000	160,000	<b>275,000</b>	<b>290,000</b>
Excess (deficiency) of revenues and other financing sources over (under) <i>operating expenses</i> and other financing uses	(104,737)	65,458	99,463	<b>72,539</b>	<b>67,698</b>
Net Assets, Beginning Year	2,498,870	2,394,133	2,394,133	<b>2,493,596</b>	<b>2,566,135</b>
Add Capital Expense to Net Assets <sup>(1)</sup>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 2,394,133</u></u>	<u><u>\$ 2,459,591</u></u>	<u><u>\$ 2,493,596</u></u>	<u><u>\$ 2,566,135</u></u>	<u><u>\$ 2,633,833</u></u>

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

Budget For Fiscal Years 2010/11 - 2011/12

Housing Enterprise Fund - Revenue and Expense Analysis



**Budget For Fiscal Years 2010/11 - 2011/12**

**HOUSING ENTERPRISE FUND - REVENUE AND EXPENSE SUMMARY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Revenues</b>					
510-5010 Housing Administration	\$ 3,043	\$ 271,700	\$ 277,579	\$ 277,310	\$ 293,500
510-5011 Housing Rental	188,137	188,000	176,000	193,000	193,000
513-0000 Housing Replacement	2,405	2,000	1,500	1,100	1,600
<b>TOTAL HOUSING REVENUES</b>	<b>\$ 193,585</b>	<b>\$ 461,700</b>	<b>\$ 455,079</b>	<b>\$ 471,410</b>	<b>\$ 488,100</b>
<b>Annual Percentage Change</b>			<b>135.08%</b>	<b>2.10%</b>	<b>3.54%</b>
<b>Expenses</b>					
510-5010 Housing Administration	\$ 187,473	\$ 274,952	\$ 242,364	\$ 274,565	\$ 294,036
510-5011 Housing Rental	110,849	121,290	113,252	124,306	126,366
513-5050 Housing Replacement	0	0	0	0	0
<b>TOTAL HOUSING EXPENSES</b>	<b>\$ 298,322</b>	<b>\$ 396,242</b>	<b>\$ 355,616</b>	<b>\$ 398,871</b>	<b>\$ 420,402</b>
<b>Annual Percentage Change</b>			<b>19.21%</b>	<b>0.66%</b>	<b>5.40%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**HOUSING ENTERPRISE FUND - REVENUE DETAIL**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>510-5010 - Housing Administration</u></b>					
43300 Investment Income	\$ 3,043	\$ 1,700	\$ 3,000	\$ 2,310	\$ 3,500
45515 Developer Fee	0	0	114,579	0	0
47265 Transfer from Affordable Housing	0	270,000	160,000	275,000	290,000
<b>Total Housing Administration</b>	<b>\$ 3,043</b>	<b>\$ 271,700</b>	<b>\$ 277,579</b>	<b>\$ 277,310</b>	<b>\$ 293,500</b>
<b><u>510-5011 - Housing Rental</u></b>					
43320.18 Rental Income	\$ 188,137	\$ 188,000	\$ 176,000	\$ 193,000	\$ 193,000
<b>Total Housing Rental</b>	<b>\$ 188,137</b>	<b>\$ 188,000</b>	<b>\$ 176,000</b>	<b>\$ 193,000</b>	<b>\$ 193,000</b>
<b><u>513 - Housing Replacement</u></b>					
43300 Investment Income	\$ 2,405	\$ 2,000	\$ 1,500	\$ 1,100	\$ 1,600
47510 Transfer from Housing Administration	0	0	0	0	0
<b>Total Housing Replacement</b>	<b>\$ 2,405</b>	<b>\$ 2,000</b>	<b>\$ 1,500</b>	<b>\$ 1,100</b>	<b>\$ 1,600</b>
<b>TOTAL HOUSING REVENUES</b>	<b>\$ 193,585</b>	<b>\$ 461,700</b>	<b>\$ 455,079</b>	<b>\$ 471,410</b>	<b>\$ 488,100</b>
<b>Annual Percentage change</b>			<b>135.08%</b>	<b>2.10%</b>	<b>3.54%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**HOUSING ENTERPRISE FUND - EXPENSE SUMMARY**

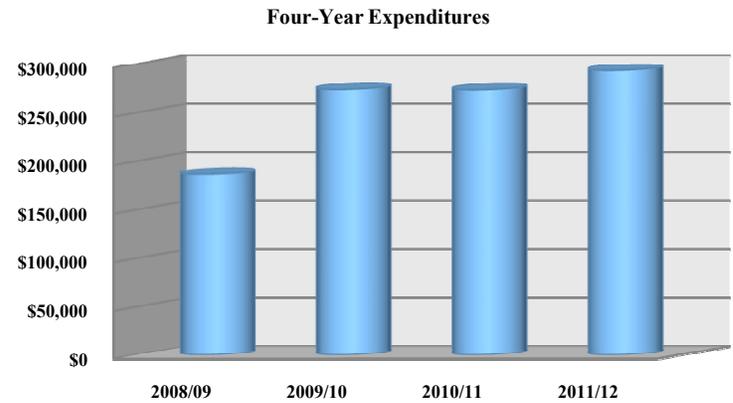
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
510-5010	Housing Administration	\$ 187,473	\$ 274,952	\$ 242,364	\$ 274,565	\$ 294,036
510-5011	Housing Rental	<u>110,849</u>	<u>121,290</u>	<u>113,252</u>	<u>124,306</u>	<u>126,366</u>
	<b>Total</b>	<b><u>\$ 298,322</u></b>	<b><u>\$ 396,242</u></b>	<b><u>\$ 355,616</u></b>	<b><u>\$ 398,871</u></b>	<b><u>\$ 420,402</u></b>
	<b>Annual Percentage Change</b>			<b>19.21%</b>	<b>0.66%</b>	<b>5.40%</b>
	<b>Total Budgeted Full-Time Positions</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Amended Affordable Housing Ordinance twice in order to clarify language and criteria.
- Prepared Evaluation to Reposition Affordable Housing Ordinance.
- Adopted reduced Affordable Housing In-Lieu Fees and established new 2-bedroom category for In-Lieu Fees.
- Underwrote and funded 10 down payment assistance loans.
- Continue monitoring over 400 rental and for-sale affordable units for compliance.
- Sponsored Foreclosure Prevention Workshop with Congressman McNerney.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expense Summary</u></b>					
Personnel Services	\$ 100,889	\$ 107,431	\$ 107,368	\$ 107,679	\$ 110,529
Supplies and Services	61,718	154,173	121,707	149,388	164,812
Internal Services	<u>24,866</u>	<u>13,348</u>	<u>13,289</u>	<u>17,498</u>	<u>18,695</u>
<b>Total</b>	<u>\$ 187,473</u>	<u>\$ 274,952</u>	<u>\$ 242,364</u>	<u>\$ 274,565</u>	<u>\$ 294,036</u>
<b>Annual Percentage Change</b>			<b>29.28%</b>	<b>-0.14%</b>	<b>7.09%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>

**Commentary**

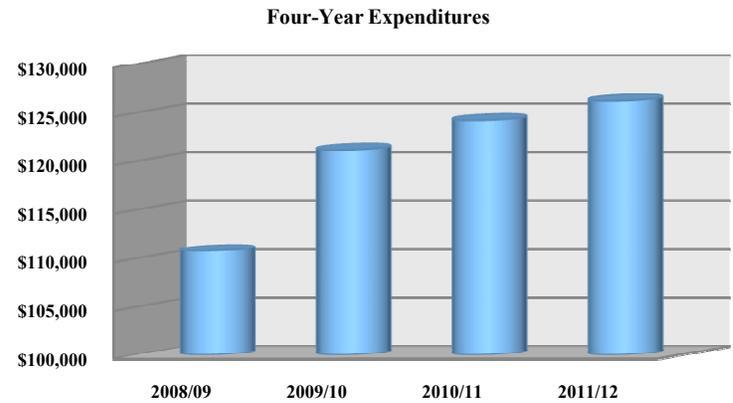
Due to decreased building activity, there are no in-lieu fee revenues from developers budgeted during 2010/11 and 2011/12. Supplies and Services have remained stable from 2009/10 to 2011/12. A loan transfer from Fund 265 is necessary to cover personnel and general administrative costs required to operate and manage the City's Affordable Housing Programs. Personnel allocations remain at the nominal 2008/09 level of 0.70.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expense Summary</u></b>					
Supplies and Services	\$ 109,294	\$ 114,966	\$ 111,928	\$ 118,099	\$ 120,099
Internal Services	1,143	1,324	1,324	1,207	1,267
Capital Outlay	412	5,000	0	5,000	5,000
<b>Total</b>	<b>\$ 110,849</b>	<b>\$ 121,290</b>	<b>\$ 113,252</b>	<b>\$ 124,306</b>	<b>\$ 126,366</b>
<b>Annual Percentage Change</b>			<b>2.17%</b>	<b>2.49%</b>	<b>1.66%</b>

**Commentary**

The Housing Rental revenue budget is based on 95% occupancy of 16 units. Expenses are based on 100% occupancy of 16 units, with 3 turnovers and minimal increase in property assessments. Depreciation expenses are equal to 2009/10 for 16 units. Divestiture of City-owned rental units shall occur upon voluntary vacancy; since voluntary vacancies are unforeseen, no sale proceeds are budgeted for the 2010/11 and 2011/12 fiscal years.

**Budget For Fiscal Years 2010/11 - 2011/12**  
**SPECIAL REVENUE FUND - SUMMARY**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
203-208 Gas Tax	\$ 25,737	\$ 848,025	\$ 873,762	\$ 0	\$ 1,349,569	\$ 1,349,569	\$ 0	\$ 1,421,600	\$ 1,421,600	\$ 0
216 Police Grants	201,910	191,195	271,740	121,365	184,678	256,477	49,566	176,100	221,250	4,416
217 Other Grants	11,371	220	0	11,591	67,160	78,751	0	0	0	0
220 Infrastructure Improvements	5,657	150	7	5,800	19,270	25,020	50	24,970	25,020	0
250 Water Facility Fee	2,178,195	576,343	494,211	2,260,327	620,585	1,136,936	1,743,976	693,527	655,143	1,782,360
251 Roadway Facility Fee	4,126,832	1,863,973	1,423,940	4,566,865	1,233,592	3,694,757	2,105,700	1,351,571	3,477,855	(20,584)
252 Parks & Trails Facility Fee	(343,481)	522,586	2,572,924	(2,393,819)	583,000	1,078,024	(2,888,843)	666,019	991,239	(3,214,063)
255 Wastewater Facility Fee	14,940,279	1,020,315	1,870,185	14,090,409	709,467	6,603,110	8,196,766	690,053	1,633,739	7,253,080
256 Community Facility Fee	10,659,516	488,591	(329,130)	11,477,237	638,046	11,565,759	549,524	539,449	763,917	325,056
257 Fire Fee	752,490	70,917	600	822,807	70,458	600	892,665	83,184	600	975,249
261 Facility Fee Administration	(682,021)	768,498	2,500	83,977	71,626	152,575	3,028	77,373	72,652	7,749
262 Agriculture Administration	989,668	25,500	353,142	662,026	18,000	340,233	339,793	27,000	345,544	21,249
263 Agriculture Land	6,304,735	172,600	1,914,002	4,563,333	125,000	62,000	4,626,333	187,000	62,000	4,751,333
264 Housing First Time Buyer	773,974	606,500	500,100	880,374	531,000	525,170	886,204	532,000	525,170	893,034
265 Affordable Housing In-Lieu	7,300,122	164,008	767,500	6,696,630	130,000	1,827,700	4,998,930	175,000	1,842,700	3,331,230
267 Public Art Administration	28,041	3,091	2,799	28,333	27,350	250	55,433	34,330	250	89,513
268 Public Art Acquisition	619,132	64,624	27,630	656,126	127,200	1,630	781,696	154,000	1,630	934,066
269 Parking In-Lieu	25,701	685	30	26,356	510	40	26,826	760	50	27,536
270 Art Commission Program	88,738	1,800	59,700	30,838	1,600	31,800	638	1,700	1,550	788
280 Asset Forfeiture	53,483	56,075	1,040	108,518	10,450	42,565	76,403	10,660	28,570	58,493
281 Abandoned Vehicle Abatement	1	68,200	35,010	33,191	40,200	73,391	0	40,200	40,200	0
285 PEG Media	712,181	19,045	1,400	729,826	14,100	2,250	741,676	21,160	2,350	760,486
293 Measure C	22,078	455,756	458,042	19,792	440,086	459,878	0	442,086	442,086	0
Sub-Totals	48,794,339	7,988,697	11,301,134	45,481,902	7,012,947	29,308,485	23,186,364	7,349,742	12,555,115	17,980,991

**Budget For Fiscal Years 2010/11 - 2011/12**  
**SPECIAL REVENUE FUND - SUMMARY**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
230 98-1 City Wide Park Assessment District	412,728	2,374,813	2,188,252	599,289	2,349,131	2,588,040	360,380	2,390,600	2,467,286	283,694
231 Community Facilities District #2	1,257	528,133	508,000	21,390	542,150	558,000	5,540	555,595	558,000	3,135
232 Community Facilities District #3	20,812	13,559,052	13,579,457	407	1,308,527	1,308,000	934	1,315,853	1,273,000	43,787
233 Community Facilities District #4	85,672	3,993,612	4,085,343	(6,059)	1,065,782	1,056,500	3,223	1,100,464	1,076,500	27,187
234 Community Facilities District #5	170	995,655	990,830	4,995	117,707	114,000	8,702	132,136	129,000	11,838
600 94-1 Blackhawk	588,760	553,067	670,774	471,053	564,844	636,975	398,922	581,789	652,900	327,811
603 95-5 California Spirit	65,576	80,291	79,012	66,855	83,580	98,535	51,900	86,087	100,506	37,481
604 95-6 Gerry Ranch	9,076	11,348	12,288	8,136	12,277	13,314	7,099	12,645	13,580	6,164
605 95-2 Hawthorn Landing	19,454	89,158	93,411	15,201	90,939	93,278	12,862	93,667	95,944	10,585
606 95-7 Greystone	29	88,247	74,747	13,529	90,011	87,019	16,521	92,711	89,506	19,726
607 95-8 Garin Ranch	128,717	174,280	167,717	135,280	139,451	196,232	78,499	143,635	200,941	21,193
609 97-1 Hancock	145,314	154,055	190,533	108,836	150,843	183,293	76,386	155,368	187,876	43,878
611 98-5 Arroyo Seco	11,460	7,180	12,697	5,943	7,816	9,335	4,424	8,050	9,590	2,884
612 98-3 Solana	12,930	25,711	29,967	8,674	26,922	30,102	5,494	27,730	30,962	2,262
613 98-4 Birchwood Estates	11,530	18,499	19,551	10,478	20,521	18,248	12,751	21,137	18,746	15,142
614 99-3 Spa L	259,292	466,946	477,369	248,869	444,901	469,866	223,904	458,248	482,798	199,354
615 99-4 California Grove	13,086	17,442	12,878	17,650	8,070	17,146	8,574	8,940	17,514	0
616 99-5 Deer Creek	368,523	178,029	243,276	303,276	186,632	326,610	163,298	192,231	334,775	20,754
617 99-6 Trailside	13,433	12,493	15,784	10,142	13,899	16,548	7,493	14,316	17,021	4,788
618 99-7 Termo	19,067	110,231	85,316	43,982	112,437	108,462	47,957	115,810	111,420	52,347
619 99-8 Gerry Ryder	30,894	60,551	55,813	35,632	61,763	65,656	31,739	63,616	67,242	28,113
620 99-9 Richmond America	51,251	123,915	98,592	76,574	104,133	118,480	62,227	107,257	121,442	48,042
621 00-2 Lyon Woodfield	7,759	9,820	8,176	9,403	5,195	9,627	4,971	5,351	9,813	509
622 00-3 CA Orchard	37,006	37,901	47,683	27,224	37,350	45,578	18,996	38,471	46,717	10,750
623 00-4 Brentwood Park	44,496	59,691	57,220	46,967	46,790	61,051	32,706	48,194	62,359	18,541
624 01-1 Laird Property	30,817	44,624	50,542	24,899	50,021	54,253	20,667	51,522	55,803	16,386
625 02-2 Oak Street	314,502	304,517	354,480	264,539	287,209	389,520	162,228	295,825	399,258	58,795
626 02-3 Apricot Way	319,930	753,764	774,526	299,168	907,678	911,466	295,380	934,908	936,784	293,504
627 02-4 Braddock & Logan	19,515	28,249	31,854	15,910	33,314	34,786	14,438	34,313	35,752	12,999
628 02-5 Sand Creek & Brentwood Blvd.	55,438	21,101	37,429	39,110	15,065	38,239	15,936	23,500	39,195	241
629 02-6 Balfour & John Muir	31,494	17,468	24,505	24,457	10,496	24,896	10,057	15,400	25,394	63
630 02-7 San Jose & Sand Creek	12,835	35,049	27,507	20,377	28,512	34,508	14,381	29,367	35,371	8,377
631 02-8 Lone Tree Arco	39,380	10,560	15,667	34,273	3,747	22,811	15,209	7,983	23,191	1
632 02-9 Balfour Plaza	4,591	9,564	9,444	4,711	11,862	10,924	5,649	12,218	11,209	6,658
633 02-10 Lone Tree Center	2,941	3,985	3,005	3,921	3,417	4,403	2,935	3,520	4,513	1,942
634 02-11 Lone Tree Plaza	16,985	9,514	7,097	19,402	9,623	17,416	11,609	9,912	17,851	3,670
635 02-12 Sunset Industrial	18,204	23,712	27,020	14,896	29,446	32,562	11,780	30,329	33,450	8,659
636 02-13 Stonehaven	17,422	31,927	30,665	18,684	35,281	38,093	15,872	36,339	39,045	13,166
637 03-2 Meritage Lone Tree	297,198	983,842	965,912	315,128	1,277,709	1,150,571	442,266	1,316,040	1,183,444	574,862
638 03-3 Brookdale Court	50,988	109,800	104,940	55,848	128,537	126,764	57,621	132,393	130,221	59,793
639 03-4 Tri City Plaza	1,374	1,359	1,118	1,615	1,190	1,604	1,201	1,226	1,616	811
640 03-5 West Summerset	83,677	45,877	72,028	57,526	30,622	55,382	32,766	31,541	56,766	7,541
641 03-6 Arbor Village	4,895	0	0	4,895	0	0	4,895	0	0	4,895
642 03-7 Garin Ranch Commercial	4,552	0	0	4,552	0	0	4,552	0	0	4,552
644 04-2 Balfour Griffith Commercial	5,001	2,986	4,351	3,636	1,283	3,147	1,772	1,435	3,206	1
645 05-2 South Brentwood Blvd. Commercial	5,482	1,147	1,911	4,718	1,343	4,042	2,019	2,110	4,128	1
646 06-2 Palmilla	97,322	91,234	65,985	122,571	34,916	113,987	43,500	72,930	116,430	0
648 06-4 Villa Amador	23,656	14,799	17,588	20,867	16,222	26,180	10,909	16,709	26,834	784
Sub-Totals	3,816,491	26,275,198	26,432,260	3,659,429	10,509,164	11,325,449	2,843,144	10,829,421	11,354,899	2,317,667
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$ 52,610,830</b>	<b>\$ 34,263,895</b>	<b>\$ 37,733,394</b>	<b>\$ 49,141,331</b>	<b>\$ 17,522,111</b>	<b>\$ 40,633,934</b>	<b>\$ 26,029,508</b>	<b>\$ 18,179,163</b>	<b>\$ 23,910,014</b>	<b>\$ 20,298,658</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SPECIAL REVENUE FUNDS - REVENUE SUMMARY**

		<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>						
203-208	Gas Tax	\$ 824,293	\$ 850,930	\$ 848,025	\$ 1,349,569	\$ 1,421,600
216	Police Grants	123,498	185,873	191,195	184,678	176,100
217	Other Grants	13,301	83,000	220	67,160	0
220	Infrastructure Improvements	297	0	150	19,270	24,970
250	Water Facility Fee	616,092	171,156	576,343	620,585	693,527
251	Roadway Facility Fee	1,768,292	720,604	1,863,973	1,233,592	1,351,571
252	Parks & Trails Facility Fee	41,586	0	522,586	583,000	666,019
253	Storm Drain Fee	3,755	0	0	0	0
255	Wastewater Facility Fee	1,129,597	529,415	1,020,315	709,467	690,053
256	Community Facility Fee	136,965	333,115	488,591	638,046	539,449
257	Fire Fee	56,555	7,448	70,917	70,458	83,184
261	Facility Fee Administration	15,386	7,414	768,498	71,626	77,373
262	Agriculture Administration	55,052	35,000	25,500	18,000	27,000
263	Agriculture Land	398,838	465,000	172,600	125,000	187,000
264	Housing First Time Buyer	268,835	603,000	606,500	531,000	532,000
265	Affordable Housing In-Lieu	385,399	320,000	164,008	130,000	175,000
267	Public Art Administration	12,645	1,000	3,091	27,350	34,330
268	Public Art Acquisition	75,391	30,000	64,624	127,200	154,000
269	Parking In-Lieu	1,350	1,100	685	510	760
270	Art Commission Program	27,352	1,800	1,800	1,600	1,700
280	Asset Forfeiture	9,455	2,500	56,075	10,450	10,660
281	Abandoned Vehicle Abatement	38,894	60,300	68,200	40,200	40,200
285	PEG Media	37,400	32,000	19,045	14,100	21,160
293	Measure C	496,279	441,000	455,756	440,086	442,086
230	98-1 City Wide Park Assessment District	2,274,552	2,335,869	2,374,813	2,349,131	2,390,600
231	Community Facilities District #2	520,484	534,093	528,133	542,150	555,595
232	Community Facilities District #3	1,174,437	14,450,241	13,559,052	1,308,527	1,315,853
233	Community Facilities District #4	985,212	4,083,135	3,993,612	1,065,782	1,100,464
234	Community Facilities District #5	48,338	765,873	995,655	117,707	132,136
600	94-1 Blackhawk	569,477	553,067	553,067	564,844	581,789
603	95-5 California Spirit	91,847	80,291	80,291	83,580	86,087
604	95-6 Gerry Ranch	15,829	11,348	11,348	12,277	12,645
605	95-2 Hawthorn Landing	87,926	89,158	89,158	90,939	93,667
606	95-7 Greystone	86,412	88,247	88,247	90,011	92,711
607	95-8 Garin Ranch	181,464	174,280	174,280	139,451	143,635
609	97-1 Hancock	206,088	154,055	154,055	150,843	155,368
	Sub-Totals	\$ 12,778,573	\$ 28,201,312	\$ 30,590,408	\$ 13,528,189	\$ 14,010,293

**Budget For Fiscal Years 2010/11 - 2011/12**

**SPECIAL REVENUE FUNDS - REVENUE SUMMARY**

		<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue</b>						
611	98-5 Arroyo Seco	\$ 13,987	\$ 7,180	\$ 7,180	\$ 7,816	\$ 8,050
612	98-3 Solana	22,857	25,711	25,711	26,922	27,730
613	98-4 Birchwood Estates	21,503	18,499	18,499	20,521	21,137
614	99-3 Spa L	412,470	466,946	466,946	444,901	458,248
615	99-4 California Grove	16,952	17,442	17,442	8,070	8,940
616	99-5 Deer Creek	342,694	178,029	178,029	186,632	192,231
617	99-6 Trailside	14,370	12,493	12,493	13,899	14,316
618	99-7 Termo	108,226	110,231	110,231	112,437	115,810
619	99-8 Gerry Ryder	60,171	60,551	60,551	61,763	63,616
620	99-9 Richmond America	98,650	123,915	123,915	104,133	107,257
621	00-2 Lyon Woodfield	8,275	9,820	9,820	5,195	5,351
622	00-3 CA Orchard	53,998	37,901	37,901	37,350	38,471
623	00-4 Brentwood Park	51,848	59,691	59,691	46,790	48,194
624	01-1 Laird Property	32,274	44,624	44,624	50,021	51,522
625	02-2 Oak Street	280,120	304,517	304,517	287,209	295,825
626	02-3 Apricot Way	610,147	753,764	753,764	907,678	934,908
627	02-4 Braddock & Logan	36,003	28,249	28,249	33,314	34,313
628	02-5 Sand Creek & Brentwood Blvd.	36,367	21,101	21,101	15,065	23,500
629	02-6 Balfour & John Muir	19,186	17,468	17,468	10,496	15,400
630	02-7 San Jose & Sand Creek	20,855	35,049	35,049	28,512	29,367
631	02-8 Lone Tree Arco	11,605	10,560	10,560	3,747	7,983
632	02-9 Balfour Plaza	7,758	9,564	9,564	11,862	12,218
633	02-10 Lone Tree Center	3,800	3,985	3,985	3,417	3,520
634	02-11 Lone Tree Plaza	9,061	9,514	9,514	9,623	9,912
635	02-12 Sunset Industrial	34,307	23,712	23,712	29,446	30,329
636	02-13 Stonehaven	27,695	31,927	31,927	35,281	36,339
637	03-2 Meritage Lone Tree	774,664	983,842	983,842	1,277,709	1,316,040
638	03-3 Brookdale Court	72,150	109,800	109,800	128,537	132,393
639	03-4 Tri City Plaza	489	1,359	1,359	1,190	1,226
640	03-5 West Summerset	75,259	45,877	45,877	30,622	31,541
641	03-6 Arbor Village	252	0	0	0	0
642	03-7 Garin Ranch Commercial	235	0	0	0	0
644	04-2 Balfour Griffith Commercial	2,739	2,986	2,986	1,283	1,435
645	05-2 South Brentwood Blvd. Commercial	2,162	1,147	1,147	1,343	2,110
646	06-2 Palmilla	130,356	91,234	91,234	34,916	72,930
648	06-4 Villa Amador	21,493	14,799	14,799	16,222	16,709
	Sub-Totals	\$ 3,434,978	\$ 3,673,487	\$ 3,673,487	\$ 3,993,922	\$ 4,168,870
<b>TOTAL SPECIAL REVENUE</b>		<b>\$ 16,213,551</b>	<b>\$ 31,874,799</b>	<b>\$ 34,263,895</b>	<b>\$ 17,522,111</b>	<b>\$ 18,179,163</b>
<b>Annual Percentage Change</b>				<b>111.33%</b>	<b>-45.03%</b>	<b>3.75%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY**

		<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
		<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b>Expenditures</b>						
203-208	Gas Tax	\$ 1,018,197	\$ 879,240	\$ 873,762	\$ 1,349,569	\$ 1,421,600
216	Police Grants	39,246	292,058	271,740	256,477	221,250
217	Other Grants	13,028	93,673	0	78,751	0
220	Infrastructure Improvements	6	10	7	25,020	25,020
250	Water Facility Fee	13,853,687	595,940	494,211	1,136,936	655,143
251	Roadway Facility Fee	(36,480)	5,330,901	1,423,940	3,694,757	3,477,855
252	Parks & Trails Facility Fee	(68,646)	2,772,924	2,572,924	1,078,024	991,239
255	Wastewater Facility Fee	2,947,741	4,303,268	1,870,185	6,603,110	1,633,739
256	Community Facility Fee	171,838	11,780,552	(329,130)	11,565,759	763,917
257	Fire Fee	716	656,600	600	600	600
261	Facility Fee Administration	19,429	23,800	2,500	152,575	72,652
262	Agriculture Administration	207,510	443,592	353,142	340,233	345,544
263	Agriculture Land	2,734,772	1,914,002	1,914,002	62,000	62,000
264	Housing First Time Buyer	147	600,170	500,100	525,170	525,170
265	Affordable Housing In-Lieu	254,580	1,912,600	767,500	1,827,700	1,842,700
267	Public Art Administration	6,223	20,211	2,799	250	250
268	Public Art Acquisition	15,385	65,369	27,630	1,630	1,630
269	Parking In-Lieu	25	30	30	40	50
270	Art Commission Program	32,390	59,700	59,700	31,800	1,550
280	Asset Forfeiture	12,158	28,500	1,040	42,565	28,570
281	Abandoned Vehicle Abatement	62,924	36,000	35,010	73,391	40,200
285	PEG Media	694	2,250	1,400	2,250	2,350
293	Measure C	550,552	458,042	458,042	459,878	442,086
230	98-1 City Wide Park Assessment District	2,308,802	2,401,866	2,188,252	2,588,040	2,467,286
231	Community Facilities District #2	537,726	508,000	508,000	558,000	558,000
232	Community Facilities District #3	1,574,142	14,213,223	13,579,457	1,308,000	1,273,000
233	Community Facilities District #4	988,133	4,185,935	4,085,343	1,056,500	1,076,500
234	Community Facilities District #5	48,168	992,534	990,830	114,000	129,000
600	94-1 Blackhawk	496,713	743,519	670,774	636,975	652,900
603	95-5 California Spirit	88,751	89,929	79,012	98,535	100,506
604	95-6 Gerry Ranch	10,148	13,740	12,288	13,314	13,580
605	95-2 Hawthorn Landing	82,818	93,411	93,411	93,278	95,944
606	95-7 Greystone	87,322	79,201	74,747	87,019	89,506
607	95-8 Garin Ranch	178,144	205,716	167,717	196,232	200,941
609	97-1 Hancock	184,365	198,304	190,533	183,293	187,876
	Sub-Totals	\$ 28,421,354	\$ 55,994,810	\$ 33,941,498	\$ 36,241,671	\$ 19,400,154

**Budget For Fiscal Years 2010/11 - 2011/12**

**SPECIAL REVENUE FUNDS - EXPENDITURE SUMMARY**

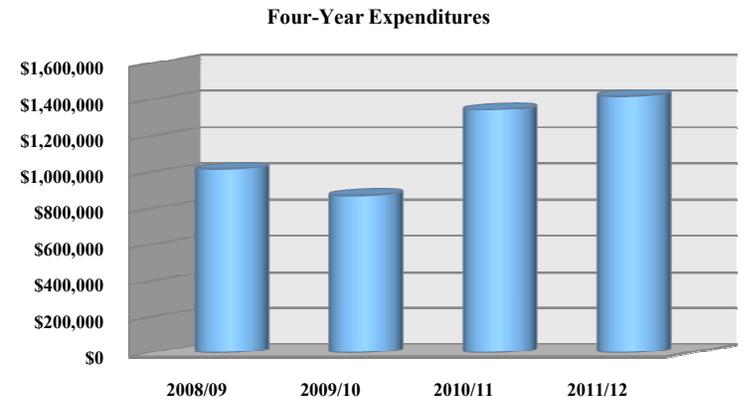
	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b>Expenditures</b>					
611 98-5 Arroyo Seco	\$ 7,410	\$ 12,697	\$ 12,697	\$ 9,335	\$ 9,590
612 98-3 Solana	23,915	29,967	29,967	30,102	30,962
613 98-4 Birchwood Estates	15,990	19,551	19,551	18,248	18,746
614 99-3 Spa L	395,779	499,823	477,369	469,866	482,798
615 99-4 California Grove	15,294	19,022	12,878	17,146	17,514
616 99-5 Deer Creek	356,286	299,786	243,276	326,610	334,775
617 99-6 Trailside	13,853	15,784	15,784	16,548	17,021
618 99-7 Termo	86,807	103,375	85,316	108,462	111,420
619 99-8 Gerry Ryder	49,744	68,387	55,813	65,656	67,242
620 99-9 Richmond America	99,319	126,664	98,592	118,480	121,442
621 00-2 Lyon Woodfield	9,140	11,642	8,176	9,627	9,813
622 00-3 CA Orchard	45,736	49,711	47,683	45,578	46,717
623 00-4 Brentwood Park	57,661	67,294	57,220	61,051	62,359
624 01-1 Laird Property	47,842	52,933	50,542	54,253	55,803
625 02-2 Oak Street	234,904	400,427	354,480	389,520	399,258
626 02-3 Apricot Way	781,293	869,900	774,526	911,466	936,784
627 02-4 Braddock & Logan	33,572	32,736	31,854	34,786	35,752
628 02-5 Sand Creek & Brentwood Blvd.	34,099	44,382	37,429	38,239	39,195
629 02-6 Balfour & John Muir	17,567	31,032	24,505	24,896	25,394
630 02-7 San Jose & Sand Creek	18,415	35,549	27,507	34,508	35,371
631 02-8 Lone Tree Arco	9,355	32,377	15,667	22,811	23,191
632 02-9 Balfour Plaza	8,672	9,444	9,444	10,924	11,209
633 02-10 Lone Tree Center	858	5,419	3,005	4,403	4,513
634 02-11 Lone Tree Plaza	8,350	18,045	7,097	17,416	17,851
635 02-12 Sunset Industrial	26,837	27,021	27,020	32,562	33,450
636 02-13 Stonehaven	27,979	32,321	30,665	38,093	39,045
637 03-2 Meritage Lone Tree	770,967	965,912	965,912	1,150,571	1,183,444
638 03-3 Brookdale Court	67,763	114,044	104,940	126,764	130,221
639 03-4 Tri City Plaza	564	1,886	1,118	1,604	1,616
640 03-5 West Summerset	51,340	72,411	72,028	55,382	56,766
644 04-2 Balfour Griffith Commercial	1,068	5,428	4,351	3,147	3,206
645 05-2 South Brentwood Blvd. Commercial	1,303	4,331	1,911	4,042	4,128
646 06-2 Palmilla	33,034	129,105	65,985	113,987	116,430
648 06-4 Villa Amador	2,030	20,915	17,588	26,180	26,834
Sub-Totals	\$ 3,354,746	\$ 4,229,321	\$ 3,791,896	\$ 4,392,263	\$ 4,509,860
<b>TOTAL SPECIAL EXPENDITURES</b>	<b>\$ 31,776,100</b>	<b>\$ 60,224,131</b>	<b>\$ 37,733,394</b>	<b>\$ 40,633,934</b>	<b>\$ 23,910,014</b>
<b>Annual Percentage Change</b>			<b>18.75%</b>	<b>-32.53%</b>	<b>-41.16%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

Funds collected under Sections 2105, 2106 and 2107 of the Streets and Highway Code are distributed to cities primarily on the basis of population and are deposited into the Gasoline Tax Funds, Funds are generally used for engineering, acquisition of right-of-way, roadway maintenance and construction of streets. Effective July 1, 2010, the state sales tax on gasoline will be repealed and replaced with an increased excise tax. These funds fall under California Revenue and Taxation Code Section 7360 and fall under the limitations of California Constitution Article XIX.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
80100 Transfer to General Fund - 2105	\$ 338,668	\$ 290,550	\$ 288,842	\$ 279,365	\$ 289,935
80100 Transfer to General Fund - 2106	222,142	188,596	187,421	181,336	188,197
80100 Transfer to General Fund - 2107	449,887	392,444	389,999	377,336	391,613
80100 Transfer to General Fund - 2107.5	7,500	7,650	7,500	7,500	7,500
80100 Transfer to General Fund - 7360	0	0	0	504,032	544,355
<b>Total</b>	<b>\$ 1,018,197</b>	<b>\$ 879,240</b>	<b>\$ 873,762</b>	<b>\$ 1,349,569</b>	<b>\$ 1,421,600</b>
<b>Annual Percentage Change</b>			<b>-14.19%</b>	<b>53.49%</b>	<b>5.34%</b>

**Commentary**

Effective July 1, 2010, the state sales tax on gasoline will be repealed and replaced with an increased excise tax. These funds fall under California Revenue and Taxation Code Section 7360 and fall under the limitations of California Constitution Article XIX. These funds replace the Proposition 42 funds which were previously recorded in the General Fund.

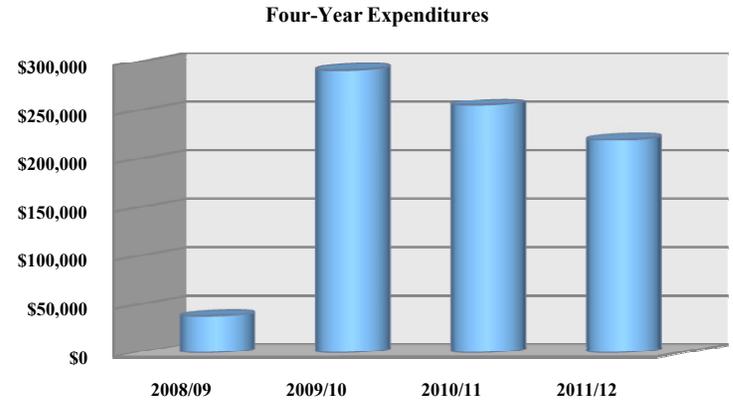
**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Police Grants</b>	<b>Department:</b>	<b>Police Department</b>
<b>Fund/Division Number:</b>	<b>216</b>		

**Description**

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

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 4,443	\$ 84,472	\$ 83,682	\$ 89,100	\$ 80,500
Supplies and Services	31,273	57,586	188,058	167,377	140,750
Capital Outlay	3,530	150,000	0	0	0
<b>Total</b>	<b>\$ 39,246</b>	<b>\$ 292,058</b>	<b>\$ 271,740</b>	<b>\$ 256,477</b>	<b>\$ 221,250</b>
<b>Annual Percentage Change</b>			<b>592.40%</b>	<b>-12.18%</b>	<b>-13.73%</b>

**Commentary**

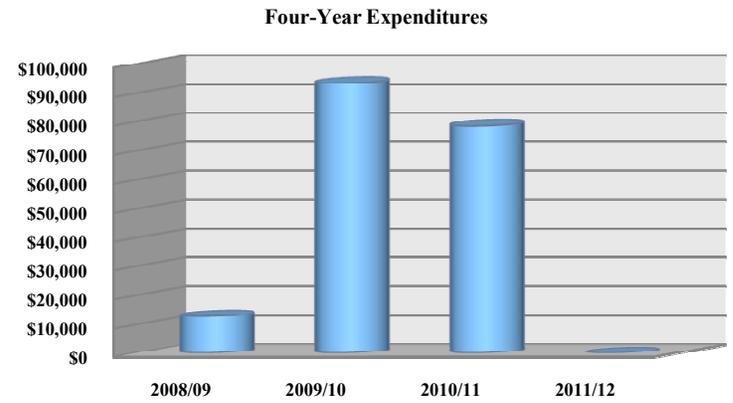
Throughout the years, the COPS funds have aided the department's ability to provide the community with enhanced frontline law enforcement through the purchase of additional equipment and training. Funds received from the Office of Traffic Safety aid in the enforcement of seat belt usage, staffing DUI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

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Other Grants</b>	<b>Department:</b>	<b>Finance &amp; Informaiton Systems</b>
<b>Fund/Division Number:</b>	<b>217</b>		

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 3,815	\$ 0	\$ 0	\$ 0	\$ 0
Supplies and Services	9,213	40,000	0	78,751	0
Capital Outlay	<u>0</u>	<u>53,673</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u><u>\$ 13,028</u></u>	<u><u>\$ 93,673</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 78,751</u></u>	<u><u>\$ 0</u></u>
<b>Annual Percentage Change</b>			<b>-100.00%</b>	<b>-15.93%</b>	<b>-100.00%</b>

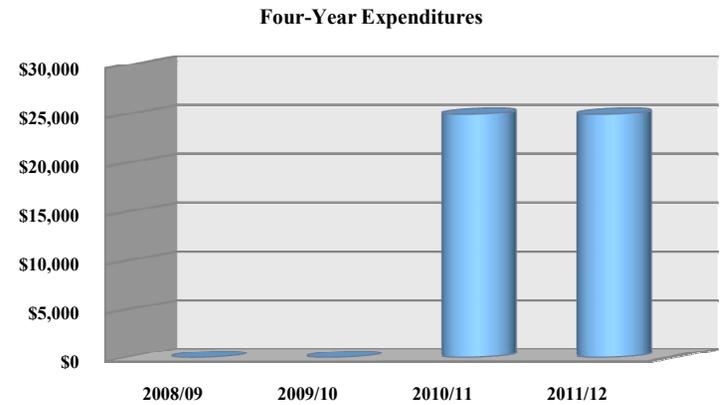
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 6	\$ 10	\$ 7	\$ 25,020	\$ 25,020
<b>Total</b>	<u>\$ 6</u>	<u>\$ 10</u>	<u>\$ 7</u>	<u>\$ 25,020</u>	<u>\$ 25,020</u>

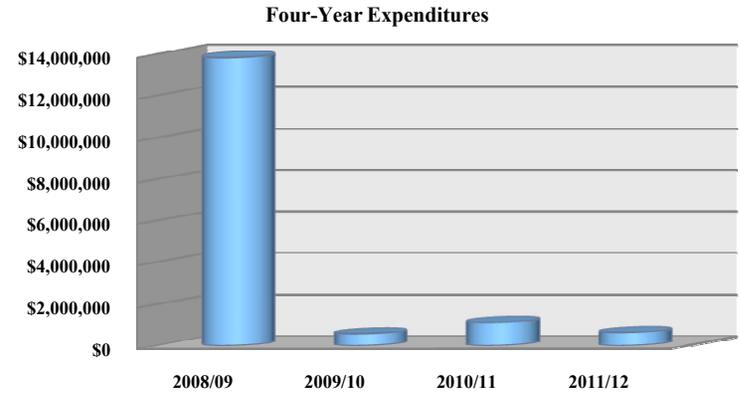
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Water Facility	<b>Department:</b> Public Works
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70140 Special Services	\$ 2,260	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000
70200 Interfund Services	323,769	425,604	431,684	386,320	393,710
80335 Project Administration	14,115	0	0	0	0
80336 Roadway CIP Projects	551,689	0	(90,000)	138,178	0
80337 Community Facilities CIP Projects	43,233	0	0	0	0
80562 Water CIP Projects	12,820,594	84,600	0	455,099	105,000
81xxx Developer Reimbursements	88,834	66,543	135,834	138,146	137,240
95501 Amortization Expense	9,193	9,193	9,193	9,193	9,193
<b>Total</b>	<b>\$ 13,853,687</b>	<b>\$ 595,940</b>	<b>\$ 494,211</b>	<b>\$ 1,136,936</b>	<b>\$ 655,143</b>
<b>Annual Percentage Change</b>			<b>-96.43%</b>	<b>90.78%</b>	<b>-42.38%</b>

**Commentary**

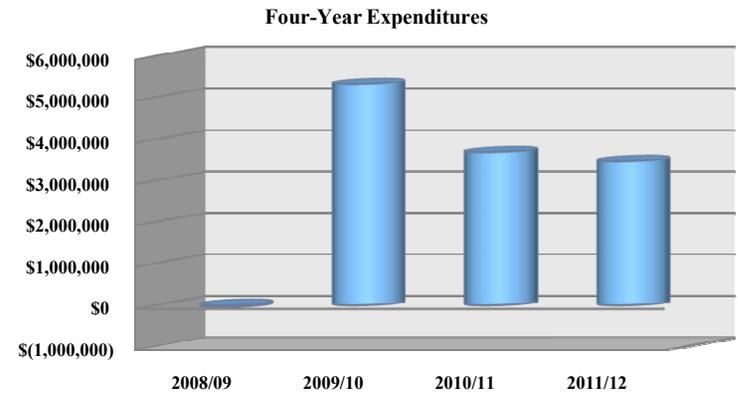
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects. During FY 2009/10, the closure of a Capital Improvement Project caused a negative expenditure.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70140 Special Services	\$ 15,123	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
70200 Interfund Services	487,567	650,076	650,076	581,763	592,891
80335 Project Administration	21,256	0	0	0	0
80336 Roadway CIP Projects	(1,148,832)	4,099,700	(484,656)	1,551,619	1,332,000
80337 Community Facilities CIP Projects	65,115	0	0	0	0
80445 Roadway Bond Debt Service	391,788	410,000	410,000	410,000	410,000
81xxx Developer Reimbursements	131,503	161,125	838,520	1,141,375	1,132,964
<b>Total</b>	<b>\$ (36,480)</b>	<b>\$ 5,330,901</b>	<b>\$ 1,423,940</b>	<b>\$ 3,694,757</b>	<b>\$ 3,477,855</b>
<b>Annual Percentage Change</b>			<b>4003.34%</b>	<b>-30.69%</b>	<b>-5.87%</b>

**Commentary**

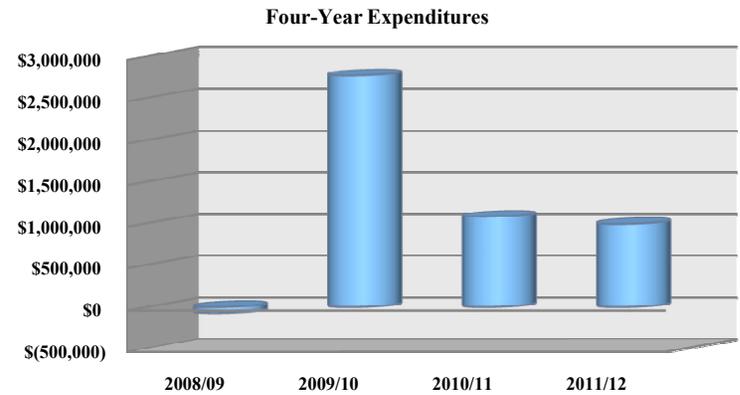
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Parks &amp; Trails</b>	<b>Department:</b>	<b>Public Works</b>
<b>Fund/Division Number:</b>	<b>252-0001</b>		

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70140 Special Services	\$ 288	\$ 10,000	\$ 2,000	\$ 10,000	\$ 10,000
70190 Contributions to Another Agency	0	1,366,574	1,366,574	0	0
70200 Interfund Services	245,343	429,351	435,485	389,722	397,176
80335 Project Administration	14,240	0	0	0	0
80337 Community Facilities CIP Projects	43,612	0	0	0	0
80352 Parks CIP Projects	(192)	100,000	0	127,785	0
80361 Transfer to Civic Center Project	0	300,288	300,288	0	0
80522 Parks & Trails CIP Projects	(412,322)	189,068	(39,522)	0	0
81xxx Developer Reimbursements	40,385	377,643	508,099	550,517	584,063
<b>Total</b>	<b>\$ (68,646)</b>	<b>\$ 2,772,924</b>	<b>\$ 2,572,924</b>	<b>\$ 1,078,024</b>	<b>\$ 991,239</b>
<b>Annual Percentage Change</b>			<b>3848.10%</b>	<b>-61.12%</b>	<b>-8.05%</b>

**Commentary**

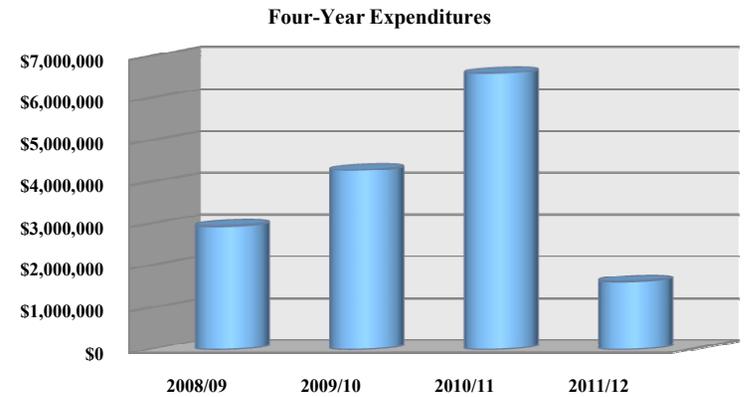
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Wastewater Facility	<b>Department:</b> Public Works
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 17,744	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
70200 Interfund Services	193,320	254,125	257,755	230,669	235,081
80335 Project Administration	8,428	0	0	0	0
80336 Roadway CIP Projects	582,462	140,000	120,000	137,000	0
80337 Community Facilities CIP Projects	25,818	50	0	6,241	0
80562 Water CIP Projects	0	0	0	0	50,000
80590 Wastewater Operations	1,794,316	0	0	0	0
80592 Wastewater CIP Projects	(100,712)	2,619,900	173,900	4,907,231	30,000
81xxx Developer Reimbursements	157,853	18,779	48,116	55,007	50,120
90000 Interest Expense	268,512	260,251	260,251	243,745	226,942
90010 Principal Expense	0	1,000,163	1,000,163	1,018,217	1,036,596
<b>Total</b>	<b>\$ 2,947,741</b>	<b>\$ 4,303,268</b>	<b>\$ 1,870,185</b>	<b>\$ 6,603,110</b>	<b>\$ 1,633,739</b>
<b>Annual Percentage Change</b>			<b>-36.56%</b>	<b>53.44%</b>	<b>-75.26%</b>

**Commentary**

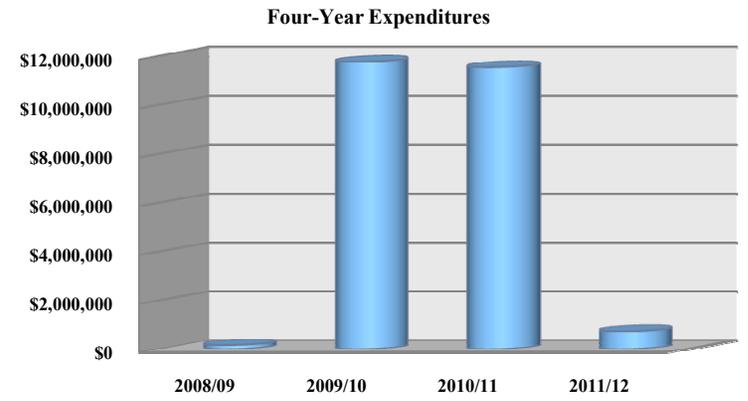
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 21,879	\$ 15,000	\$ 20,000	\$ 10,000	\$ 10,000
70200 Interfund Services	0	0	0	11,526	11,142
80336 Roadway CIP Projects	(1,406)	0	0	0	0
80337 Community Facilities CIP Projects	151,365	7,139,500	(4,975,182)	10,089,233	457,775
80361 Transfer to Civic Center Projects	0	4,626,052	4,626,052	0	0
80380 Transfer to CIFP	0	0	0	1,455,000	285,000
<b>Total</b>	<b>\$ 171,838</b>	<b>\$ 11,780,552</b>	<b>\$ (329,130)</b>	<b>\$ 11,565,759</b>	<b>\$ 763,917</b>
<b>Annual Percentage Change</b>			<b>-291.54%</b>	<b>-1.82%</b>	<b>-93.40%</b>

**Commentary**

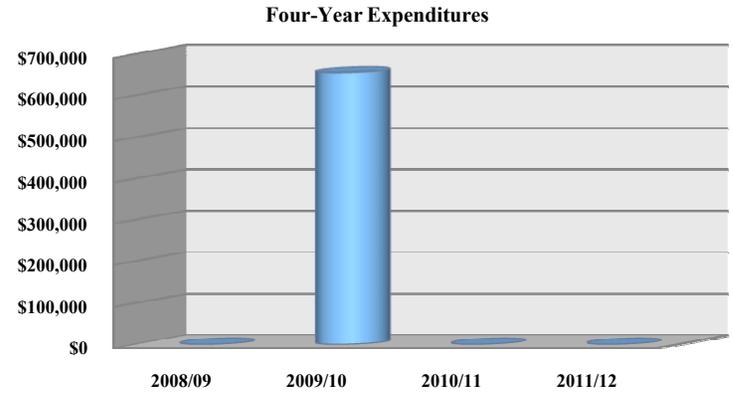
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects. During FY 2009/10, the closure of a Capital Improvement Project caused a negative expenditure.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Fire Fees	<b>Department:</b> Public Works
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 716	\$ 600	\$ 600	\$ 600	\$ 600
80337 Community Facilities CIP Projects	<u>0</u>	<u>656,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 716</u>	<u>\$ 656,600</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 600</u>
<b>Annual Percentage Change</b>			-16.20%	-99.91%	0.00%

**Commentary**

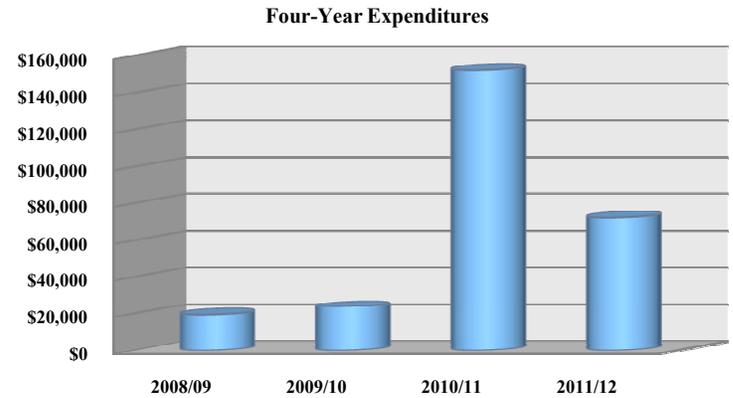
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 1,104	\$ 2,500	\$ 2,500	\$ 2,575	\$ 2,652
70200 Interfund Services	0	0	0	150,000	70,000
90000 Interest Expense	18,325	21,300	0	0	0
<b>Total</b>	<b>\$ 19,429</b>	<b>\$ 23,800</b>	<b>\$ 2,500</b>	<b>\$ 152,575</b>	<b>\$ 72,652</b>
<b>Annual Percentage Change</b>			<b>-87.13%</b>	<b>541.07%</b>	<b>-52.38%</b>

**Commentary**

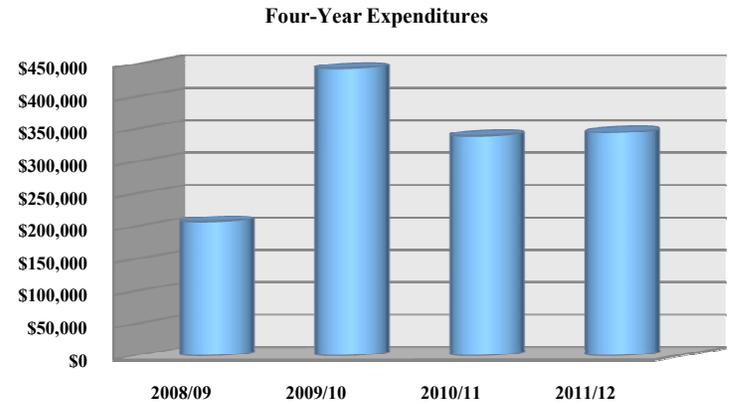
Facility Fee expenses fluctuate with the funding requirements of Capital Improvement Program projects.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Agriculture Administration	<b>Department:</b> Community Development
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 207,510	\$ 443,592	\$ 353,142	\$ 340,233	\$ 345,544
<b>Total</b>	<u>\$ 207,510</u>	<u>\$ 443,592</u>	<u>\$ 353,142</u>	<u>\$ 340,233</u>	<u>\$ 345,544</u>
<b>Annual Percentage Change</b>			70.18%	-23.30%	1.56%

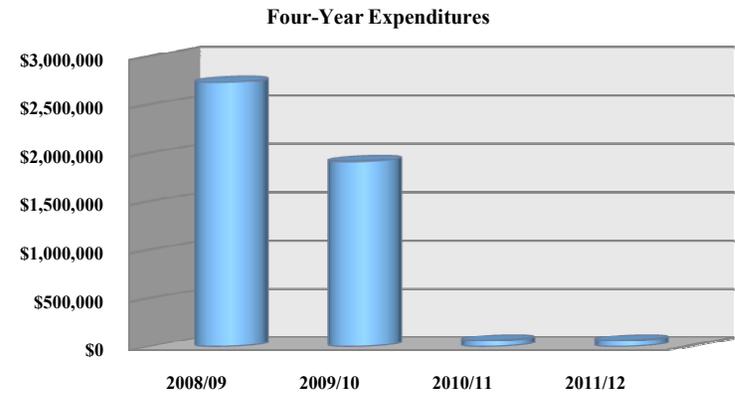
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 8,327	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
70190 Contribution to Other Agency	2,733,804	1,902,002	1,902,002	50,000	50,000
80391 Community Facilities CIP Projects	(7,359)	0	0	0	0
<b>Total</b>	<b>\$ 2,734,772</b>	<b>\$ 1,914,002</b>	<b>\$ 1,914,002</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>
<b>Annual Percentage Change</b>			<b>-30.01%</b>	<b>-96.76%</b>	<b>0.00%</b>

**Commentary**

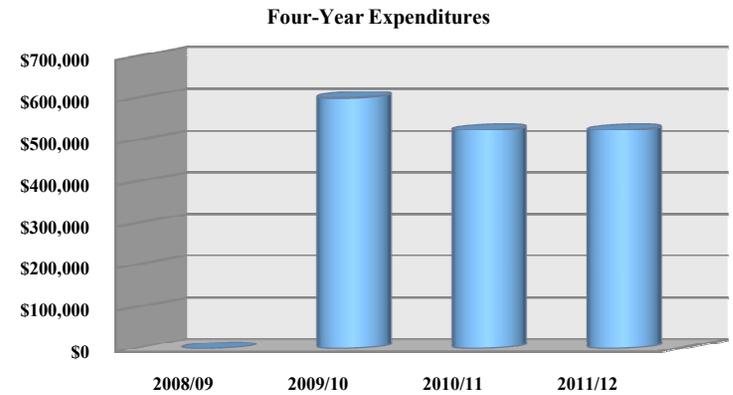
In fiscal year 2009/10, a conservation easement was purchased on 140.56 acres. It is hard to determine what will be presented to the City in fiscal years 2010/11 and 2011/12.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

This fund is the revenue fund for the collection of 80% of the in-lieu fees paid by developers for their moderate affordable housing obligations. 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70140 Special Services	\$ 147	\$ 170	\$ 100	\$ 170	\$ 170
70190 Contribution to Other Agency	0	600,000	500,000	525,000	525,000
<b>Total</b>	<u>\$ 147</u>	<u>\$ 600,170</u>	<u>\$ 500,100</u>	<u>\$ 525,170</u>	<u>\$ 525,170</u>
<b>Annual Percentage Change</b>			<b>340104.08%</b>	<b>-12.50%</b>	<b>0.00%</b>

**Commentary**

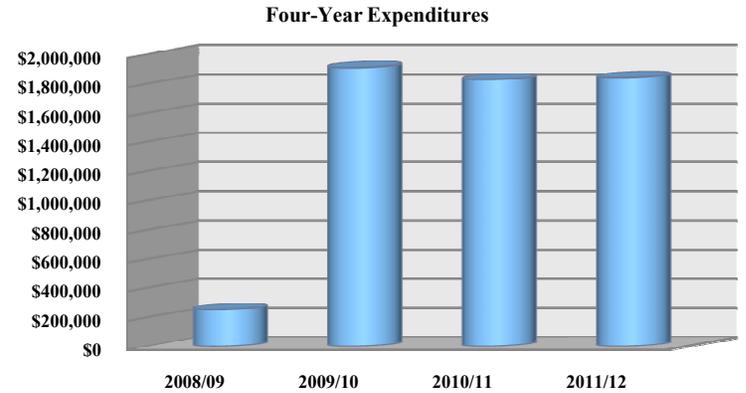
With the median home prices becoming more affordable within the City of Brentwood, this program has become more popular for moderate-income families. Consequently, approved down payment assistance loans have increased steadily each year. This program will also be offered as assistance to buyers of City-owned rental units, as the City divests its rental inventory, and to buyers of price-restricted homes as they become available by developers. Fund 264 has been funded by a transfer of housing in-lieu fees from Fund 265.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

This fund is the revenue fund for the collections of 80% of the in-lieu fees paid by developers for their very low and low affordable housing obligations. The funds are to be utilized for the creation and preservation of affordable housing in Brentwood.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 7,252	\$ 7,600	\$ 5,000	\$ 7,700	\$ 7,700
70190 Contributions to Other Agency	0	1,000,000	0	1,000,000	1,000,000
70225 Professional Services	0	20,000	0	10,000	10,000
70239 Legal Services	1,578	15,000	2,500	10,000	10,000
80264 Transfer to First Time Home Buyer	245,750	600,000	600,000	525,000	525,000
80510 Transfer to Housing	0	270,000	160,000	275,000	290,000
<b>Total</b>	<b>\$ 254,580</b>	<b>\$ 1,912,600</b>	<b>\$ 767,500</b>	<b>\$ 1,827,700</b>	<b>\$ 1,842,700</b>
<b>Annual Percentage Change</b>			<b>201.48%</b>	<b>-4.44%</b>	<b>0.82%</b>

**Commentary**

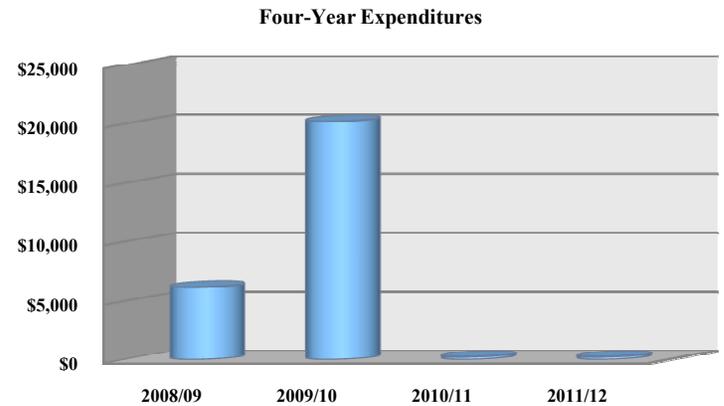
Fund 265 has a fund balance in excess of \$6.6M. Due to decreased building activity, there are no in-lieu fee revenues from developers budgeted during 2010/11 and 2011/12. A reservation of \$1M has been budgeted for City financial participation to create or preserve affordable housing; a budget amendment will be processed when affordable housing opportunities arise in excess of this reservation. Fund 265 is also used to transfer funds to the Downtown Payment Assistance Program, Fund 264, and to loan funds to cover personnel and general administrative costs for Affordable Housing Enterprise Fund 510.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Public Art Administration	<b>Department:</b> Parks & Recreation
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 5,240	\$ 19,000	\$ 2,774	\$ 0	\$ 0
Supplies and Services	22	250	25	250	250
Internal Services	961	961	0	0	0
<b>Total</b>	<b>\$ 6,223</b>	<b>\$ 20,211</b>	<b>\$ 2,799</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>Annual Percentage Change</b>			<b>-55.02%</b>	<b>-98.76%</b>	<b>0.00%</b>

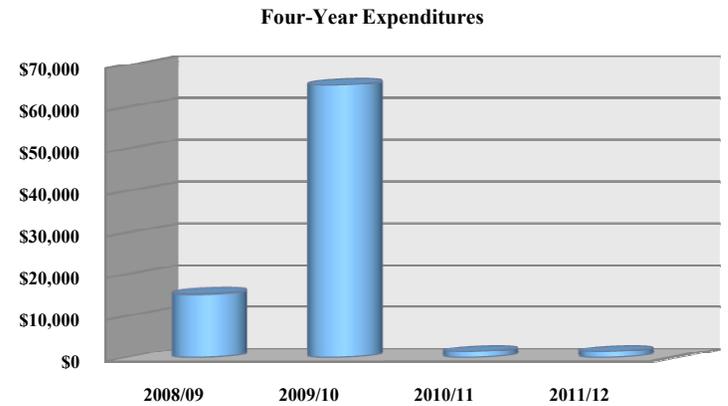
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Public Art Acquisition</b>	<b>Department:</b>	<b>Parks &amp; Recreation</b>
<b>Fund/Division Number:</b>	<b>268-0001</b>		

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 565	\$ 430	\$ 430	\$ 430	\$ 430
80270 Transfer to Art Commission	3,300	1,200	1,200	1,200	1,200
80352 Transfer to Parks CIP Projects	11,520	63,739	26,000	0	0
<b>Total</b>	<b>\$ 15,385</b>	<b>\$ 65,369</b>	<b>\$ 27,630</b>	<b>\$ 1,630</b>	<b>\$ 1,630</b>
<b>Annual Percentage Change</b>			<b>79.59%</b>	<b>-97.51%</b>	<b>0.00%</b>

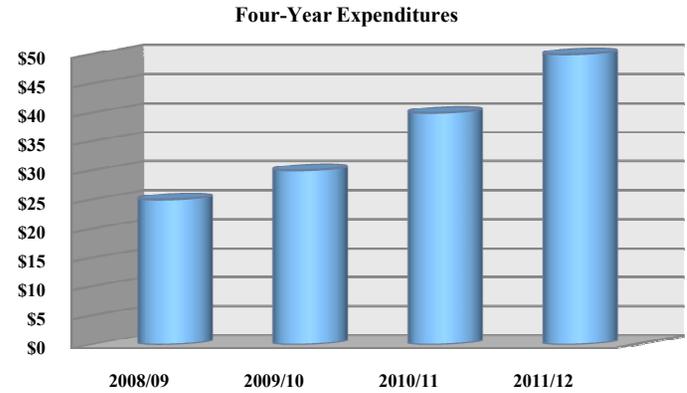
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Parking-In-Lieu	<b>Department:</b> Community Development
<b>Fund/Division Number:</b> 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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 25	\$ 30	\$ 30	\$ 40	\$ 50
<b>Total</b>	<u>\$ 25</u>	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ 40</u>	<u>\$ 50</u>
<b>Annual Percentage Change</b>			20.00%	33.33%	25.00%

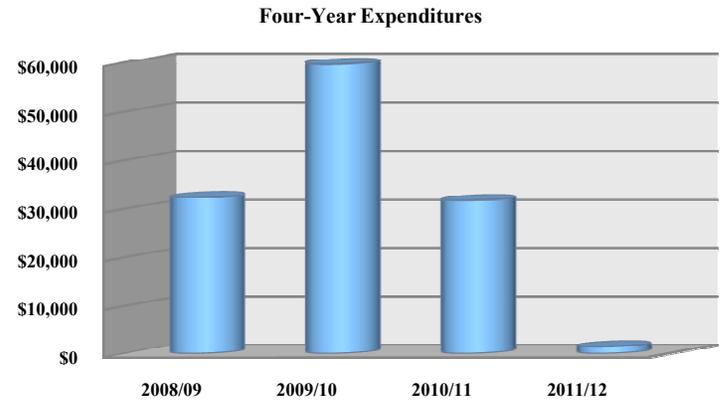
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

Beginning in 2007, the City of Brentwood has entered into a Memorandum of Understanding with the Brentwood Arts Society in order for the Society to run a variety of arts programs in the City formerly ran by the City of Brentwood Arts Commission.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 32,390	\$ 59,700	\$ 59,700	\$ 31,800	\$ 1,550
<b>Total</b>	<u>\$ 32,390</u>	<u>\$ 59,700</u>	<u>\$ 59,700</u>	<u>\$ 31,800</u>	<u>\$ 1,550</u>
<b>Annual Percentage Change</b>			<b>84.32%</b>	<b>-46.73%</b>	<b>-95.13%</b>

**Commentary**

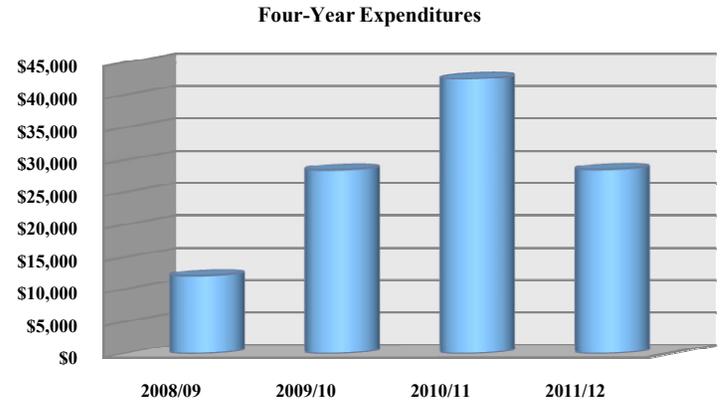
The decrease in this budget is due to the reduction of funds available to implement art programs. Grant funding for FY 2011/12 isn't available.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Asset Forfeiture	<b>Department:</b> Police Department
<b>Fund/Division Number:</b> 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 the purpose of drug prevention.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 51	\$ 0	\$ 60	\$ 65	\$ 70
75700 Disposition	<u>12,107</u>	<u>28,500</u>	<u>980</u>	<u>42,500</u>	<u>28,500</u>
<b>Total</b>	<u>\$ 12,158</u>	<u>\$ 28,500</u>	<u>\$ 1,040</u>	<u>\$ 42,565</u>	<u>\$ 28,570</u>
<b>Annual Percentage Change</b>			-91.45%	49.35%	-32.88%

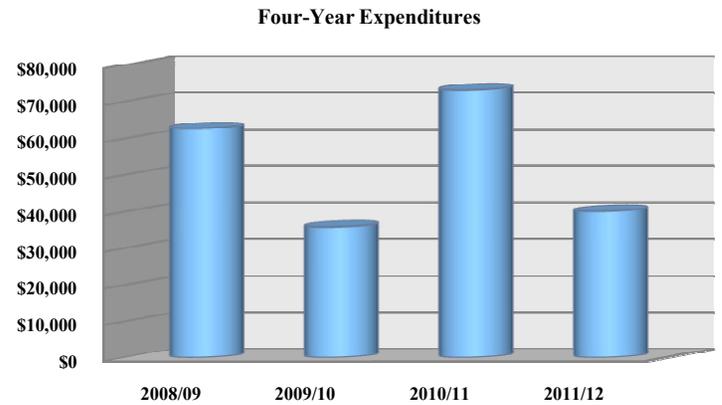
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Abandoned Vehicle Abatement	<b>Department:</b> Community Development
<b>Fund/Division Number:</b> 281-0001	

**Description**

The Legislature passed AB 4114 in September 1990 to include a \$1 fee, in vehicle registration fees, to be deposited in the Abandoned Vehicle Trust Fund. This fee was established to financially assist local governments with the growing problem of abandoned vehicles. These funds can only be used for the abatement removal and disposal as public nuisances of any abandoned, wrecked, dismantled, or inoperative vehicles or parts from private or public property.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 9	\$ 1,000	\$ 10	\$ 200	\$ 200
80100 Abatement	62,915	35,000	35,000	73,191	40,000
<b>Total</b>	<u>\$ 62,924</u>	<u>\$ 36,000</u>	<u>\$ 35,010</u>	<u>\$ 73,391</u>	<u>\$ 40,200</u>
<b>Annual Percentage Change</b>			-44.36%	103.86%	-45.22%

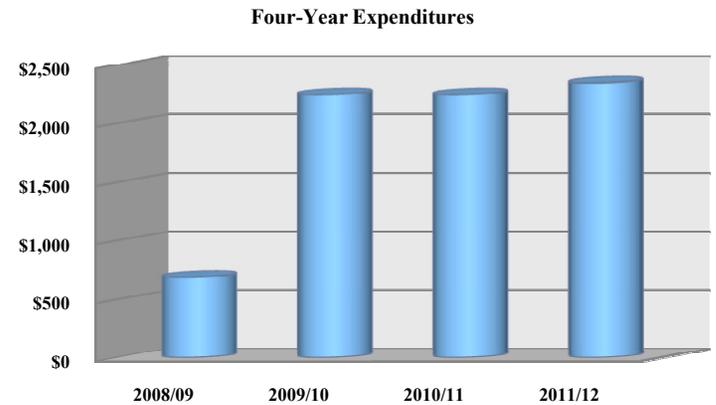
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> PEG Media	<b>Department:</b> Finance & Information Systems
<b>Fund/Division Number:</b> 285-0001	

**Description**

Comcast is providing the City with the following analog channels for Public Access, Educational and Governmental (PEG)-related purposes: two channels, initially for Public and Government Access; one channel for Educational Access, upon the City's certification to Comcast that the City (or designee) has a plan and budget to implement education programming; two additional channels programmed with locally provided programming, on average at least six hours per day, over a 30-day period preceding such date of request.



	2008/09	2009/10	2009/10	2010/11	2011/12
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
70140 <b>Special Services</b>	\$ 694	\$ 750	\$ 900	\$ 1,000	\$ 1,100
70239 <b>Legal</b>	0	1,500	500	1,250	1,250
<b>Total</b>	\$ 694	\$ 2,250	\$ 1,400	\$ 2,250	\$ 2,350
<b>Annual Percentage Change</b>			101.73%	0.00%	4.44%

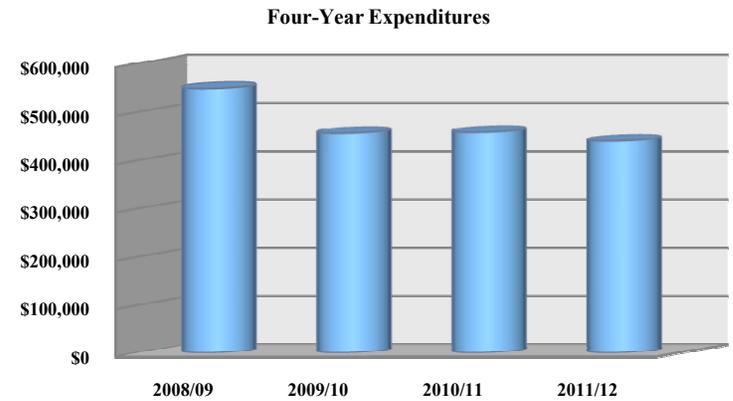
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Measure C	<b>Department:</b> Public Works
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 2,435	\$ 5,832	\$ 5,832	\$ 5,832	\$ 5,832
80336 Roadway CIP Projects	<u>548,117</u>	<u>452,210</u>	<u>452,210</u>	<u>454,046</u>	<u>436,254</u>
<b>Total</b>	<u>\$ 550,552</u>	<u>\$ 458,042</u>	<u>\$ 458,042</u>	<u>\$ 459,878</u>	<u>\$ 442,086</u>
<b>Annual Percentage Change</b>			<b>-16.80%</b>	<b>0.40%</b>	<b>-3.87%</b>

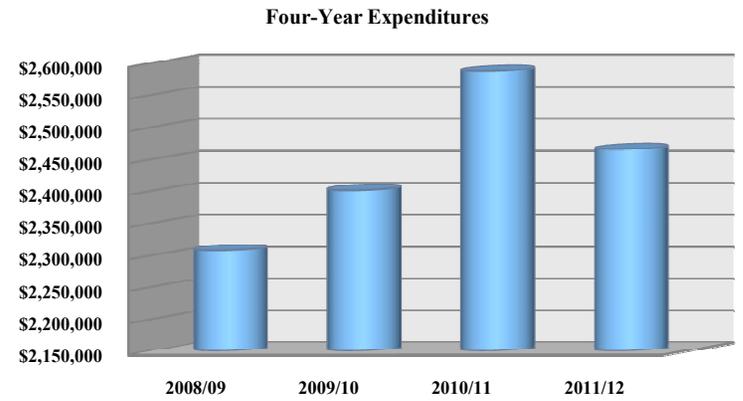
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>98-1 City Wide Park Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>230-2501</b>		

**Description**

This division of the Parks and Recreation Department coordinates the maintenance activities for the City Wide Benefit District. This division contracts for, monitors and provides administrative support, in accordance with established standards, for maintenance personnel that maintain parks and facilities throughout Brentwood.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 487,779	\$ 474,270	\$ 468,883	\$ 499,413	\$ 525,563
Supplies and Services	1,588,557	1,821,911	1,613,684	1,795,542	1,791,963
Internal Services	<u>232,466</u>	<u>105,685</u>	<u>105,685</u>	<u>293,085</u>	<u>149,760</u>
<b>Total</b>	<b><u>\$ 2,308,802</u></b>	<b><u>\$ 2,401,866</u></b>	<b><u>\$ 2,188,252</u></b>	<b><u>\$ 2,588,040</u></b>	<b><u>\$ 2,467,286</u></b>
<b>Annual Percentage Change</b>			<b>-5.22%</b>	<b>7.75%</b>	<b>-4.67%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>5.44</b>	<b>5.04</b>	<b>5.04</b>	<b>5.04</b>	<b>5.04</b>

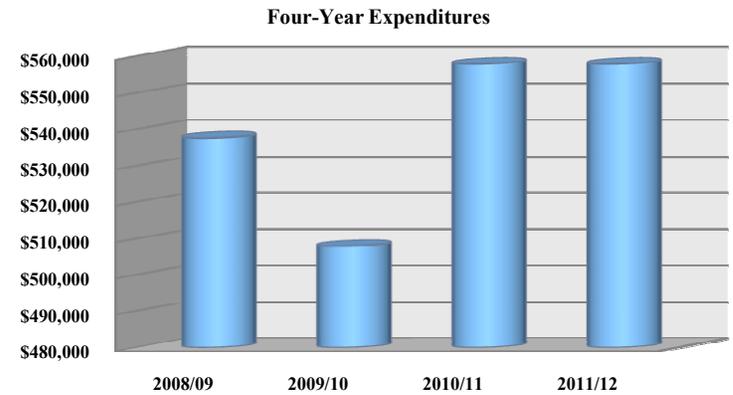
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Community Facilities District #2	<b>Department:</b> Finance and Information Systems
<b>Fund/Division Number:</b> 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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 7,183	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
80100 Transfer to General Fund	530,543	500,000	500,000	550,000	550,000
<b>Total</b>	\$ 537,726	\$ 508,000	\$ 508,000	\$ 558,000	\$ 558,000
<b>Annual Percentage Change</b>			-5.53%	9.84%	0.00%

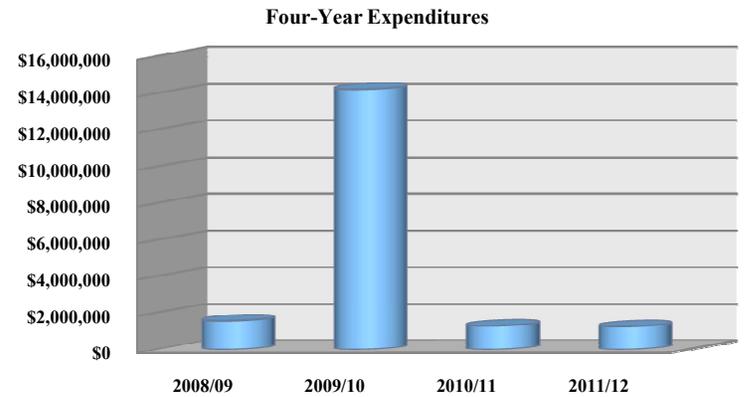
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Community Facilities District #3	<b>Department:</b> Finance and Information Systems
<b>Fund/Division Number:</b> 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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
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**Expenditure Summary**

70140 Special Services	\$ 6,770	\$ 56,114	\$ 56,114	\$ 8,000	\$ 8,000
80100 Transfer to General Fund	567,372	1,187,109	1,137,109	1,300,000	1,265,000
80352 Transfer to Parks Capital Projects	1,000,000	0	0	0	0
80361 Transfer to Civic Center Project	0	10,245,476	10,245,476	0	0
80522 Transfer to Parks & Trails Projects	0	2,724,524	2,140,758	0	0
<b>Total</b>	<b>\$ 1,574,142</b>	<b>\$ 14,213,223</b>	<b>\$ 13,579,457</b>	<b>\$ 1,308,000</b>	<b>\$ 1,273,000</b>
<b>Annual Percentage Change</b>			<b>762.66%</b>	<b>-90.80%</b>	<b>-2.68%</b>

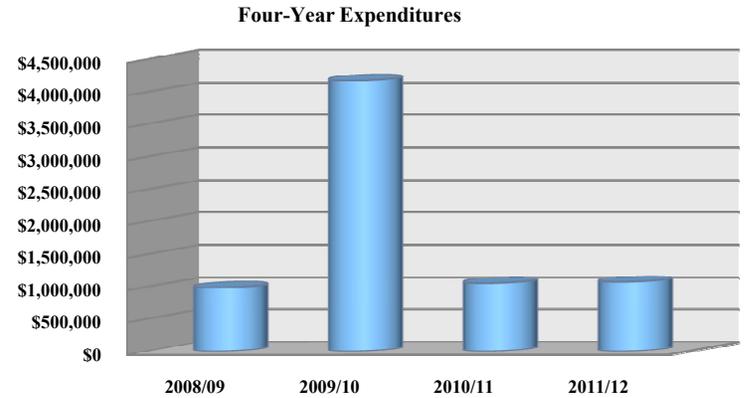
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b> Community Facilities District #4	<b>Department:</b> Finance and Information Systems
<b>Fund/Division Number:</b> 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 and construction and maintenance of joint-use school facilities; rehabilitation/expansion of library sites; roadway rehabilitation and utility undergrounding.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 Special Services	\$ 7,495	\$ 23,044	\$ 23,044	\$ 11,500	\$ 11,500
80100 Transfer to General Fund	780,638	1,042,891	942,891	1,045,000	1,065,000
80337 Transfer to Community Facility Projects	0	242,002	241,410	0	0
80352 Transfer to Parks Capital Projects	200,000	0	0	0	0
80522 Transfer to Parks & Trails Projects	0	2,877,998	2,877,998	0	0
<b>Total</b>	<b>\$ 988,133</b>	<b>\$ 4,185,935</b>	<b>\$ 4,085,343</b>	<b>\$ 1,056,500</b>	<b>\$ 1,076,500</b>
<b>Annual Percentage Change</b>			<b>313.44%</b>	<b>-74.76%</b>	<b>1.89%</b>

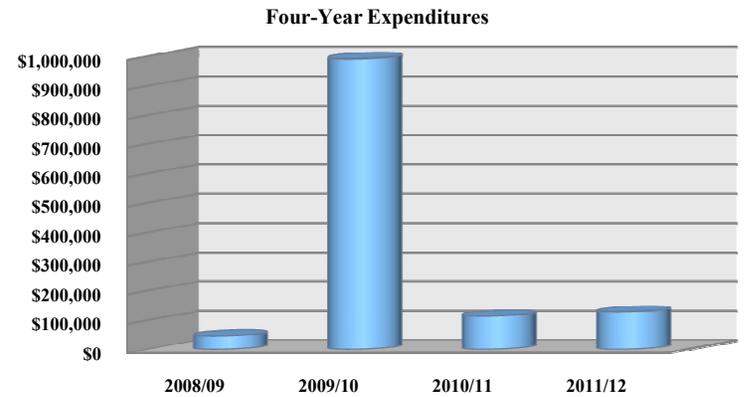
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Description**

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



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70140 <b>Special Services</b>	\$ 6,586	\$ 12,534	\$ 12,534	\$ 9,000	\$ 9,000
80100 <b>Transfer to General Fund</b>	41,582	70,000	70,000	<b>105,000</b>	<b>120,000</b>
80337 <b>Transfer to Community Facility Projects</b>	0	910,000	908,296	<b>0</b>	<b>0</b>
<b>Total</b>	<u>\$ 48,168</u>	<u>\$ 992,534</u>	<u>\$ 990,830</u>	<u>\$ 114,000</u>	<u>\$ 129,000</u>
<b>Annual Percentage Change</b>			<b>1957.03%</b>	<b>-88.51%</b>	<b>13.16%</b>

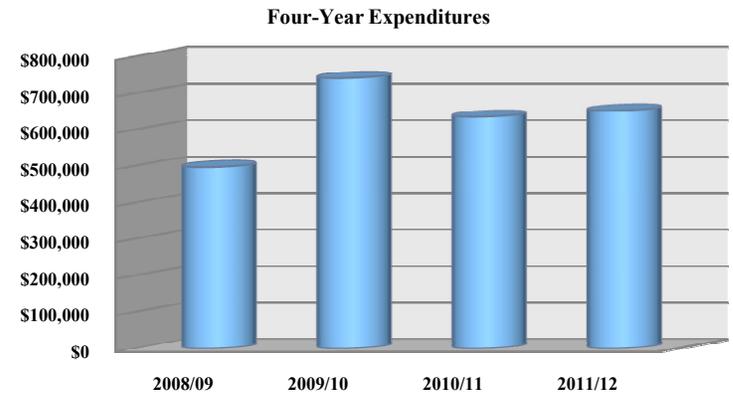
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 23,500	\$ 22,831	\$ 9,097	\$ 21,965	\$ 22,625
70110 Maintenance Personnel	31,756	41,638	31,070	68,566	70,623
70115 Building and Facilities Maintenance	270	950	4,377	950	978
70140 Special Services	10,180	10,557	10,557	10,681	11,002
70145 Communication	368	476	368	536	552
70180 Purchased Water	20,016	49,280	26,555	45,952	47,330
70200 Interfund Services	25,132	54,661	40,788	56,352	58,043
70240 Contractual Services	194,959	336,268	321,104	325,810	335,584
82708 Park & LLD Replacement	190,532	226,858	226,858	106,163	106,163
<b>Total</b>	<b>\$ 496,713</b>	<b>\$ 743,519</b>	<b>\$ 670,774</b>	<b>\$ 636,975</b>	<b>\$ 652,900</b>
<b>Annual Percentage Change</b>			<b>35.04%</b>	<b>-14.33%</b>	<b>2.50%</b>

**Commentary**

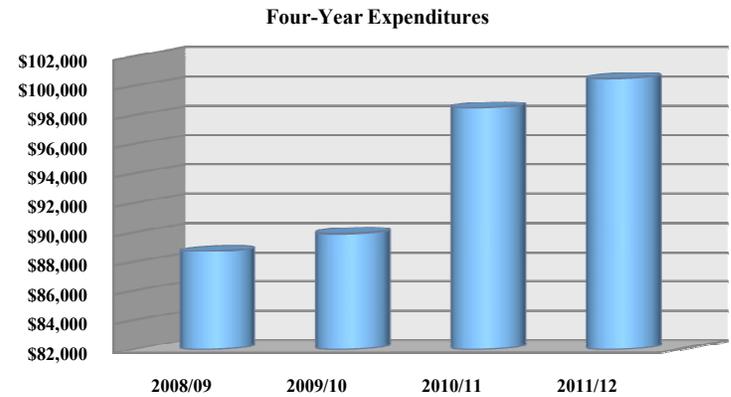
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 15,840	\$ 14,172	\$ 10,892	\$ 12,135	\$ 12,499
70110 Maintenance Personnel	3,967	3,840	3,840	3,937	4,055
70115 Building and Facilities Maintenance	0	450	471	450	463
70140 Special Services	1,664	1,652	1,652	1,496	1,542
70145 Communication	368	325	367	386	397
70180 Purchased Water	15,270	26,515	17,552	18,078	18,621
70200 Interfund Services	6,318	7,929	7,929	6,974	7,183
70240 Contractual Services	28,712	20,058	21,321	22,234	22,901
82708 Park & LLD Replacement	16,612	14,988	14,988	32,845	32,845
<b>Total</b>	<b>\$ 88,751</b>	<b>\$ 89,929</b>	<b>\$ 79,012</b>	<b>\$ 98,535</b>	<b>\$ 100,506</b>
<b>Annual Percentage Change</b>			<b>-10.97%</b>	<b>9.57%</b>	<b>2.00%</b>

**Commentary**

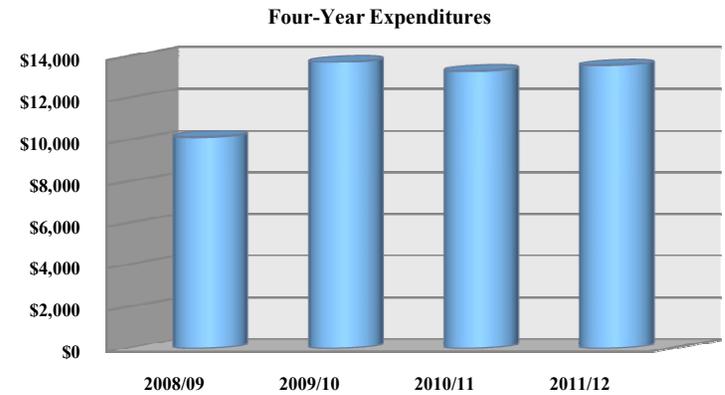
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>95-6 Gerry Ranch LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>604-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,835	\$ 2,646	\$ 1,635	\$ 1,763	\$ 1,815
70110 Maintenance Personnel	260	250	250	257	264
70115 Building and Facilities Maintenance	395	250	0	250	258
70140 Special Services	239	241	241	225	232
70180 Purchased Water	2,047	3,150	3,021	3,111	3,205
70200 Interfund Services	946	1,038	1,038	942	970
70240 Contractual Services	3,239	2,239	2,177	2,328	2,398
82708 Park & LLD Replacement	187	3,926	3,926	4,438	4,438
<b>Total</b>	<b>\$ 10,148</b>	<b>\$ 13,740</b>	<b>\$ 12,288</b>	<b>\$ 13,314</b>	<b>\$ 13,580</b>
<b>Annual Percentage Change</b>			<b>21.09%</b>	<b>-3.10%</b>	<b>2.00%</b>

**Commentary**

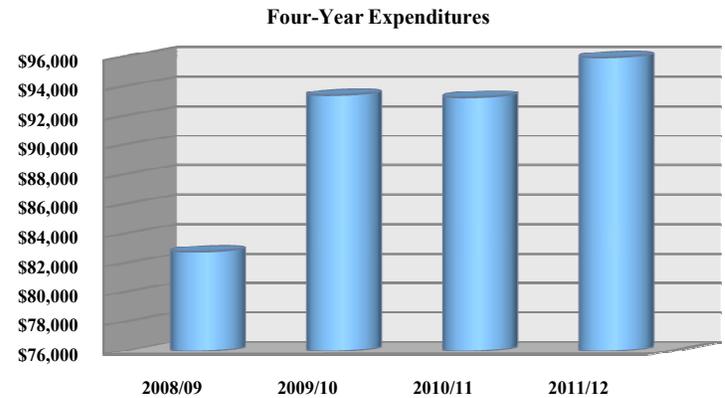
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>95-2 Hawthorn Landing LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>605-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 11,084	\$ 10,372	\$ 7,795	\$ 8,897	\$ 9,165
70110 Maintenance Personnel	3,968	3,840	3,840	4,022	4,143
70115 Building and Facilities Maintenance	75	1,150	1,150	1,150	1,185
70140 Special Services	1,834	1,776	1,777	1,689	1,740
70145 Communication	555	489	562	591	608
70180 Purchased Water	24,218	35,614	39,385	41,732	42,983
70200 Interfund Services	6,951	9,883	9,883	9,431	9,714
70240 Contractual Services	34,133	30,287	29,019	21,324	21,964
82708 Park & LLD Replacement	0	0	0	4,442	4,442
<b>Total</b>	<b>\$ 82,818</b>	<b>\$ 93,411</b>	<b>\$ 93,411</b>	<b>\$ 93,278</b>	<b>\$ 95,944</b>
<b>Annual Percentage Change</b>			<b>12.79%</b>	<b>-0.14%</b>	<b>2.86%</b>

**Commentary**

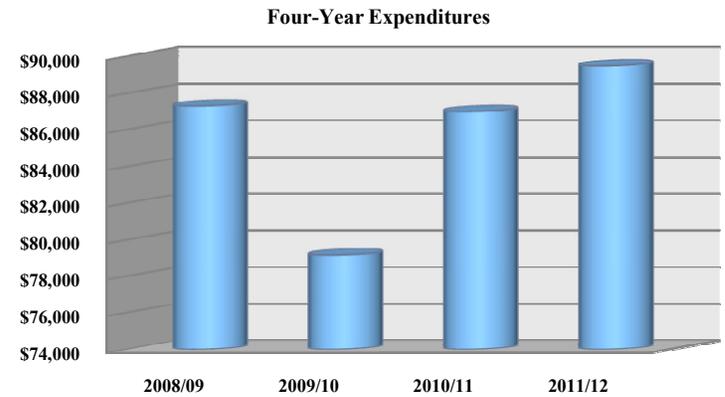
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Year 2009/10**

<b>Fund Title:</b>	<b>95-7 Greystone LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>606-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 13,451	\$ 16,216	\$ 13,472	\$ 14,573	\$ 15,010
70110 Maintenance Personnel	3,140	3,039	3,039	2,409	2,482
70115 Building and Facilities Maintenance	0	350	0	350	361
70140 Special Services	1,682	1,606	1,606	1,649	1,698
70145 Communication	367	326	367	386	397
70180 Purchased Water	21,178	32,894	33,538	34,543	35,580
70200 Interfund Services	5,885	8,379	8,379	8,798	9,062
70240 Contractual Services	41,619	16,391	14,346	20,167	20,772
82708 Park & LLD Replacement	0	0	0	4,144	4,144
<b>Total</b>	<b>\$ 87,322</b>	<b>\$ 79,201</b>	<b>\$ 74,747</b>	<b>\$ 87,019</b>	<b>\$ 89,506</b>
<b>Annual Percentage Change</b>			<b>-14.40%</b>	<b>9.87%</b>	<b>2.86%</b>

**Commentary**

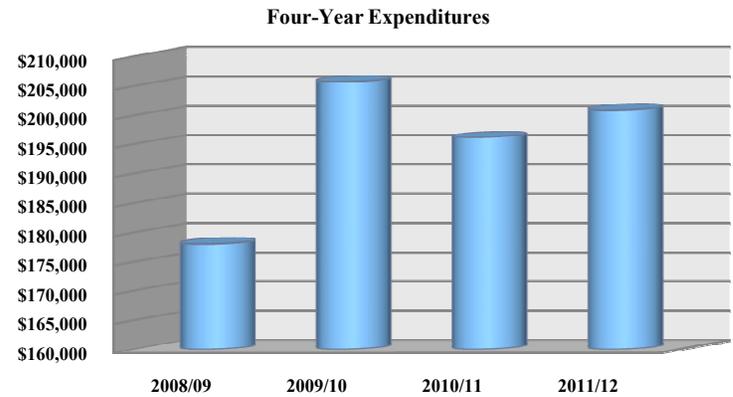
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>95-8 Garin Ranch LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>607-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 20,965	\$ 19,673	\$ 14,229	\$ 22,185	\$ 22,850
70110 Maintenance Personnel	9,468	10,836	9,900	12,426	12,799
70115 Building and Facilities Maintenance	0	300	0	450	463
70140 Special Services	3,411	3,578	3,578	3,325	3,425
70145 Communication	0	250	0	250	258
70180 Purchased Water	25,214	45,570	33,645	35,935	37,013
70200 Interfund Services	11,076	18,137	16,572	16,666	17,166
70240 Contractual Services	68,060	73,086	55,507	65,749	67,721
82708 Park & LLD Replacement	39,950	34,286	34,286	39,246	39,246
<b>Total</b>	<b>\$ 178,144</b>	<b>\$ 205,716</b>	<b>\$ 167,717</b>	<b>\$ 196,232</b>	<b>\$ 200,941</b>
<b>Annual Percentage Change</b>			<b>-5.85%</b>	<b>-4.61%</b>	<b>2.40%</b>

**Commentary**

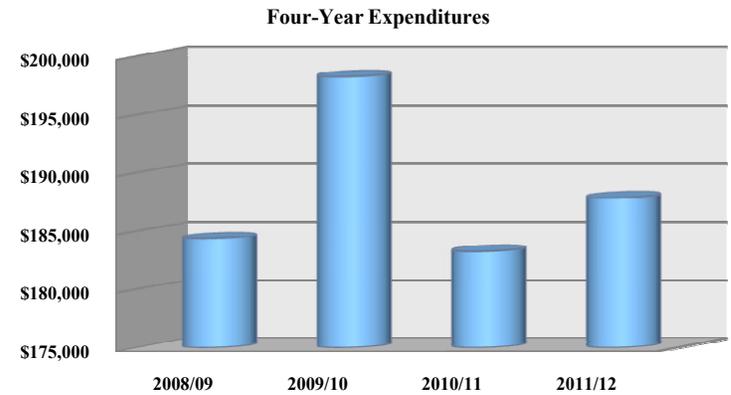
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>97-1 Hancock LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>609-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 22,921	\$ 21,274	\$ 15,831	\$ 18,754	\$ 19,316
70110 Maintenance Personnel	11,936	11,971	11,971	12,015	12,376
70115 Building and Facilities Maintenance	65	5,287	760	1,850	1,906
70140 Special Services	3,851	3,210	3,210	3,273	3,372
70145 Communication	1,291	1,139	1,305	1,370	1,411
70180 Purchased Water	19,036	25,755	32,863	33,849	34,865
70200 Interfund Services	13,781	15,541	15,541	16,216	16,702
70240 Contractual Services	75,254	62,715	57,640	65,417	67,379
82708 Park & LLD Replacement	36,230	51,412	51,412	30,549	30,549
<b>Total</b>	<b>\$ 184,365</b>	<b>\$ 198,304</b>	<b>\$ 190,533</b>	<b>\$ 183,293</b>	<b>\$ 187,876</b>
<b>Annual Percentage Change</b>			<b>3.35%</b>	<b>-7.57%</b>	<b>2.50%</b>

**Commentary**

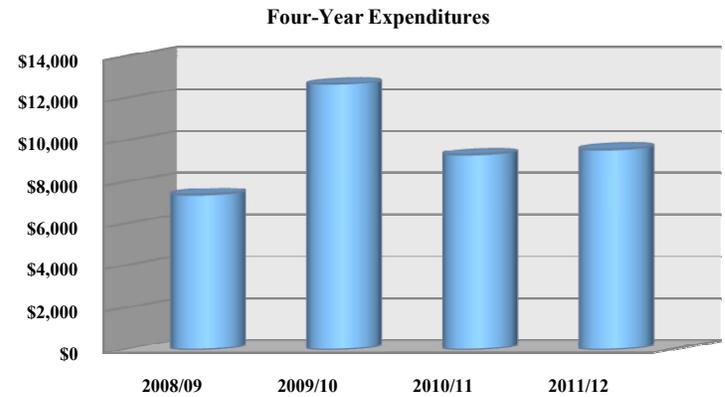
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>98-5 Arroyo Seco LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>611-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 1,464	\$ 1,085	\$ 873	\$ 986	\$ 1,016
70110 Maintenance Personnel	396	384	384	393	405
70115 Building and Facilities Maintenance	0	150	0	150	155
70140 Special Services	217	188	188	196	201
70180 Purchased Water	1,363	2,007	2,316	2,386	2,457
70200 Interfund Services	904	840	840	901	928
70240 Contractual Services	3,066	3,282	3,335	3,474	3,579
82708 Park & LLD Replacement	0	4,761	4,761	849	849
<b>Total</b>	<b>\$ 7,410</b>	<b>\$ 12,697</b>	<b>\$ 12,697</b>	<b>\$ 9,335</b>	<b>\$ 9,590</b>
<b>Annual Percentage Change</b>			<b>71.35%</b>	<b>-26.48%</b>	<b>2.73%</b>

**Commentary**

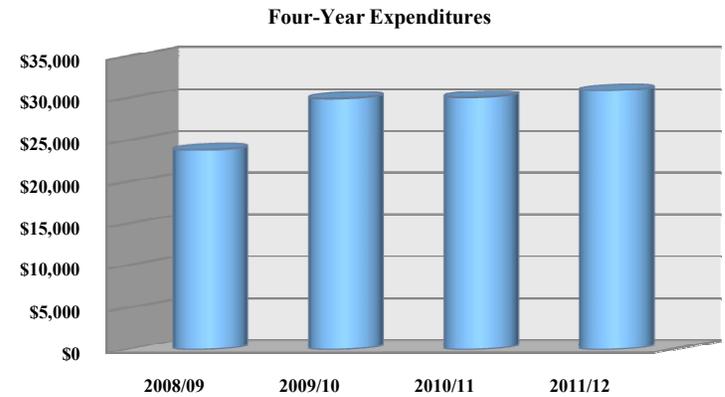
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>98-3 Solana LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>612-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,220	\$ 3,410	\$ 3,410	\$ 1,967	\$ 2,025
70110 Maintenance Personnel	1,208	1,169	1,169	1,746	1,798
70115 Building and Facilities Maintenance	0	0	0	50	52
70140 Special Services	449	432	432	523	538
70180 Purchased Water	4,556	8,914	8,914	12,268	12,637
70200 Interfund Services	1,637	2,378	2,378	3,044	3,135
70240 Contractual Services	9,540	9,169	9,169	9,071	9,344
82708 Park & LLD Replacement	4,305	4,495	4,495	1,433	1,433
<b>Total</b>	<b>\$ 23,915</b>	<b>\$ 29,967</b>	<b>\$ 29,967</b>	<b>\$ 30,102</b>	<b>\$ 30,962</b>
<b>Annual Percentage Change</b>			<b>25.31%</b>	<b>0.45%</b>	<b>2.86%</b>

**Commentary**

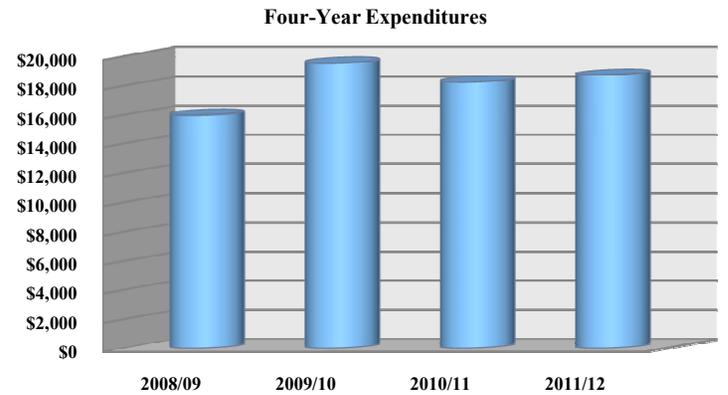
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>98-4 Birchwood Estates LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>613-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
70100 Utilities	\$ 1,615	\$ 1,244	\$ 1,035	\$ 1,221	\$ 1,257
70110 Maintenance Personnel	760	735	735	753	776
70115 Building and Facilities Maintenance	0	250	0	250	258
70140 Special Services	339	305	305	306	315
70180 Purchased Water	3,426	5,820	6,621	5,800	5,974
70200 Interfund Services	1,231	1,724	1,724	1,761	1,814
70240 Contractual Services	6,191	6,215	5,873	6,498	6,693
82708 Park & LLD Replacement	2,428	3,258	3,258	1,659	1,659
<b>Total</b>	<b>\$ 15,990</b>	<b>\$ 19,551</b>	<b>\$ 19,551</b>	<b>\$ 18,248</b>	<b>\$ 18,746</b>
<b>Annual Percentage Change</b>			<b>22.27%</b>	<b>-6.66%</b>	<b>2.73%</b>

**Commentary**

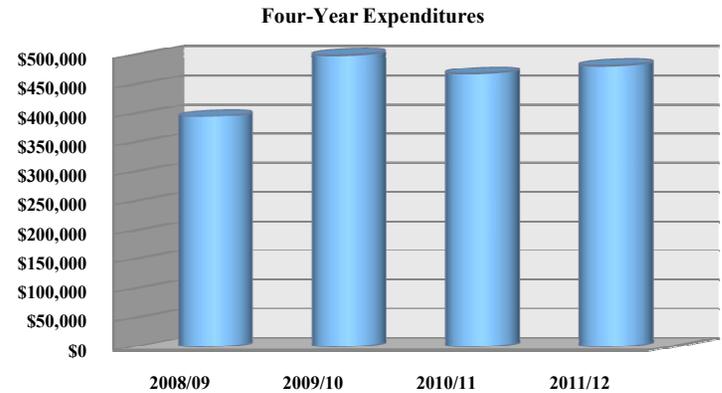
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-3 Spa L LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>614-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 29,860	\$ 33,495	\$ 23,744	\$ 31,043	\$ 31,974
70110 Maintenance Personnel	33,990	34,343	34,343	34,454	35,488
70115 Building and Facilities Maintenance	92	400	847	400	412
70140 Special Services	16,866	7,468	7,468	7,616	7,845
70145 Communication	1,679	1,793	2,030	2,132	2,196
70180 Purchased Water	88,242	135,439	132,684	136,664	140,764
70200 Interfund Services	29,370	44,067	44,067	45,763	47,136
70240 Contractual Services	167,895	159,514	148,882	172,998	178,187
82708 Park & LLD Replacement	27,785	83,304	83,304	38,796	38,796
<b>Total</b>	<b>\$ 395,779</b>	<b>\$ 499,823</b>	<b>\$ 477,369</b>	<b>\$ 469,866</b>	<b>\$ 482,798</b>
<b>Annual Percentage Change</b>			<b>20.62%</b>	<b>-5.99%</b>	<b>2.75%</b>

**Commentary**

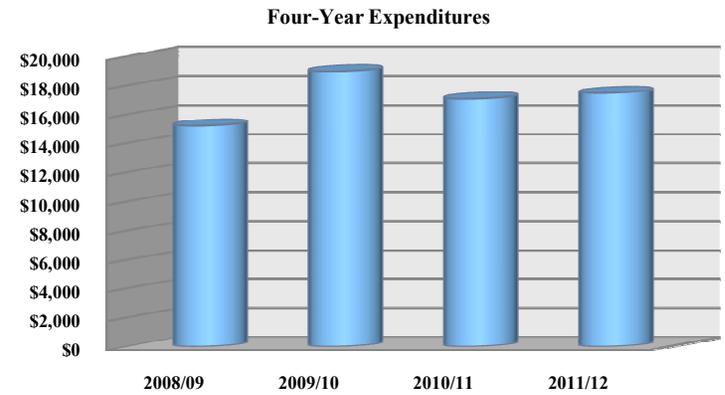
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-4 California Grove LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>615-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,365	\$ 1,888	\$ 1,579	\$ 1,707	\$ 1,757
70110 Maintenance Personnel	276	267	267	274	282
70115 Building and Facilities Maintenance	44	1,050	0	1,050	1,083
70140 Special Services	329	319	319	260	268
70145 Communication	191	168	193	203	209
70180 Purchased Water	4,126	7,915	3,262	5,000	5,150
70200 Interfund Services	1,222	1,677	1,677	1,300	1,339
70240 Contractual Services	3,528	2,568	2,411	2,453	2,527
82708 Park & LLD Replacement	3,213	3,170	3,170	4,899	4,899
<b>Total</b>	<b>\$ 15,294</b>	<b>\$ 19,022</b>	<b>\$ 12,878</b>	<b>\$ 17,146</b>	<b>\$ 17,514</b>
<b>Annual Percentage Change</b>			<b>-15.80%</b>	<b>-9.86%</b>	<b>2.15%</b>

**Commentary**

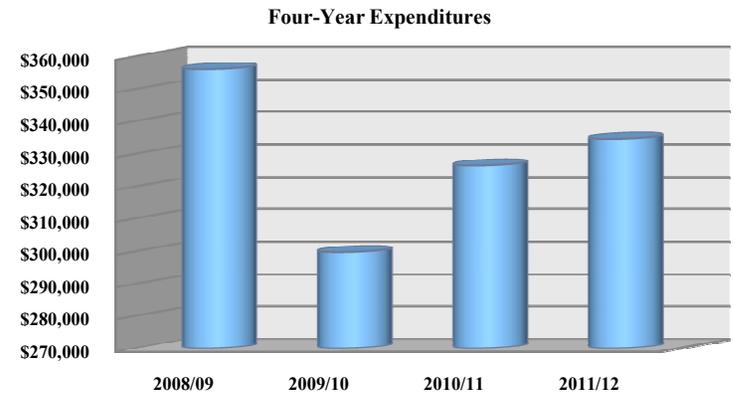
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-5 Deer Creek LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>616-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 19,144	\$ 29,272	\$ 14,360	\$ 30,755	\$ 31,677
70110 Maintenance Personnel	49,732	14,742	14,742	18,485	19,040
70115 Building and Facilities Maintenance	0	14,702	0	300	309
70140 Special Services	7,109	4,944	4,944	5,243	5,400
70145 Communication	190	168	190	199	205
70180 Purchased Water	30,492	57,177	43,693	55,003	56,653
70200 Interfund Services	28,174	26,431	26,431	28,895	29,762
70240 Contractual Services	147,373	102,386	88,952	133,295	137,294
82708 Park & LLD Replacement	74,072	49,964	49,964	54,435	54,435
<b>Total</b>	<b>\$ 356,286</b>	<b>\$ 299,786</b>	<b>\$ 243,276</b>	<b>\$ 326,610</b>	<b>\$ 334,775</b>
<b>Annual Percentage Change</b>			<b>-31.72%</b>	<b>8.95%</b>	<b>2.50%</b>

**Commentary**

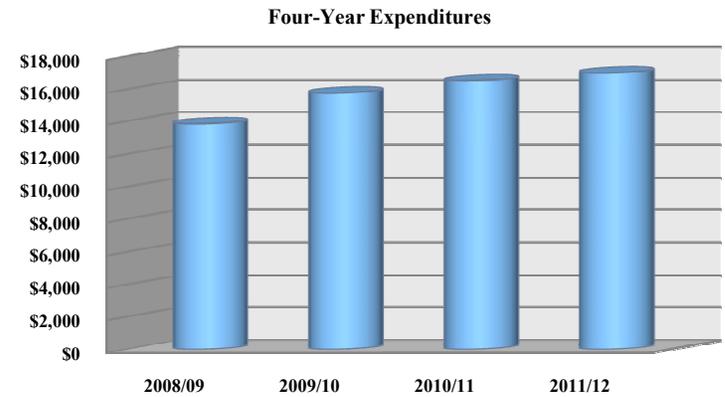
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-6 Trailside LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>617-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,504	\$ 2,983	\$ 1,783	\$ 1,906	\$ 1,963
70110 Maintenance Personnel	188	184	184	188	194
70115 Building and Facilities Maintenance	0	1,050	0	1,050	1,081
70140 Special Services	297	272	273	310	320
70180 Purchased Water	2,585	5,025	6,656	8,500	8,755
70200 Interfund Services	1,166	1,392	1,392	1,673	1,723
70240 Contractual Services	4,048	2,247	2,865	2,133	2,197
82708 Park & LLD Replacement	3,065	2,631	2,631	788	788
<b>Total</b>	<b>\$ 13,853</b>	<b>\$ 15,784</b>	<b>\$ 15,784</b>	<b>\$ 16,548</b>	<b>\$ 17,021</b>
<b>Annual Percentage Change</b>			<b>13.94%</b>	<b>4.84%</b>	<b>2.86%</b>

**Commentary**

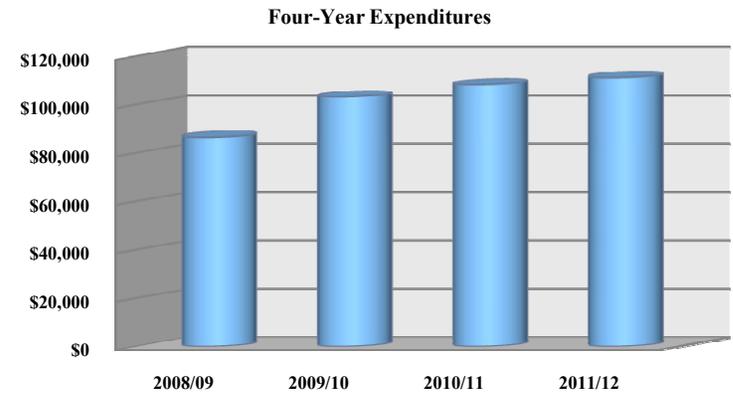
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-7 Termo LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>618-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 5,728	\$ 5,307	\$ 4,436	\$ 7,448	\$ 7,671
70110 Maintenance Personnel	9,108	10,485	10,485	15,729	16,201
70115 Building and Facilities Maintenance	566	6,789	418	1,000	1,030
70140 Special Services	2,052	1,886	1,886	1,793	1,847
70145 Communication	900	787	886	931	959
70180 Purchased Water	17,397	29,453	18,557	19,114	19,687
70200 Interfund Services	7,734	10,937	10,937	10,468	10,782
70240 Contractual Services	43,322	37,731	37,711	42,119	43,383
82708 Park & LLD Replacement	0	0	0	9,860	9,860
<b>Total</b>	<b>\$ 86,807</b>	<b>\$ 103,375</b>	<b>\$ 85,316</b>	<b>\$ 108,462</b>	<b>\$ 111,420</b>
<b>Annual Percentage Change</b>			<b>-1.72%</b>	<b>4.92%</b>	<b>2.73%</b>

**Commentary**

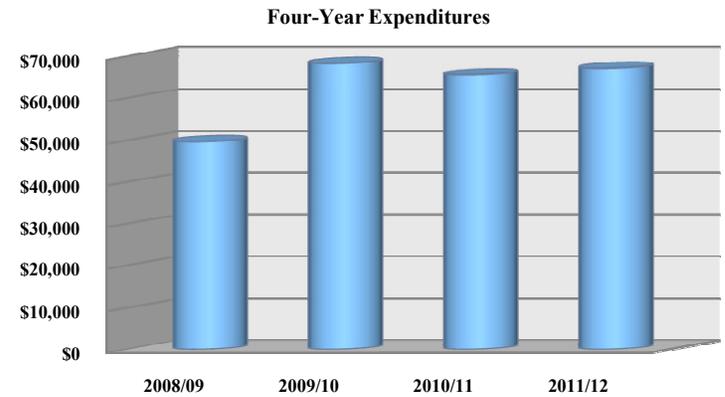
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-8 Gerry Ryder LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>619-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 5,414	\$ 5,262	\$ 8,869	\$ 9,719	\$ 10,011
70110 Maintenance Personnel	2,312	2,237	2,237	2,294	2,362
70115 Building and Facilities Maintenance	0	50	0	50	52
70140 Special Services	1,319	1,201	1,201	951	979
70145 Communication	201	195	187	196	203
70180 Purchased Water	21,689	36,864	21,881	22,538	23,213
70200 Interfund Services	4,942	7,235	7,235	5,616	5,784
70240 Contractual Services	13,867	15,343	14,203	11,534	11,880
82708 Park & LLD Replacement	0	0	0	12,758	12,758
<b>Total</b>	<b>\$ 49,744</b>	<b>\$ 68,387</b>	<b>\$ 55,813</b>	<b>\$ 65,656</b>	<b>\$ 67,242</b>
<b>Annual Percentage Change</b>			<b>12.20%</b>	<b>-3.99%</b>	<b>2.42%</b>

**Commentary**

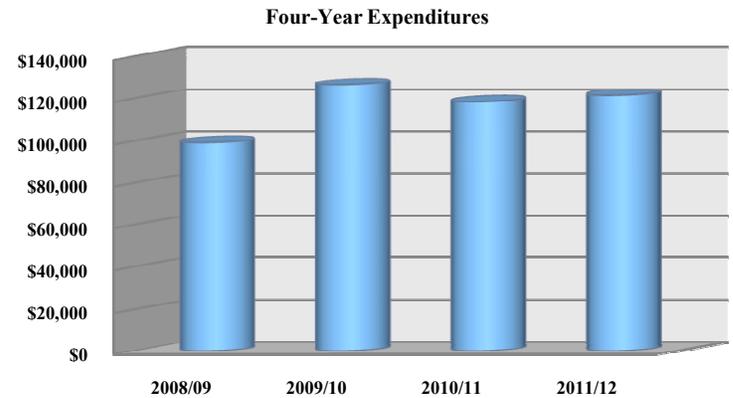
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>99-9 Richmond America LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>620-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 7,459	\$ 7,692	\$ 6,045	\$ 7,431	\$ 7,654
70110 Maintenance Personnel	6,156	5,960	5,960	6,110	6,294
70115 Building and Facilities Maintenance	48	3,748	182	550	567
70140 Special Services	2,037	2,122	2,122	1,763	1,816
70145 Communication	395	384	368	386	398
70180 Purchased Water	18,790	24,180	24,057	24,779	25,522
70200 Interfund Services	6,598	12,763	12,763	10,482	10,796
70240 Contractual Services	40,491	63,783	41,063	47,232	48,648
82708 Park & LLD Replacement	17,345	6,032	6,032	19,747	19,747
<b>Total</b>	<b>\$ 99,319</b>	<b>\$ 126,664</b>	<b>\$ 98,592</b>	<b>\$ 118,480</b>	<b>\$ 121,442</b>
<b>Annual Percentage Change</b>			<b>-0.73%</b>	<b>-6.46%</b>	<b>2.50%</b>

**Commentary**

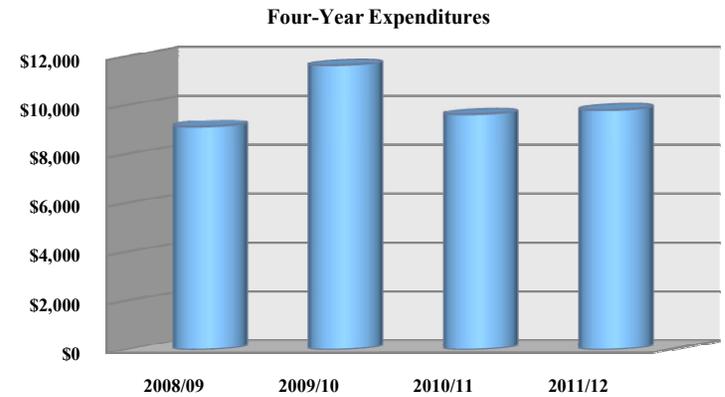
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>00-2 Lyon Woodfield LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>621-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget

**Expenditure Summary**

70100	Utilities	\$ 1,471	\$ 1,090	\$ 807	\$ 884	\$ 911
70110	Maintenance Personnel	208	200	200	205	212
70115	Building and Facilities Maintenance	0	2,450	0	150	155
70140	Special Services	200	232	232	177	181
70145	Communication	201	196	187	197	203
70180	Purchased Water	1,591	2,622	1,997	2,057	2,119
70200	Interfund Services	758	1,026	1,026	659	679
70240	Contractual Services	2,219	1,886	1,787	1,882	1,937
82708	Park & LLD Replacement	2,492	1,940	1,940	3,416	3,416
	<b>Total</b>	<b>\$ 9,140</b>	<b>\$ 11,642</b>	<b>\$ 8,176</b>	<b>\$ 9,627</b>	<b>\$ 9,813</b>
	<b>Annual Percentage Change</b>			<b>-10.55%</b>	<b>-17.31%</b>	<b>1.93%</b>

**Commentary**

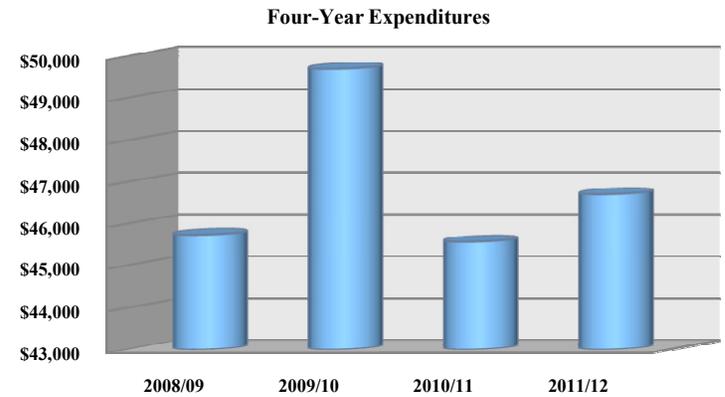
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>00-3 CA Orchard LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>622-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 10,922	\$ 11,640	\$ 11,364	\$ 12,130	\$ 12,493
70110 Maintenance Personnel	1,120	1,085	1,085	1,113	1,146
70115 Building and Facilities Maintenance	449	1,250	0	1,250	1,288
70140 Special Services	897	843	843	854	880
70145 Communication	370	326	375	394	406
70180 Purchased Water	8,373	10,495	10,288	10,597	10,914
70200 Interfund Services	3,547	3,896	3,896	4,032	4,153
70240 Contractual Services	10,733	7,288	6,944	7,612	7,841
82708 Park & LLD Replacement	9,325	12,888	12,888	7,596	7,596
<b>Total</b>	<b>\$ 45,736</b>	<b>\$ 49,711</b>	<b>\$ 47,683</b>	<b>\$ 45,578</b>	<b>\$ 46,717</b>
<b>Annual Percentage Change</b>			<b>4.26%</b>	<b>-8.31%</b>	<b>2.50%</b>

**Commentary**

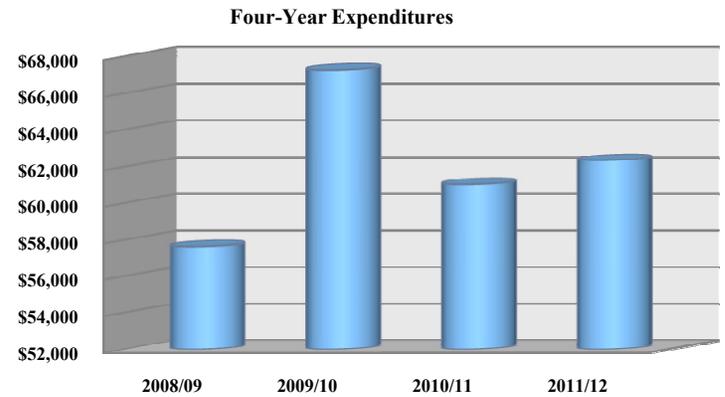
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>00-4 Brentwood Park LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>623-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 7,675	\$ 8,075	\$ 5,738	\$ 6,438	\$ 6,631
70110 Maintenance Personnel	2,344	2,271	2,271	2,328	2,398
70115 Building and Facilities Maintenance	0	1,299	1,151	300	309
70140 Special Services	1,127	1,117	1,118	916	943
70145 Communication	185	163	187	197	203
70180 Purchased Water	11,414	17,835	9,581	9,868	10,164
70200 Interfund Services	4,124	5,933	5,933	4,629	4,768
70240 Contractual Services	19,950	19,385	20,026	18,932	19,500
82708 Park & LLD Replacement	10,842	11,216	11,215	17,443	17,443
<b>Total</b>	<b>\$ 57,661</b>	<b>\$ 67,294</b>	<b>\$ 57,220</b>	<b>\$ 61,051</b>	<b>\$ 62,359</b>
<b>Annual Percentage Change</b>			<b>-0.76%</b>	<b>-9.28%</b>	<b>2.14%</b>

**Commentary**

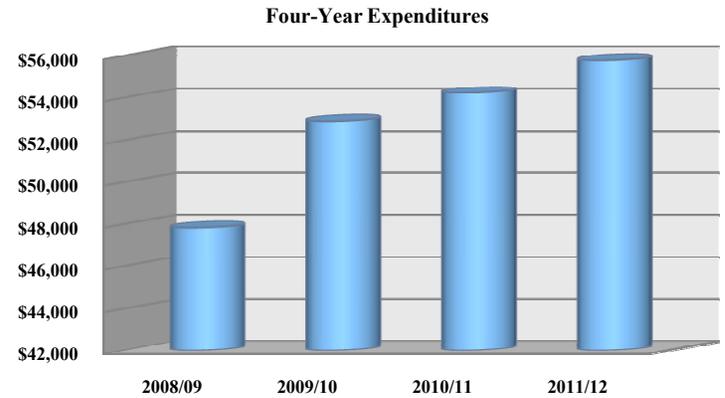
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>01-1 Laird Property LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>624-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget

**Expenditure Summary**

70100	Utilities	\$ 3,045	\$ 4,105	\$ 2,517	\$ 3,475	\$ 3,579
70110	Maintenance Personnel	4,728	4,575	4,575	4,690	4,831
70115	Building and Facilities Maintenance	0	200	0	200	206
70140	Special Services	928	957	957	928	955
70145	Communication	174	167	190	199	205
70180	Purchased Water	3,441	3,720	6,557	6,754	6,957
70200	Interfund Services	3,153	5,600	5,600	5,485	5,650
70240	Contractual Services	24,084	33,609	30,146	29,939	30,837
82708	Park & LLD Replacement	8,289	0	0	2,583	2,583
	<b>Total</b>	<b>\$ 47,842</b>	<b>\$ 52,933</b>	<b>\$ 50,542</b>	<b>\$ 54,253</b>	<b>\$ 55,803</b>
	<b>Annual Percentage Change</b>			<b>5.64%</b>	<b>2.49%</b>	<b>2.86%</b>

**Commentary**

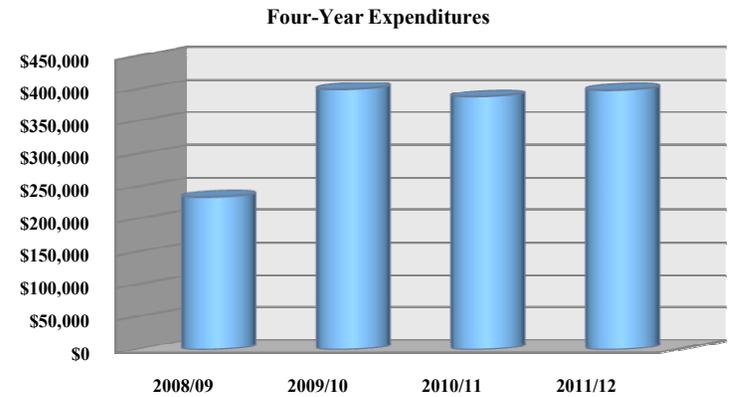
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-2 Oak Street LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>625-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 13,633	\$ 21,335	\$ 13,439	\$ 24,414	\$ 25,147
70110 Maintenance Personnel	16,780	28,700	38,741	24,938	25,686
70115 Building and Facilities Maintenance	611	10,550	953	11,050	11,381
70140 Special Services	6,318	5,790	5,790	5,590	5,758
70145 Communication	1,323	1,658	1,319	1,885	1,942
70180 Purchased Water	58,069	94,304	88,194	100,920	103,948
70200 Interfund Services	16,092	35,304	29,204	34,460	35,494
70240 Contractual Services	92,839	136,048	110,102	121,343	124,982
82708 Park & LLD Replacement	29,239	66,738	66,738	64,920	64,920
<b>Total</b>	<b>\$ 234,904</b>	<b>\$ 400,427</b>	<b>\$ 354,480</b>	<b>\$ 389,520</b>	<b>\$ 399,258</b>
<b>Annual Percentage Change</b>			<b>50.90%</b>	<b>-2.72%</b>	<b>2.50%</b>

**Commentary**

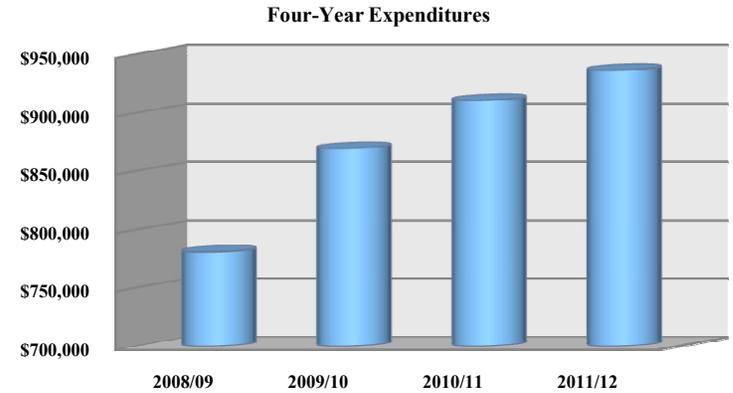
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-3 Apricot Way (Pringle) LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>626-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 53,387	\$ 74,753	\$ 48,186	\$ 69,978	\$ 72,077
70110 Maintenance Personnel	47,886	59,269	59,269	55,712	57,383
70115 Building and Facilities Maintenance	2,834	5,630	9,974	5,100	5,253
70140 Special Services	14,661	14,538	14,538	13,981	14,401
70145 Communication	4,600	5,617	4,348	5,565	5,732
70180 Purchased Water	215,630	340,265	293,033	321,824	331,479
70200 Interfund Services	48,306	92,033	92,033	89,596	92,284
70240 Contractual Services	266,826	277,795	253,145	282,194	290,659
82708 Park & LLD Replacement	127,163	0	0	67,516	67,516
<b>Total</b>	<b>\$ 781,293</b>	<b>\$ 869,900</b>	<b>\$ 774,526</b>	<b>\$ 911,466</b>	<b>\$ 936,784</b>
<b>Annual Percentage Change</b>			<b>-0.87%</b>	<b>4.78%</b>	<b>2.78%</b>

**Commentary**

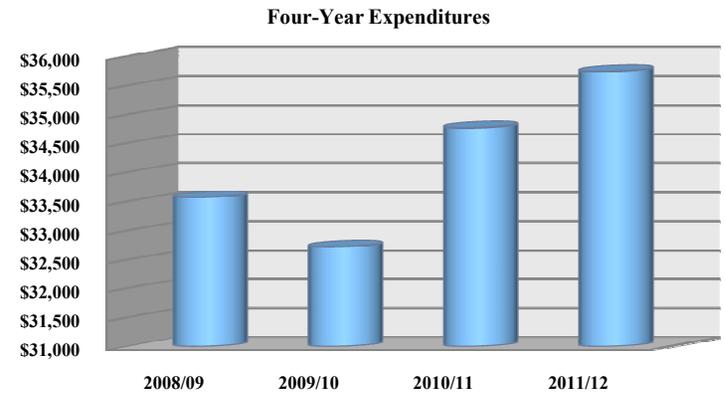
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-4 Braddock &amp; Logan LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>627-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 3,125	\$ 3,259	\$ 3,048	\$ 3,461	\$ 3,565
70110 Maintenance Personnel	2,192	2,120	2,120	1,472	1,516
70115 Building and Facilities Maintenance	1,101	50	0	50	52
70140 Special Services	606	480	480	552	568
70145 Communication	368	326	368	386	397
70180 Purchased Water	8,534	9,806	14,284	14,712	15,153
70200 Interfund Services	2,297	2,886	2,886	3,419	3,522
70240 Contractual Services	9,309	8,353	3,212	8,157	8,402
82708 Park & LLD Replacement	6,040	5,456	5,456	2,577	2,577
<b>Total</b>	<b>\$ 33,572</b>	<b>\$ 32,736</b>	<b>\$ 31,854</b>	<b>\$ 34,786</b>	<b>\$ 35,752</b>
<b>Annual Percentage Change</b>			<b>-5.12%</b>	<b>6.26%</b>	<b>2.78%</b>

**Commentary**

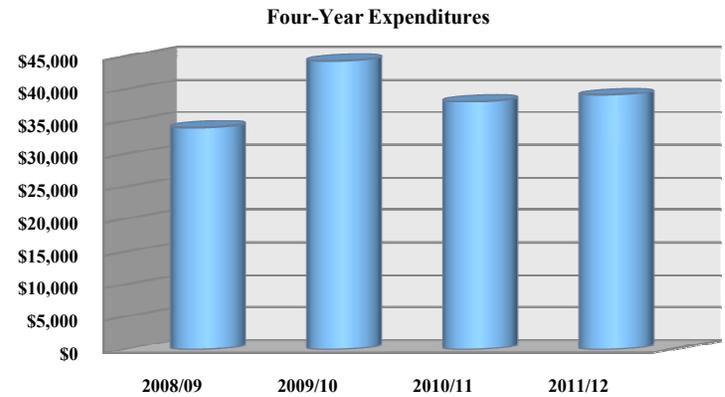
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-5 Sand Creek &amp; Brentwood Blvd. LLD</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>628-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget

**Expenditure Summary**

70100	Utilities	\$ 5,018	\$ 6,283	\$ 4,696	\$ 5,277	\$ 5,435
70110	Maintenance Personnel	1,780	1,720	1,720	1,386	1,428
70115	Building and Facilities Maintenance	0	50	0	50	52
70140	Special Services	821	679	679	638	657
70145	Communication	184	163	184	193	199
70180	Purchased Water	4,141	11,199	6,576	10,773	11,096
70200	Interfund Services	3,262	3,612	3,612	3,383	3,484
70240	Contractual Services	10,316	10,434	9,720	10,166	10,471
82708	Park & LLD Replacement	8,577	10,242	10,242	6,373	6,373
	<b>Total</b>	<b>\$ 34,099</b>	<b>\$ 44,382</b>	<b>\$ 37,429</b>	<b>\$ 38,239</b>	<b>\$ 39,195</b>
	<b>Annual Percentage Change</b>			<b>9.77%</b>	<b>-13.84%</b>	<b>2.50%</b>

**Commentary**

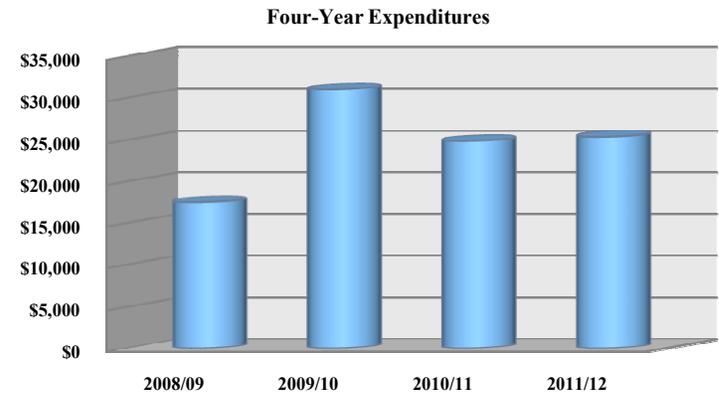
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-6 Balfour &amp; John Muir LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>629-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,743	\$ 3,356	\$ 2,058	\$ 2,355	\$ 2,425
70110 Maintenance Personnel	0	1,018	1,018	531	547
70115 Building and Facilities Maintenance	0	50	0	50	51
70140 Special Services	460	363	363	296	305
70180 Purchased Water	1,710	8,103	1,889	7,945	8,184
70200 Interfund Services	1,762	2,189	2,189	1,762	1,815
70240 Contractual Services	7,417	5,609	6,644	3,658	3,768
82708 Park & LLD Replacement	3,475	10,344	10,344	8,299	8,299
<b>Total</b>	<b>\$ 17,567</b>	<b>\$ 31,032</b>	<b>\$ 24,505</b>	<b>\$ 24,896</b>	<b>\$ 25,394</b>
<b>Annual Percentage Change</b>			<b>39.49%</b>	<b>-19.77%</b>	<b>2.00%</b>

**Commentary**

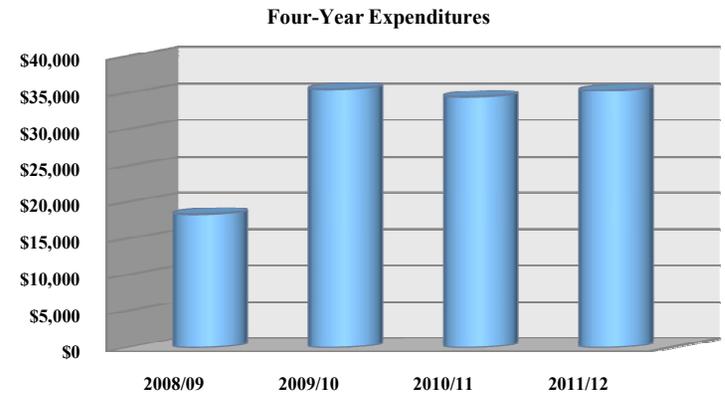
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-7 San Jose &amp; Sand Creek LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>630-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 1,938	\$ 2,739	\$ 922	\$ 1,332	\$ 1,372
70110 Maintenance Personnel	344	2,003	2,003	2,054	2,116
70115 Building and Facilities Maintenance	0	50	0	50	52
70140 Special Services	449	560	560	449	463
70145 Communication	0	250	205	216	222
70180 Purchased Water	2,711	11,600	6,716	6,918	7,125
70200 Interfund Services	1,005	3,761	3,761	3,053	3,144
70240 Contractual Services	4,705	14,586	13,340	14,685	15,126
82708 Park & LLD Replacement	7,263	0	0	5,751	5,751
<b>Total</b>	<b>\$ 18,415</b>	<b>\$ 35,549</b>	<b>\$ 27,507</b>	<b>\$ 34,508</b>	<b>\$ 35,371</b>
<b>Annual Percentage Change</b>			<b>49.37%</b>	<b>-2.93%</b>	<b>2.50%</b>

**Commentary**

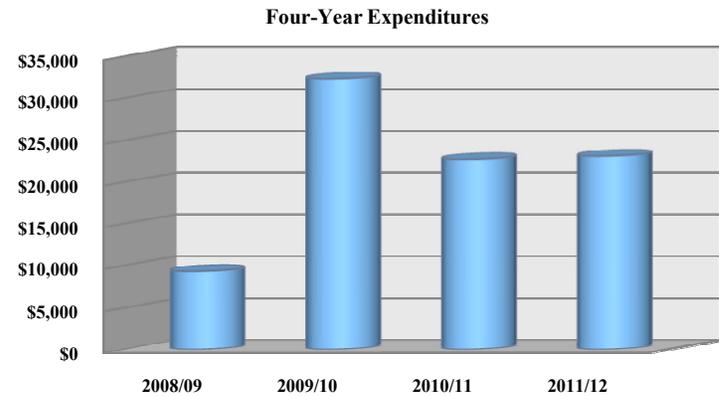
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-8 Lone Tree Arco LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>631-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget

**Expenditure Summary**

70100	Utilities	\$ 0	\$ 0	\$ 0	\$ 188	\$ 194
70110	Maintenance Personnel	1,068	1,903	1,903	1,061	1,093
70115	Building and Facilities Maintenance	0	50	0	50	52
70140	Special Services	441	377	377	212	218
70180	Purchased Water	0	2,080	0	2,080	2,142
70200	Interfund Services	1,570	2,447	2,447	1,345	1,386
70240	Contractual Services	83	16,269	1,690	7,737	7,968
82708	Park & LLD Replacement	6,193	9,251	9,250	10,138	10,138
	<b>Total</b>	<b>\$ 9,355</b>	<b>\$ 32,377</b>	<b>\$ 15,667</b>	<b>\$ 22,811</b>	<b>\$ 23,191</b>
	<b>Annual Percentage Change</b>			<b>67.47%</b>	<b>-29.55%</b>	<b>1.67%</b>

**Commentary**

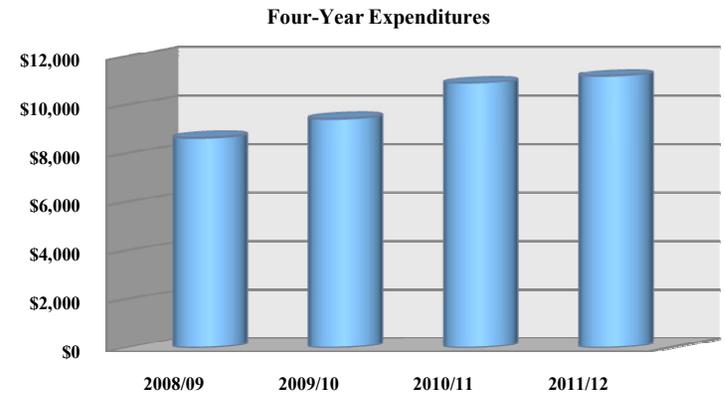
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-9 Balfour Plaza LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>632-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 1,007	\$ 1,117	\$ 1,278	\$ 1,424	\$ 1,466
70110 Maintenance Personnel	188	183	184	188	194
70115 Building and Facilities Maintenance	0	50	0	50	51
70140 Special Services	159	132	132	150	155
70145 Communication	0	250	0	250	257
70180 Purchased Water	3,662	4,042	3,888	4,932	5,080
70200 Interfund Services	568	869	869	1,008	1,039
70240 Contractual Services	1,594	1,569	1,861	1,497	1,542
82708 Park & LLD Replacement	1,494	1,232	1,232	1,425	1,425
<b>Total</b>	<b>\$ 8,672</b>	<b>\$ 9,444</b>	<b>\$ 9,444</b>	<b>\$ 10,924</b>	<b>\$ 11,209</b>
<b>Annual Percentage Change</b>			<b>8.90%</b>	<b>15.67%</b>	<b>2.61%</b>

**Commentary**

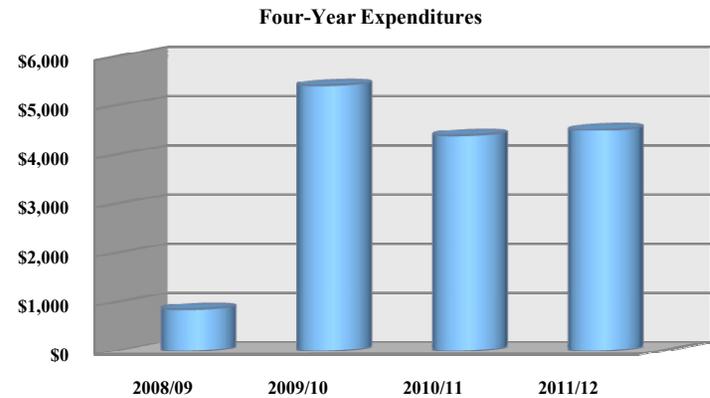
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-10 Lone Tree Center LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>633-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 177	\$ 633	\$ 247	\$ 812	\$ 835
70110 Maintenance Personnel	0	284	284	291	300
70140 Special Services	49	62	62	65	67
70180 Purchased Water	0	680	0	680	701
70200 Interfund Services	168	358	358	389	401
70240 Contractual Services	23	1,370	22	1,432	1,475
82708 Park & LLD Replacement	441	2,032	2,032	734	734
<b>Total</b>	<b>\$ 858</b>	<b>\$ 5,419</b>	<b>\$ 3,005</b>	<b>\$ 4,403</b>	<b>\$ 4,513</b>
<b>Annual Percentage Change</b>			<b>250.23%</b>	<b>-18.75%</b>	<b>2.50%</b>

**Commentary**

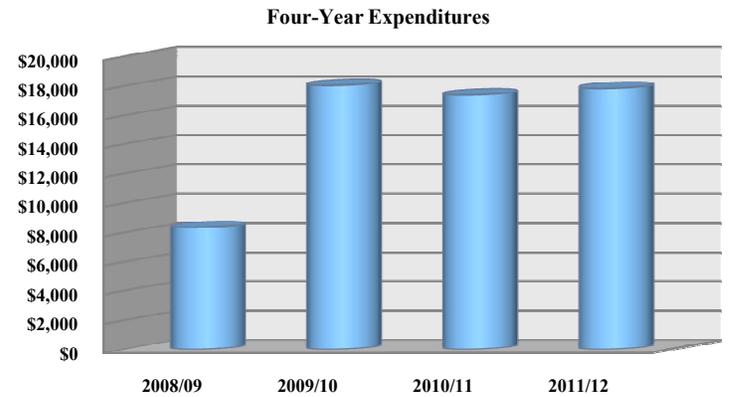
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-11 Lone Tree Plaza LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>634-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,994	\$ 2,428	\$ 1,439	\$ 1,648	\$ 1,697
70110 Maintenance Personnel	776	751	751	770	793
70140 Special Services	262	250	250	239	246
70180 Purchased Water	0	1,800	0	1,800	1,854
70200 Interfund Services	861	1,591	1,591	1,541	1,587
70240 Contractual Services	60	8,217	59	8,515	8,771
82708 Park & LLD Replacement	3,397	3,008	3,007	2,903	2,903
<b>Total</b>	<b>\$ 8,350</b>	<b>\$ 18,045</b>	<b>\$ 7,097</b>	<b>\$ 17,416</b>	<b>\$ 17,851</b>
<b>Annual Percentage Change</b>			<b>-15.01%</b>	<b>-3.49%</b>	<b>2.50%</b>

**Commentary**

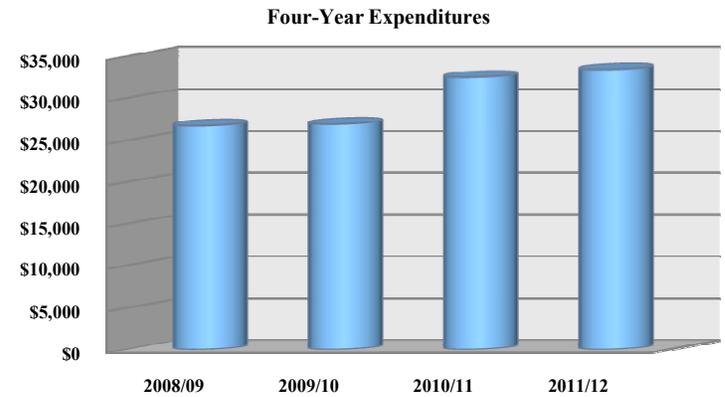
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-12 Sunset Industrial LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>635-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
70100 Utilities	\$ 1,106	\$ 0	\$ 952	\$ 1,291	\$ 1,330
70110 Maintenance Personnel	656	1,069	1,069	1,078	1,111
70115 Building and Facilities Maintenance	0	100	500	100	103
70140 Special Services	521	368	368	473	487
70180 Purchased Water	6,819	8,666	8,061	14,097	14,520
70200 Interfund Services	1,993	2,382	2,382	3,143	3,237
70240 Contractual Services	11,812	9,932	9,185	9,420	9,702
82708 Park & LLD Replacement	3,930	4,504	4,503	2,960	2,960
<b>Total</b>	<b>\$ 26,837</b>	<b>\$ 27,021</b>	<b>\$ 27,020</b>	<b>\$ 32,562</b>	<b>\$ 33,450</b>
<b>Annual Percentage Change</b>			<b>0.68%</b>	<b>20.51%</b>	<b>2.73%</b>

**Commentary**

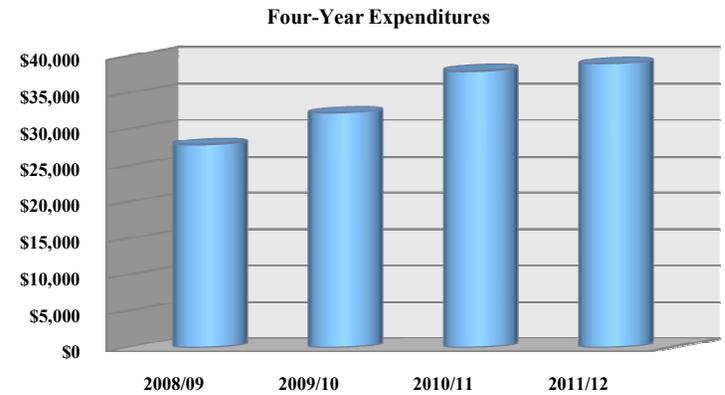
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>02-13 Stonehaven LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>636-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 2,159	\$ 2,941	\$ 1,646	\$ 2,002	\$ 2,062
70110 Maintenance Personnel	1,484	1,436	1,436	1,540	1,587
70115 Building and Facilities Maintenance	27	500	0	500	515
70140 Special Services	584	525	525	534	550
70145 Communication	368	326	367	386	397
70180 Purchased Water	7,522	8,235	9,602	9,890	10,187
70200 Interfund Services	2,081	3,257	3,257	3,370	3,471
70240 Contractual Services	11,019	13,561	12,293	13,522	13,927
82708 Park & LLD Replacement	2,735	1,540	1,539	6,349	6,349
<b>Total</b>	<b>\$ 27,979</b>	<b>\$ 32,321</b>	<b>\$ 30,665</b>	<b>\$ 38,093</b>	<b>\$ 39,045</b>
<b>Annual Percentage Change</b>			<b>9.60%</b>	<b>17.86%</b>	<b>2.50%</b>

**Commentary**

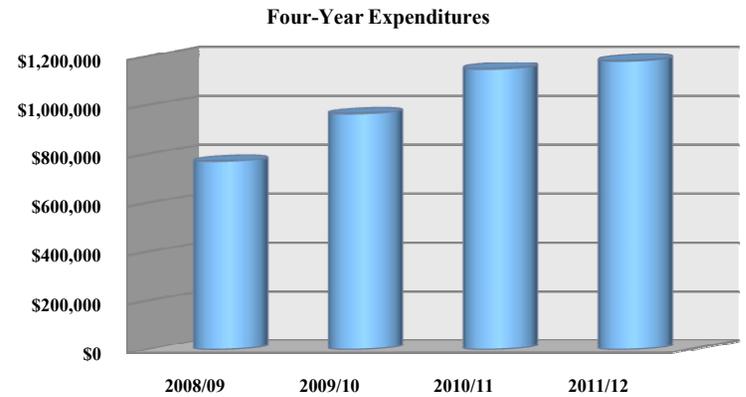
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>03-2 Meritage Lone Tree LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>637-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 43,208	\$ 70,028	\$ 61,783	\$ 93,694	\$ 96,504
70110 Maintenance Personnel	76,768	94,179	92,534	75,241	77,498
70115 Building and Facilities Maintenance	7,557	20,250	9,929	21,250	21,888
70140 Special Services	17,935	16,407	16,407	18,300	18,849
70145 Communication	4,547	4,819	4,170	4,878	5,025
70180 Purchased Water	208,324	321,085	363,522	398,483	410,437
70200 Interfund Services	65,273	102,191	100,271	116,331	119,821
70240 Contractual Services	347,355	336,953	317,296	367,605	378,633
82708 Park & LLD Replacement	0	0	0	54,789	54,789
<b>Total</b>	<b>\$ 770,967</b>	<b>\$ 965,912</b>	<b>\$ 965,912</b>	<b>\$ 1,150,571</b>	<b>\$ 1,183,444</b>
<b>Annual Percentage Change</b>			<b>25.29%</b>	<b>19.12%</b>	<b>2.86%</b>

**Commentary**

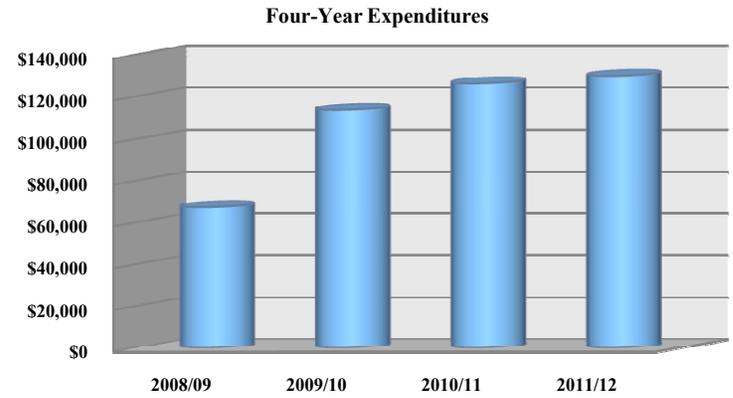
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>03-3 Brookdale Court LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>638-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 997	\$ 1,539	\$ 1,151	\$ 3,588	\$ 3,696
70110 Maintenance Personnel	8,888	9,650	9,650	12,597	12,975
70115 Building and Facilities Maintenance	6	2,350	15	2,350	2,421
70140 Special Services	1,933	1,742	1,742	1,901	1,958
70145 Communication	408	466	373	392	403
70180 Purchased Water	14,524	24,273	23,311	24,011	24,731
70200 Interfund Services	7,209	10,969	10,969	12,234	12,601
70240 Contractual Services	33,798	52,687	47,361	58,167	59,912
82708 Park & LLD Replacement	0	10,368	10,368	11,524	11,524
<b>Total</b>	<b>\$ 67,763</b>	<b>\$ 114,044</b>	<b>\$ 104,940</b>	<b>\$ 126,764</b>	<b>\$ 130,221</b>
<b>Annual Percentage Change</b>			<b>54.86%</b>	<b>11.15%</b>	<b>2.73%</b>

**Commentary**

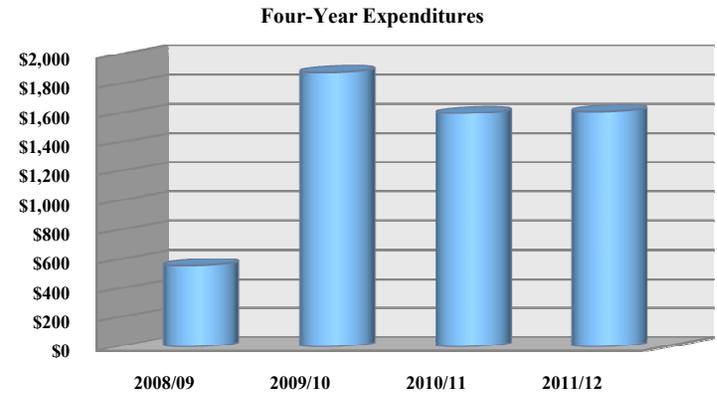
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>03-4 Tri City Plaza LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>639-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Projected	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70100 Utilities	\$ 237	\$ 1,177	\$ 330	\$ 346	\$ 357
70140 Special Services	23	27	27	12	12
70200 Interfund Services	84	143	143	43	44
82708 Park & LLD Replacement	220	539	539	1,203	1,203
<b>Total</b>	<b>\$ 564</b>	<b>\$ 1,886</b>	<b>\$ 1,118</b>	<b>\$ 1,604</b>	<b>\$ 1,616</b>
<b>Annual Percentage Change</b>			<b>98.23%</b>	<b>-14.95%</b>	<b>0.75%</b>

**Commentary**

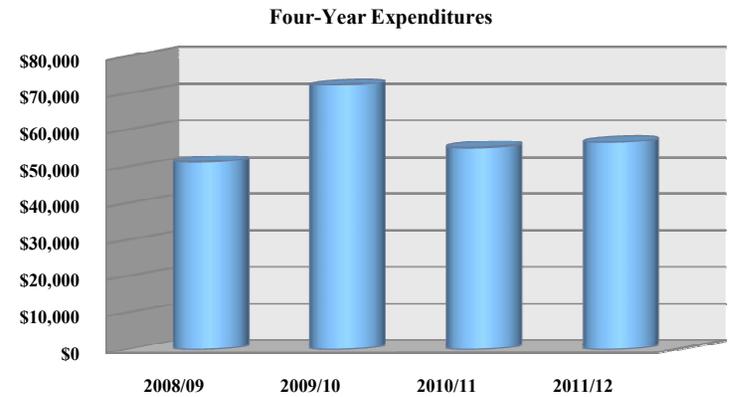
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>03-5 West Summerset LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>640-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Actual	Budget	Projected	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 303	\$ 3,022	\$ 1,479	\$ 2,474	\$ 2,548
70110 Maintenance Personnel	4,708	4,892	4,892	4,673	4,813
70115 Building and Facilities Maintenance	446	50	1,145	50	51
70140 Special Services	1,226	795	795	801	825
70145 Communication	0	263	250	262	270
70180 Purchased Water	4,224	6,922	4,667	4,807	4,951
70200 Interfund Services	4,952	4,788	4,788	4,900	5,047
70240 Contractual Services	28,972	24,525	26,858	28,185	29,031
82708 Park & LLD Replacement	6,509	27,154	27,154	9,230	9,230
<b>Total</b>	<b>\$ 51,340</b>	<b>\$ 72,411</b>	<b>\$ 72,028</b>	<b>\$ 55,382</b>	<b>\$ 56,766</b>
<b>Annual Percentage Change</b>			<b>40.30%</b>	<b>-23.52%</b>	<b>2.50%</b>

**Commentary**

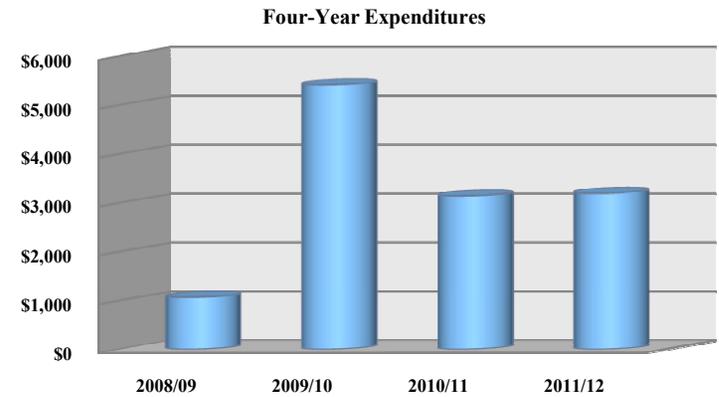
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>04-2 Balfour Griffith Commercial LLD</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>644-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Projected	2011/12 Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 0	\$ 0	\$ 0	\$ 36	\$ 38
70110 Maintenance Personnel	208	200	200	205	211
70140 Special Services	56	58	58	35	36
70180 Purchased Water	0	1,100	480	495	509
70200 Interfund Services	148	359	359	209	215
70240 Contractual Services	16	1,675	1,219	987	1,017
82708 Park & LLD Replacement	640	2,036	2,035	1,180	1,180
<b>Total</b>	<b>\$ 1,068</b>	<b>\$ 5,428</b>	<b>\$ 4,351</b>	<b>\$ 3,147</b>	<b>\$ 3,206</b>
<b>Annual Percentage Change</b>			<b>307.40%</b>	<b>-42.02%</b>	<b>1.87%</b>

**Commentary**

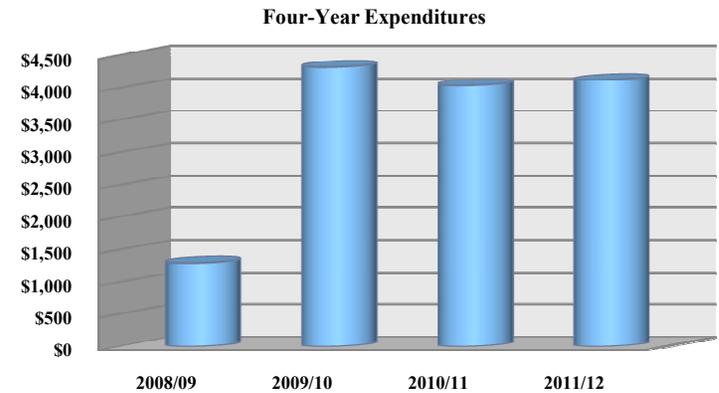
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>05-2 South Brentwood Blvd. Commercial LLD</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>645-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09 Actual	2009/10 Actual	2009/10 Budget	2010/11 Projected	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
70100 Utilities	\$ 0	\$ 2,448	\$ 0	\$ 2,448	\$ 2,521
70115 Building and Facilities Maintenance	0	50	0	50	51
70140 Special Services	60	83	83	83	85
70200 Interfund Services	222	306	306	306	316
70240 Contractual Services	11	0	79	0	0
82708 Park & LLD Replacement	874	1,444	1,443	1,155	1,155
<b>Total</b>	<b>\$ 1,303</b>	<b>\$ 4,331</b>	<b>\$ 1,911</b>	<b>\$ 4,042</b>	<b>\$ 4,128</b>
<b>Annual Percentage Change</b>			<b>46.66%</b>	<b>-6.67%</b>	<b>2.13%</b>

**Commentary**

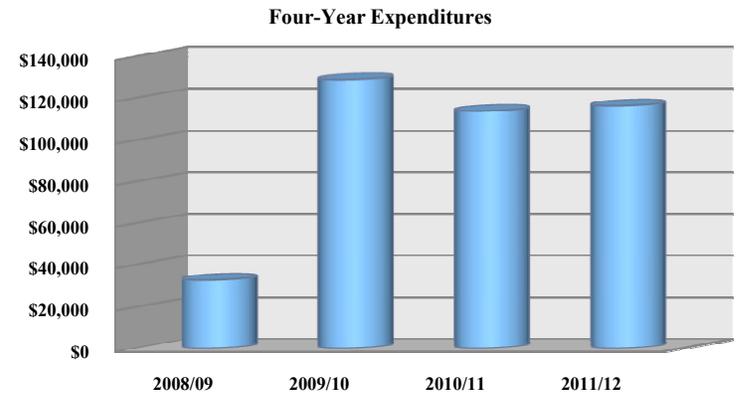
The budgets for the City's LLD's are established through the annual Engineer's Report which is approved by the City Council prior to the beginning of each fiscal year. The LLD's are funded through special benefit assessments levied on property owners in each LLD.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>06-2 Palmilla LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>646-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Actual	Budget	Projected	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 677	\$ 19,399	\$ 1,230	\$ 20,252	\$ 20,860
70110 Maintenance Personnel	1,344	9,016	4,508	4,005	4,125
70115 Building and Facilities Maintenance	0	800	0	800	824
70140 Special Services	1,937	1,827	1,827	1,478	1,523
70145 Communication	0	250	0	250	258
70180 Purchased Water	7,215	26,393	13,042	21,233	21,870
70200 Interfund Services	5,002	10,927	5,464	8,644	8,903
70240 Contractual Services	8,289	34,672	14,093	24,757	25,499
82708 Park & LLD Replacement	8,570	25,821	25,821	32,568	32,568
<b>Total</b>	<b>\$ 33,034</b>	<b>\$ 129,105</b>	<b>\$ 65,985</b>	<b>\$ 113,987</b>	<b>\$ 116,430</b>
<b>Annual Percentage Change</b>			<b>99.75%</b>	<b>-11.71%</b>	<b>2.14%</b>

**Commentary**

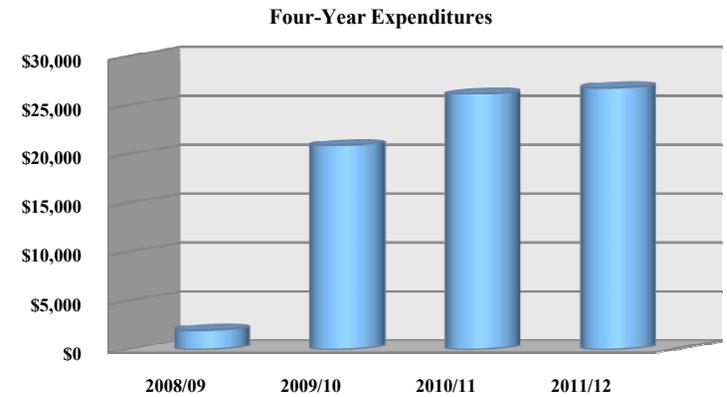
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**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>06-4 Villa Amador LLD Assessment District</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>648-6101</b>	<b>Division:</b>	<b>Lighting &amp; Landscape/Parks</b>

**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.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Actual	Budget	Projected	Budget
<b>Expenditure Summary</b>					
70100 Utilities	\$ 0	\$ 625	\$ 50	\$ 419	\$ 431
70110 Maintenance Personnel	0	2,003	250	1,798	1,851
70115 Building and Facilities Maintenance	0	100	0	100	103
70140 Special Services	336	252	252	336	346
70180 Purchased Water	0	1,832	1,200	1,820	1,875
70200 Interfund Services	1,214	1,702	1,702	2,316	2,386
70240 Contractual Services	161	9,574	9,308	15,028	15,479
82708 Park & LLD Replacement	319	4,827	4,826	4,363	4,363
<b>Total</b>	<b>\$ 2,030</b>	<b>\$ 20,915</b>	<b>\$ 17,588</b>	<b>\$ 26,180</b>	<b>\$ 26,834</b>
<b>Annual Percentage Change</b>			<b>766.40%</b>	<b>25.17%</b>	<b>2.50%</b>

**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.



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**Budget For Fiscal Years 2010/11 - 2011/12**  
**INTERNAL SERVICE FUNDS - RESERVES**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
700 Emergency Preparedness	\$ 5,868,023	\$ 149,303	\$ 2,793,081	\$ 3,224,245	\$ 64,660	\$ 102,660	\$ 3,186,245	\$ 102,991	\$ 140,991	\$ 3,148,245
701 Information Services <sup>(1)</sup>	118,923	1,680,699	1,864,771	(65,149)	1,958,117	1,958,457	(65,489)	2,033,372	2,005,865	(37,982)
702 Equipment Replacement	12,868,686	567,876	2,017,122	11,419,440	1,555,399	3,177,901	9,796,938	1,722,299	2,734,845	8,784,392
703 Information Systems Replacement	604,082	549,361	95,919	1,057,524	413,391	433,715	1,037,200	419,788	851,214	605,774
704 Facilities Replacement	1,420,531	164,056	82,739	1,501,848	166,462	208,430	1,459,880	216,069	94,796	1,581,153
705 Tuition	27,246	12,600	35,000	4,846	32,511	36,676	681	36,753	36,735	699
706 Fleet Maintenance Service <sup>(1)</sup>	106,321	915,285	1,000,043	21,563	1,094,151	1,109,755	5,959	1,095,922	1,132,783	(30,902)
707 Facilities Maintenance Services	384,596	832,870	909,133	308,333	1,195,025	1,332,476	170,882	1,237,241	1,381,279	26,844
708 Parks & LLD Replacement	2,781,412	1,034,881	548,592	3,267,701	1,196,547	309,000	4,155,248	1,097,847	303,000	4,950,095
709 Insurance	5,625,610	853,320	1,323,683	5,155,247	1,041,951	1,819,302	4,377,896	1,337,632	2,244,015	3,471,513
710 Budget Stabilization	2,100,000	3,550,000	50,000	5,600,000	50,000	1,025,097	4,624,903	60,000	1,210,706	3,474,197
	<u>\$ 31,905,430</u>	<u>\$ 10,310,251</u>	<u>\$ 10,720,083</u>	<u>\$ 31,495,598</u>	<u>\$ 8,768,214</u>	<u>\$ 11,513,469</u>	<u>\$ 28,750,343</u>	<u>\$ 9,359,914</u>	<u>\$ 12,136,229</u>	<u>\$ 25,974,028</u>

(1) These Funds show a negative balance due to OPEB obligation accruals. The City has a long term plan in place to pay 85% of the annual required OPEB contribution (ARC). These Funds maintain positive cash balances.

**Budget For Fiscal Years 2010/11 - 2011/12**

**INTERNAL SERVICE FUNDS - REVENUE AND EXPENDITURE SUMMARY**

	<b>2008/09</b>		<b>2009/10</b>		<b>2009/10</b>		<b>2010/11</b>		<b>2011/12</b>	
	<b>Actual</b>		<b>Budget</b>		<b>Projected</b>		<b>Budget</b>		<b>Budget</b>	
<b><u>Internal Service Revenues</u></b>										
700	Emergency Preparedness	\$ 319,851		\$ 275,000		\$ 149,303		\$ 64,660		\$ 102,991
701	Information Services	1,608,510		1,683,213		1,680,699		1,958,117		2,033,372
702	Equipment Replacement	1,304,296		798,176		567,876		1,555,399		1,722,299
703	Information Systems Replacement	678,722		552,157		549,361		413,391		419,788
704	Facilities Replacement	293,020		187,756		164,056		166,462		216,069
705	Tuition	12,275		13,800		12,600		32,511		36,753
706	Fleet Maintenance Service	764,796		910,000		915,285		1,094,151		1,095,922
707	Facilities Maintenance Services	915,077		843,168		832,870		1,195,025		1,237,241
708	Parks & LLD Replacement	1,185,272		1,083,921		1,034,881		1,196,547		1,097,847
709	Insurance	1,190,985		975,341		853,320		1,041,951		1,337,632
710	Budget Stabilization	2,100,000		50,000		3,550,000		50,000		60,000
<b>TOTAL INTERNAL SERVICE REVENUES</b>		<b>\$ 10,372,804</b>		<b>\$ 7,372,532</b>		<b>\$ 10,310,251</b>		<b>\$ 8,768,214</b>		<b>\$ 9,359,914</b>
<b>Annual Percentage Change</b>						<b>-0.60%</b>		<b>18.93%</b>		<b>6.75%</b>
<b><u>Internal Service Expenditures</u></b>										
700	Emergency Preparedness	\$ 371,886		\$ 2,974,000		\$ 2,793,081		\$ 102,660		\$ 140,991
701	Information Services	1,846,913		1,958,342		1,864,771		1,958,457		2,005,865
702	Equipment Replacement	1,002,680		2,701,265		2,017,122		3,177,901		2,734,845
703	Information Systems Replacement	399,487		346,564		95,919		433,715		851,214
704	Facilities Replacement	147,693		135,689		82,739		208,430		94,796
705	Tuition	29,268		35,000		35,000		36,676		36,735
706	Fleet Maintenance Service	1,000,412		1,056,140		1,000,043		1,109,755		1,132,783
707	Facilities Maintenance Services	816,626		1,042,328		909,133		1,332,476		1,381,279
708	Parks & LLD Replacement	101,060		548,592		548,592		309,000		303,000
709	Insurance	904,287		1,459,211		1,323,683		1,819,302		2,244,015
710	Budget Stabilization	0		50,000		50,000		1,025,097		1,210,706
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>		<b>\$ 6,620,312</b>		<b>\$ 12,307,131</b>		<b>\$ 10,720,083</b>		<b>\$ 11,513,469</b>		<b>\$ 12,136,229</b>
<b>Annual Percentage Change</b>						<b>61.93%</b>		<b>-6.45%</b>		<b>5.41%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
Personnel Services	\$ 2,310,570	\$ 5,151,719	\$ 4,972,215	\$ 2,723,696	\$ 2,807,756
Supplies and Services	3,039,774	4,758,515	3,809,823	4,714,410	5,057,194
Internal Services	333,809	345,172	340,576	324,162	360,160
Capital Outlay	936,159	2,051,725	1,597,469	3,751,201	3,911,119
<b>Total</b>	<b>\$ 6,620,312</b>	<b>\$ 12,307,131</b>	<b>\$ 10,720,083</b>	<b>\$ 11,513,469</b>	<b>\$ 12,136,229</b>
<b><u>Personnel Services</u></b>					
700 Emergency Preparedness	\$ 0	\$ 2,635,000	\$ 2,627,778	\$ 0	\$ 0
701 Information Services	1,299,885	1,368,890	1,305,603	1,409,709	1,445,539
706 Fleet Maintenance Services	581,413	589,189	542,363	537,125	554,119
707 Facilities Maintenance Services	429,272	558,640	496,471	776,862	808,098
<b>Total Personnel Services</b>	<b>\$ 2,310,570</b>	<b>\$ 5,151,719</b>	<b>\$ 4,972,215</b>	<b>\$ 2,723,696</b>	<b>\$ 2,807,756</b>
<b><u>Supplies and Services</u></b>					
700 Emergency Preparedness	\$ 15,130	\$ 49,000	\$ 16,000	\$ 28,000	\$ 28,000
701 Information Services	302,868	338,734	309,450	368,486	368,182
702 Equipment Replacement	1,002,680	1,598,706	1,017,122	1,126,457	1,205,423
703 Information Systems Replacement	45,973	46,564	5,919	20,715	21,214
704 Facilities Replacement	23,444	62,622	9,672	148,430	94,796
705 Tuition	29,268	35,000	35,000	36,676	36,735
706 Fleet Maintenance Service	369,903	417,875	413,200	501,997	502,189
707 Facilities Maintenance Services	344,202	435,310	364,284	480,347	481,640
708 Parks & LLD Replacement	2,019	315,493	315,493	184,000	75,000
709 Insurance	904,287	1,459,211	1,323,683	1,819,302	2,244,015
<b>Total Supplies Services</b>	<b>\$ 3,039,774</b>	<b>\$ 4,758,515</b>	<b>\$ 3,809,823</b>	<b>\$ 4,714,410</b>	<b>\$ 5,057,194</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**INTERNAL SERVICE FUNDS - EXPENDITURES BY CATEGORY**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>Internal Services</b>					
701 Information Services	\$ 241,561	\$ 247,718	\$ 247,718	\$ 178,262	\$ 192,144
706 Fleet Maintenance Service	49,096	49,076	44,480	70,633	76,475
707 Facilities Maintenance Services	43,152	48,378	48,378	75,267	91,541
<b>Total Internal Services</b>	<b>\$ 333,809</b>	<b>\$ 345,172</b>	<b>\$ 340,576</b>	<b>\$ 324,162</b>	<b>\$ 360,160</b>
<b>Capital Outlay</b>					
700 Emergency Preparedness	\$ 356,756	\$ 290,000	\$ 149,303	\$ 74,660	\$ 112,991
701 Information Services	2,599	3,000	2,000	2,000	0
702 Equipment Replacement	0	1,102,559	1,000,000	2,051,444	1,529,422
703 Information Systems Replacement	353,514	300,000	90,000	413,000	830,000
704 Facilities Replacement	124,249	73,067	73,067	60,000	0
708 Parks & LLD Replacement	99,041	233,099	233,099	125,000	228,000
710 Budget Stabilization	0	50,000	50,000	1,025,097	1,210,706
<b>Total Capital Outlay</b>	<b>\$ 936,159</b>	<b>\$ 2,051,725</b>	<b>\$ 1,597,469</b>	<b>\$ 3,751,201</b>	<b>\$ 3,911,119</b>

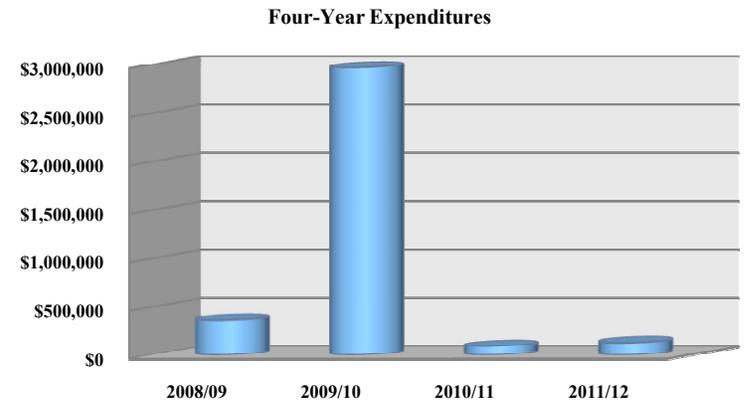
**Budget For Fiscal Years 2010/11 - 2011/12**

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

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
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**Expenditure Summary**

<b>Personnel Services</b>	\$ 0	\$ 2,635,000	\$ 2,627,778	\$ 0	\$ 0
<b>Supplies and Services</b>	15,130	49,000	16,000	<b>28,000</b>	<b>28,000</b>
<b>Capital Outlay</b>	<u>356,756</u>	<u>290,000</u>	<u>149,303</u>	<u>74,660</u>	<u>112,991</u>
<b>Total</b>	<u>\$ 371,886</u>	<u>\$ 2,974,000</u>	<u>\$ 2,793,081</u>	<u>\$ 102,660</u>	<u>\$ 140,991</u>
<b>Annual Percentage Change</b>			<b>651.06%</b>	<b>-96.55%</b>	<b>37.34%</b>

**Commentary**

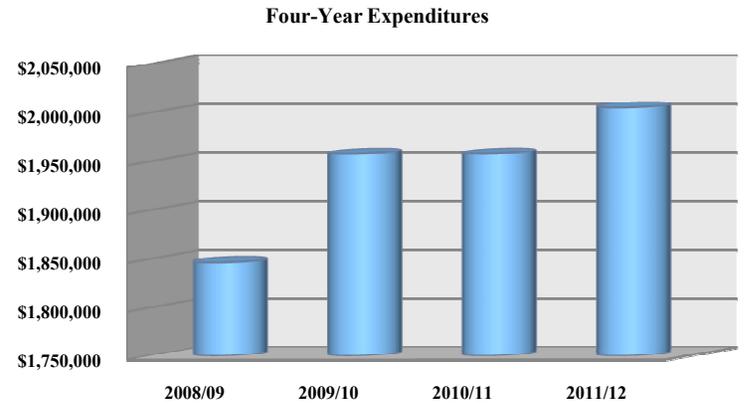
In Fiscal Year 2009/10, this fund paid off the CalPERS sworn side fund. The General Fund will repay this fund as funds become available. This fund contributes all investment income to the General Fund, as reported in capital outlay.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Information Services</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>701-7101</b>		<b>Information Services</b>

**Performance Measures**

- Processed 2,969 service requests.
- Maintained the following equipment:
  - 70 servers
  - 314 PC's including laptops
  - 146 printers/copiers/scanners/fax machines
  - 45 pieces of network equipment (routers/switches/wireless bridges)
  - 5 PBX/400+ phones/160 + cell phones
  - 160 software applications



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 1,299,885	\$ 1,368,890	\$ 1,305,603	\$ 1,409,709	\$ 1,445,539
Supplies and Services	302,868	338,734	309,450	<b>368,486</b>	<b>368,182</b>
Internal Services	241,561	247,718	247,718	<b>178,262</b>	<b>192,144</b>
Capital Outlay	<u>2,599</u>	<u>3,000</u>	<u>2,000</u>	<u><b>2,000</b></u>	<u><b>0</b></u>
<b>Total</b>	<u><u>\$ 1,846,913</u></u>	<u><u>\$ 1,958,342</u></u>	<u><u>\$ 1,864,771</u></u>	<u><u>\$ 1,958,457</u></u>	<u><u>\$ 2,005,865</u></u>
<b>Annual Percentage Change</b>			<b>0.97%</b>	<b>0.01%</b>	<b>2.42%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>9.55</b>	<b>10.25</b>	<b>10.25</b>	<b>10.85</b>	<b>10.85</b>

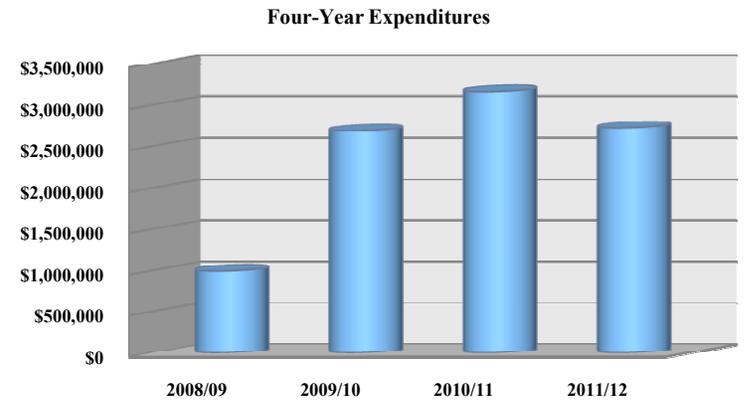
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Equipment Replacement</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>702-7201</b>		<b>Financial Services</b>

**Description**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 1,002,680	\$ 1,598,706	\$ 1,017,122	\$ 1,126,457	\$ 1,205,423
Capital Outlay	<u>0</u>	<u>1,102,559</u>	<u>1,000,000</u>	<u>2,051,444</u>	<u>1,529,422</u>
<b>Total</b>	<u>\$ 1,002,680</u>	<u>\$ 2,701,265</u>	<u>\$ 2,017,122</u>	<u>\$ 3,177,901</u>	<u>\$ 2,734,845</u>
<b>Annual Percentage Change</b>			<b>101.17%</b>	<b>17.64%</b>	<b>-13.94%</b>

**Commentary**

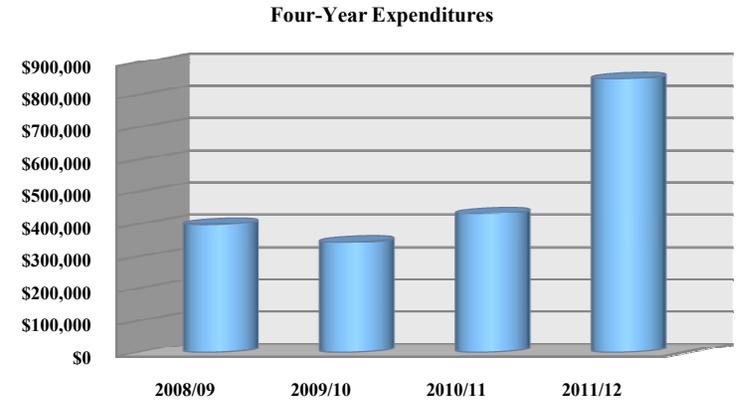
This fund is budgeted to purchase 26 pieces of equipment in FY 2010/11 and 20 pieces of equipment in FY 2011/12.

### Budget For Fiscal Years 2010/11 - 2011/12

<b>Fund Title:</b> Information Systems Replacement	<b>Department:</b> Finance and Information Systems
<b>Fund/Division Number:</b> 703-7301	<b>Financial Services</b>

**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.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 45,973	\$ 46,564	\$ 5,919	\$ 20,715	\$ 21,214
Capital Outlay	353,514	300,000	90,000	413,000	830,000
<b>Total</b>	\$ 399,487	\$ 346,564	\$ 95,919	\$ 433,715	\$ 851,214
<b>Annual Percentage Change</b>			-75.99%	25.15%	96.26%

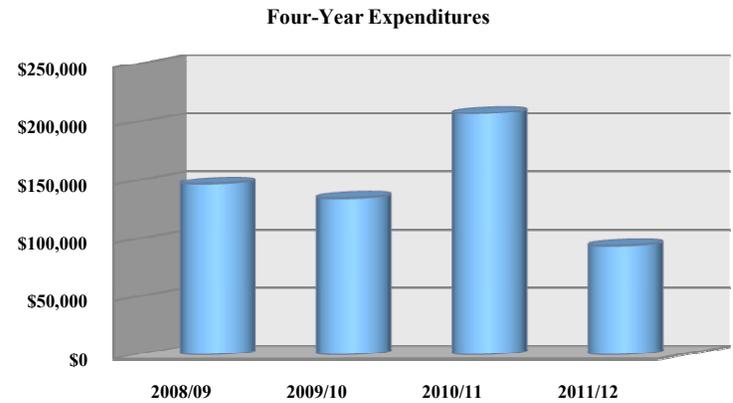
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Facilities Replacement</b>	<b>Department:</b>	<b>Parks and Recreation</b>
<b>Fund/Division Number:</b>	<b>704-7400 through 7419</b>		<b>Facilities</b>

**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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 23,444	\$ 62,622	\$ 9,672	\$ 148,430	\$ 94,796
Capital Outlay	<u>124,249</u>	<u>73,067</u>	<u>73,067</u>	<u>60,000</u>	<u>0</u>
<b>Total</b>	<u>\$ 147,693</u>	<u>\$ 135,689</u>	<u>\$ 82,739</u>	<u>\$ 208,430</u>	<u>\$ 94,796</u>
<b>Annual Percentage Change</b>			<b>-43.98%</b>	<b>53.61%</b>	<b>-54.52%</b>

**Commentary**

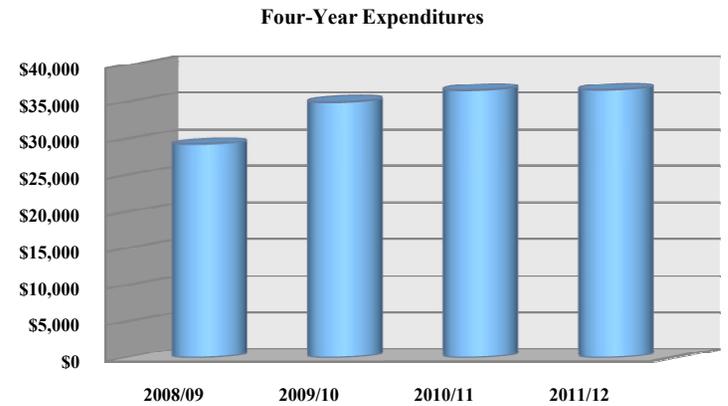
The expenses in this fund fluctuate as replacement is needed. This fund pays the annually agreed joint use replacement amounts to Brentwood Union School District.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Tuition</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>705-7501</b>		<b>Business Services</b>

**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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 29,268	\$ 35,000	\$ 35,000	\$ 36,676	\$ 36,735
<b>Total</b>	<u>\$ 29,268</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 36,676</u>	<u>\$ 36,735</u>
<b>Annual Percentage Change</b>			<b>19.58%</b>	<b>4.79%</b>	<b>0.16%</b>

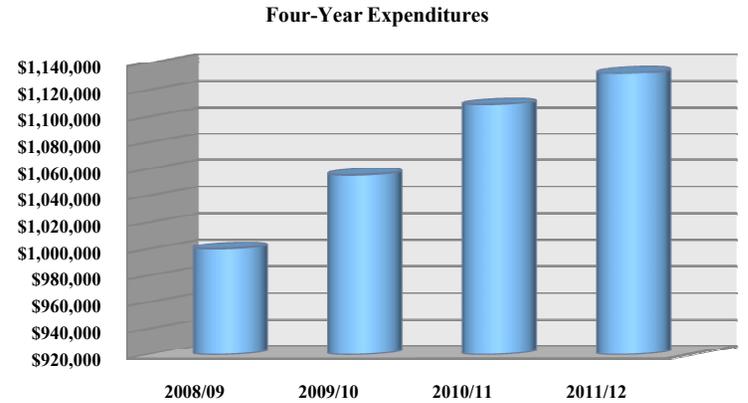
**Commentary**

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Fleet Maintenance Service</b>	<b>Department:</b>	<b>Public Works</b>
<b>Fund/Division Number:</b>	<b>706-7601</b>		<b>Fleet Maintenance Service</b>

**Performance Measures**

- Achieved 98% compliance on preventative maintenance inspections.
- Achieved 97% fleet availability.
- Averaged less than 24-hour turnaround time on maintenance tasks.
- Performed over 600 preventative maintenance inspections/services.
- Performed 1,286 repairs.
- Achieved a come-back rate of less than 1%.
- Passed CHP Bi-annual Inspection of Terminal (BIT) for commercial truck program.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 581,413	\$ 589,189	\$ 542,363	\$ 537,125	\$ 554,119
Supplies and Services	369,903	417,875	413,200	<b>501,997</b>	<b>502,189</b>
Internal Services	49,096	49,076	44,480	<b>70,633</b>	<b>76,475</b>
<b>Total</b>	<b>\$ 1,000,412</b>	<b>\$ 1,056,140</b>	<b>\$ 1,000,043</b>	<b>\$ 1,109,755</b>	<b>\$ 1,132,783</b>
<b>Annual Percentage Change</b>			<b>-0.04%</b>	<b>5.08%</b>	<b>2.08%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>4.73</b>	<b>4.73</b>	<b>4.73</b>	<b>4.48</b>	<b>4.48</b>

**Commentary**

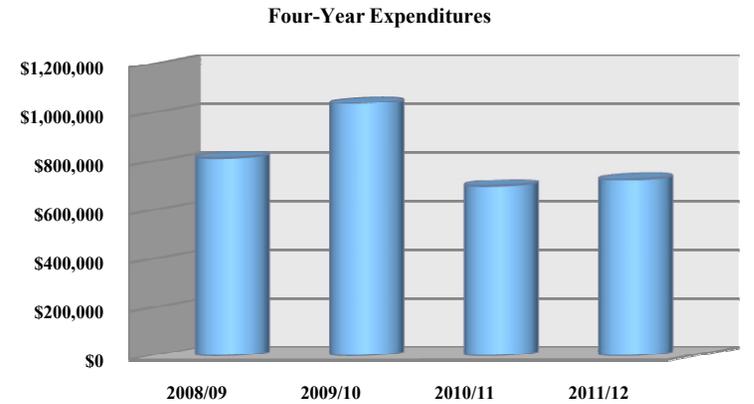
Increases due to increased Supplies and Services, Internal Services, personnel costs, automotive parts and contractor labor.

**Budget For Fiscal Years 2010/11 - 2011/12**

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

**Performance Measures**

- Completed 849 work requests.
- Landscape/Facilities division staff, assigned to be on standby ("on call"), were called out 378 times to handle urgent issues in parks/facilities on weekends and after hours.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 429,272	\$ 558,640	\$ 496,471	\$ 373,385	\$ 389,075
Supplies and Services	344,202	435,310	364,284	273,346	274,639
Internal Services	43,152	48,378	48,378	56,667	66,084
<b>Total</b>	<b>\$ 816,626</b>	<b>\$ 1,042,328</b>	<b>\$ 909,133</b>	<b>\$ 703,398</b>	<b>\$ 729,798</b>
<b>Annual Percentage Change</b>			<b>11.33%</b>	<b>-32.52%</b>	<b>3.75%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>4.33</b>	<b>5.33</b>	<b>5.33</b>	<b>3.58</b>	<b>3.58</b>

**Commentary**

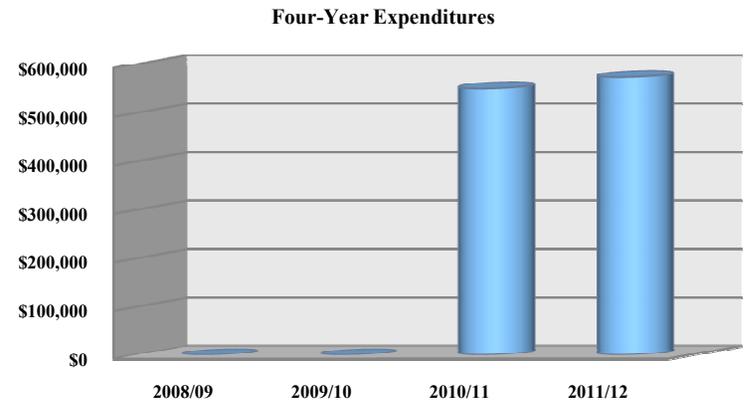
The Facilities Maintenance Services Fund, 707-7701, has been split into three divisions due to a restructuring of the organization. Fund 707-7701 is now for Parks Facilities Maintenance Services and includes janitorial and pest control services. Fund 707-7702 is for Public Works Maintenance Services and includes building repair and maintenance services. Fund 707-7703 is for Finance Facilities Maintenance Services and includes alarm and security/access management. As a part of this reorganization, one employee has been reallocated to this fund and an additional employee is budgeted to be hired in FY 2010/11.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Facilities Maintenance Services</b>	<b>Department:</b>	<b>Public Works</b>
<b>Fund/Division Number:</b>	<b>707-7702</b>	<b>Division:</b>	<b>Public Works Facilities Maintenance Services</b>

**Performance Measures**

FY 2010/11 is the first year of this division. Performance measures will be tracked beginning July 1, 2010.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 403,477	\$ 419,023
Supplies and Services	0	0	0	129,546	129,546
Internal Services	0	0	0	18,600	25,457
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 551,623</b>	<b>\$ 574,026</b>
<b>Annual Percentage Change</b>					<b>4.06%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.10</b>	<b>4.10</b>

**Commentary**

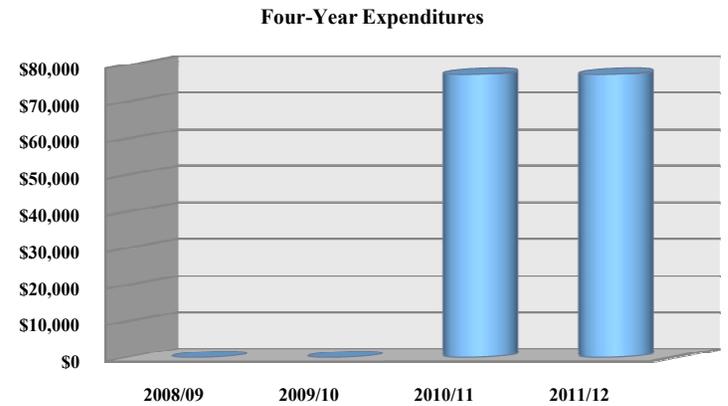
The Facilities Maintenance Services Fund, 707-7701, has been split into three divisions due to a restructuring of the organization. Fund 707-7701 is now for Parks Facilities Maintenance Services and includes janitorial and pest control services. Fund 707-7702 is for Public Works Maintenance Services and includes building repair and maintenance services. Fund 707-7703 is for Finance Facilities Maintenance Services and includes alarm and security/access management.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Facilities Maintenance Services</b>	<b>Department:</b>	<b>Finance &amp; Information Systems</b>
<b>Fund/Division Number:</b>	<b>707-7703</b>	<b>Division:</b>	<b>Finance Facilities Maintenance Services</b>

**Description**

FY 2010/11 is the first year of this division. Performance measures will be tracked beginning July 1, 2010.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 0	\$ 0	\$ 0	\$ 77,455	\$ 77,455
<b>Total</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 77,455</u>	<u>\$ 77,455</u>
<b>Annual Percentage Change</b>					<b>0.00%</b>

**Commentary**

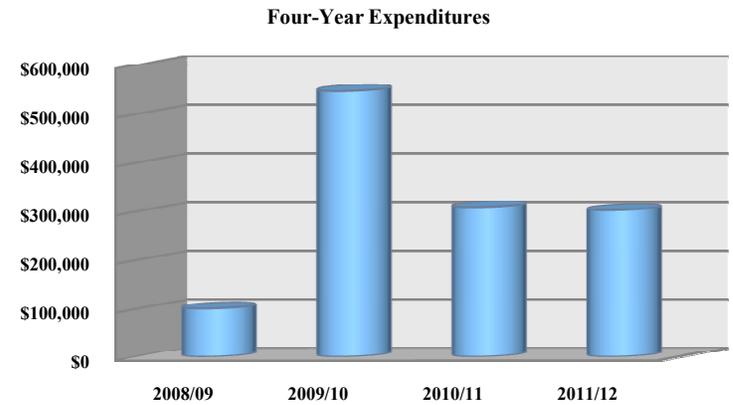
The Facilities Maintenance Services Fund, 707-7701, has been split into three divisions due to a restructuring of the organization. Fund 707-7701 is now for Parks Facilities Maintenance Services and includes janitorial and pest control services. Fund 707-7702 is for Public Works Maintenance Services and includes building repair and maintenance services. Fund 707-7703 is for Finance Facilities Maintenance Services and includes alarm and security/access management.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Parks &amp; LLD Replacement</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>708-78xx</b>		<b>Business Services</b>

**Description**

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



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 2,019	\$ 315,493	\$ 315,493	\$ 184,000	\$ 75,000
Capital Outlay	<u>99,041</u>	<u>233,099</u>	<u>233,099</u>	<u>125,000</u>	<u>228,000</u>
<b>Total</b>	<u>\$ 101,060</u>	<u>\$ 548,592</u>	<u>\$ 548,592</u>	<u>\$ 309,000</u>	<u>\$ 303,000</u>
<b>Annual Percentage Change</b>			<b>442.84%</b>	<b>-43.67%</b>	<b>-1.94%</b>

**Commentary**

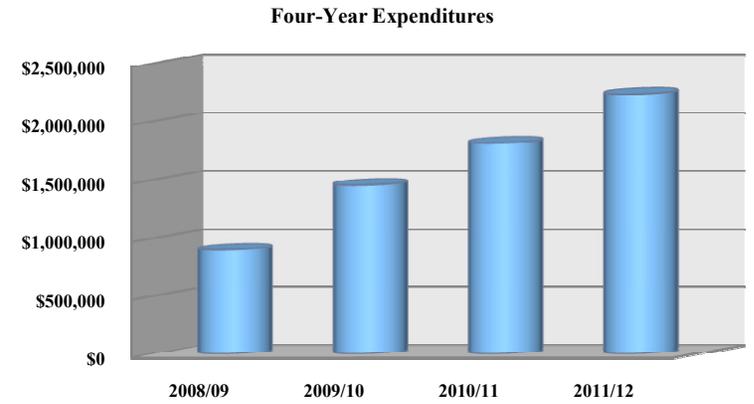
Increase in this budget in FY 2009/10 is due to plant replacement in City Parks and Lighting and Landscape districts.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Insurance</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>709-7901 through 7903</b>		<b>Financial Services</b>

**Description**

This fund consists of the savings realized from Public Employees Retirement System (PERS) due to prepayment of the employer portion of retirement cost. PERS Retirement and Workers' Compensation Insurance savings associated with having unfilled positions are also included in this fund. These savings may be used to pay for PERS Retiree Medical benefits. Departments are also charged for Property and Liability Insurance which funds the payments made to Contra Costa County Municipal Risk Management Insurance Authority (CCCMRMIA) from this fund. The costs associated with legal matters or lawsuits may also be paid by this fund.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 904,287	\$ 1,459,211	\$ 1,323,683	\$ 1,819,302	\$ 2,244,015
<b>Total</b>	<u>\$ 904,287</u>	<u>\$ 1,459,211</u>	<u>\$ 1,323,683</u>	<u>\$ 1,819,302</u>	<u>\$ 2,244,015</u>
<b>Annual Percentage Change</b>			<b>46.38%</b>	<b>24.68%</b>	<b>23.34%</b>

**Commentary**

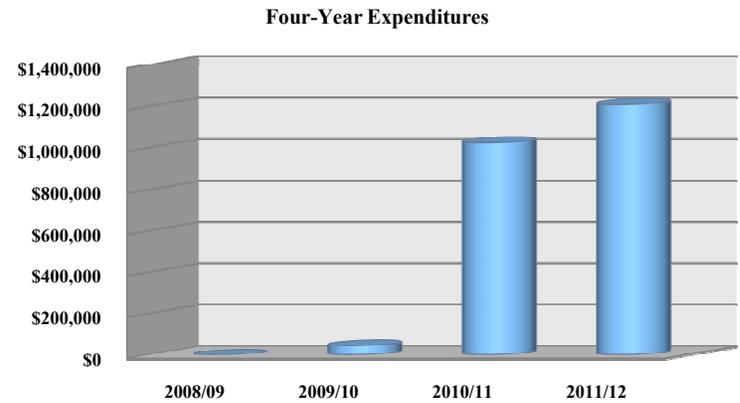
This fund will begin paying for the pre-funding of OPEB in FY 2010/11. Pay-as-you-go expenses will continue to be charged to this fund.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Budget Stabilization</b>	<b>Department:</b>	<b>Finance and Information Systems</b>
<b>Fund/Division Number:</b>	<b>710-7110</b>		<b>Financial Services</b>

**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.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
<b>Capital Outlay</b>	\$ 0	\$ 50,000	\$ 50,000	\$ 1,025,097	\$ 1,210,706
<b>Total</b>	\$ 0	\$ 50,000	\$ 50,000	\$ 1,025,097	\$ 1,210,706
<b>Annual Percentage Change</b>				1950.19%	18.11%

**Commentary**

This fund transfers investment income to the General Fund. In addition, this fund will transfer funds to the General Fund in order to ensure revenues exceed operating expenses.



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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 Years 2010/11 - 2011/12**  
**DEBT SERVICE FUNDS - RESERVES**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
<b>Debt Service Funds</b>										
445 CIP 2001 Revenue Bond	\$ 2,211,416	\$ 738,266	\$ 728,695	\$ 2,220,987	\$ 752,238	\$ 729,695	\$ 2,243,530	\$ 752,666	\$ 731,400	\$ 2,264,796
448 General Obligation Bond	57,438	325,865	336,756	46,547	356,425	355,425	47,547	375,925	373,925	49,547
461 Civic Center Revenue Bond	0	10,832,477	2,077,752	8,754,725	12,500	3,389,705	5,377,520	1,624,400	3,389,705	3,612,215
<b>Assessment Districts</b>										
438 CIFP 2003-1 Assessment District	814,361	1,237,733	1,259,676	792,418	1,255,657	1,266,696	781,379	1,259,934	1,266,881	774,432
439 Series 2005 A & B Refinance Bonds	1,259,016	1,189,326	1,329,094	1,119,248	1,207,839	1,207,063	1,120,024	1,221,003	1,206,653	1,134,374
440 Series 2002 A & B Refinance Bonds	199,999	1,319,268	1,319,398	199,869	1,320,995	1,320,995	199,869	1,315,753	1,315,753	199,869
441 Series 2004 A & B Refinance Bonds	2,374,486	2,790,842	2,845,511	2,319,817	2,795,908	2,834,257	2,281,468	2,829,448	2,826,409	2,284,507
442 CIFP 98-2 Assessment District	518,024	680,370	698,547	499,847	697,540	698,739	498,648	699,117	696,037	501,728
443 CIFP 99-1 Assessment District	472,342	635,386	650,613	457,115	640,911	651,844	446,182	645,922	649,516	442,588
444 Series 2004 C Refinance Bonds	770,612	964,341	975,174	759,779	965,482	973,691	751,570	968,533	973,677	746,426
449 CIFP 2004-1 Assessment District	1,024,326	1,546,659	1,547,118	1,023,867	1,559,221	1,568,983	1,014,105	1,562,321	1,564,946	1,011,480
460 Randy Way Assessment District	115,914	61,645	58,941	118,618	58,594	58,904	118,308	58,956	58,276	118,988
462 CIFP 2006 A & B Refinance Bonds	756,135	2,745,200	2,771,583	729,752	2,773,954	2,771,110	732,596	2,770,854	2,769,342	734,108
463 CIFP 2006-1 Assessment District	2,300,267	1,129,425	1,577,542	1,852,150	1,126,255	1,165,243	1,813,162	1,134,869	1,163,204	1,784,827
464 CIFP 2005-1 Assessment District	4,457,261	2,657,688	2,741,298	4,373,651	2,659,878	2,742,022	4,291,507	2,668,078	2,742,881	4,216,704
465 CIFP 92-1, 96R Refinance Assessment District	2,506,505	1,523,725	1,558,189	2,472,041	1,586,431	1,559,449	2,499,023	1,611,184	1,554,903	2,555,304
<b>Total Debt Service Funds</b>	<b>\$ 19,838,102</b>	<b>\$ 30,378,216</b>	<b>\$ 22,475,887</b>	<b>\$ 27,740,431</b>	<b>\$ 19,769,828</b>	<b>\$ 23,293,821</b>	<b>\$ 24,216,438</b>	<b>\$ 21,498,963</b>	<b>\$ 23,283,508</b>	<b>\$ 22,431,893</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**DEBT SERVICE FUNDS - SUMMARY OF REVENUES**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>CITY DEBT OBLIGATIONS</u></b>					
445 CIP 2001 Revenue Bond	\$ 723,628	\$ 744,266	\$ 738,266	\$ 752,238	\$ 752,666
448 General Obligation Bond	297,473	344,756	325,865	356,425	375,925
461 Civic Center Revenue Bond	<u>0</u>	<u>10,832,477</u>	<u>10,832,477</u>	<u>12,500</u>	<u>1,624,400</u>
<b>Total City Debt Obligations</b>	<b><u>\$ 1,021,101</u></b>	<b><u>\$ 11,921,499</u></b>	<b><u>\$ 11,896,608</u></b>	<b><u>\$ 1,121,163</u></b>	<b><u>\$ 2,752,991</u></b>
<b><u>ASSESSMENT DISTRICTS</u></b>					
438 CIFP 2003-1 Assessment District	\$ 1,288,564	\$ 1,221,861	\$ 1,237,733	\$ 1,255,657	\$ 1,259,934
439 Series 2005 A & B (Refinance 2002-1)	1,219,564	1,219,539	1,189,326	1,207,839	1,221,003
440 Series 2002 A & B Refinance	1,320,294	1,329,073	1,319,268	1,320,995	1,315,753
441 Series 2004 A & B (Refinance 94-1)	2,829,276	2,788,366	2,790,842	2,795,908	2,829,448
442 CIFP 98-2 Assessment District	715,053	682,399	680,370	697,540	699,117
443 CIFP 99-1 Assessment District	642,163	649,132	635,386	640,911	645,922
444 Series 2004 C (Refinance 2000-1)	978,398	985,154	964,341	965,482	968,533
449 CIFP 2004-1 Assessment District	1,564,752	1,544,431	1,546,659	1,559,221	1,562,321
460 Randy Way Assessment District	64,822	66,045	61,645	58,594	58,956
462 CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	2,797,599	2,547,922	2,745,200	2,773,954	2,770,854
463 CIFP 2006-1 Assessment District	1,548,110	1,162,959	1,129,425	1,126,255	1,134,869
464 CIFP 2005-1 Assessment District	2,696,476	2,710,294	2,657,688	2,659,878	2,668,078
465 CIFP 92-1, 96R Refinance Assessment District	<u>1,589,343</u>	<u>1,539,379</u>	<u>1,523,725</u>	<u>1,586,431</u>	<u>1,611,184</u>
<b>Total Assessment Districts</b>	<b><u>\$ 19,254,414</u></b>	<b><u>\$ 18,446,554</u></b>	<b><u>\$ 18,481,608</u></b>	<b><u>\$ 18,648,665</u></b>	<b><u>\$ 18,745,972</u></b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**DEBT SERVICE FUNDS - SUMMARY OF EXPENDITURES**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>CITY DEBT OBLIGATIONS</u></b>					
445 CIP 2001 Revenue Bond	\$ 728,683	\$ 730,695	\$ 728,695	\$ 729,695	\$ 731,400
448 General Obligation Bond	320,696	336,756	336,756	355,425	373,925
461 Civic Center Revenue Bond	<u>0</u>	<u>2,077,752</u>	<u>2,077,752</u>	<u>3,389,705</u>	<u>3,389,705</u>
<b>Total City Debt Obligations</b>	<b><u>\$ 1,049,379</u></b>	<b><u>\$ 3,145,203</u></b>	<b><u>\$ 3,143,203</u></b>	<b><u>\$ 4,474,825</u></b>	<b><u>\$ 4,495,030</u></b>
<b><u>ASSESSMENT DISTRICTS</u></b>					
438 CIFP 2003-1 Assessment District	\$ 1,264,488	\$ 1,259,676	\$ 1,259,676	\$ 1,266,696	\$ 1,266,881
439 Series 2005 A & B (Refinance 2002-1)	1,227,973	1,335,692	1,329,094	1,207,063	1,206,653
440 Series 2002 A & B Refinance	1,323,536	1,321,573	1,319,398	1,320,995	1,315,753
441 Series 2004 A & B (Refinance 94-1)	2,872,897	2,856,296	2,845,511	2,834,257	2,826,409
442 CIFP 98-2 Assessment District	695,667	700,677	698,547	698,739	696,037
443 CIFP 99-1 Assessment District	646,157	652,496	650,613	651,844	649,516
444 Series 2004 C (Refinance 2000-1)	971,947	979,398	975,174	973,691	973,677
449 CIFP 2004-1 Assessment District	1,568,177	1,555,874	1,547,118	1,568,983	1,564,946
460 Randy Way Assessment District	55,432	59,513	58,941	58,904	58,276
462 CIFP 2006 A & B (Refinance 2003-1 & 2004-1)	2,780,564	2,778,402	2,771,583	2,771,110	2,769,342
463 CIFP 2006-1 Assessment District	1,188,216	1,583,165	1,577,542	1,165,243	1,163,204
464 CIFP 2005-1 Assessment District	2,740,614	2,742,757	2,741,298	2,742,022	2,742,881
465 CIFP 92-1, 96R Refinance Assessment District	<u>1,570,734</u>	<u>1,559,106</u>	<u>1,558,189</u>	<u>1,559,449</u>	<u>1,554,903</u>
<b>Total Assessment Districts</b>	<b><u>\$ 18,906,402</u></b>	<b><u>\$ 19,384,625</u></b>	<b><u>\$ 19,332,684</u></b>	<b><u>\$ 18,818,996</u></b>	<b><u>\$ 18,788,478</u></b>

List of Officers  
Fiscal Year 2010/11

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.

### ***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**

- Administered and funded Health & Safety Grants for six lower-income households for a total of \$28,000, with several applications currently in the approval stages.
- Administered and funded Downtown Facade Improvement Grants for three store-fronts for a total of \$42,000, with two applications currently in the approval stages.
- Completed the asbestos removal, demolition and clearance of the Davis Camp site, eliminating a serious blight condition on Brentwood Boulevard. Completed the lot line adjustments for 200 Sunset Court and 140 Jane Street.
- Prepared and approved the 2010/2014 Five-Year Implementation Plan.
- Completed AB1389 Pass-Through Report with full concurrence by the County Auditor.
- Prepared and approved the Downtown Streetscape Master Plan and its Initial Study and Mitigated Negative Declaration.
- Completed construction drawings for Downtown Streetscape and Infrastructure to prepare for bid and construction.
- Continued investigation of environmental conditions for the potential Downtown Parking Structure site on Second Street.
- Commenced studies and planning for expedited remediation activities of the Harlow site.
- Assisted two new restaurant opportunities in the Downtown area.
- Issued \$10M of lease revenue bonds to fund new Community Center and streetscape improvements in Downtown.
- Created and approved new Downtown Restaurant Incentive Program to encourage the establishment of a dining district.
- Reserved \$1.3M for the rehabilitation of Green Valley Apartments.
- Created and approved new Home Rehabilitation & Preservation Program.
- Amended an agreement to provide an escrow extension for purchase of parcel at Sunset Industrial Complex; amended two agreements to provide an extension of building permit issuance.

# *Brentwood Redevelopment Agency*

## **Department Goals**

- *Award contract for Downtown Streetscape and Infrastructure Project and commence construction of improvements.*
- *Continue investigation and studies of expedited remediation activities in Downtown.*
- *Continue facilitation of Downtown retail and restaurant recruitment, retention and expansion opportunities.*
- *Implement and administer Downtown Restaurant Incentive Program.*
- *Implement and administer Downtown Facade Improvement Grant Program.*
- *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.*
- *Implement and administer Health & Safety Grant Program.*
- *Implement and administer Home Rehabilitation and Preservation Program.*
- *Develop, approve, implement and administer Apartment Rehabilitation Loan Program.*
- *Support and fund capital improvement projects such as the new Community Center, restored City Park and new water feature, and expanded library facility as part of the Downtown revitalization efforts.*

Budget For Fiscal Years 2010/11 - 2011/12

**REDEVELOPMENT AGENCY - TEN YEAR PROJECTION**

	<u>2009/10 Projected</u>	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>2012/13 Projected</u>	<u>2013/14 Projected</u>	<u>2014/15 Projected</u>	<u>2015/16 Projected</u>	<u>2016/17 Projected</u>	<u>2017/18 Projected</u>	<u>2018/19 Projected</u>
Fund Balance 7/01	\$ 25,010,957	\$ 20,873,100	\$ 16,715,921	\$ 15,583,765	\$ 16,211,458	\$ 16,775,044	\$ 17,269,282	\$ 17,778,348	\$ 18,302,685	\$ 18,842,753
Add:										
Revenues	20,563,509	8,328,508	8,661,648	8,921,497	9,189,142	9,464,817	9,748,761	10,041,224	10,342,461	10,652,735
Total Revenue	20,563,509	8,328,508	8,661,648	8,921,497	9,189,142	9,464,817	9,748,761	10,041,224	10,342,461	10,652,735
Less:										
Operations	24,701,366	12,485,687	9,793,804	8,293,804	8,625,556	8,970,578	9,239,696	9,516,887	9,802,393	10,096,465
Total Appropriations	24,701,366	12,485,687	9,793,804	8,293,804	8,625,556	8,970,578	9,239,696	9,516,887	9,802,393	10,096,465
Revenue Over (Under) Appropriations	(4,137,857)	(4,157,179)	(1,132,156)	627,693	563,586	494,238	509,065	524,337	540,067	556,269
<b>Fund Balance 6/30</b>	<b>\$ 20,873,100</b>	<b>\$ 16,715,921</b>	<b>\$ 15,583,765</b>	<b>\$ 16,211,458</b>	<b>\$ 16,775,044</b>	<b>\$ 17,269,282</b>	<b>\$ 17,778,348</b>	<b>\$ 18,302,685</b>	<b>\$ 18,842,753</b>	<b>\$ 19,399,022</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**REDEVELOPMENT AGENCY - SUMMARY**

	Fund Balance & Reserves at 06/30/09	2009/10		Fund Balance & Reserves at 06/30/10	2010/11		Fund Balance & Reserves at 06/30/11	2011/12		Fund Balance & Reserves at 06/30/12
		Projected Revenues 09/10	Projected Expenditures 09/10		Budget Revenues 10/11	Budget Expenditures 10/11		Budget Revenues 11/12	Budget Expenditures 11/12	
301 Administration Fund	\$ 8,215,689	\$ 13,772,690	\$ 15,150,261	\$ 6,838,118	\$ 2,208,154	\$ 5,438,960	\$ 3,607,312	\$ 2,254,576	\$ 4,389,476	\$ 1,472,412
302 Low & Moderat Housing	5,833,601	1,393,484	537,070	6,690,015	1,250,307	1,802,007	6,138,315	1,320,494	501,465	6,957,344
303 Debt Service	10,961,667	5,397,335	9,014,035	7,344,967	4,870,047	5,244,720	6,970,294	5,086,578	4,902,863	7,154,009
	<u>\$ 25,010,957</u>	<u>\$ 20,563,509</u>	<u>\$ 24,701,366</u>	<u>\$ 20,873,100</u>	<u>\$ 8,328,508</u>	<u>\$ 12,485,687</u>	<u>\$ 16,715,921</u>	<u>\$ 8,661,648</u>	<u>\$ 9,793,804</u>	<u>\$ 15,583,765</u>

**Budget For Fiscal Years 2010/11 - 2011/12**

**REDEVELOPMENT AGENCY - REVENUE**

	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b>301 - Administration &amp; Projects</b>					
43300 Investment Income	\$ 220,929	\$ 80,000	\$ 129,000	\$ 95,600	\$ 143,000
43320 Rental Income	31,260	35,400	31,800	24,000	24,000
43324 Land Sale Proceeds	149,846	0	0	0	0
46700 Other Income	228	0	0	0	0
47303 Transfer from Debt Service	1,160,933	3,458,467	3,458,467	2,088,554	2,087,576
49950 Bond Proceeds	0	10,000,000	10,153,423	0	0
<b>Total Administration &amp; Projects</b>	<b>\$ 1,563,196</b>	<b>\$ 13,573,867</b>	<b>\$ 13,772,690</b>	<b>\$ 2,208,154</b>	<b>\$ 2,254,576</b>
<b>302 - Low/Moderate Housing</b>					
40075 Low Income Housing	\$ 1,533,920	\$ 1,319,171	\$ 1,265,484	\$ 1,155,307	\$ 1,178,494
43300 Investment Income	206,786	240,000	128,000	95,000	142,000
46700 Other Income	152	0	0	0	0
<b>Total Low/Moderate Housing</b>	<b>\$ 1,740,858</b>	<b>\$ 1,559,171</b>	<b>\$ 1,393,484</b>	<b>\$ 1,250,307</b>	<b>\$ 1,320,494</b>
<b>303 - Debt Service</b>					
40070 Tax Increment	\$ 6,135,679	\$ 5,276,684	\$ 5,061,935	\$ 4,621,547	\$ 4,713,978
43300 Investment Income	654,500	500,000	335,400	248,500	372,600
<b>Total Debt Service</b>	<b>\$ 6,790,179</b>	<b>\$ 5,776,684</b>	<b>\$ 5,397,335</b>	<b>\$ 4,870,047</b>	<b>\$ 5,086,578</b>
<b>TOTAL REDEVELOPMENT AGENCY REVENUE</b>	<b>\$ 10,094,233</b>	<b>\$ 20,909,722</b>	<b>\$ 20,563,509</b>	<b>\$ 8,328,508</b>	<b>\$ 8,661,648</b>
<b>Annual Percentage change</b>			<b>103.72%</b>	<b>-60.17%</b>	<b>4.00%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**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.

	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel	\$ 763,599	\$ 923,226	\$ 856,601	\$ 943,654	\$ 970,640
Interfund Services	363,825	649,598	649,598	649,679	617,898
Supplies and Services	1,107,064	1,596,492	1,463,761	1,339,642	1,502,785
Professional Services	85,365	185,357	105,285	140,855	60,505
Contribution to Other Agencies	33,692	322,600	22,600	1,372,500	72,500
Grants	41,244	350,000	170,000	325,000	400,000
Capital Projects	1,160,933	19,600,549	16,777,822	5,438,960	4,389,476
Pass Thru Agreements	1,599,785	1,558,400	1,558,400	1,250,000	1,275,000
ERAF	0	2,627,299	2,627,299	540,397	0
Debt Service	450,000	470,000	470,000	485,000	505,000
<b>Total</b>	<b>\$ 5,605,507</b>	<b>\$ 28,283,521</b>	<b>\$ 24,701,366</b>	<b>\$ 12,485,687</b>	<b>\$ 9,793,804</b>
<b>Annual Percentage change</b>			<b>340.66%</b>	<b>-55.86%</b>	<b>-21.56%</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**REDEVELOPMENT AGENCY SUMMARY**

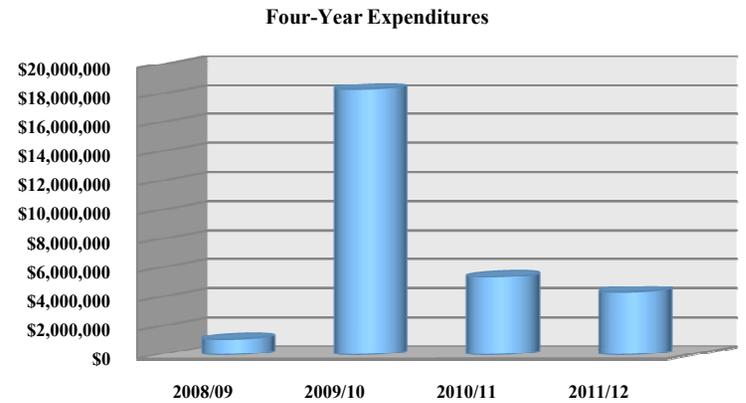
<b>Division #</b>	<b>Division</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
301-0001	Administration & Projects	\$ 1,189,658	\$ 18,385,042	\$ 15,150,261	\$ 5,438,960	\$ 4,389,476
302-0001	Low/Moderate Housing	287,425	884,313	537,070	1,802,007	501,465
303-0001	Debt Service	4,128,424	9,014,166	9,014,035	5,244,720	4,902,863
	<b>Total</b>	<b>\$ 5,605,507</b>	<b>\$ 28,283,521</b>	<b>\$ 24,701,366</b>	<b>\$ 12,485,687</b>	<b>\$ 9,793,804</b>
	<b>Annual Percentage Change</b>			<b>340.66%</b>	<b>-55.86%</b>	<b>-21.56%</b>
	<b>Total Budgeted Full-Time Positions</b>	<b>5.49</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Administration &amp; Projects</b>	<b>Department:</b>	<b>Redevelopment Agency</b>
<b>Fund/Division Number:</b>	<b>301-0001</b>	<b>Division:</b>	<b>Administration &amp; Projects</b>

**Performance Measures**

- Prepared 2010/2014 Five-Year Implementation Plan.
- Funded three Facade Improvement Grants for \$42,000.
- Completed asbestos removal, demolition and clearance of Davis Camp.
- Prepared and adopted Downtown Streetscape Master Plan.
- Developed and adopted Downtown Restaurant Incentive Program.
- Issued \$10M of lease revenue bonds to fund capital improvements.
- Commenced investigation of expedited remediation activities of Downtown property.



	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Budget	2011/12 Budget
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 612,754	\$ 754,837	\$ 687,883	\$ 770,852	\$ 793,622
Supplies and Services	538,065	1,448,063	1,102,963	1,244,697	1,214,021
Internal Services	38,839	40,060	40,060	73,005	79,933
Capital Outlay	0	16,142,082	13,319,355	3,350,406	2,301,900
<b>Total</b>	<b>\$ 1,189,658</b>	<b>\$ 18,385,042</b>	<b>\$ 15,150,261</b>	<b>\$ 5,438,960</b>	<b>\$ 4,389,476</b>
<b>Annual Percentage Change</b>			<b>1173.50%</b>	<b>-70.42%</b>	<b>-19.30%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>4.44</b>	<b>5.24</b>	<b>5.24</b>	<b>5.24</b>	<b>5.24</b>

**Commentary**

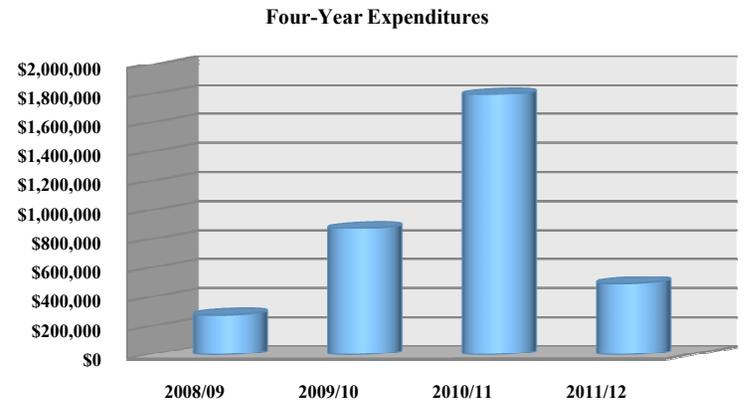
Capital projects funded by the Agency are included in this Fund, which account for \$12.5M of the two years total expenditures. Personnel, supplies and services are appropriately allocated between this Fund and the Housing Fund, Fund 302. Expenses remain static from 2009/10 with the completion of demolition activities. Fiscal year 2010/11 includes increased expenses for potential remediation investigations in Downtown. Revenues consist primarily of bond proceeds to fund capital projects and transfers from Debt Service Fund, Fund 303, of tax increment receipts to fund personnel and general operational expenses.

**Budget For Fiscal Years 2010/11 - 2011/12**

<b>Fund Title:</b>	<b>Low/Moderate Housing</b>	<b>Department:</b>	<b>Redevelopment Agency</b>
<b>Fund/Division Number:</b>	<b>302-0001</b>	<b>Division:</b>	<b>Low/Moderate Housing</b>

**Performance Measures**

- Funded six Health & Safety Grants for \$28,000.
- Performed analysis of construction proforma, negotiated and administered the reservation of \$1.3M for rehabilitation of Green Valley Apartments.
- Adopted Home Rehabilitation and Preservation Program.
- Completed asbestos removal, demolition and clearance of 200 Sunset Court.
- Completed lot line adjustment for 140 Jane Street and 200 Sunset Court.
- Completed 4 preliminary proforma analyses for Agency-contribution to various affordable housing projects.



	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Expenditure Summary</u></b>					
Personnel Services	\$ 150,845	\$ 168,389	\$ 168,718	\$ 172,802	\$ 177,018
Supplies and Services	128,040	705,595	358,023	<b>1,612,549</b>	<b>306,265</b>
Internal Services	<u>8,540</u>	<u>10,329</u>	<u>10,329</u>	<u>16,656</u>	<u>18,182</u>
<b>Total</b>	<b><u>\$ 287,425</u></b>	<b><u>\$ 884,313</u></b>	<b><u>\$ 537,070</u></b>	<b><u>\$ 1,802,007</u></b>	<b><u>\$ 501,465</u></b>
<b>Annual Percentage Change</b>			<b>86.86%</b>	<b>103.77%</b>	<b>-72.17%</b>
<b>Total Budgeted Full-Time Positions</b>	<b>1.05</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

**Commentary**

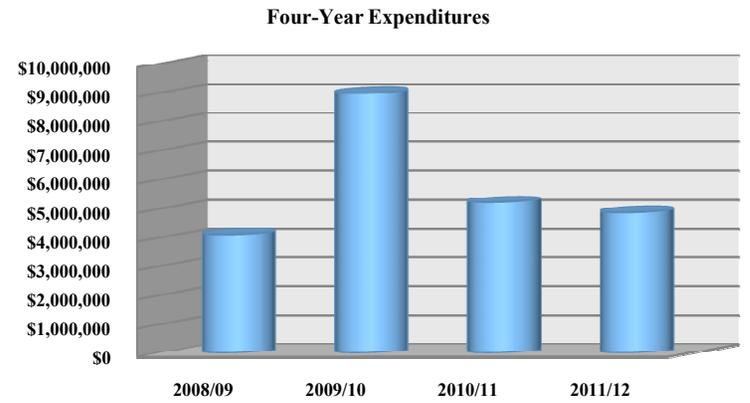
Tax increment revenue is budgeted at an 8.7% decrease from 2009/10 actuals in FY 2010/11 and a 2% increase in FY 2011/12. Twenty percent of tax increment revenues are deposited into this Fund. General operating expenses have decreased from 2009/10 with the completion of demolition activities. The Agency reserves \$1.3M for the rehabilitation of Green Valley Apts. in 2010/11. Due to declines in new residential development throughout California and East County, development of affordable housing projects has also declined. The 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 Years 2010/11 - 2011/12

<b>Fund Title:</b>	Debt Service	<b>Department:</b>	Redevelopment Agency
<b>Fund/Division Number:</b>	303-0001	<b>Division:</b>	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 Administration & Projects Fund, Fund 301.



	2008/09	2009/10	2009/10	2010/11	2011/12
	Actual	Budget	Projected	Budget	Budget
<b><u>Expenditure Summary</u></b>					
Supplies and Services	\$ 917,706	\$ 900,000	\$ 899,869	\$ 880,769	\$ 1,035,287
Capital Outlay	<u>3,210,718</u>	<u>8,114,166</u>	<u>8,114,166</u>	<u>4,363,951</u>	<u>3,867,576</u>
<b>Total</b>	<u>\$ 4,128,424</u>	<u>\$ 9,014,166</u>	<u>\$ 9,014,035</u>	<u>\$ 5,244,720</u>	<u>\$ 4,902,863</u>
<b>Annual Percentage Change</b>			118.34%	-41.82%	-6.52%

**Commentary**

Tax increment revenue is budgeted at an 8.7% decrease from 2009/10 actuals in FY 2010/11 and a 2% increase in FY 2011/12. Eighty percent of tax increment revenues are deposited into this Fund. The transfer of expenses for fiscal years 2010/11 and 2011/12 are directly related to the transfer of tax increment reserves to Fund 301 for capital improvement projects and payments to the City for general support and services provided to the Agency. Pass-through payments are also paid from this Fund and are expected to decrease as a direct result of decreased tax increment revenues (property taxes). An estimated SERAF payment to State of California in 2010/11 was included in the budget as a precautionary measure.

**RDA RESOLUTION RDA-167**

**A RESOLUTION OF THE REDEVELOPMENT AGENCY OF THE CITY OF BRENTWOOD AMENDING ITS 2010/11 and 2011/12 BUDGET AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2010/11**

**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 Administration and Project Fund, Low/Moderate Housing Fund and Debt Service Fund are 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 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.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1.** The Redevelopment Agency of the City of Brentwood 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 housing programs and activities within the City of Brentwood authorized under Health & Safety Code Section 33334.2.

**Section 2.** The Redevelopment Agency of the City of Brentwood hereby adopts its 2010/11 and 2011/12 Budgets in the amount of \$12,485,687 and \$9,793,804 respectively, and authorizes expenditures for Fiscal Year 2010-11.

**PASSED, APPROVED AND ADOPTED** by the Redevelopment Agency of the City of Brentwood at a regular meeting held on the 22nd day of June 2010 by the following vote:

**AYES:** Becnel, Brockman, Richey, Stonebarger, Taylor

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

ATTEST:

Margaret Wimberly  
Margaret Wimberly, CMC  
City Clerk

Robert Taylor  
Robert Taylor  
Mayor



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**Budget For Fiscal Years 2010/11 - 2011/12**

**ADOPTED EQUIPMENT LIST**

<b>Department</b>	<b>Division</b>	<b>Item</b>	<b>2010/11</b>	<b>2011/12</b>
Public Works	Water	F-150 Truck	0	24,000
<b>Total Adopted Equipment</b>			<b><u>\$ 0</u></b>	<b><u>\$ 24,000</u></b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**VEHICLE REPLACEMENT LIST (FUND #702)**

<b>Department</b>	<b>Division</b>	<b>Item</b>	<b>2010/11</b>	<b>2011/12</b>
Police	Administration	Ford Explorer		33,273
Police	Administration	Ford Crown Victoria		29,000
Police	Administration	Ford Crown Victoria		29,000
Police	Community Service Officer (CSO)	Ford Crown Victoria		29,000
Police	Patrol	Ford Crown Victoria	29,000	
Police	Patrol	Ford Crown Victoria	29,000	
Police	Patrol	Ford Crown Victoria	29,000	
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Police	Patrol	Ford Crown Victoria	29,000	
Police	Patrol	Ford Crown Victoria	29,000	29,000
Police	Patrol	Ford Crown Victoria		29,000
Police	Patrol	Ford Crown Victoria		29,000
Police	Investigations	Ford E150 Van		25,801
Police	Investigations	Ford Crown Victoria		34,411
Police	Investigations	Ford Taurus		26,426
Police	Investigations	Dodge Magnum		37,142
Police	Patrol	Ford E350 Transport Unit		47,791
Police	Critical Incident	Ford E450 Step Van		44,646
Parks and Recreation	Recreation Administration	Ford Escape	26,602	
Public Works	Streets	John Deere Backhoe/Loader	143,275	
Public Works	Streets	Freightliner Tymco Sweeper		200,328
Public Works	Construction Inspection	Jeep Liberty		30,499
Public Works	Solid Waste	Auto Car Residential Truck	275,012	
Public Works	Solid Waste	Hyster Forklift (1/3 cost)		15,087
Public Works	Water	Ford E250 Van	24,829	
Public Works	Water	Ford F150 Truck	20,785	
Public Works	Water	Ford F450 Truck	58,454	
Public Works	Water	Hyster Forklift (1/3 cost)		15,087
Public Works	Water	Ford F250 Truck		25,999
Public Works	Water	Ford F250 Truck	24,506	
Public Works	Water	Ford F150 Truck	24,597	

**Budget For Fiscal Years 2010/11 - 2011/12**

**VEHICLE REPLACEMENT LIST (FUND #702)**

<b>Department</b>	<b>Division</b>	<b>Item</b>	<b>2010/11</b>	<b>2011/12</b>
Public Works	Wastewater	Hyster Forklift (1/3 cost)		15,087
Public Works	Wastewater	Sterling JetterVac	311,453	
Public Works	Wastewater	Ford F150 Truck	24,597	
Public Works	Wastewater	Club Car Carry All	9,635	
Public Works	Wastewater	Club Car Carry All	9,635	
Public Works	Wastewater	GEM Car Flatbed	12,941	
Public Works	Wastewater	GEM Car - Coupe	11,941	
Finance & Information Systems	Information Services	GEM Car Coupe	18,000	
Finance & Information Systems	Information Services	Ford Escape		25,335
Public Works	Public Works Facilities Maintenance	Ford F150 Truck	28,508	
Parks & Recreation	Parks Facilities Maintenance	Ford F250 Truck		29,851
Public Works	Fleet Maintenance	Ford F150 Truck		15,660
Equipment Replacement Contingency			25,000	25,000
		<b>Total Vehicle Replacement</b>	<b>\$ 1,339,770</b>	<b>\$ 821,423</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**COMPENSATION PLAN**

<b><u>BARGAINING UNIT &amp; POSITION</u></b>	<b><u>STEP A</u></b>	<b><u>STEP B</u></b>	<b><u>STEP C</u></b>	<b><u>STEP D</u></b>	<b><u>STEP E</u></b>
<b><u>Contract, Directors, Assistant Directors (at-will)</u></b>					
Assistant City Attorney	8,927	9,374	9,842	10,335	10,851
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
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
City Attorney	15,628	16,410	17,230	18,092	18,996
City Manager					19,743
City Treasurer / Director of Finance and I.S.	11,146	11,704	12,290	12,905	13,550
Deputy City Attorney	7,438	7,811	8,201	8,612	9,041
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
Police Captain	10,095	10,600	11,130	11,687	12,271
Police Chief	11,882	12,477	13,101	13,756	14,444
<b><u>Lieutenants</u></b>					
Police Lieutenant	8,920	9,366	9,834	10,326	10,842
<b><u>Managers and Confidential Employees</u></b>					
Accounting Manager	7,218	7,578	7,958	8,357	8,774
Assistant Dir of PW / Assistant City Engineer	10,005	10,506	11,031	11,583	12,162
Chief Building Official	8,889	9,333	9,799	10,289	10,804
Chief Financial 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 Clerk	7,743	8,130	8,537	8,963	9,412
Deputy Director of Public Works / Operations	9,099	9,553	10,031	10,532	11,059
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
Human Resources Manager	7,743	8,130	8,537	8,963	9,412
Landscape / Facilities Manager	7,398	7,767	8,156	8,563	8,991
Planning Manager	8,889	9,333	9,799	10,289	10,804
Planning / Economic Development Manager	8,889	9,333	9,799	10,289	10,804
Recreation Manager	6,486	6,811	7,150	7,507	7,884
Redevelopment Manager	8,889	9,333	9,799	10,289	10,804
Solid Waste Manager	7,173	7,532	7,908	8,303	8,719
Streets Manager	7,074	7,428	7,799	8,189	8,598
Wastewater Operations Manager	7,237	7,599	7,979	8,378	8,797
Water Operations Manager	7,237	7,599	7,979	8,378	8,797

**Budget For Fiscal Years 2010/11 - 2011/12**

**COMPENSATION PLAN**

<b><u>BARGAINING UNIT &amp; POSITION</u></b>	<b><u>STEP A</u></b>	<b><u>STEP B</u></b>	<b><u>STEP C</u></b>	<b><u>STEP D</u></b>	<b><u>STEP E</u></b>
<b><u>Professionals and Supervisors Employees' Association</u></b>					
Accountant I	4,952	5,200	5,460	5,734	6,020
Accountant II	5,460	5,734	6,020	6,322	6,637
Assistant City Clerk	5,224	5,486	5,760	6,048	6,349
Assistant Engineer	6,225	6,537	6,864	7,207	7,568
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
Geographic Info Systems Coordinator	7,202	7,563	7,941	8,338	8,755
Grants Program Manager	6,278	6,592	6,921	7,268	7,632
Housing Analyst	6,339	6,656	6,989	7,339	7,707
Information Systems Specialist	6,462	6,785	7,124	7,481	7,856
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
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 Supervisor	5,405	5,675	5,959	6,258	6,571
Redevelopment Analyst	6,339	6,656	6,989	7,339	7,707
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 Supervisor	5,979	6,277	6,590	6,920	7,266
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 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 Production Supervisor	6,296	6,611	6,942	7,289	7,653
Webmaster	5,427	5,699	5,984	6,284	6,597

**Budget For Fiscal Years 2010/11 - 2011/12**

**COMPENSATION PLAN**

<u>BARGAINING UNIT &amp; POSITION</u>	<u>STEP A</u>	<u>STEP B</u>	<u>STEP C</u>	<u>STEP D</u>	<u>STEP E</u>
<b>Office Employees</b>					
Accounting Assistant I	3,403	3,573	3,751	3,938	4,136
Accounting Assistant II	3,751	3,938	4,136	4,420	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	6,011	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
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	6,109	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	6,109	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	4,937	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	6,109	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	5,204	5,464	5,738	6,025	6,327
Senior Construction Inspector	6,362	6,681	7,015	7,365	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

**Budget For Fiscal Years 2010/11 - 2011/12**

**COMPENSATION PLAN**

<b><u>BARGAINING UNIT &amp; POSITION</u></b>	<b><u>STEP A</u></b>	<b><u>STEP B</u></b>	<b><u>STEP C</u></b>	<b><u>STEP D</u></b>	<b><u>STEP E</u></b>
<b><u>Public Works - Maintenance</u></b>					
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	4,990	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	5,247	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
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 Operator Asst.	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 Conservation 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
<b><u>Police</u></b>					
Community Service Officer I	3,919	4,115	4,321	4,538	4,765
Community Service Officer II	4,321	4,538	4,765	5,003	5,252
Senior Community Service Officer	4,966	5,214	5,474	5,748	6,036
Police Officer	6,096	6,401	6,722	7,058	7,412
Police Officer - Special Assignment	6,401	6,722	7,058	7,412	7,781
Police Sergeant	7,233	7,596	7,975	8,374	8,794

**Budget For Fiscal Years 2010/11 - 2011/12**

**TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL TIME EQUIVALENT POSITIONS BY DIVISION**

	<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>2010/11</u>	<u>2011/12</u>
	<u>Budget</u>									
<b><u>AUTHORIZED REGULAR POSITIONS</u></b>										
<b><u>Administration</u></b>										
Legislative	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administration	3.90	2.50	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50
City Clerk	3.40	3.50	4.50	4.50	4.50	3.50	3.50	2.50	2.50	2.50
Human Resources	3.45	4.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
<b>Administration Total</b>	<b>10.75</b>	<b>10.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.50</b>	<b>12.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>
<b><u>Attorney</u></b>										
	1.40	1.50	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
<b><u>Finance and Information Systems</u></b>										
Finance	7.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services	0.00	2.00	2.05	2.15	1.85	0.00	0.00	0.00	0.00	0.00
Purchasing	1.00	1.80	1.80	1.40	1.35	0.00	0.00	0.00	0.00	0.00
Business Services	0.00	2.90	3.50	3.60	4.97	7.60	7.20	5.85	5.00	5.00
Financial Services	0.00	3.60	3.50	3.55	4.43	7.05	7.15	6.65	6.40	6.40
Information Services	6.40	7.05	8.30	8.70	8.70	8.00	9.55	10.25	10.85	10.85
Non-Departmental	0.00	0.30	0.30	0.30	0.30	0.00	0.00	0.00	0.00	0.00
Water Utility Billing	2.14	2.14	3.14	2.44	2.44	2.38	2.62	2.73	2.88	2.88
Wastewater Utility Billing	2.06	2.07	2.07	2.31	2.31	2.18	2.41	2.38	2.58	2.58
Solid Waste Utility Billing	2.04	2.04	2.04	2.30	2.30	2.29	2.57	2.64	2.79	2.79
<b>Finance &amp; Information Systems Total</b>	<b>21.29</b>	<b>23.90</b>	<b>26.70</b>	<b>26.75</b>	<b>28.65</b>	<b>29.50</b>	<b>31.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>
<b><u>Police Department</u></b>										
Sworn	52.00	56.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00
Non-Sworn	14.00	15.00	16.00	15.00	15.00	16.00	16.00	17.00	17.00	17.00
<b>Police Total</b>	<b>66.00</b>	<b>71.00</b>	<b>78.00</b>	<b>77.00</b>	<b>77.00</b>	<b>78.00</b>	<b>78.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>
<b><u>Community Development</u></b>										
Economic Division	1.50	1.60	2.10	1.80	1.80	1.90	1.28	0.00	0.00	0.00
Building Division	15.30	21.10	21.05	23.25	23.60	15.40	12.39	11.89	10.89	10.89
Planning / Economic Development Division	10.20	8.50	10.25	10.00	9.50	8.40	7.39	7.17	7.17	7.17
Housing	0.00	0.00	3.40	3.25	3.40	2.40	0.70	0.70	0.70	0.70
<b>Community Development Total</b>	<b>27.00</b>	<b>31.20</b>	<b>36.80</b>	<b>38.30</b>	<b>38.30</b>	<b>28.10</b>	<b>21.76</b>	<b>19.76</b>	<b>18.76</b>	<b>18.76</b>
<b><u>Public Works</u></b>										
Development Engineering	7.65	8.45	7.95	7.45	8.15	6.70	4.40	4.20	4.20	4.20
Construction Inspection Division	4.00	4.80	3.80	4.95	4.95	3.67	2.87	2.87	2.87	2.87
Traffic & Transportation Division	2.05	2.25	2.25	4.16	5.16	3.28	2.28	2.02	2.02	2.02
NPDES Division	1.35	1.35	1.35	0.60	0.00	0.00	0.00	0.00	0.00	0.00
Capital Improvements Program	18.45	20.10	19.85	14.73	13.73	7.17	2.25	2.71	3.71	3.71
Fleet Maintenance	3.62	4.62	4.62	4.59	4.63	4.88	4.73	4.73	4.48	4.48
Public Works Facilities Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.10	4.10
Streets Division	10.13	10.87	14.87	14.82	14.82	15.02	15.02	15.02	15.02	15.02
Water Operations	14.67	14.95	16.95	17.72	18.68	20.51	21.50	21.50	21.50	22.50
Non-Potable	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Operations	11.66	12.19	12.69	13.21	13.21	13.68	13.67	13.67	13.67	13.67
Wastewater Lateral Maintenance	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Solid Waste Operations	11.21	12.70	14.50	15.02	16.02	18.23	18.61	18.41	19.41	19.41
Solid Waste Transfer Station	1.21	2.67	2.87	3.00	3.00	2.36	2.17	2.37	2.37	2.37
<b>Public Works Total</b>	<b>86.00</b>	<b>94.95</b>	<b>103.20</b>	<b>101.75</b>	<b>103.85</b>	<b>97.00</b>	<b>89.00</b>	<b>89.00</b>	<b>94.85</b>	<b>95.85</b>

\* In preparation for a slowdown in development employee allocations in the Capital Improvement Program Division have been systematically reallocated to alternate divisions. These reallocations were made to the Finance and Information Systems Department, Parks and Recreation, Community Development, as well as to other divisions within the Public Works Division. As such, reported increases in allocations assigned to an individual division or department do not necessarily reflect an actual increase in staffing levels.

**Budget For Fiscal Years 2010/11 - 2011/12**

**TEN-YEAR DETAIL OF AUTHORIZED BUDGETED FULL TIME EQUIVALENT POSITIONS BY DIVISION**

	<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>2010/11</u>	<u>2011/12</u>
	<u>Budget</u>									
<b><u>Parks and Recreation</u></b>										
Recreation Administration	5.65	5.65	6.35	7.50	10.12	10.00	11.75	11.75	11.00	11.00
Park Maintenance Assessment District	5.40	5.30	5.55	4.75	5.75	5.19	5.44	5.04	5.04	5.04
City Pool	2.00	2.00	3.00	2.05	2.25	2.25	1.25	0.65	0.65	0.65
City Rentals	1.65	1.50	1.50	1.50	1.50	1.50	0.00	0.00	0.00	0.00
Community Center	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Programs	0.00	0.00	0.00	1.25	1.25	1.25	1.25	1.25	1.00	1.00
Landscape Operations	2.75	2.75	3.00	1.80	2.70	2.78	2.98	2.98	2.88	2.88
Park Planning Division	4.80	4.45	4.70	8.05	5.23	0.60	0.00	0.00	0.00	0.00
Cultural Arts	0.00	0.50	1.00	1.00	1.10	0.00	0.00	0.00	0.00	0.00
Building Replacement Fund	2.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Maintenance Services	0.00	0.00	3.00	4.00	4.00	4.33	4.33	5.33	3.58	3.58
Village Resource Center	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Activity League	1.00	1.00	1.00	1.10	1.10	1.10	0.00	0.00	0.00	0.00
<b>Parks &amp; Recreation Total</b>	<b>28.25</b>	<b>27.15</b>	<b>33.10</b>	<b>33.00</b>	<b>35.00</b>	<b>29.00</b>	<b>27.00</b>	<b>27.00</b>	<b>24.15</b>	<b>24.15</b>
<b><u>Agriculture Conservation</u></b>	<b>0.50</b>	<b>0.60</b>	<b>0.00</b>							
<b><u>Redevelopment Agency</u></b>	<b>2.95</b>	<b>3.15</b>	<b>2.95</b>	<b>2.95</b>	<b>2.95</b>	<b>3.15</b>	<b>5.49</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>
<b>TOTAL REGULAR FULL TIME EMPLOYEES</b>	<b>244.14</b>	<b>263.45</b>	<b>294.75</b>	<b>294.75</b>	<b>302.75</b>	<b>281.25</b>	<b>269.25</b>	<b>267.25</b>	<b>269.25</b>	<b>270.25</b>
<b><u>Elected &amp; Appointed Employees</u></b>										
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	16.00	16.00	16.00	5.00	5.00	5.00	5.00
Park and Recreation Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Youth Commission	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total Elected &amp; Appointed Employees</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>
<b><u>Grant Funded Employees</u></b>										
Youth Diversion Program	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b><u>Part-time Employees</u></b>										
Police Reserves	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
<b>GRAND TOTALS</b>	<b>296.14</b>	<b>314.45</b>	<b>345.75</b>	<b>336.75</b>	<b>344.75</b>	<b>323.25</b>	<b>300.25</b>	<b>297.25</b>	<b>299.25</b>	<b>300.25</b>

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**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b>AUTHORIZED REGULAR POSITIONS</b>					
<b><u>Administration</u></b>					
<b><u>Legislative</u></b>					
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b>Legislative FTE Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><u>City Manager</u></b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant I/II	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
<b>City Manager FTE Total</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b><u>City Clerk</u></b>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant I/II	1.50	0.50	0.50	0.50	0.50
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00
<b>City Clerk FTE Total</b>	<b>3.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b><u>Human Resources</u></b>					
Assistant City Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant I/II	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant I	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
<b>Human Resources FTE Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Administration FTE Total</b>	<b>12.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>City Attorney</u></b>					
City Attorney	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Assistant I/II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Assistant City Attorney	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Executive Assistant	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>City Attorney FTE Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><u>Finance &amp; Information Systems</u></b>					
<b><u>Business Services</u></b>					
Director of Finance & Information Systems	0.35	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Accountant I	1.60	1.00	1.00	<b>0.85</b>	<b>0.85</b>
Accountant II	1.85	1.75	1.75	<b>1.85</b>	<b>1.85</b>
Accounting Manager	0.85	0.75	0.75	<b>0.75</b>	<b>0.75</b>
Accounting Technician	1.00	0.80	0.80	<b>0.00</b>	<b>0.00</b>
Administrative Assistant I/II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Administrative Supervisor	0.30	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Project Services Specialist	1.00	0.80	0.80	<b>0.80</b>	<b>0.80</b>
<b>Business Services FTE Total</b>	<b>7.20</b>	<b>5.85</b>	<b>5.85</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Financial Services</u></b>					
Director of Finance & Information Systems	0.30	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Accountant I	0.20	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Accounting Assistant I / II	0.75	0.75	0.75	<b>0.50</b>	<b>0.50</b>
Accounting Specialist	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Accounting Technician	3.20	3.00	3.00	<b>3.25</b>	<b>3.25</b>
Administrative Assistant I/II	0.30	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Administrative Supervisor	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Chief Financial Operations Officer	0.25	0.25	0.25	<b>0.10</b>	<b>0.10</b>
Management Analyst	0.90	0.90	0.90	<b>0.80</b>	<b>0.80</b>
<b>Financial Services FTE Total</b>	<b>7.15</b>	<b>6.65</b>	<b>6.65</b>	<b>6.40</b>	<b>6.40</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Information Services</u></b>					
Director of Finance and Info. Systems	0.20	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Accountant I	0.20	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Accounting Manager	0.00	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accounting Technician	0.00	0.50	0.50	<b>0.85</b>	<b>0.85</b>
Administrative Assistant I/II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Administrative Supervisor	0.30	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Chief Finance Operations Officer	0.00	0.00	0.00	<b>0.15</b>	<b>0.15</b>
Chief Information Systems Officer	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
GIS Coordinator	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Information Systems Specialist	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Information Systems Technician	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
Management Analyst	0.10	0.10	0.10	<b>0.20</b>	<b>0.20</b>
Project Services Specialist	0.00	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Technical Assistant I / II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Webmaster	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
<b>Information Services FTE Total</b>	<b>9.55</b>	<b>10.25</b>	<b>10.25</b>	<b>10.85</b>	<b>10.85</b>
<b><u>Water Utility Billing</u></b>					
Director of Finance & Information Systems	0.05	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accountant I / II	0.05	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accounting Assistant I / II	1.11	1.11	1.11	<b>1.19</b>	<b>1.19</b>
Accounting Manager	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Accounting Specialist	0.40	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Accounting Technician	0.61	0.57	0.57	<b>0.64</b>	<b>0.64</b>
Administrative Assistant I/II	0.05	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Administrative Supervisor	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Chief Financial Operations Officer	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
<b>Water Utility Billing FTE Total</b>	<b>2.62</b>	<b>2.73</b>	<b>2.73</b>	<b>2.88</b>	<b>2.88</b>
<b><u>Wastewater Utility Billing</u></b>					
Director of Finance & Information Systems	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Accountant I / II	0.05	0.05	0.05	<b>0.10</b>	<b>0.10</b>
Accounting Assistant I / II	1.07	1.07	1.07	<b>1.15</b>	<b>1.15</b>
Accounting Manager	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Accounting Specialist	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Accounting Technician	0.59	0.56	0.56	<b>0.63</b>	<b>0.63</b>
Administrative Assistant I/II	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Administrative Supervisor	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Chief Financial Operations Officer	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
<b>Wastewater Utility Billing FTE Total</b>	<b>2.41</b>	<b>2.38</b>	<b>2.38</b>	<b>2.58</b>	<b>2.58</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Solid Waste Utility Billing</u></b>					
Director of Finance & Information Systems	0.05	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accountant I / II	0.05	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accounting Assistant I / II	1.07	1.07	1.07	<b>1.16</b>	<b>1.16</b>
Accounting Manager	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Accounting Specialist	0.35	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Accounting Technician	0.60	0.57	0.57	<b>0.63</b>	<b>0.63</b>
Administrative Assistant I/II	0.10	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Administrative Supervisor	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Chief Financial Operations Officer	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
<b>Solid Waste Utility Billing FTE Total</b>	<b>2.57</b>	<b>2.64</b>	<b>2.64</b>	<b>2.79</b>	<b>2.79</b>
<b>Finance &amp; Information Systems FTE Total</b>	<b>31.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>
<b><u>Police</u></b>					
Police Chief	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Accounting Technician	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Assistant I/II	0.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Community Service Officer I	4.00	4.00	4.00	<b>4.00</b>	<b>4.00</b>
Executive Assistant	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Police Captain	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Police Detective	4.00	5.00	5.00	<b>5.00</b>	<b>5.00</b>
Police Lieutenant	4.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
Police Officers	33.00	33.00	33.00	<b>33.00</b>	<b>33.00</b>
Police Officer-Special Assignment	8.00	8.00	8.00	<b>8.00</b>	<b>8.00</b>
Police Records Clerk II	6.00	6.00	6.00	<b>6.00</b>	<b>6.00</b>
Police Sergeant-Detective Unit	2.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Police Sergeant-Profession Standards Unit	0.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Police Sergeants	7.00	7.00	7.00	<b>7.00</b>	<b>7.00</b>
Police Sergeant-Traffic Unit	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Record Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Senior Community Service Officer	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
<b>Police FTE Total</b>	<b>78.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Community Development</u></b>					
<b><u>Economic Development</u></b>					
Director of Community Development	0.20	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Administrative Assistant I/II	0.30	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Administrative Supervisor	0.18	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Economic Development Manager	0.60	0.00	0.00	<b>0.00</b>	<b>0.00</b>
<b>Economic Development FTE Total</b>	<b>1.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Building</u></b>					
Director of Community Development	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Administrative Assistant I / II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Supervisor	0.19	0.19	0.19	<b>0.19</b>	<b>0.19</b>
Building Inspector I / II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Chief Building Official	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Code Enforcement Officer I / II	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
Community Development Specialist	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Community Development Technician	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Plan Check Engineer	1.00	1.00	1.00	<b>0.00</b>	<b>0.00</b>
Senior Building Inspector	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Senior Code Enforcement Officer	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Senior Community Development Technician	1.00	0.50	0.50	<b>0.50</b>	<b>0.50</b>
<b>Building FTE Total</b>	<b>12.39</b>	<b>11.89</b>	<b>11.89</b>	<b>10.89</b>	<b>10.89</b>
<b><u>Planning / Economic Development</u></b>					
Director of Community Development	0.20	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Administrative Assistant I / II	1.00	1.30	1.30	<b>1.30</b>	<b>1.30</b>
Administrative Secretary	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Supervisor	0.19	0.37	0.37	<b>0.37</b>	<b>0.37</b>
Assistant / Associate Planner	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Planning / Economic Development Manager	0.00	0.60	0.60	<b>0.60</b>	<b>0.60</b>
Planning Manager	1.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Principal Planner	1.00	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Senior Planner	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Planning / Economic Development FTE Total</b>	<b>7.39</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>	<b>7.17</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Housing</u></b>					
Director of Community Development	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Administrative Supervisor	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Redevelopment Manager	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Community Development Analyst	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Community Development Technician	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
<b>Housing FTE Total</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>
<b>Community Development FTE Total</b>	<b>21.76</b>	<b>19.76</b>	<b>19.76</b>	<b>18.76</b>	<b>18.76</b>
<b><u>Public Works</u></b>					
<b><u>Development Engineering</u></b>					
Director of Public Works / City Engineer	0.06	0.06	0.06	<b>0.06</b>	<b>0.06</b>
Administrative Assistant I / II	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Administrative Secretary	0.40	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Administrative Supervisor	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Associate Engineer	0.70	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Asst. Dir. of Public Works / Asst. City Eng.	0.06	0.06	0.06	<b>0.06</b>	<b>0.06</b>
Engineering Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Engineering Technician	0.35	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Management Analyst	0.06	0.06	0.06	<b>0.06</b>	<b>0.06</b>
Project Services Specialist	0.27	0.27	0.27	<b>0.27</b>	<b>0.27</b>
Technical Assistant II	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
<b>Development Engineering FTE Total</b>	<b>4.40</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>
<b><u>Construction Inspection Division</u></b>					
Administrative Assistant I / II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Administrative Secretary	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
Administrative Supervisor	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Construction Inspector I / II	1.50	1.50	1.50	<b>1.50</b>	<b>1.50</b>
Senior Construction Inspector	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
<b>Construction Inspection FTE Total</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>	<b>2.87</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Traffic &amp; Transportation</u></b>					
Director of Public Works / City Engineer	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Administrative Assistant I / II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Administrative Supervisor	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Asst. Dir of Public Works / Asst. City Eng.	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Engineering Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Engineering Technician	0.35	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Management Analyst	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Project Services Specialist	0.26	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Technical Assistant II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
<b>Traffic &amp; Transportation FTE Total</b>	<b>2.28</b>	<b>2.02</b>	<b>2.02</b>	<b>2.02</b>	<b>2.02</b>
<b><u>Capital Improvement Project Administration</u></b>					
Administrative Secretary	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
Administrative Supervisor	0.40	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Associate Engineer	0.30	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Construction Inspector I / II	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Engineering Technician	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
Project Services Specialist	0.00	0.26	0.26	<b>0.26</b>	<b>0.26</b>
Senior Construction Inspector	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Engineer	0.00	0.00	0.00	<b>1.00</b>	<b>1.00</b>
Technical Assistant II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
<b>CIP Administration FTE Total</b>	<b>2.25</b>	<b>2.71</b>	<b>2.71</b>	<b>3.71</b>	<b>3.71</b>
<b><u>Fleet Maintenance</u></b>					
Director of Public Works / City Engineer	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Administrative Supervisor	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Asst. Dir of Public Works / Asst. City Eng.	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Deputy Director of Public Works / Operations	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Equipment Mechanic	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Fleet Manager	1.00	1.00	1.00	<b>0.00</b>	<b>0.00</b>
Fleet / Facilities Manager	0.00	0.00	0.00	<b>0.75</b>	<b>0.75</b>
Management Analyst	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Project Services Specialist	0.02	0.02	0.02	<b>0.02</b>	<b>0.02</b>
Purchasing Assistant	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Safety/Special Projects Coordinator	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Equipment Mechanic	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Fleet Maintenance FTE Total</b>	<b>4.73</b>	<b>4.73</b>	<b>4.73</b>	<b>4.48</b>	<b>4.48</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Public Works Facilities Maintenance Services</u></b>					
Administrative Assistant I/II	0.00	0.00	0.00	<b>1.00</b>	<b>1.00</b>
Fleet / Facilities Manager	0.00	0.00	0.00	<b>0.25</b>	<b>0.25</b>
Facilities Maintenance Supervisor	0.00	0.00	0.00	<b>1.00</b>	<b>1.00</b>
Facilities Worker I / II	0.00	0.00	0.00	<b>1.85</b>	<b>1.85</b>
<b>Public Works Facilities Maintenance Services FTE Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.10</b>	<b>4.10</b>
<b><u>Streets</u></b>					
Director of Public Works / City Engineer	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Administrative Assistant I/II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Supervisor	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Asst. Dir of Public Works / Asst. City Eng.	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Deputy Director of Public Works / Operations	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Electrician	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Management Analyst	0.06	0.06	0.06	<b>0.06</b>	<b>0.06</b>
Project Services Specialist	0.06	0.06	0.06	<b>0.06</b>	<b>0.06</b>
Purchasing Assistant	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Safety /Special Projects Coordinator	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Street Maintenance Worker	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Street Maintenance Worker I / II	5.00	5.00	5.00	<b>5.00</b>	<b>5.00</b>
Street Sweeper Operator	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
Streets Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Streets Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Streets FTE Total</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>	<b>15.02</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Water Operations</u></b>					
Director of Public Works / City Engineer	0.34	0.34	0.34	<b>0.34</b>	<b>0.34</b>
Administrative Assistant I/II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Supervisor	0.22	0.22	0.22	<b>0.22</b>	<b>0.22</b>
Asst. Dir of Public Works / Asst. City Eng.	0.35	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Associate Engineer	1.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Cross-Control Connection Specialist	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Deputy Director of Public Works / Operations	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Electrician	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Engineering Manager	0.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Management Analyst	0.31	0.31	0.31	<b>0.31</b>	<b>0.31</b>
Project Services Specialist	0.13	0.13	0.13	<b>0.13</b>	<b>0.13</b>
Purchasing Assistant	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Regulatory Compliance Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Safety / Special Projects Coordinator	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Senior Water Distribution Worker	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Senior Water Service Worker	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Water Distribution Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Water Distribution Worker I / II	6.00	6.00	6.00	<b>6.00</b>	<b>6.00</b>
Water Operations Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Water Production Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Water Production Worker I / II	2.00	2.00	2.00	<b>2.00</b>	<b>2.00</b>
Water Service Worker I / II	2.00	2.00	2.00	<b>2.00</b>	<b>3.00</b>
<b>Water Operations FTE Total</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>21.50</b>	<b>22.50</b>
<b><u>Non-Potable</u></b>					
Water Conservation Specialist	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Non-Potable FTE Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Wastewater Operations</u></b>					
Director of Public Works / City Engineer	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Administrative Assistant I/II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Administrative Supervisor	0.22	0.22	0.22	<b>0.22</b>	<b>0.22</b>
Asst. Dir of Public Works / Asst. City Eng.	0.23	0.23	0.23	<b>0.23</b>	<b>0.23</b>
Collection Systems Worker I / II	2.50	2.50	2.50	<b>2.50</b>	<b>2.50</b>
Deputy Director of Public Works / Operations	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Electrician	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Management Analyst	0.24	0.24	0.24	<b>0.24</b>	<b>0.24</b>
Project Services Specialist	0.13	0.13	0.13	<b>0.13</b>	<b>0.13</b>
Purchasing Assistant	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Safety / Special Projects Coordinator	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Wastewater Laboratory Technician I	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Wastewater Maintenance Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Wastewater Operations Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Wastewater Operator Assistant	0.00	0.00	0.00	<b>1.00</b>	<b>1.00</b>
Wastewater Treatment Plant Oper I / II / III	4.00	4.00	4.00	<b>3.00</b>	<b>3.00</b>
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Wastewater Operations FTE Total</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>	<b>13.67</b>
<b><u>Wastewater Lateral Maintenance</u></b>					
Collection System Worker I	0.50	0.50	0.50	<b>0.50</b>	<b>0.50</b>
<b>Wastewater Lateral Maintenance FTE Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Solid Waste Operations</u></b>					
Director of Public Works / City Engineer	0.28	0.28	0.28	<b>0.28</b>	<b>0.28</b>
Administrative Assistant I / II	1.80	1.60	1.60	<b>2.40</b>	<b>2.40</b>
Administrative Secretary	0.80	0.80	0.80	<b>0.00</b>	<b>0.00</b>
Administrative Supervisor	0.18	0.18	0.18	<b>0.18</b>	<b>0.18</b>
Asst. Dir of Public Works / Asst. City Eng.	0.24	0.24	0.24	<b>0.24</b>	<b>0.24</b>
Deputy Director of Public Works / Operations	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Management Analyst	0.26	0.26	0.26	<b>0.26</b>	<b>0.26</b>
Project Services Specialist	0.13	0.13	0.13	<b>0.13</b>	<b>0.13</b>
Purchasing Assistant	0.16	0.16	0.16	<b>0.16</b>	<b>0.16</b>
Safety / Special Projects Coordinator	0.16	0.16	0.16	<b>0.16</b>	<b>0.16</b>
Solid Waste Equipment Operator I / II	12.00	12.00	12.00	<b>13.00</b>	<b>13.00</b>
Solid Waste Manager	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
Solid Waste Supervisor	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
Sr. Solid Waste Equipment Operator	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
<b>Solid Waste Operations FTE Total</b>	<b>18.61</b>	<b>18.41</b>	<b>18.41</b>	<b>19.41</b>	<b>19.41</b>
<b><u>Solid Waste Transfer Station</u></b>					
Administrative Assistant I / II	0.20	0.40	0.40	<b>0.60</b>	<b>0.60</b>
Administrative Secretary	0.20	0.20	0.20	<b>0.00</b>	<b>0.00</b>
Administrative Supervisor	0.04	0.04	0.04	<b>0.04</b>	<b>0.04</b>
Deputy Director of Public Works / Operations	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Purchasing Assistant	0.04	0.04	0.04	<b>0.04</b>	<b>0.04</b>
Safety / Special Projects Coordinator	0.04	0.04	0.04	<b>0.04</b>	<b>0.04</b>
Senior Solid Waste Equipment Operator	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Solid Waste Equipment Operator I / II	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Solid Waste Manager	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Solid Waste Supervisor	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
<b>Solid Waste Transfer Station FTE Total</b>	<b>2.17</b>	<b>2.37</b>	<b>2.37</b>	<b>2.37</b>	<b>2.37</b>
<b>Public Works FTE Total</b>	<b>89.00</b>	<b>89.00</b>	<b>89.00</b>	<b>94.85</b>	<b>95.85</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Parks and Recreation</u></b>					
<b><u>Recreation Administration</u></b>					
Director of Parks and Recreation	0.85	0.85	0.85	<b>0.85</b>	<b>0.85</b>
Accountant I / II	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
Administrative Assistant I / II	3.75	3.75	3.75	<b>3.00</b>	<b>3.00</b>
Administrative Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Management Analyst	0.85	0.85	0.85	<b>0.85</b>	<b>0.85</b>
Recreation Coordinator	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Recreation Manager	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Recreation Supervisor	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
<b>Recreation Administration FTE Total</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>	<b>11.00</b>	<b>11.00</b>
<b><u>Park Maintenance Assessment District</u></b>					
Director of Parks & Recreation	0.05	0.05	0.05	<b>0.05</b>	<b>0.05</b>
Accountant II	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
Administrative Assistant I/II	0.50	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Assistant Parks & Recreation Director	0.34	0.00	0.00	<b>0.00</b>	<b>0.00</b>
Landscape / Facilities Manager	0.00	0.34	0.34	<b>0.34</b>	<b>0.34</b>
Landscape / Facilities Supervisor	0.65	0.65	0.65	<b>0.65</b>	<b>0.65</b>
Landscape / Facilities Worker I / II	2.90	2.75	2.75	<b>2.75</b>	<b>2.75</b>
Senior Landscape / Facilities Worker	0.70	0.70	0.70	<b>0.70</b>	<b>0.70</b>
<b>Park Maintenance Assessment District FTE Total</b>	<b>5.44</b>	<b>5.04</b>	<b>5.04</b>	<b>5.04</b>	<b>5.04</b>
<b><u>City Pool</u></b>					
Administrative Assistant I/II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Landscape / Facilities Supervisor	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Landscape / Facilities Worker II	0.75	0.15	0.15	<b>0.15</b>	<b>0.15</b>
<b>City Pool FTE Total</b>	<b>1.25</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b><u>Senior Programs</u></b>					
Administrative Assistant I/II	0.25	0.25	0.25	<b>0.00</b>	<b>0.00</b>
Recreation Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
<b>Senior Programs FTE Total</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.00</b>	<b>1.00</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Landscape Operations</u></b>					
Director of Parks and Recreation	0.10	0.10	0.10	<b>0.10</b>	<b>0.10</b>
Accountant I / II	0.40	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Administrative Assistant I / II	0.25	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Landscape / Facilities Manager	0.33	0.33	0.33	<b>0.33</b>	<b>0.33</b>
Landscape / Facilities Supervisor	1.10	1.10	1.10	<b>1.10</b>	<b>1.10</b>
Landscape / Facilities Worker I / II	0.35	0.35	0.35	<b>0.25</b>	<b>0.25</b>
Landscape / Facilities Worker Sr. Management Analyst	0.30	0.30	0.30	<b>0.30</b>	<b>0.30</b>
	0.15	0.15	0.15	<b>0.15</b>	<b>0.15</b>
<b>Landscape Operations FTE Total</b>	<b>2.98</b>	<b>2.98</b>	<b>2.98</b>	<b>2.88</b>	<b>2.88</b>
<b><u>Facilities Maintenance Services</u></b>					
Administrative Assistant I/II	0.00	0.25	0.25	<b>0.25</b>	<b>0.25</b>
Landscape Facilities Manager	0.33	0.33	0.33	<b>0.33</b>	<b>0.33</b>
Landscape/Facilities Supervisor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Landscape/Facilities Worker I / II	3.00	3.75	3.75	<b>2.00</b>	<b>2.00</b>
<b>Facilities Maintenance Services FTE Total</b>	<b>4.33</b>	<b>5.33</b>	<b>5.33</b>	<b>3.58</b>	<b>3.58</b>
<b>Parks &amp; Recreation FTE Total</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>24.15</b>	<b>24.15</b>
<b><u>Redevelopment Agency</u></b>					
Director of Community Development	0.35	0.35	0.35	<b>0.35</b>	<b>0.35</b>
Administrative Assistant I/II	0.20	0.20	0.20	<b>0.20</b>	<b>0.20</b>
Administrative Supervisor	0.39	0.39	0.39	<b>0.39</b>	<b>0.39</b>
Economic Development Manager	0.40	0.40	0.40	<b>0.40</b>	<b>0.40</b>
Principle Planner	0.00	0.50	0.50	<b>0.50</b>	<b>0.50</b>
Redevelopment Manager	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
Senior Redevelopment Analyst	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Sr. Community Development Analyst	0.80	0.80	0.80	<b>0.80</b>	<b>0.80</b>
Sr. Community Development Technician	1.55	2.05	2.05	<b>2.05</b>	<b>2.05</b>
<b>Redevelopment Agency FTE Total</b>	<b>5.49</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>	<b>6.49</b>
<b>Total Authorized Full Time Positions</b>	<b>269.25</b>	<b>267.25</b>	<b>267.25</b>	<b>269.25</b>	<b>270.25</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**Four-Year History of Authorized Budgeted Full Time Equivalent Positions by Classification**

	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Budget</b>	<b>2011/12 Budget</b>
<b><u>Elected &amp; Appointed Employees</u></b>					
<b><u>Legislative</u></b>					
Mayor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Vice Mayor	1.00	1.00	1.00	<b>1.00</b>	<b>1.00</b>
Council Members	3.00	3.00	3.00	<b>3.00</b>	<b>3.00</b>
<b>Legislative Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Planning Commission</u></b>					
Planning Commissioners	5.00	5.00	5.00	<b>5.00</b>	<b>5.00</b>
<b>Planning Commission Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Art Commission</u></b>					
Art Commissioners	5.00	5.00	5.00	<b>5.00</b>	<b>5.00</b>
<b>Art Commission Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Park and Recreation Commission</u></b>					
Park Commissioners	5.00	5.00	5.00	<b>5.00</b>	<b>5.00</b>
<b>Park and Recreation Commission Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><u>Youth Commission</u></b>					
Youth Commissioners	10.00	10.00	10.00	<b>10.00</b>	<b>10.00</b>
<b>Youth Commission Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Elected &amp; Appointed Total</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>
<b><u>Part-Time Employees</u></b>					
Police Reserves	1.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
<b>Part-Time Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTALS</b>	<b>300.25</b>	<b>297.25</b>	<b>297.25</b>	<b>299.25</b>	<b>300.25</b>

**Budget For Fiscal Years 2010/11 - 2011/12**

**BASIC DATA**

**As of June 30, 2009 (Unaudited)**

<b>Date of Incorporation:</b>	January 19, 1948
<b>Forms of Government:</b>	General Law Council-Manager
<b>Fiscal Year Begins:</b>	July 1
<b>Area of City:</b>	14.83 Sq Miles
<b>Population as of January 2009:</b>	51,908

<u>Number of Full-time Equivalent Positions</u>	<u>Year End</u>
268.22	2009
281.25	2008
302.75	2007
294.75	2006
294.75	2005
263.45	2004
245.14	2003
203.80	2002
190.45	2001
156.50	2000

<u>Public Schools</u>	
Elementary	7
Intermediate	3
High School	2
Alternative High Schools	2

<u>Miles of Streets</u>	
Miles of Streets	190
Miles of Sanitary Sewers	150
Miles of Water Mains	173
Number of Street Lights	5,836

<u>Municipal Wastewater System</u>	
Number of Lift Stations	2
Sanitary	3
Storm	1
Number of Connections	15,860
Average Daily Flow	3.5 MGD

<u>Municipal Water System</u>	
Number of Wells	9
Number of Reservoirs	6
Storage Capacity (gallons)	19 MG
Average Daily Consumption	10.1 MGD
Peak Daily Consumption	16.2 MGD
Number of Fire Hydrants	1,910
Number of Connections	16,392

<u>Municipal Solid Waste</u>	
Number of Residential Services	15,378
Number of Commercial Services	482

<u>Parks and Recreation</u>	
Neighborhood Parks	256 acres
Aquatic Complex	7.5 Acres
Skate Park	.50 acres
Play Areas	43
Sunset Park Athletic Complex	38 acres
Veterans Park	10.5 acres

<u>Parks Facilities</u>	
Multi-Use Trails	16 miles
Multi-Use Ball and Soccer Fields	23
Tennis Courts	2
Basketball Courts	13
Bocce Ball Courts	6
Volleyball Courts	3
Horseshoe Courts	2
Gazebos	3
Picnic Areas/Tables	276
BBQ Areas	19
Restrooms (Permanent)	8

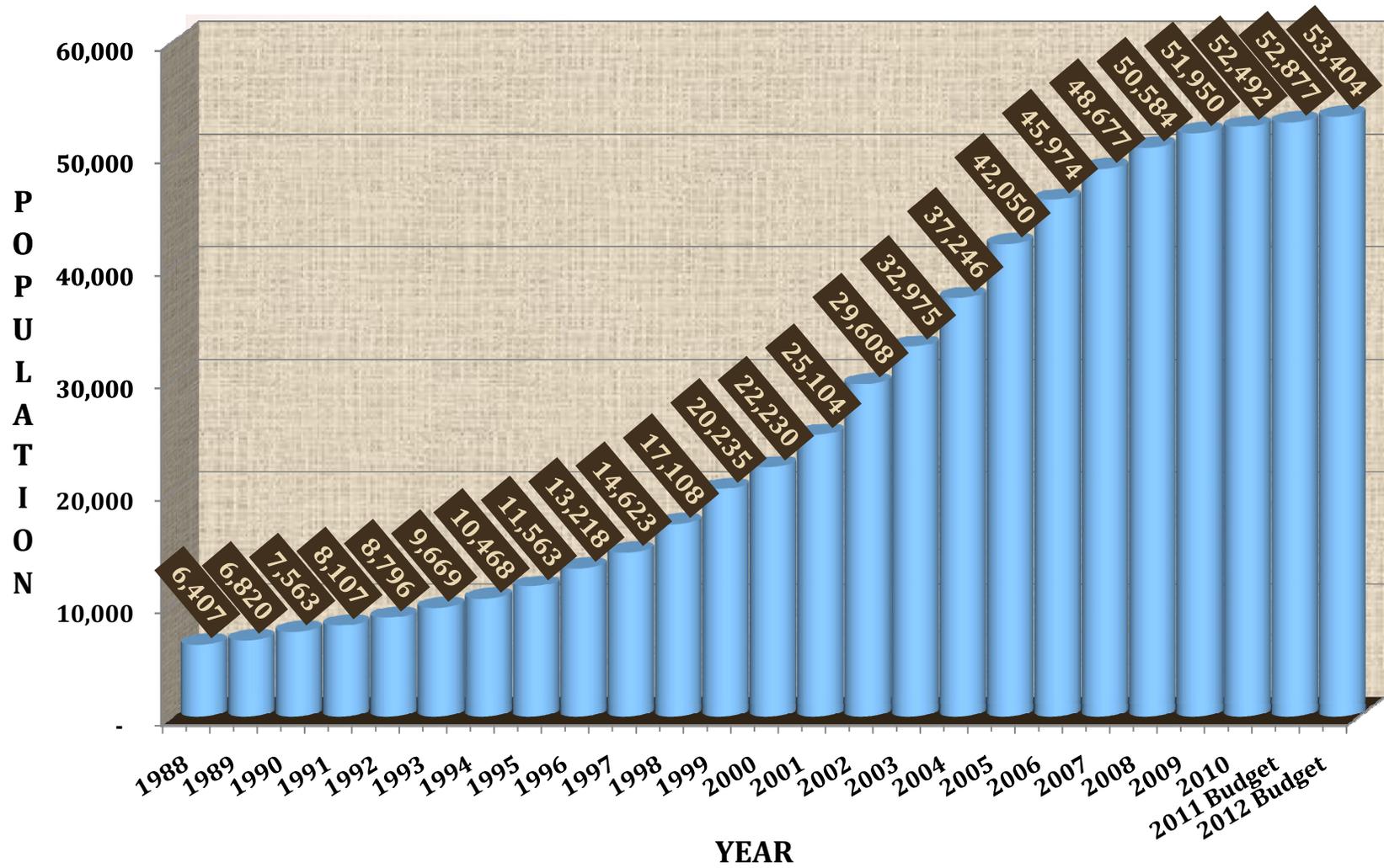
<u>Police Protection</u>	
Sworn Officers	62
Non-Sworn	16
Reserves	0
Vehicles	50
Motorcycles	6

<u>East Diablo Fire District</u>	
Stations Located in Brentwood	2
Firefighters in Brentwood	12

Source: Various City Departments

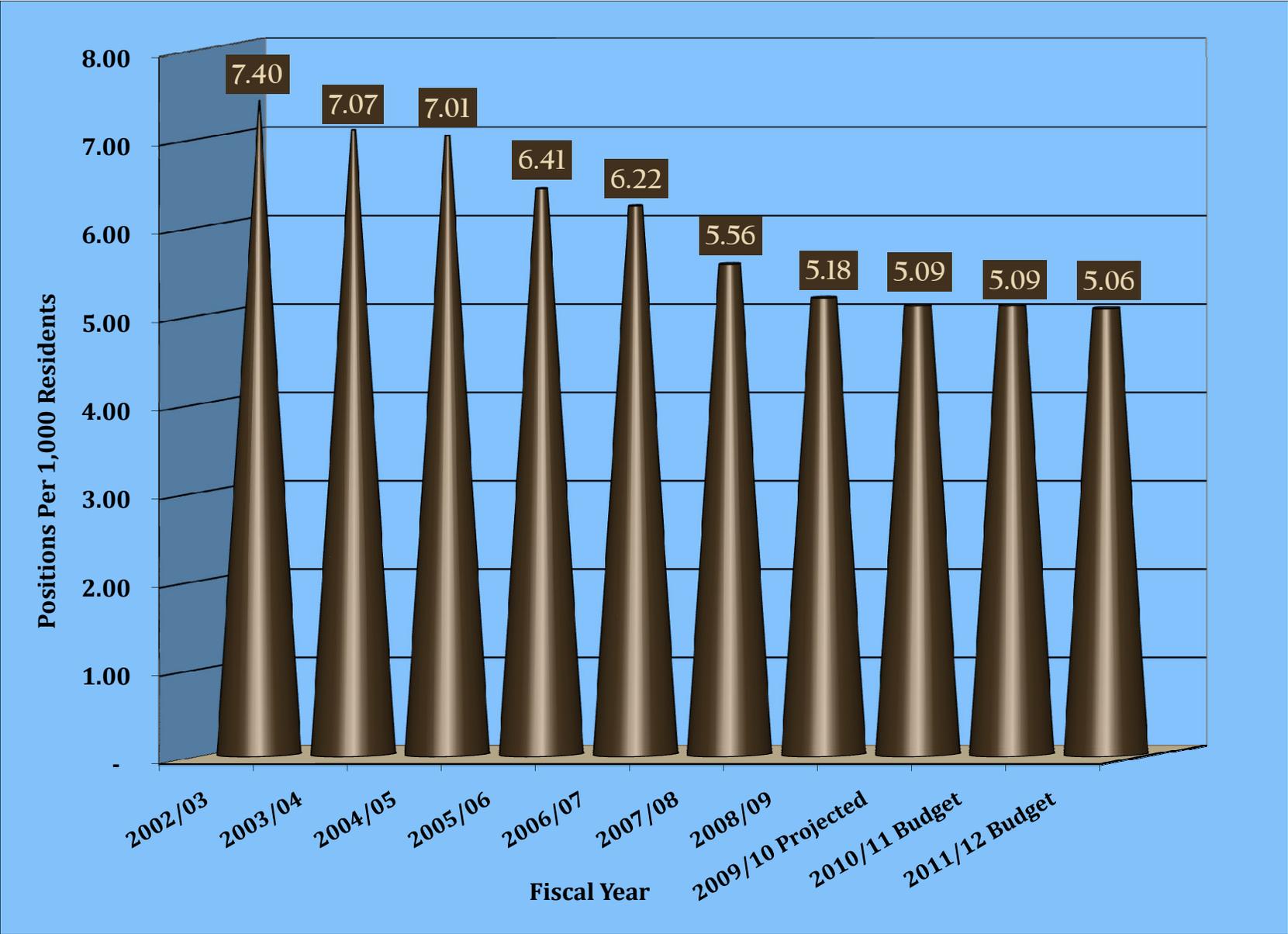
Budget For Fiscal Years 2010/11 - 2011/12

History of Population Growth



Budget For Fiscal Years 2010/11 - 2011/12

Ten-Year Personnel History



**Fund Accounting System**

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The City maintains the following fund types:

**Types of Funds**

***Governmental Fund Types***

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

**Special Revenue Funds** account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

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

**Capital Project Funds** account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types).

***Fiduciary Fund Types***

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

***Proprietary Funds***

**Enterprise Funds** account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

**Internal Service Funds** account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units on a cost-reimbursement basis.

*Guide to Funds – Description of Funds*

- 100 General Fund** – The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management, to be accounted for in another fund.
- 203 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2105. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 205 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2106. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 206 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 207 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107.5. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 208 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 7360. 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 Infrastructure Improvements** – Under the oversight of the CIP Executive Team, this fund accounts for economic development infrastructure projects and any related costs. Expenses are either infrastructure or development related. This fund is not to be used for ongoing operating expenses.
- 221 Economic Infrastructure** – This fund accounts for loans to be used for economic development infrastructure projects and related cost that will be repaid from another source. Loans are infrastructure or development related and are not to be used for ongoing operating expenses.
- 230 98-1 Park Maintenance Assessment District** – This fund accounts for special benefit assessments levied on property owners for citywide parks maintenance.
- 231 Community Facilities District #2** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of flood and storm drain facilities.
- 232 Community Facilities District #3** – This fund accounts for fire/EMS/public safety personnel; police services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of joint-use school facilities.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 303 Downtown Redevelopment Debt Service** – This fund accounts for transactions related to proceeds from the tax allocation bonds.
- 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.

*Guide to Funds – Description of Funds*

- 361 Civic Center Projects Revenue Bond Series A & B** – Acquisition account from bond proceeds used to finance the cost of public capital improvements.
- 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 Economic Infrastructure** – Under the oversight of the CIP Executive Team, this fund accounts for loans to be used for economic development infrastructure projects and related costs that will be repaid from another source. Loans are infrastructure or development related and are not to be used for ongoing operating expenses.
- 393 Vineyards Projects** – This fund accounts for transactions related to infrastructure improvements within the project area.
- 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 CIPF tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 438 Capital Improvement Financing Program 2003-1 Debt Service** – This fund accounts for CIPF tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 439 Capital Improvement Financing Program 2002-1 Debt Service** – This fund accounts for CIPF tax assessments receipts and debt service payments of CIPF Infrastructure Revenue Bonds.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 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.

*Guide to Funds – Description of Funds*

- 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.
- 639 03-4 Tri City Plaza** – 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.
- 624 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.

*Guide to Funds – Description of Funds*

- 646 06-2 Palmilla** – 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.

**A**

<b>A-87 Cost Allocation Plan</b>	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.
<b>Absorption Rate</b>	An estimate of the expected annual sales or new occupancy of a particular type of land use.
<b>Account</b>	A subdivision within a fund for the purpose of classifying transactions.
<b>Account Number</b>	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.
<b>Accounting System</b>	The total set of records and procedures that are used to record, classify and report information on an entity’s financial status and operations.
<b>Accrual Basis of Accounting</b>	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).
<b>Activity</b>	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.
<b>Actual Cost</b>	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.
<b>Ad Valorem</b>	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.

<b>Administrative Expense</b>	Often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of providing services.
<b>Adjusting Entry</b>	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.
<b>Adopted Budget</b>	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.
<b>Air Quality Maintenance District</b>	This program was established to reduce air pollution through community based transportation sources.
<b>Allocable Costs</b>	Costs that are allocable to a particular cost objective to the extent of benefits received by such objective.
<b>Allocation</b>	A distribution of funds or an expenditure limit established for an organizational unit.
<b>American Disabilities Act</b>	New Federal legislation requires the accessibility of public facilities for handicapped persons.
<b>Apartment Communities Assisting Progress</b>	A program designed to enhance the quality of life in a specifically multi-family residential development.
<b>Applied Overhead</b>	Amount of overhead expenses that are charged to production job or a department when utilizing a cost accounting system.
<b>Appropriation</b>	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.
<b>Appropriations Limit</b>	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.

<b>Appropriation Resolution</b>	The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.
<b>Assessed Valuation</b>	An official value established for real estate or other property as a basis for levying property taxes.
<b>Arbitrage</b>	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.
<b>Assessments</b>	Charges made to parties for actual services or benefits received.
<b>Assets</b>	Government-owned property that has monetary value.
<b>Attrition Fees</b>	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.
<b>Audit</b>	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.
<b>Audit Trail</b>	Documentation which permits the sequence of financial transactions to be followed.
<b>Authorized Positions</b>	Those ongoing positions approved in the final budget of the preceding year.
<b>Average Cost</b>	Total of all costs for all units bought (or produced) divided by the number of units acquired (or produced).
<b>B</b>	
<b>Balance Available</b>	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.
<b>Baseline Budget</b>	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.

<b>Benefits Fringe</b>	Indirect compensation provided by employees. See FRINGE BENEFITS.
<b>Boilerplate</b>	A standardized or preprinted form.
<b>Bond</b>	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.
<b>Budget</b>	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.
<b>Budget Amendments</b>	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.
<b>Budget Calendar</b>	The schedule of key dates which City departments follow in the preparation, revision, adoption, and administration of the budget.
<b>Budget Detail</b>	A support document to the published budget that details the line item expenditures.
<b>Budget Document</b>	The financial plan report reviewed and adopted by the City Council.
<b>Budget Message</b>	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.
<b>Budget Year</b>	Is the fiscal year for which the budget is being considered; fiscal year following the current year.
<b>Budgetary Unit</b>	An organizational component budgeted separately; usually a department or a division.
<b>Build America Bonds</b>	Taxable municipal bonds that carry special tax credits and federal subsidies for either the bond issuer or the bondholder. Build America Bonds were created under Section 1531 of Title I of Division B of the American Recovery and Reinvestment Act that U.S. President Barack Obama signed into law on February 17, 2009.

**C**

<b>California Housing Rehabilitation Program</b>	Provides deferred rehabilitation loans to eligible income occupant homeowners.
<b>California Society of Municipal Finance Officers</b>	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.
<b>Capital Improvement Program</b>	A financial plan of authorized expenditures for tangible, long-term construction of, or improvements to, public physical facilities.
<b>Capital Outlay</b>	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.
<b>Capital Project Fund</b>	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.
<b>Carryover or Carry Forward</b>	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.
<b>Cash Basis or Cash Method</b>	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.
<b>Certificate of Participation</b>	Obligations of a public entity based on a lease or installment sale agreement.
<b>Community Development Block Grant Program</b>	Is funded by the Department of Housing and Urban Development of the Federal Government.
<b>Community Facilities District</b>	Is established as a funding mechanism for capital improvements for a specific area of development.

<b>Community Oriented Problem Solving</b>	Bringing all City Departments together as a team.
<b>Compensation</b>	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.
<b>Component Units</b>	Legally separate entities that are part of the government’s operations.
<b>Comprehensive Annual Financial Report</b>	Prepared in conformity with Generally Accepted Account Principals (GAAP) as set forth by the Governmental Accounting Standards Boards (GASB).
<b>Congestion Management Plan</b>	Required for consideration of Measure “I” funding of transportation improvements.
<b>Contingency</b>	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.
<b>Contingency Fund</b>	Amount reserved for a possible loss.
<b>Contractual Services</b>	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.
<b>Controllable Costs</b>	Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.
<b>Costs</b>	Amount of money that must be paid to acquire something, purchase price or expense.
<b>Cost Accounting</b>	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.
<b>Cost Approach</b>	Method of appraising property based on adding the reproduction cost of improvements, less depreciation, to the market value of the site.

<b>Cost Basis</b>	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.
<b>Current Fiscal Year</b>	Is the fiscal year in progress.
<b>Cycle and Pedestrian Safety Program</b>	A grant program designed to reduce the number of traffic collisions involving bicyclists and pedestrians.
<b>D</b>	
<b>Debt Service</b>	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
<b>Debt Service Fund</b>	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.
<b>Defeasance</b>	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.
<b>Deficit</b>	(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.
<b>Deflation</b>	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.
<b>Demand</b>	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.
<b>Department</b>	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).
<b>Depreciation</b>	The process of allocating the cost of a capital asset to the periods during which the asset is used.

<b>Designated Fund Balance</b>	A portion of unreserved fund balance designed by city policy for a specific future use.
<b>Development</b>	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.
<b>Direct Cost</b>	Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development. Also called managed costs.
<b>Direct Labor</b>	Cost of personnel that can be identified in the product or service, such as the salary of the person who provides the direct service.
<b>Discretionary Costs</b>	Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development. Also called managed costs.
<b>Division</b>	An organizational component of a department, which may be further subdivided into programs.
<b>Division Overhead</b>	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.
<b>E</b>	
<b>Economic Growth Rate</b>	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> .
<b>Educational Revenue Augmentation Fund</b>	A state mandated property tax shift to schools.
<b>Effective Interest Methods</b>	Premiums, discounts, bond issuance costs amortized over life of debt issue.
<b>Encumbrance</b>	The commitment of appropriated funds to purchase goods or services. An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

<b>Enterprise Fund</b>	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.
<b>Equity</b>	The difference between fund assets and fund liabilities.
<b>Estimate</b>	To approximate.
<b>Estimated Economic (Useful) Life</b>	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.
<b>Expenditure/Expense</b>	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).
<b>Expenditure Object Code</b>	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.”
<b>F</b>	
<b>Fee</b>	Cost of Service.
<b>Federal Aid Urban Program</b>	Provides for funding of transportation improvements in urbanized areas and regional agencies allocate monies to local governments based on population.
<b>Federal Emergency Management Agency</b>	Is the Governing agency for emergency services nationwide.
<b>Fiduciary Funds</b>	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.
<b>Fiscal Year</b>	The 12-month period for recording financial transactions specified by the City of Brentwood as beginning July 1 <sup>st</sup> and ending June 30 <sup>th</sup> .

<b>Fixed Assets</b>	Assets of long-term character such as land, buildings, machinery, equipment or furniture.
<b>Fixed Asset Management</b>	Tagging and preparing asset ledgers for plant, facilities and equipment; recording changes in asset status; and conducting periodic inventories of assets.
<b>Fixed Cost</b>	A cost that remains constant regardless of volume or demand. Fixed include salaries, interest expense, rent, depreciation, and insurance expenses.
<b>Forecasts</b>	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.
<b>Fringe Benefits</b>	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.
<b>Full Time Equivalent</b>	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).
<b>Function</b>	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.
<b>Fund</b>	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.
<b>Fund Accounting</b>	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.
<b>Fund Balance</b>	The excess of assets over liabilities and reserves; also known as surplus funds. This term applies to governmental funds only.

**G**

<b>Gas Tax Fund</b>	A fund to account for receipts and expenditures of money apportioned under Street and Highway Code section 2105, 2106, 2107, 2107.5 and 7360 of the State of California.
<b>General Fund</b>	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.
<b>General Obligation Bond</b>	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.
<b>Geographic Information System</b>	A computer based Geographic Information System is being established by the Information Services Division for the tracking and monitoring of development projects.
<b>Goal</b>	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.
<b>Government Accounting</b>	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.
<b>Government Enterprise</b>	Governmentally sponsored business activity. A utility plant may be a government enterprise which raises revenue by charging for its services.
<b>Government Finance Officers Association</b>	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.
<b>Government Fund</b>	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.
<b>Grant</b>	Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant awarded by the Federal Government.

**H**

- Historical Cost** Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.
- Hourly Billing Rate** The rate of a position on an hourly schedule including the cost of the positions hourly salary plus the hourly fringe benefit costs, plus the division or department overhead costs, plus the City’s general and administrative costs. This “Total” labor cost per hour is used to determine various costs of services provided to the public.
- Housing and Community Development** Sets the standards for quality and workmanship in the rehabilitation of rental properties.

**I**

- Indirect Cost** 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.

<b>Internal Audit</b>	The review of financial transactions in both the finance department and in operating departments for compliance with local policy and Generally Accepted Accounting Principles.
<b>Internal Service Fund</b>	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.
<b>Investment</b>	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.
<b>J</b>	
<b>Jurisdiction</b>	Geographic or political entity governed by a particular legal system or body of laws.
<b>L</b>	
<b>Land Information System</b>	A computer-based Land Information System is being established for the automation of Building Permits and Inspections.
<b>Landscape and Lighting Maintenance District Funds</b>	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.
<b>Liability</b>	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.
<b>Line-item Budget</b>	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.
<b>Lump Sum</b>	Typically a single payment instead of a series of installments.
<b>M</b>	
<b>Maintenance of Effort</b>	Is a criteria that must be met in a street improvements mandated by the State.
<b>Man Hour</b>	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.

<b>Material</b>	Goods used in the providing services or products.
<b>Matrix</b>	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.
<b>Mileage Rate</b>	The tax rate expressed in mills per dollar (e.g., 1 mill equal \$1 per \$1,000 of assessed valuation).
<b>Megahertz</b>	A designation of the broadcast capability of a local government radio system.
<b>Millions of gallons per day</b>	Rating used in infrastructure water projects.
<b>Mobile Data Terminal</b>	A program set up for direct communication between the police officer and the dispatcher. Designing or
<b>Modeling</b>	Manipulating a mathematical representation that simulates an economic system or corporate financial application so that the effect of changes can be studied and forecast.
<b>Modified Accrual Basis or Modified Accrual Method</b>	An accounting method whereby income and expense items are recognized, as they are available and measurable.
<b>N</b>	
<b>Net</b>	(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.
<b>O</b>	
<b>Object Codes</b>	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.

<b>Objective</b>	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.
<b>Operation &amp; Maintenance</b>	Cost associated with a capital facility that will impact the City of Brentwood on an ongoing and annual basis.
<b>Operating Expense</b>	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.
<b>Operational Audit</b>	Process to determine ways to improve production and services.
<b>Ordinance</b>	The laws of a municipality.
<b>Organization</b>	Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.
<b>Organization Chart</b>	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.
<b>Overage</b>	Too much, opposite of shortage.
<b>Overhead</b>	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.
<b>Overtime</b>	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**

<b>Payroll</b>	Aggregate periodic amount an organization pays its workers, lists of employees and their compensation.
<b>Per Capita</b>	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.
<b>Performance Measures</b>	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).
<b>Period</b>	Interval of time as long or short as fits the situation.
<b>Personnel Years</b>	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.
<b>PG&amp;E Rule 20A Funding</b>	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.
<b>Prepaid</b>	Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.
<b>Prior Year</b>	The fiscal year preceding the current year.
<b>Program</b>	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.
<b>Projection</b>	Estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.
<b>Pro Rata</b>	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.

<b>Purchase Order</b>	An order issued by the Purchasing Department which authorizes the delivery of specific goods or services, and incurrence of a debt for them.
<b>Purchase Requisition</b>	The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.
<b>R</b>	
<b>Redevelopment Fund</b>	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.
<b>Reserve</b>	That portion of a fund's balance legally restricted for a specific purpose and therefore not available for general appropriation.
<b>Reserved Fund Balance</b>	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.
<b>Resolution</b>	(1) In general, expression of desire or intent. (2) Legal order by a government entity.
<b>Resource and Direction Officer Program</b>	Places an officer on an alternate education campus to provide a positive and approachable role model for delinquent and at-risk youth.
<b>Retained Earnings</b>	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.
<b>Revenues</b>	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.
<b>Right of Way</b>	Is a public designation for space needed to accommodate streets, public utilities and other public facilities.
<b>Rollover</b>	Similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in the future years to actual amounts.

**S**

<b>Salary &amp; Wages</b>	An employee's monetary compensation for employment.
<b>Salary Savings</b>	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.
<b>SDR-35</b>	Sewer Drain Reinforced PVC Pipe
<b>Segment</b>	Section or sub-division.
<b>Service</b>	Work done by one person that benefits another.
<b>Service Departments</b>	Sections, programs or departments of an on-going organization giving service.
<b>Sinking Fund</b>	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.
<b>Special District</b>	A designated geographic area established to provide a specialized service (e.g., Landscape Maintenance District).
<b>Special Revenue Fund</b>	A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.
<b>Spreadsheet</b>	Table of numbers arranged in rows or columns, related by formulas.
<b>Staff</b>	In general, persons in an organization.
<b>Statement of Net Activities</b>	Reports net (expense) revenue of functions.
<b>Statement of Net Assets</b>	Includes all assets and liabilities.
<b>STP-Caltrans</b>	Reviews all street and traffic projects according to the State Transportation Program which outlines the long term capital needs for local government.

<b>Subventions</b>	That portion of revenues collected by other government agencies on the City's behalf.
<b>T</b>	
<b>Take Home Pay</b>	Amount of wages a worker actually receives after all deductions, including taxes, have been made.
<b>Target</b>	Desired amount or level of performance to obtain.
<b>Topography</b>	Map or exhibit depicting elevations, contours and land form configurations.
<b>Total Cost</b>	Are costs including all ancillary costs. For example, the total cost of a project would include the direct costs and indirect costs.
<b>Transient Occupancy Tax</b>	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.
<b>Trend</b>	In general, any line of movement.
<b>Trust and Agency Fund</b>	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.
<b>U</b>	
<b>Uninterrupted Power System</b>	Is used for the computer system and provides for a basic public safety communications system during time of power outages.
<b>Unit Cost</b>	Compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.
<b>Unreserved Fund Balance</b>	In a governmental or expendable trust fund, the balance of net financial resources which are spendable or available for appropriation.
<b>Update</b>	Revise printed information according to the most current information available.
<b>User Charge</b>	Charges or fees levied to recipients of a particular service.

**V**

- Variable** Data item that can change its value; also called a *factor* or an *element*.
- Variance** Difference between actual experience and budgeted or projected experience in any financial category.
- Vitrified Clay Pipe** A type of pipe made of various clays and used in the construction of sewer and storm drain projects.

**W**

- Worksheet** Paper used for intermediate calculations.

This document includes numerous abbreviations and acronyms in need of explanation. Thus, a list of acronyms is provided to aid the reader when the context does not define the meaning.

**A**

**ABAG** – Association of Bay Area Governments

**ABT** – Additional Bonds Test

**ACAP** – Apartment Communities Assisting Progress

**ADA** – Americans with Disabilities Act

**APB** – Applicable Pronouncements – Business Activities

**ARB** – Accounting Research Bulletins

**ARC** – Actuarial Required Contribution

**ARV** – Air Reducing Valve

**ASR** – Active Senior Residence

**AQMD** – Air Quality Maintenance District

**B**

**BAAQMD** – Bay Area Air Quality Management District

**BABS** – Build America Bonds

**BALT** – Brentwood Agricultural Land Trust

**BART** – Bay Area Rapid Transit

**BEDC** – Brentwood Economic Development Committee

**BLA** – Bicycle Lane Account

**BMA** – Bond Market Association

**BMP** – Best Management Practice

**BPS** – Basis Point (1 hundredth of a percent)

**BUSD** – Brentwood Unified School District

**C**

**CACEO** – California Association of Code Enforcement Officers

**CAFR** – Comprehensive Annual Financial Report

**CALBO** – California Building Officials

**CALPERLA** – California Public Employers Labor Relations Association

**CALTRANS** – Transportation Department for the State of California

**CAP** – Cost Allocation Plan

**CAPS** – Cycle and Pedestrian Safety Program

**CCC** – Contra Costa County

**CCCFC** – Contra Costa County Flood Control

**CCCMRMIA** – Contra Costa County Municipal Risk Management Insurance Authority

**CCO** – Contract Change Order

**CCTA** – Contra Costa Transportation Authority

**CCWD** – Contra Costa Water District

**CDBG** – Community Development Block Grant

**CEPO** – Continuing Education for Professionals and Organizations

**CEQA** – California Environmental Quality Act

**CFD** – Community Facilities District

**CHPR-O** – California Housing Rehabilitation Program

**CIFP** – Capital Improvement Financing Plan

**CIP** – Capital Improvements Program

**CIWMB** – California Integrated Waste Management Board

**CLARO** – Chicano, Latino, Academics, Reaching Out

**CMP** – Congestion Management Plan

**COLA** – Cost of Living Allowance

**COP** – Certificate of Participation

**COPS** – Community Oriented Problem Solving

**CPI** – Consumer Price Index

**CMOMS** – Capacity, Management, Operations and Maintenance

**CPM** – Critical Path Method (Scheduling)

**CRM** – Customer Relationship Management

**CSMFO** – California Society of Municipal Finance Officers.

**CTC** – California Transportation Commission

**CUP** – Conditional Use Permit

**D**

**DIA** – Deferred Improvement Agreement

**DSS** – Data Security Standard

**E**

**EBICBO** – East Bay International Conference of Building Inspectors

**EBMUD** – East Bay Municipal Utility District

**EBRPD** – East Bay Regional Park District

**ECCID** – East Contra Costa Irrigation District

**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  
**IFAS** – Integrated Financial and Administrative Solution  
**IFCI** – International Fire Code Institute  
**IRNET** – Inland Regional Narcotics Enforcement Team  
**ISTEA** – Inter-model Surface Transportation Efficiency Act

**K**

**K & B** – Kaufman and Broad (Developer)

**L**

**LEED** – Leadership in Energy and Environmental Design  
**LF** – Linear foot/feet

**LAFCO** – Local Agency Formation Commission  
**LAIF** – Local Agency Investment Fund  
**LIBOR** – London Inter Bank Offered Rate  
**LIS** – Land Information System  
**LLA** – Lot Line Adjustment  
**LLD** – Landscape and Lighting District

**M**

**MADS** – Maximum Annual Debt Service  
**MDT** – Mobile Data Terminal Program  
**MFR** – Multi-Family Residence  
**MGD** – Millions of gallons per day  
**MhZ** – Megahertz  
**MOE** – Maintenance of Effort  
**MTC** – Metropolitan Transportation Commission  
**MXU** – Multiplexer Unit

**N**

**NBCA** – North Brentwood Citizens Advisory  
**NFPA** – National Fire Protection Association

**NPDES** – National Pollution Discharge Elimination System

**O**

**O & M** – Operation & Maintenance  
**OES** – Office of Emergency Services  
**OMB** – Office of Management and Budget  
**OPEB** – Other Post Employment Benefits

**P**

**PCI** – Pavement Condition Index or Payment Card Industry  
**PD** – Planning Development  
**PEG** – Public Access, Educational, and Government Cable Channels  
**PERS** – Public Employees Retirement System  
**PLC** – Programmable Logic Controller  
**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

**SERAF** – Supplemental Educational Revenue Augmentation Fund

**SFR** – Single Family Residence

**SHU** – Secondary Housing Unit

**SMI** – Strong Motion Instrumentation

**SOI** – Sphere of Influence

**SPA** – Special Planning Area

**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

**TEA 21** – Transportation Equity Act for the 21<sup>st</sup> Century

**TI** – Tax Increment

**TIP** – Transportation Improvement Program

**TUP** – Temporary Use Permit

**TOPO** – Topography

**TSM** – Transportation Systems Management

**U**

**ULL** – Urban Limit Line

**UP** – Union Pacific

**UPRR** – Union Pacific Railroad

**UPS** – Uninterrupted Power System

**UV** – Ultra Violet

**V**

**VCP** – Vitrified Clay Pipe

**VCRC** – Village Community Resource Center

**VIPS** – Volunteers in Police Service

**VLf** – Vehicle License Fees

**VRDB** – Variable Rate Demand Bond

**W**

**WET** – Water Emergency Team

**WCD** – Water Conservation District

**WTP** – Water Treatment Plant

**WWTP** – Wastewater Treatment Plant

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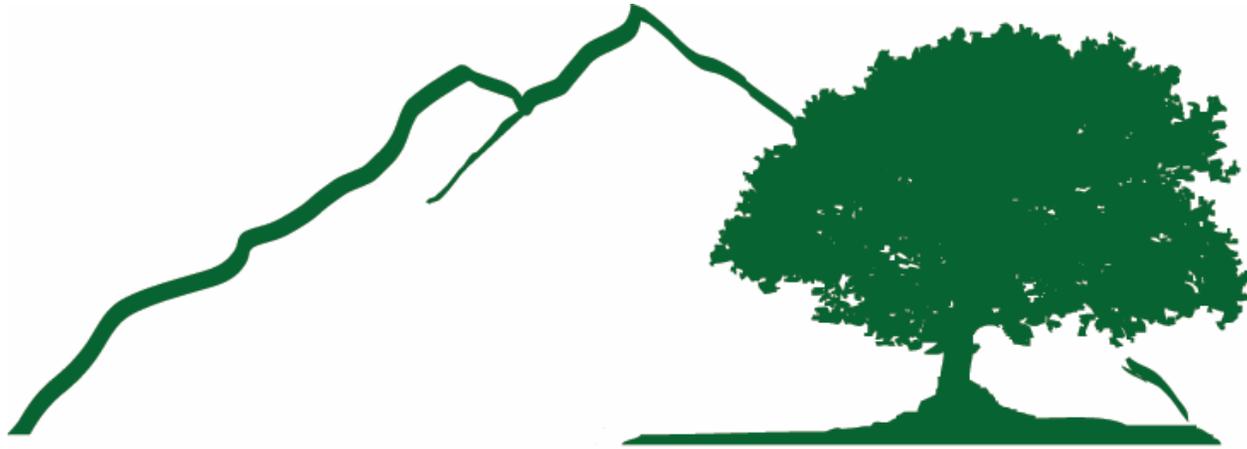
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