



MEMORANDUM

Date: May 21, 2024

To: Honorable Mayor and City Council
Tim Ogden, City Manager
Department Heads

From: Kerry Breen, Director of Finance and Information Systems
Christine Andrews, Assistant Director of Finance and Information Systems

Subject: 2024/25 – 2025/26 Operating Budget Workshop

The City's 2024/25 – 2025/26 Operating Budget Workshop is scheduled for May 28, 2024 at 5:30 p.m. The workshop will include a presentation on the draft 2024/25 – 2025/26 Operating Budget ("Budget") followed by time for City Council questions, public input and Council direction. In addition to discussing the upcoming two-year Budget, staff will also present the City Council with a year-end projection for fiscal year (FY) 2023/24, along with an updated ten-year General Fund Fiscal Model ("Fiscal Model"), which incorporates all of the programs, activities, projects and revenues from the proposed Budget.

The draft Budget generally carries over existing City services and programs and provides the funding necessary to maintain established City services levels. Detail regarding the City's ongoing operations and their associated costs can be found in the accompanying draft Budget document. Rather than discussing the continuation of existing services, the purpose of this memo is to provide the City Council and the public with a high-level overview of the draft Budget with a focus on significant changes, cost increases and new budgetary requests up for consideration. In addition, the memo also summarizes the City's financial condition and its long-term fiscal outlook, and how the proposed Budget fits within the long-term fiscal sustainability plan.

On April 4, 2024, the FY 2024/25 – 2025/26 Budget Review Committee ("Committee") held a meeting with Finance Department staff and reviewed the proposed draft Budget, General Fund FY 2023/24 year-end projection, two-year General Fund Budget projection, General Fund Reserves, and significant changes, cost increases and new budgetary requests. The Committee conducted a thorough review of all topics, asked detailed questions and provided staff with the recommendation to present the Budget at the workshop for full City Council consideration.

Any direction given by the City Council at the workshop will be incorporated into the final Budget, which is scheduled to be presented to the City Council for consideration of approval on June 25, 2024. Following adoption, the Budget will be reviewed at a City Council meeting at least twice per year. The City Council, by majority vote, may also amend the Budget at any time during the year.

This memo consists of the following sections:

I. General Fund:

- A. Current Year - 2023/24 Year End Projection
- B. 2024/25 – 2025/26 Budget Summary
- C. Ten-Year General Fund Fiscal Model Outlook
- D. General Fund Expenditures
- E. General Fund Reserves

II. Other Funds:

- A. Staffing Requests
- B. Enterprise Funds
- C. Other Funds

III. Budget Watch

- A. Economic Uncertainty
- B. Labor Contracts
- C. CalPERS Investment Returns
- D. Costco

Exhibit:

- A. Ten-Year General Fund Fiscal Model Summary

I. General Fund

A. Current Year – 2023/24 Year End Projection

At the January 2024 mid-year budget update, staff projected a FY 2023/24 General Fund surplus of approximately \$0.5 million, after setting aside the required 30% reserve and not including the potential impact of favorable year-end fair market value investment gains. At that time, the City Council directed staff to establish a \$1.1 million reserve for a General Plan Update project expected to commence in the two-year budget timeframe. After establishing the reserve, the General Fund result was projected to be approximately break-even for the fiscal year when including likely investment gains.

Subsequently, at the April 2024 Capital Improvement Program (CIP) workshop, City Council gave direction to postpone the Comprehensive General Plan Update project to future years and repurpose \$1.0 million of the General Fund reserve for future capital projects. A reservation of about \$300,000 a year will be set aside for an update that is now planned for FY 2028/29.

After setting aside the \$1.0 million for future capital projects, and applying the latest financial data available, ***the projected FY 2023/24 General Fund surplus is expected to be approximately \$0.8 million.*** The estimated surplus is after ensuring that the General Fund 30% reserve requirement continues to be met. In accordance with City

Council policy, half of any actual surplus would be used to paydown unfunded pension obligations and half would be transferred to the City's Budget Stabilization Fund.

B. 2024/25 – 2025/26 Budget Summary

The City's financial forecast continues to show stability as the U.S. economy remains resilient. The largest General Fund revenue sources are property and sales tax. Property taxes are forecast to grow at a slow pace in the first year of the budget, as the housing market has cooled following rapid price and interest rate increases. Sales tax growth is also expected to slow next fiscal year, as price inflation dampens consumer demand. The Budget does include expected revenue from the opening of a new Costco location in Brentwood, but only in the second fiscal year. Development revenue projections in the two-year Budget period include a moderate number of single-family permits and a more robust number of commercial, office and industrial permits, mainly from the new Costco location. Interest income is expected to remain elevated in the two Budget years.

On the expenditure side, the Budget includes the funding necessary to complete carryover initiatives adopted by the City Council in the 2022/23 – 2023/24 Strategic Plan. With City Council direction, any budgetary impacts of a new Strategic Plan contemplated in 2025 would be incorporated into the Budget in the Mid-Term or Mid-Year Budget review process.

The draft Budget also carries over existing programs and service levels for the community. New programs or cost increases in excess of typical inflation are summarized later in this memo. All of the City's contracts with labor bargaining units expire on June 30, 2024 and new contracts are currently under negotiation. The Budget includes a placeholder for cost of living increases for personnel salaries of 3% per year.

Historically, the City's adopted Operating Budgets have included a *budgetary* deficit of about 4% (around \$3 million per year). However, budgetary deficits have always been closed by year-end through savings from positions remaining unfilled and savings at the departmental level, as not every planned activity can be completed. As such, despite the initial adoption of budgetary deficits, the General Fund has typically provided year-end surplus amounts. These surplus amounts have resulted in continued growth in the Budget Stabilization Fund.

After factoring in a modest budget savings estimate, staff conservatively projects that the ***actual results from the upcoming two fiscal years will be a cumulative General Fund surplus of \$1.6 million.***

C. Ten-Year General Fund Fiscal Model Outlook

In looking ahead to the seven fiscal years beyond this draft Budget (FY 2026/27 – 2032/33), the Fiscal Model projects annual revenues exceeding annual expenditures by an average of approximately \$0.8 million per fiscal year, although this surplus is largely needed to maintain the General Fund's 30% reserve, which requires a larger balance as expenses increase.

If surpluses above the 30% reserve requirement are realized, half of each fiscal year's surplus would be used to pay down unfunded pension and retiree medical obligations and half would be transferred into the Budget Stabilization Fund. The Budget Stabilization Fund plays a key role in balancing the City's forecast. This Fund consists

of prior year's General Fund surpluses and was established to offset rising Pension and Retiree Medical costs over the next decade, while allowing the General Fund to maintain its 30% reserve as expenditures increase. As a result of prefunding strategies and modified employee benefit tier levels, pension and retiree medical costs will come down over the longer term.

The balance in the Budget Stabilization Fund is projected to be \$18.2 million at the end of the ten-year Fiscal Model forecast. As discussed later in this memo in Section II, the draft Budget includes using \$1.5 million per year from the Budget Stabilization Fund to further pay down unfunded obligations.

The Fiscal Model is an analysis of a specific point in time and there are many variables that could change the forecast significantly. The Fiscal Model provides a general financial direction resulting from current budgetary decisions and is not a precise prediction of future results. It aims to identify long-term trends and potential financial challenges so that course corrections can be made well in advance of potential financial problems becoming reality.

Key assumptions in the current version of the Fiscal Model include:

- All new proposed staffing, new services/programs and increasing costs as detailed in Section D. below
- Sales tax revenue from a new Costco location beginning in FY 2025/26
- No new revenue from potential major developments at the Streets of Brentwood or the Innovation Center @ Brentwood
- Placeholder cost of living increases for personnel salaries of 3% per year
- Short-term inflation at elevated levels, with a decline to an average rate of 3% for the longer term
- Future estimated annual operational costs for Sand Creek Sports Complex and the Vineyards Amphitheater
- Continuation of modest single-family housing development over the next five years along with an increase in multi-family housing development
- Funds to support the Affordable Housing program required once existing Affordable Housing In-Lieu funds are exhausted (estimated FY 2027/28)

D. General Fund Expenditures

(Budgets for these items are currently *included* in the draft General Fund Operating Budget.)

Staffing

The Community Development Department is requesting one new Code Enforcement Officer I/II (1.0 FTE) in the Community Enrichment Division. This officer is being requested to assist with the current workload, add capacity to increase enforcement activities in the evenings and on weekends, and anticipated enforcement activities from new sidewalk vending, mobile vending and tobacco retailer licensing ordinances. The estimated annual cost for this position is \$157,000, with an additional one-time vehicle and equipment cost of \$43,000. Staff will pursue grant funding from sources such as the State of California Department of Justice Tobacco Grant Program that may be used to enforce local tobacco ordinances. Lest the grant not be approved, potential grant revenue is not included in the draft Budget.

Strategic Plan Budget Carryover

Staff is recommending the carryover of the following FY 2022/23 – FY 2023/24 Strategic Plan unspent budgets, allowing these prior initiatives to be completed in the upcoming fiscal year:

<u>Budget Carryover</u>	<u>FY 2024/25</u>
Focus Area 3: Economic Development	
Brentwood Boulevard and Downtown Incentives	\$110,000
City-Owned Parcel Plan	79,616
Focus Area 4: Community Development	
General Plan Conservation and Open Space Policies	115,000
General Plan Implementation Status Update	70,000
	<u>70,000</u>
Total	<u><u>\$374,616</u></u>

These Strategic Plan initiatives were not completed in the prior two Budget years. If approved for carryover, the budget for Brentwood Boulevard and Downtown Incentives will be used in the upcoming fiscal year to incentivize higher tier, unique businesses and development of the Brentwood Blvd. and Downtown areas. The City-Owned Parcel Plan budget would be used for the disposition of both City and Successor Agency properties.

Staff is also recommending the carryover of unspent funds for the development of an implementation plan for the General Plan Conservation and Open Space policies minimizing impacts on the environment. Finally, funds to produce a General Plan implementation status update every two years are recommended for carryover into the next fiscal year to more effectively engage the community.

Special Events

The Parks and Recreation Department Special Events Division budget includes proposed funding for the Juneteenth holiday celebration of \$25,000 in each fiscal year. The General Fund portion of the budget for the Juneteenth holiday is augmented by \$20,000 per year in priority event funding by the Economic Development Grant Fund, in accordance with previous City Council direction. The Special Events Division budget also includes a proposed one-time expenditure of \$30,000 to replace the 30-foot holiday tree displayed in City Park during the winter holiday season.

Diversity Equity and Inclusion (DEI) Recruitment

The Human Resources Department is requesting approximately \$48,000 annually to provide dedicated resources and centralize efforts of DEI recruitment advertising for all vacant City positions expected to be filled during the two-year Budget period.

Expansion of the Sidewalk Repair Program

The Streets Division is proposing the expansion of the ongoing citywide sidewalk repair program at an additional annual cost of about \$100,000. The proposed increase in the Budget would provide funding for implementation of a sidewalk inspection program to identify hazards requiring maintenance and provide supplies for City crews to make repairs.

In addition, the Streets Division is requesting a one-time equipment budget of \$110,000 for a sidewalk repair skid steer. The skid steer would primarily be used for smaller sidewalk removal and replacement projects completed by City crews. Use of the skid steer in residential areas will reduce noise and be less invasive than the use of other larger equipment options such as backhoes.

Utilities

Proposed budgets for utilities in all divisions have increased by just over 7% (or approximately \$127,000) in the first year, mainly driven by an expected 10% increase in rates by PG&E. This increase would apply to all General Fund facilities, such as the Civic Center, Library, Brentwood Family Aquatic Center and Brentwood Senior Activity Center (“Senior Center”).

Parks and Recreation

The Parks and Recreation Department is requesting an annual funding increase of about \$26,000 for contractual services for new technology classes for seniors at the Senior Center. In addition, the proposed budget for contractual services has increased by \$80,000, mainly for landscaping services.

Included in the FY 2023/24 Budget was the purchase of one Ford Ranger. Due to supply chain issues, the purchase of this truck will not occur by the end of the fiscal year. Staff is proposing that the unspent budget of \$32,000 be rolled over into the first Budget year and the amount increased to \$38,000 to accommodate inflationary cost increases that may occur.

Permit Center Safety Project

The Building and Planning Divisions are proposing a one-time total capital cost of \$75,000 to improve City Hall Permit Center safety. This project would place clear barriers at workstations and along the public counter and replace portions of glass in the conference room with a solid door and walls. These improvements are proposed in consultation with the Police Department and consistent with measures in effect at other City facilities.

County Services

The City contracts with Contra Costa County for animal services. After the County’s contribution to the County Animal Services Department, the remaining cost of the services provided is allocated to all cities based on population. For FY 2024/25, the original cost request from the County was \$781,000, however, responding to feedback the County agreed to reduce its request down to \$703,000, which is still a 24% increase from the prior year.

The County provides funding for most of the operational costs of the Brentwood Library. The City has an agreement with the County to contribute funding for additional operating hours beyond those funded by the County. The cost for these additional hours increased about 26% over the prior year to approximately \$127,000. Under the agreement, the City will also contribute about \$11,000 per year for Library technology costs.

Finally, the County invoices the City for election services based on a rate per registered voter. Included in the first fiscal year of the proposed Budget in the City Clerk's Division is an estimated cost of \$137,000 for these services.

Contractual Services

The following increases in contractual services budgets across several divisions are proposed:

- The City Clerk's Division is requesting ongoing contractual services of \$10,000 per year to process updates to the Brentwood Municipal Code; one-time contractual services of \$20,000 to update the Citywide document retention schedule; and one-time contractual services of \$18,000 to scan historical paper records to allow for electronic access.
- The Streets Division is proposing the continuation of the Downtown Sidewalk Cleaning program with a proposed annual contractual services cost of \$14,000.
- One-time contractual services of \$10,000 is being proposed in the Non-Departmental Division for the cost of fencing to close off sensitive areas not open to the public.

Contributions to Other Agencies

The Budget draft includes the proposed renewal of an annual contribution of \$28,000 to the Family Justice Center (FJC). While this contribution is not a new cost or cost increase, it is included in this memo for transparency. The FJC provides a variety of resources and services to victims of crime. The FJC has a working partnership with the District Attorney's Office, Family Law, STAND!, Community Violence Solutions, and Bay Area Legal Aid, providing a "one-stop shop" for victims to reduce the stress of navigating the justice system and available resources on their own.

E. General Fund Reserves

In addition to the 30% reserve established by City Council policy, the FY 2023/24 year-end General Fund reserves are proposed to include the following: \$1.0 million for future capital projects as directed by the City Council earlier this year; \$2.4 million for future Police Department 5th beat costs; \$2.1 million for the Successor Agency payment plan; \$0.7 million for future Brentwood Boulevard improvements; and \$0.9 million for a combination of carryover Strategic Plan initiative costs, future General Plan updates and future election redistricting costs.

II. Other Funds

A. Staffing Requests

Staff is proposing eight (8.0 FTE) new Enterprise Fund positions in the Budget. The new positions are as follows:

Enterprise	Position	FTE	Annual Cost
Wastewater	Wastewater Collection System Worker I/II	2.0	\$299,000
Wastewater	Wastewater Collection Supervisor	1.0	181,000
Wastewater	Street Maintenance Worker I/II	2.0	253,000
Solid Waste	Solid Waste Equipment Operator I/II	2.0	296,000
Water/Wastewater/Solid Waste	GIS Technician	1.0	165,000
	Total Estimated Annual Cost (FY 2024/25)		\$1,194,000

The staff increase in the Wastewater Enterprise Fund would enable a new wastewater lateral repair program. The lateral repair program is designed to ensure that aging connections from residences and businesses to the sewer system are maintained, preventing sewer backups. The Budget request also includes approximately \$597,000 in one-time equipment and technology costs for this program. The new equipment would include a dump truck, a backhoe, one Ford F-150 truck and one Ford F-350 truck.

An increase of two positions is proposed in the Solid Waste Enterprise Fund. One position is the result of growth in residential, front load and roll-off routes and the other position would allow the City to reduce the number of limited-service equipment operator positions. The reduction in limited-service positions will benefit the City by reducing the loss of training costs when limited-service employees move to full-time positions outside of the City and supervisory time coordinating work schedules.

The Geographic Information System (GIS) Technician position would be divided among the Water, Wastewater and Solid Waste Enterprise Funds. This position will provide support for new State regulatory reporting requirements discussed in B., below, and maintenance of the City's GIS data infrastructure.

The majority of the personnel costs for the new positions were included as placeholder costs in the new 5-year rate study approved by the City Council in June of 2023. No adjustment to rates would be necessary as a result of this requested action.

B. Enterprise Funds

Water/Wastewater/Solid Waste Revenues

Water, Wastewater and Solid Waste revenues included in the draft Budget are based on user fees set in accordance with Proposition 218. Rate studies are conducted periodically to ensure the enterprise rates are sufficient to cover: operating expenses, capital improvements, upgrades and costs associated with meeting both State and Federal guidelines and regulations.

In June 2023, a new 5-year rate study "Study" was approved by the City Council, covering FY 2023/24 through FY 2027/28. Staff has analyzed and compared current year revenues (through April 2024) to the same time period in the prior year to ensure that the revenue projections in the rate study are holding true. After accounting for increased

water and dumpster usage, revenues in all three Enterprise Funds are tracking to within 1% of the approved rate adjustments. Staff will continue to monitor Enterprise revenues and expenditures and provide updates as a part of the Mid-Term budget review process.

Water Enterprise Fund

The Water Enterprise Fund is proposing an increased budget for regulatory reporting software in response to new requirements. The software is needed to comply with new U.S. EPA Lead and Copper Rule Revisions regulation to develop service line inventories and reporting. In addition, new State Water Board regulation requires urban water suppliers to develop indoor and outdoor water use, and water loss standards, as mandated by SB 606 and SB 1868. In the first budget year, software and implementation costs for both programs are estimated to be \$275,000, followed by subsequent annual ongoing costs of \$79,000.

In the second Budget year, contractual services costs of \$85,000 are proposed to produce the California Department of Water Resources Urban Water Management Plan. This plan is required to be updated every five years and is due for an update in FY 2025/26.

One-time capital costs of \$275,000 over the two Budget years are proposed to construct a metal 60x100 structure to house equipment for water distribution and production. Contractual services would be used for the foundation in the first Budget year and City staff would complete construction of the structure in the second Budget year.

Included in the FY 2023/24 Water Enterprise Fund Budget was \$103,000 for an upgrade to equip a valve-turning truck scheduled for replacement (discussed in C., below). Due to supply chain issues, the purchase of this replacement valve-turning truck will not occur by the end of this fiscal year. Staff is proposing that the unspent budget of \$103,000 be rolled over into the first Budget year, with an increase to \$170,000 to accommodate supply chain and inflationary cost increases that may occur. The upgrade to the articulated arm on the truck will allow multiple valves to be exercised at the same time at each location, rather than one valve at a time. It will also increase operator efficiency and safety and assist with ensuring compliance with regulatory requirements of the valve-exercising program.

City Hall Utility Billing Lobby Safety Project

Concurrent with the City Hall Permit Center safety project discussed above, new cameras are proposed to be installed in the Utility Billing lobby. The estimated cost for the new cameras is \$21,000 and the cost would be shared equally among the Water, Wastewater and Solid Waste Enterprise Funds.

C. Other Funds

Agricultural Administration and Land Funds

In the Agricultural Administration Fund, one-time contractual service costs of \$25,000 are requested for potential tree removal on the proposed Agricultural Innovation Center property. In addition, one-time costs of \$75,000 for legal services related to a potential Agricultural Innovation Center agreement are requested.

In the Agricultural Land Fund, a carryover of unspent budget of \$175,000 is proposed for the Agricultural Business Program Strategic Initiative. The carryover would allow for the completion of the Directional Wayfinding and Signage for Local Farmers Project and the continuation of the Farm-to-Fork Program, which was included in the City's Economic Development Strategy, adopted in 2018.

After including all of the above-proposed expenditures, the \$2.24 million for the Agricultural Innovation Center previously identified by the City Council, and funding for the City Council approved Harvest Time staff and marketing plan, the combined remaining available balance in the Agricultural Administration and Land Funds is estimated to be \$920,000.

Capital Infrastructure Fund

The Capital Infrastructure Fund accounts for funds for use for non-residential development related infrastructure projects with a focus on projects that may promote economic development. Included in the Budget draft in the Capital Infrastructure Fund is a proposed budget for economic development policy/program incentives of \$2.2 million, representing the estimated total balance available in the fund. Of the available balance, \$1.4 million is carryover of unspent Economic Incentive Policy/Program strategic initiative budget. It is proposed that the budget move from the strategic initiative budget category to an ongoing expenditure budget category. Although the \$2.2 million available fund balance is included in the draft Budget, any individual economic incentive greater than \$100,000 would require City Council approval, in accordance [Council/Administrative Policy No. 80-03, Economic Development Incentives](#). Any unspent available balance at the end of the first budget year would be proposed to roll over to the next fiscal year as a budget amendment in the Mid-Term process.

Vehicle and Equipment Replacement

Included in the FY 2023/24 Vehicle and Equipment Replacement Fund Budget was \$84,000 for the purchase of one Ford F-150 truck and one Ford F-250 valve-turning truck, both for use in the Water Enterprise. Due to supply chain issues, the purchase of these trucks will not occur by the end of this fiscal year. Staff is proposing that the unspent budget of \$84,000 be rolled over into the first Budget year and the amount increased to \$115,000 to accommodate supply chain and inflationary cost increases that may occur.

Fleet Maintenance Fund

One-time costs of \$95,000 in the first year of the Budget, followed by annual ongoing costs of \$18,000 are being proposed for new fleet maintenance management software. Currently, the fleet maintenance is using software that cannot track the maintenance requirements for vehicles and equipment. The new software will allow for compliance with new regulatory reporting and more efficient and effective maintenance of the fleet.

Budget Stabilization Fund

Consistent with the prior two-year Budget, staff is also recommending supplemental one-time lump sum payments of \$1.5 million in both FY 2024/25 and FY 2025/26 from the Budget Stabilization Fund. In FY 2024/25, an additional \$1.0 million payment (for a total of \$2.5 million) would also be made from other City funds with personnel allocations, as a fair share contribution. These payments would reduce unfunded Pension obligations, resulting in reduced costs over the long term. This would not be a new City cost or employee benefit; rather the payment would serve to reduce future interest costs on the

unfunded obligations and free up funds in the coming years for other City services. This strategy has worked extremely well for the City over the years. The City's June 30, 2022 pension actuarial report showed the City's pension funding percentage at 80.3%, while the average percentage funding for CalPERS overall was just 71%.

V. Budget Watch

There are several budget watch items that staff are monitoring and will include in future City financial condition updates.

A. Economic Uncertainty

As a result of a strong labor market and consumer spending, real United States Gross Domestic Product (GDP) increased by 2.5% in 2023 and is on track for similar growth in 2024. However, the economy is expected to transition to a lower GDP growth rate in late 2024 and early 2025, as consumer demand fades and higher interest rates limit business and residential investment. This weaker growth would cause the demand for labor to fall, with an expected uptick in unemployment. Locally, the Bay Area has suffered a disproportionate number of job losses, and the unemployment rate in California is currently the highest in the nation. While economic indicators do not currently predict a recession, there remains considerable uncertainty, which may be exacerbated by rising geopolitical tensions and the upcoming election cycle.

After reaching a four-decade high of just under 8% in 2022, inflation has moderated in recent months to a rate of 3.5%. This rate is well above the Federal Reserve long-term target for inflation of 2%. Economic forecasts indicate that the annual inflation rate should eventually end up closer to the 2% target; however, higher inflation has been hard to tame. While the City's Budget includes capital, supplies and services expenditure increases including a factor for inflation, persistently high long-term inflation would have a significant impact on the City, as it has very little control over revenue increases.

B. Labor Contracts

The City's contracts with all of its labor bargaining units expire on June 30, 2024 and successor contracts are currently under negotiation. The Budget includes a placeholder for cost of living increases for personnel salaries of 3% per year. In the General Fund, salary and benefit costs make up approximately 67% of expenditures. If labor negotiations result in cost of living increases above the placeholder amounts, budgets would need to increase and the projected General Fund surpluses in the two-year Budget and Fiscal Model would be reduced or eliminated.

C. CalPERS Investment Returns

The City's future pension and retiree medical costs are heavily dependent upon the investment returns earned by CalPERS. As of early May, staff estimates that CalPERS annual earnings are near the target rate of 6.8%. Annual investment returns in past years have missed the 6.8% target and CalPERS has had to increase the City's contributions to make up for investment shortfalls. The variability of rates of return are another factor that adds to City's overall economic uncertainty.

D. Costco

While the first year of the Budget does not include sales tax revenue from the new Costco location, the second Budget year includes the anticipated revenue for the full year. If there were delays to the opening of Costco, General Fund revenues and the second year surplus would be reduced. In addition, the Fiscal Model would have to be updated and the City would be facing a much more challenging economic future.

E. Taxpayer Protection and Governmental Accountability Act

The California Business Roundtable, the Howard Jarvis Taxpayers Association, and other business associations and taxpayer advocates qualified the “Taxpayer Protection and Government Accountability Act” (“Act”) for inclusion on the November 2024 general election ballot.

The Act would amend the California Constitution with provisions that limit voters’ authority and input, adopt new and stricter rules for raising taxes and fees, may make it more difficult to impose fines and penalties for violation of state and local laws, and would make it more difficult to defend those revenues in court.

Governor Gavin Newsom and the Legislature filed a legal challenge with the California Supreme Court in fall of 2023, arguing that the measure should be removed, because it unlawfully revises the State constitution and would impair essential public services. The court is expected to issue a decision by the end of June 2024.

Should the measure remain on the ballot and passed by the voters, there would be significant negative impacts to the City’s operations and core service delivery. Specific impacts would require further assessment, however, it is reasonable to expect increased legal costs associated with fee/tax challenges, increased staff workload due to stringent cost allocation requirements, decreased revenues from more limited revenue sources, and loss of future flexibility in raising revenues.

OPERATING BUDGET

2024/25 - 2025/26



150 City Park Way
Brentwood, CA 94513



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City Council

Joel Bryant..... Mayor
 Susannah Meyer Vice Mayor
 Jovita Mendoza Council Member
 Tony Oerlemans Council Member
 Pa'tanisha Pierson..... Council Member

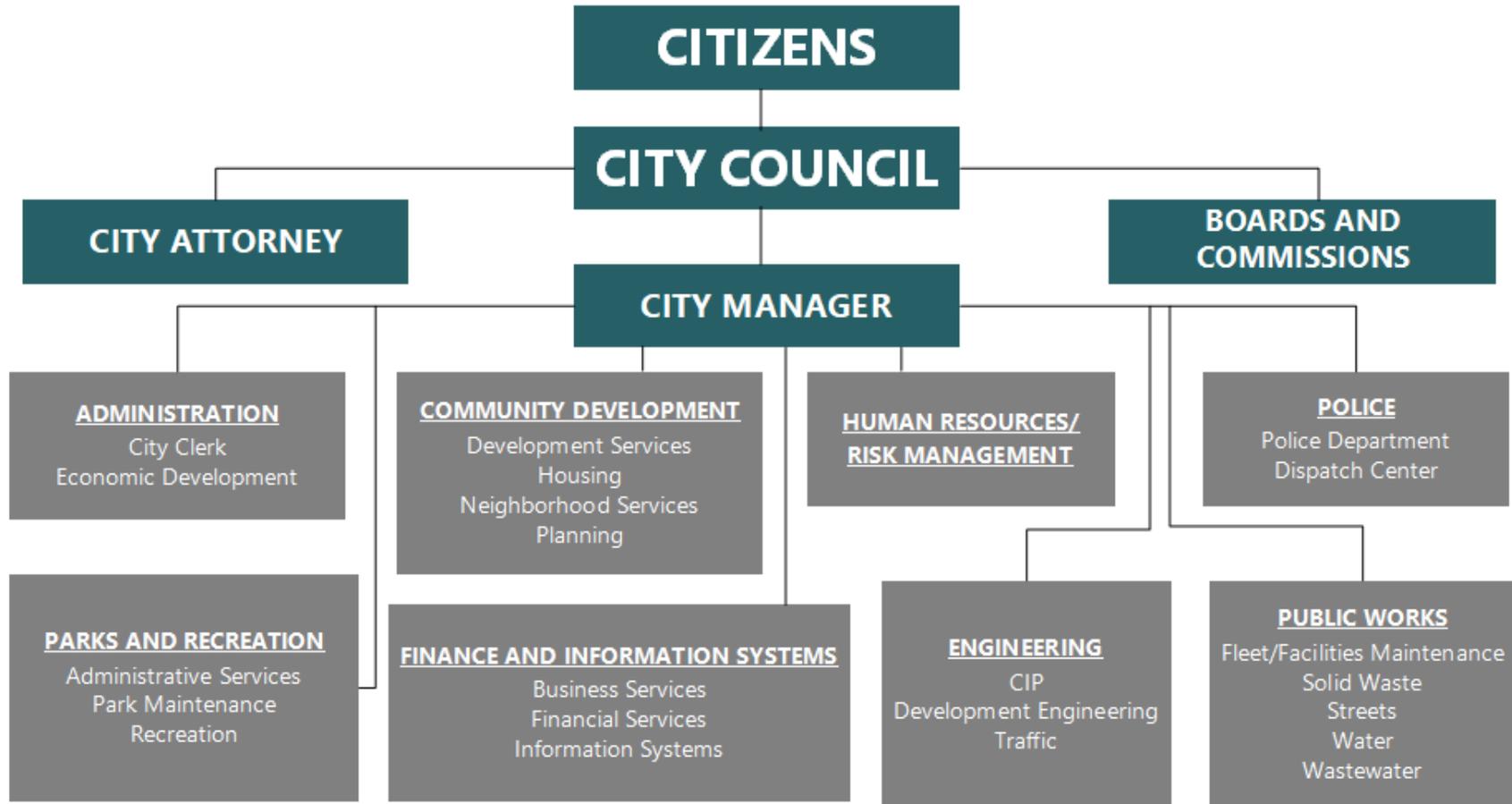
Executive Team

Tim Ogden..... City Manager
 Katherine Wisinski..... Interim City Attorney
 Allen Baquilar..... Director of Engineering/City Engineer
 Sukari Beshears..... Director of Human Resources/Risk Manager
 Kerry Breen..... City Treasurer/Director of Finance and Information Systems
 Darin Gale Assistant City Manager
 Tim Herbert Chief of Police
 Alexis Morris..... Director of Community Development
 Bruce Mulder Director of Parks and Recreation
 Casey Wichert..... Director of Public Works

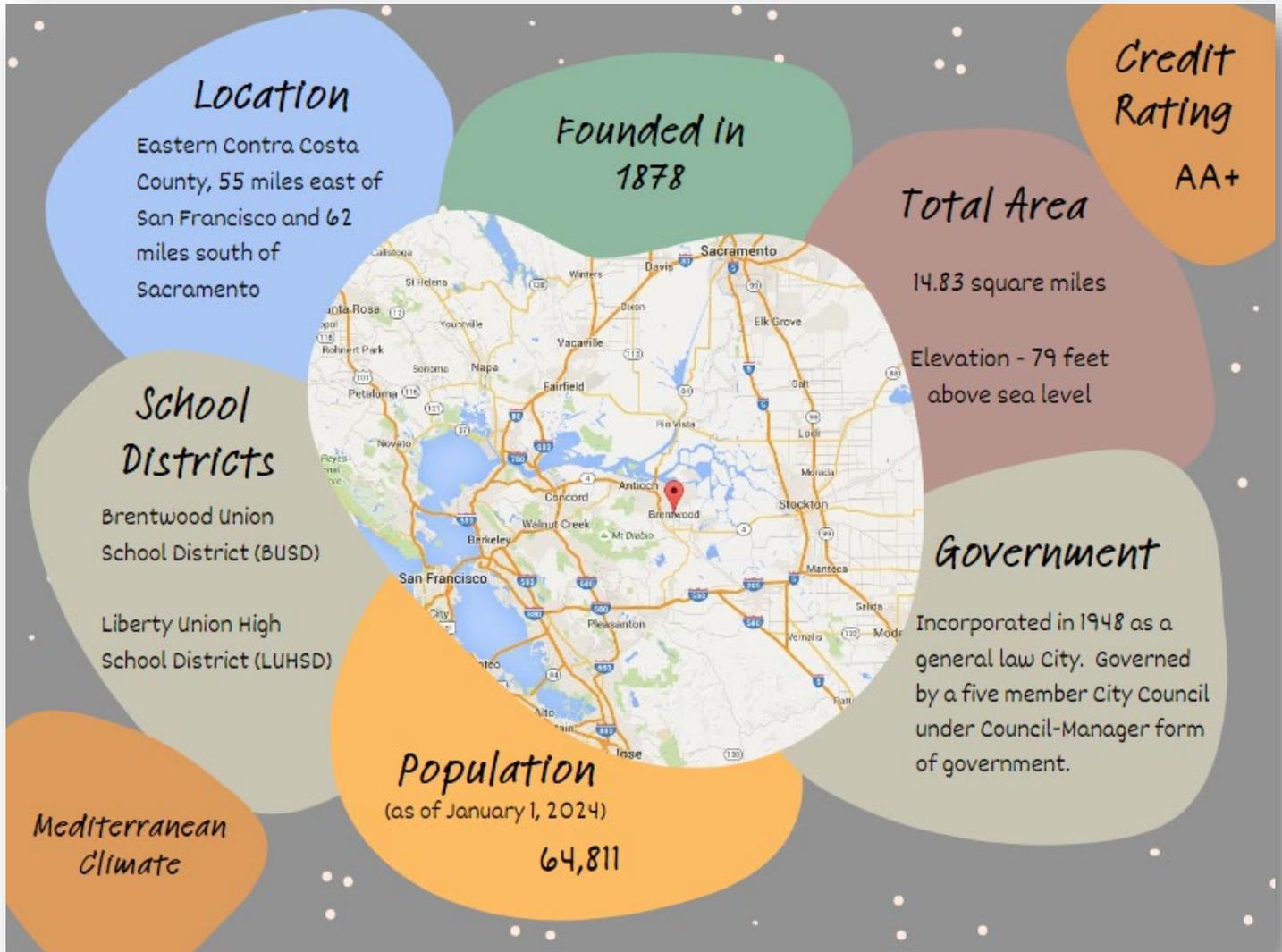
Boards and Commissions

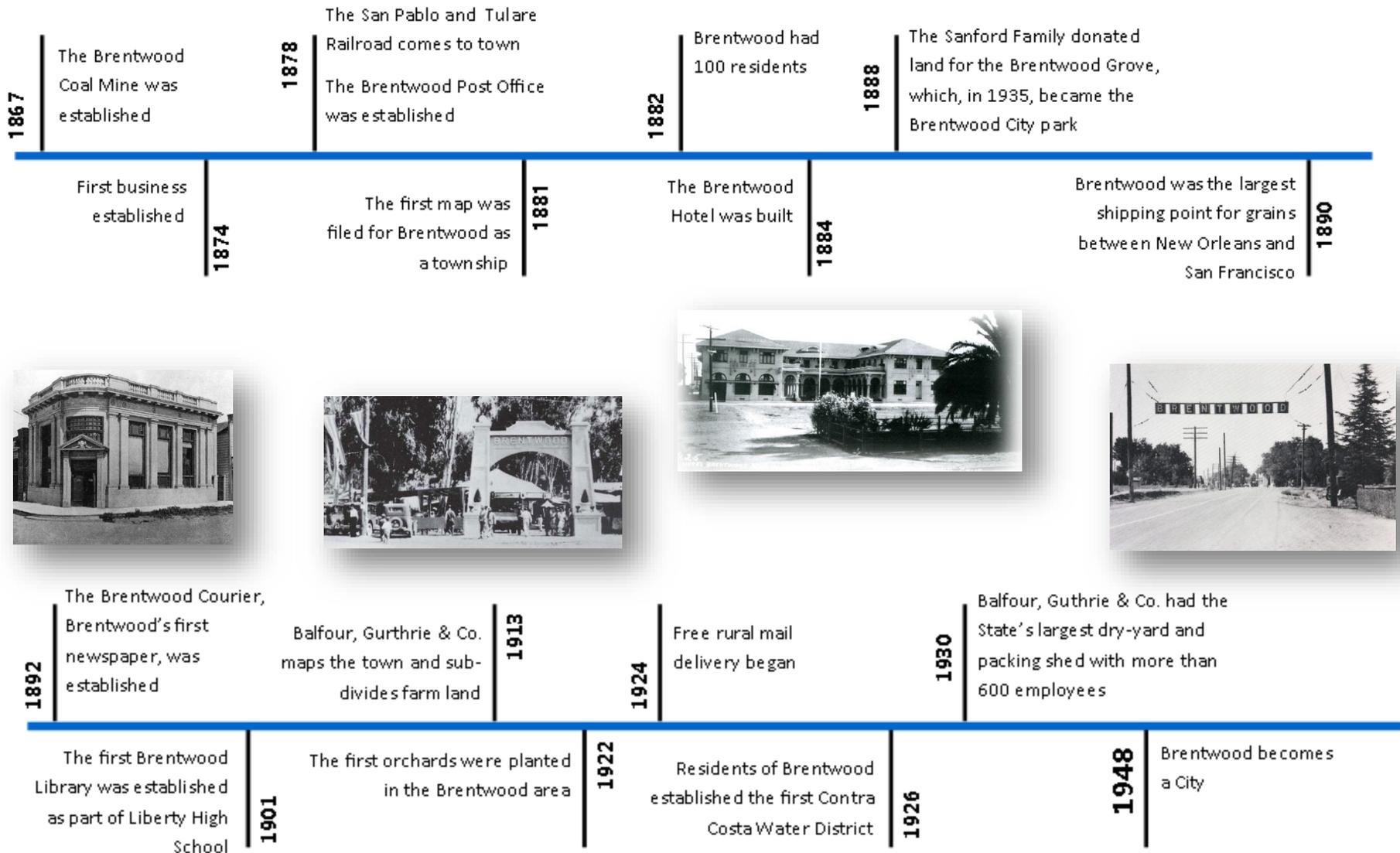
- Arts Commission
- Brentwood Neighborhood Committee
- Parks and Recreation Commission
- Planning Commission
- Triad
- Youth Commission

CITY ORGANIZATIONAL CHART



BRENTWOOD AT A GLANCE





History

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

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

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

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



Brentwood experienced a significant development phase from the mid 1990's to the mid 2000's, but is still known throughout the Bay Area for its agricultural products and U-pick farms, primarily cherries, corn and peaches. Typically, the U-pick farm experience generates over 500,000 visitors to Brentwood each year.

Recreation

Brentwood is part of the East Bay Regional Park District, a San Francisco Bay Area special district operating in the East Bay counties of Alameda and Contra Costa. In addition, Brentwood has its own Parks and Recreation Department. The City currently has 267 developed acres of parkland, 100 award winning parks and facilities, 20 miles of trails and 63 miles of bike lanes. Over 150 recreational activities and events are offered each year for people of all ages and interests.

Development

The housing market has been one of the stronger sectors of economic growth over the last decade. The City's affordable prices by Bay Area standards, along with Brentwood's reputation as a family community, have typically resulted in new single-family building permits exceeding projections. During two year period of FY 2020/21 and FY 2021/22 the City issued over 560 single-family building permits and over 450 multi-family unit permits. However, a slow-down in activity occurred in FY



2022/23 as potential buyers faced high mortgage rates alongside elevated housing prices. Facing these headwinds, only 76 single-family and zero multi-family permits were issued in FY 2022/23. As the City moves closer to build-out, residential development is expected to continue at a slow pace, while multi-family permitting is expected to increase, in accordance with the City’s General Plan. Non-residential development in the two-year Budget period has been forecasted to include an increased number of commercial, office and industrial permits, mainly from the addition of a new Costco location. Below are the two-year budget building permit projections.

	FY 2024/25	FY 2025/26
Single-Family Units Per Year	75	100
Multi-Family Units Per Year	0	75
Commercial, Office, Industrial Sq. Ft. Per Year	250,000	50,000
Cumulative Citywide Housing Unit Total	22,366	22,541

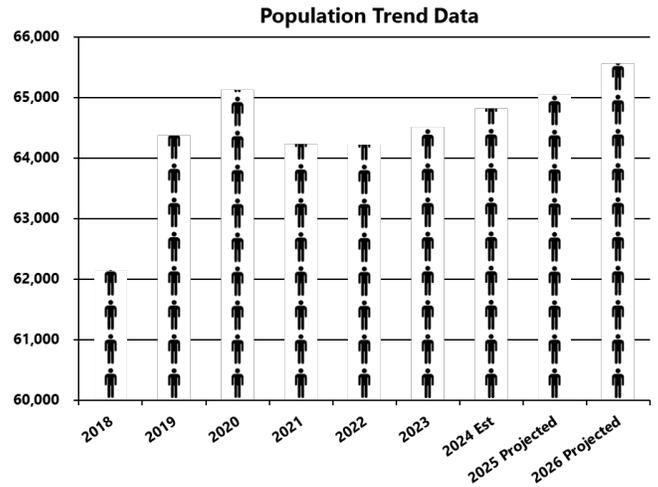
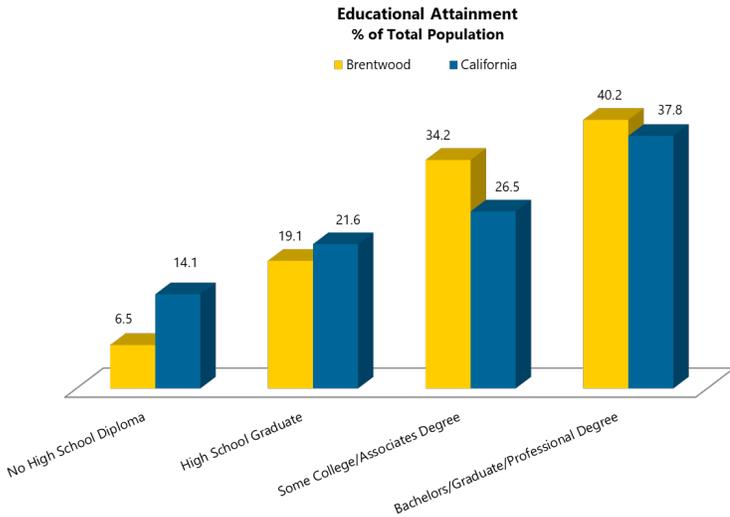
Brentwood is home to a diverse retail sector and a variety of office, flex-office, and light-industrial businesses. A key objective in the upcoming two-year period is job creation and business development. The Innovation Center @ Brentwood (“Innovation Center”) is a 373-acre project site located in the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

Employment

Brentwood is part of Contra Costa County, one of nine counties which comprise the San Francisco Bay area. As reported for the April 2024 period, Brentwood had a labor force of 29,200 and 4.6% unemployment rate, while Contra Costa County had a labor force of 546,700 with an unemployment rate of 4.4%.

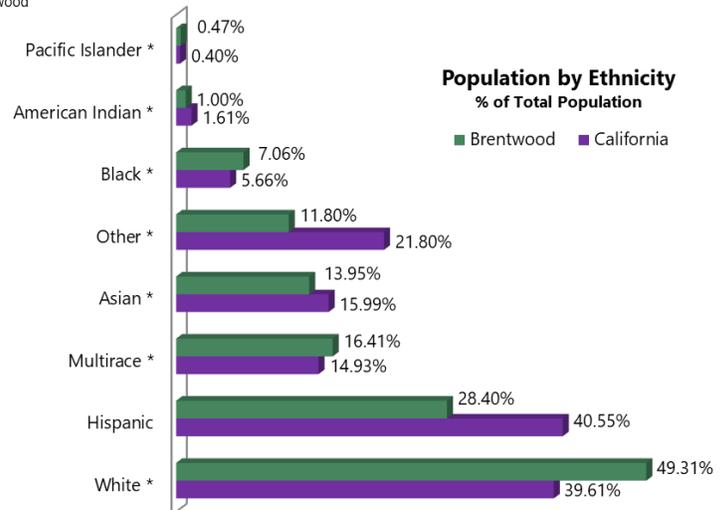
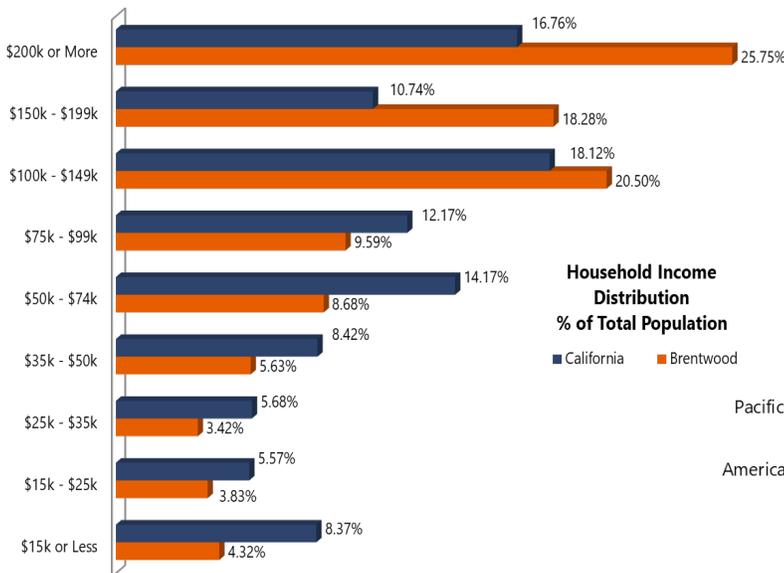
Information Sources for Brentwood at a Glance

- History: Footprints in the Sand by Kathy Leighton
 - Population Data: U.S. Census Bureau
 - Employment: California Employment Development Department
 - Sales Tax/Principal Employers: HdL
 - All Other Information: City of Brentwood/Applied Geographical Solutions, 2022
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From the mid 1990's to the mid 2000's, the City's population more than tripled, transforming Brentwood from a historically agricultural community to a suburban community. Brentwood's location near significant employment centers of the greater Bay Area has allowed the City to experience robust growth over the last decade.

Future population increases are anticipated to slow, as the housing market cools as a result of increases in mortgage rates and housing values. In May 2024, the California Department of Finance released the January 1, 2024 Brentwood population estimate of 64,811. Based on projected new development activity, Brentwood's population is expected to increase 0.5% to 65,130 by the end of FY 2024/25.



* Non-Hispanic

2023 Top 25 Sales/Use Tax Producers – 4th Quarter

(In Alphabetical Order)

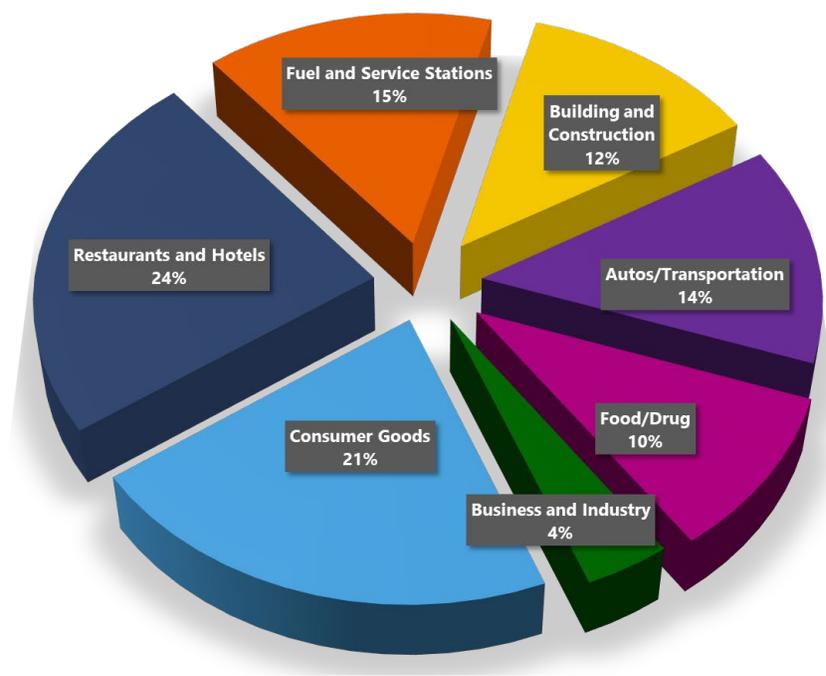
7 Eleven	Ace Hardware	Arco AM PM	Arco AM PM (Sunset)	Bill Brandt Ford
BJ's Restaurant & Brewhouse	Brentwood Ready Mix	Chevron	Chipotle	Dallas Shanks Services
Home Depot	Home Goods	In N Out Burger	Kohl's	Marshalls
Power Market	Ross	Safeway	Sportsman's Warehouse	TJ Maxx
Trident Environmental & Engineering	Ulta Beauty	Verizon Wireless	Walgreens Co.	WinCo Foods, Inc.

Principal Employers for 2023

(In Alphabetical Order)

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

2023 Sales Tax Revenue by Business Group - 4th Quarter





Public Safety (FY 2023)	
Police	
Sworn Officers	72
Vehicles	45
Motorcycles	5
Contra Costa County Fire Protection District ⁽¹⁾	
Stations Located in Brentwood	1
Firefighters in Brentwood	21



Public Schools (FY 2023) ⁽²⁾	
Elementary Schools	8
Intermediate Schools	3
High Schools	2
Alternative High Schools	2

Infrastructure and Utilities (FY 2023)	
Streets	192 miles
Sanitary Sewers	249 miles
Water Mains	354 miles
Street Lights	7,741
Wastewater Lift Stations	3
Wastewater Connections	20,890
Average Daily Wastewater Flow	4.29 MGD
Water Wells	6
Water Reservoirs	6
Water Connections	21,607
Water Storage Capacity	19 MG
Average Daily Water Production	9 MGD
Peak Daily Water Production	16 MGD
Residential Solid Waste Services	20,634
Commercial Solid Waste Services	524



(1) The City receives fire protection services from the Contra Costa County Fire Protection District (CCCFPD). CCCFPD has plans to open an additional fire station in Brentwood.

(2) The Brentwood Union School District has plans to open an additional elementary school in FY 2024/25.

Mission Statement

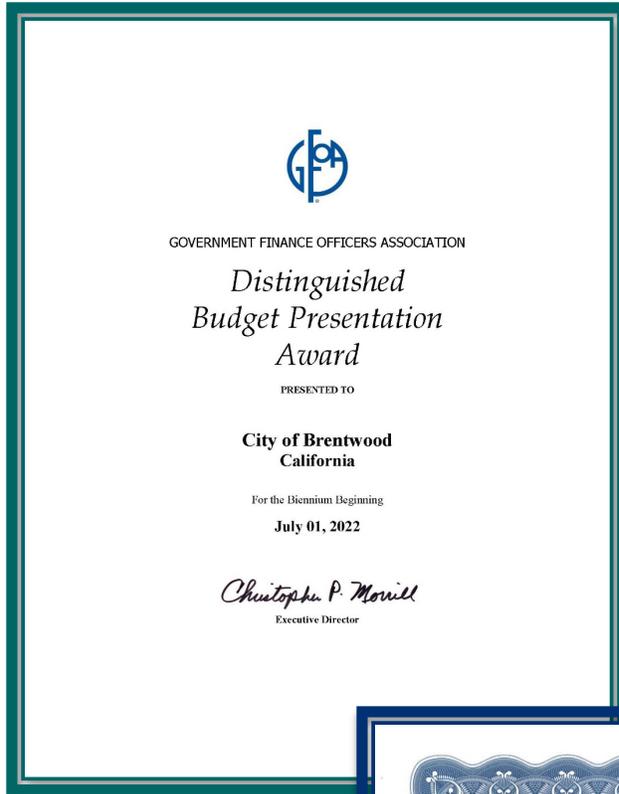
Bringing Brentwood's Vision to Reality



Vision and Culture

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

BUDGET AWARDS



The Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) offer a recognition program for public entities to determine whether the City conforms to the highest level of governmental accounting and financial reporting standards.

Both GFOA and CSMFO awarded a Distinguished Budget Presentation Award to the City of Brentwood for its Fiscal Year 2022/23 budget. Its attainment represents a significant accomplishment by a government and its management.



ACCOMPLISHMENTS

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

The City received the **"2023 American Water Works Association (AWWA) Directors Award"** for the Partnership for Safe Water.

The City was recognized as the **"2023 Pipe Tapping Champions"** by the AWWA.

The City was recognized as the **"2022 Pipe Tapping and Hydrant Hysteria Champions"** by the AWWA.

The City maintained designation as a **Tree City USA Community** in 2023 as recognized by the Arbor Day Foundation.

The City received the California Park and Recreation Society **Outstanding Recreation Special Event Award – City of Brentwood 75th Birthday Party**.

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

- **Place for Family Fun – Brentwood Family Aquatic Complex** (2023 Gold)
- **Event Center – Brentwood Community Center** (2023 Gold) **and Brentwood Family Aquatic Center** (2023 Bronze)
- **Place for Live Music – Concerts in the Park** (2023 Silver)
- **Place for Swim Lessons – Brentwood Family Aquatic Complex** (2023 Bronze)
- **Place for Community Event – Concerts in the Park** (2023 Bronze)
- **Favorite Park – Creekside Park** (2023 Gold), **Veterans Park** (2023 Silver) **and City Park** (2023 Bronze)

The City received the following GFOA awards:

- **"Certificate of Achievement for Excellence in Financial Reporting Fiscal Year 2022/23"**
- **"Distinguished Budget Presentation Award"** for the two-year Operating Budget beginning July 1, 2022

The City received the CSMFO awards for the following:

- **"Excellence in Operating Budgeting Award Fiscal Year 2022/23"**
- **"Capital Budget Excellence Award Fiscal Year 2022/23 and Fiscal Year 2023/24"**



The Transmittal Letter, pages 16 through 17, is currently not included in this Draft document. It will be included in the Final document scheduled to be brought forward for consideration of adoption at the June 25, 2024 City Council meeting.

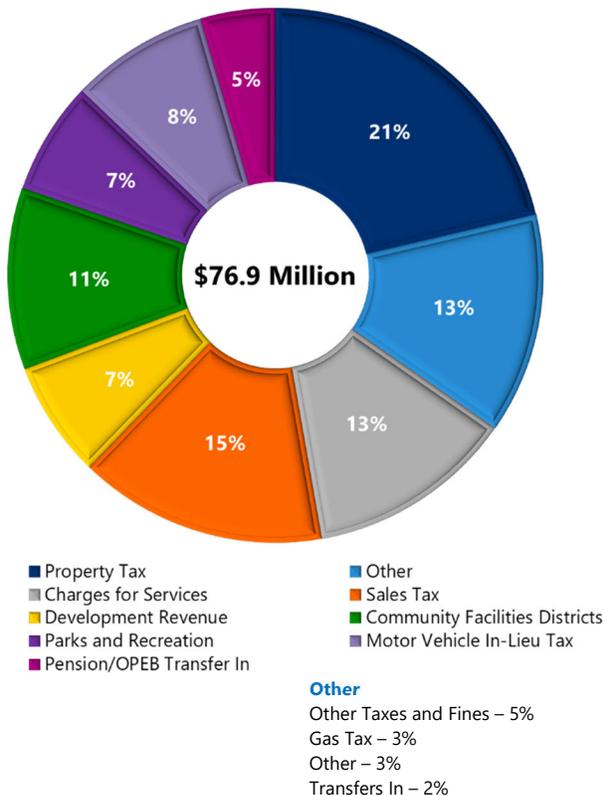


EXECUTIVE SUMMARY

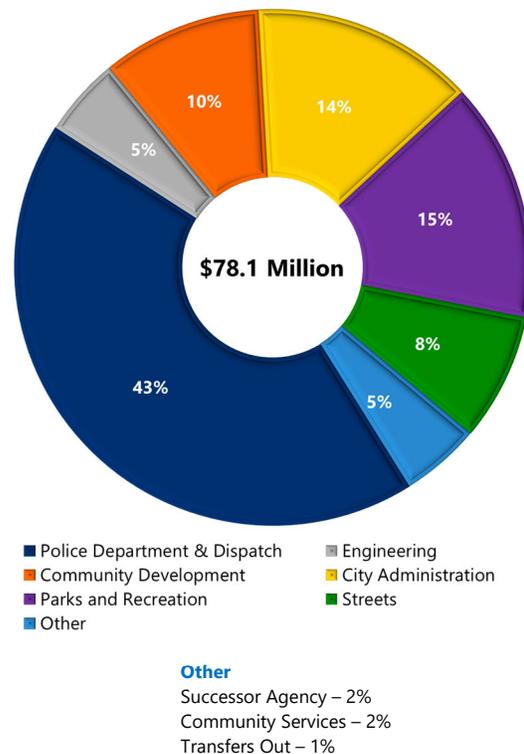
The Operating Budget is a flexible spending plan, which serves as the legal authority granted by the City Council to commit financial resources. The total Operating Budget expenditures for fiscal year (FY) 2024/25 is \$378.8 million. The City of Brentwood provides a full range of services, including police; parks and recreation; public works; economic development; planning; building; community enrichment; engineering and inspection; housing and general administrative services. Brentwood operates public water and wastewater utilities and provides refuse collection and disposal. The City receives fire protection services from the Contra Costa County Fire Protection District (CCCFPD).

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

FY 2024/25 General Fund Revenue Budget



FY 2024/25 General Fund Expenditure Budget



The shortfall between revenues and expenditures is a result of the use of General Fund balances that were committed in FY 2023/24 for remaining Strategic Initiative costs, a capital project on Brentwood Boulevard and the Successor Agency Payment Plan in FY 2024/25.

Enterprise Overview

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

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

Key Budget Factors

In addition to the Budget Policies and Guidelines, found on page 31, the following budget items were key factors in the development of this budget.

- **Personnel Costs**

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

Labor Contracts

The City's contracts with all of its labor bargaining units expire on June 30, 2024 and successor contracts are currently under negotiation. This budget includes estimated personnel costs for the City's non-sworn and sworn labor groups, including a placeholder cost of living increase of 3% per fiscal year. If labor negotiations result in cost of living increases above this placeholder amount, personnel budgets would be amended after the conclusion of negotiations with City Council approval.

New Positions

The General Fund budget includes one new Code Enforcement Officer position. This position is included in the budget to assist with current workload and to add capacity to increase enforcement activities during evenings and weekends. The position is also necessary for anticipated enforcement activities from new sidewalk vending, mobile vending ordinances and a tobacco retailer licensing ordinance. Including this new position, the total number of General Fund employees has remained consistent at about three employees per 1,000 population for several years.

The budget also includes eight new positions allocated to the City's Enterprise Funds. Five positions allocated to the Wastewater Enterprise Fund will facilitate the launch of a new wastewater lateral repair program. The lateral repair program is designed to ensure that aging connections from residences and businesses to the sewer system are maintained. Two new Equipment Operator positions are included in the Solid Waste Enterprise Fund to address growth in waste collection routes and to reduce the number

of limited-service positions increasing operational efficiency. Finally, one new Geographic Information System (GIS) Technician position is allocated among the Water, Wastewater and Solid Waste Enterprise Funds. This position will provide support for new State regulatory reporting requirements and maintenance of GIS data.

Other Post-Employment Benefits (OPEB)

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

As of June 30, 2023, the latest valuation available, the OPEB unfunded actuarial accrued liability for the City increased to \$33.8 million from \$28.0 million as of June 30, 2022. This increase was due to less favorable actual asset performance compared to expectations, combined with slightly less favorable demographic changes. While this prefunding plan is a fiscally responsible strategy, the annual funding commitment reduces the availability of funds for other purposes. As a result of the prefunding strategy, future OPEB costs are expected to remain relatively level for the next decade, followed by substantially declining costs in the long-term.

Pensions

The City contracts with the California Public Employees' Retirement System (CalPERS) for pension benefits. Pensions are funded through a combination of employee contributions, employer contributions and investment returns. When shortfalls in the investment returns occur, the liability is typically borne by the employer. Most pension plans, including Brentwood's, are underfunded as a result of CalPERS lowered investment return projections. CalPERS FY 2022/23 investment returns were slightly less than target, but an improvement over negative rate of return from the prior year. To mitigate the impacts of increasing contribution requirements in the intermediate to long-term, the City has made pension prepayments of \$5.6 million in the last two fiscal years that were applied to the City's unfunded pension obligations. This budget includes \$4.0 million in additional unfunded obligation prepayments.

- **Pension/OPEB Obligation Fund**

The Pension/OPEB Obligation Fund is a funding source to be used to help offset the rising cost of pensions and OPEB in the General Fund. A total of approximately \$13.3 million has been set aside in the fund to help mitigate budgetary challenges in the General Fund. Approximately \$3.4 million is budgeted to be transferred to the General Fund in FY 2024/25 and \$2.6 million in FY 2025/26; however, budgetary expenditure savings have significantly reduced or eliminated the need for such a transfer in past fiscal years.

- **New Costco Location**

It is anticipated that a new Costco location will complete construction and open in the two-year budget period. This new retailer will provide the City with a significant new sales tax source. Although the first year of the budget does not include an increase in sales tax revenue from the new Costco, the second budget year includes the anticipated revenue for the full fiscal year in the General Fund.

- **Sand Creek Sports Complex**

This project consists of the design and construction of a sports complex located on 14.5 acres of City-owned property (Site I) and about 20.0 acres on the adjacent Contra Costa County Flood Control detention basin (Site II) at Sand Creek Road and Fairview Avenue. Site I will include three full size multi-use sports fields, parking lot, restrooms, picnic area and other park amenities. Site II will potentially add two more sports fields. The funding and cost for this project is included in the Capital Project Funds sections of the budget.

- **Enterprise Rate Studies**

Charges for the Water, Wastewater and Solid Waste Enterprise services are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Five-year rate studies are developed that include future enterprise operating expenditures and capital budgets. City Council's approval of the enterprise rates for the five-year period ending in FY 2027/28 provides the basis for the Enterprise budgets.

- **Innovation Center @ Brentwood Infrastructure**

This \$11.8 million Strategic Plan project will construct infrastructure improvements within the Innovation Center @ Brentwood, a 373-acre project site located in the northwest corner of Brentwood and a projected focal point for jobs and mixed-use development. This project includes roadway improvements through the area and construction of utility infrastructure to spur business development. The utility infrastructure construction is expected to occur in FY 2024/25 and is pending right-of-way acquisitions in progress with affected private properties owners. The funding and cost for this project is included in the Capital Project Funds sections of the budget.

- **Wastewater Treatment Plant Expansion – Phase II**

A capital project for the expansion of the wastewater treatment plant with a total cost of \$93.6 million is included in the budget to ensure capacity for service to the City's final buildout population. The project is also required to keep the system in compliance with increasingly stringent water discharge requirements. The City has secured a low interest rate State Water Resources Control Board Revolving Fund ("SRF") loan to fund the majority of this project with a 30-year term. In addition, this project includes a biosolids dryer component funded by wastewater operations revenue, wastewater replacement funds and wastewater development impact fees. The cost of this expansion is included in the Capital Project Funds sections of the budget. Loan repayments will be funded from a combination of wastewater development impact fees and wastewater operations revenue.

- **Roadway Projects**

There are two significant roadway improvement capital projects included in the budget. First, the Lone Tree Way Roadway Improvements project will construct infrastructure improvements along a portion of Lone Tree Way from O'Hara Avenue to Tilton Lane and include a new traffic signal at Smith Road and Lone Tree Way. This project will address transportation infrastructure needs and anticipated traffic increases from construction of a new K-8 school on Smith Road. Second, the Brentwood Boulevard Widening North – Phase I project will complete widening of Brentwood Boulevard, underground existing overhead utilities and construct a new bridge over Marsh Creek to the extent of available funding. The funding and costs of these projects are included in the Capital Project Funds sections of the budget.

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

Included in the FY 2022/23 – 2023/24 Strategic Plan is a capital project with a total cost of \$9.4 million that will construct an outdoor amphitheater and event center at the Vineyards at Marsh Creek development. Current cost estimates are exceeding the available budget and the City is researching various alternatives and options for this project. The cost of this project is included in the Capital Project Funds sections of the budget.

- **Legislative Issues**

On January 4, 2022, the California Business Roundtable filed the "Taxpayer Protection and Government Accountability Act" ("Act"). On February 1, 2023, The California Business Roundtable, the Howard Jarvis Taxpayers Association, and other business associations and taxpayer advocates qualified the measure for the November 2024 general election ballot.

The Act would amend the California Constitution with provisions that limit voters' authority and input, adopt new and stricter rules for raising taxes and fees, may make it more difficult to impose fines and penalties for violation of state and local laws, and would make it more difficult to defend those revenues in court. The measure puts billions of local government tax and fee revenues at risk statewide with related core public service impacts. Local government revenue-raising authority is currently substantially restricted by state statute and constitutional provisions, including the voter approved provisions of Proposition 13 of 1978, Proposition 218 of 1996, and Proposition 26 of 2010. The Act adds and expands restrictions on voters and local government tax and fee authority.

Governor Gavin Newsom and the Legislature filed a legal challenge with the California Supreme Court in fall of 2023, arguing that the measure should be removed because it unlawfully revises the State constitution and would impair essential public services. Oral arguments on the challenge heard before the Supreme Court in early May 2024 could result in a decision to remove the Act from the November 2024 ballot. The court is expected to issue a decision by the end of June 2024.

Should the measure remain on the ballot and be passed by the voters, the measure would have significant negative impacts on City operations and core service delivery. Specific impacts would require further assessment, however, it is reasonable to expect increased legal

costs associated with fee/tax challenges, increased staff workload due to stringent cost allocation requirements, decreased revenues from more limited revenue sources, and loss of future flexibility in raising revenues.

In 2016, the State Legislature Passed Senate Bill (SB) 1383 which requires the separation of food waste and organics from garbage collection. The regulations associated with SB 1383 began on January 1, 2022, with compliance requirements being phased in. By 2025, SB 1383 requires a 75% reduction in the disposal of organic waste. The City has been preparing for the implementation of SB 1383 regulation and the City Council approved a Strategic Initiative (Organics Management) as a part of the FY 2022/23 – FY 2023/24 Strategic Plan. The Solid Waste Organics Diversion (CIP #542-54021) project details the City's proposal to comply with these regulatory requirements and the associated costs. Compliance with SB 1383 will increase the City's cost to provide Solid Waste service.

In September 2020, the State of California, by Executive Order N-79-20, set a goal for all operations where feasible that 100 percent of in-state sales of new passenger cars and trucks be zero-emission by 2035; as well as medium and heavy-duty trucks by 2045. In April 2023, the California Air Resources Board approved the Advanced Clean Fleets regulation, which is incorporated into the California Government Code. The regulation requires 50% of fleet vehicles purchased with a gross vehicular weight rating of >8,500 pounds beginning in 2024 to be zero emission vehicles (ZEV), with 100% of purchases being ZEV beginning in 2027. The City's Fleet Electrification project has been incorporated into the City's CIP to begin the necessary infrastructure improvements to comply with this regulation.

In August 2022, the United States Congress passed the Inflation Reduction Act (IRA) which represents significant legislation to invest in clean energy and climate change, a majority of which will be delivered through tax incentives. The IRA extends the Investment Tax Credit (ITC) in which qualified projects can receive a tax credit of 30%. For non-taxable entities, the ITC provides for a direct pay option which allows the credit to be refundable. The City is actively pursuing ITC refundable credits for the Solid Waste Organics Diversion project and the Fleet Electrification project, to help offset a portion of the costs.

Long-Range Planning

The General Fund Fiscal Model ("Fiscal Model"), which provides detailed analysis and projections of the next ten years of revenues, expenses and fund balance of the General Fund, offers the City Council a tool to help determine the financial feasibility of any priorities or goals they may wish to consider. The Fiscal Model also alerts management and the City Council to potential shortfalls and allows the time to develop practical solutions with minimal impacts to the City's residents. Balancing the needs of the community and the vision of the City Council with the City's capacity to fund and maintain specific programs must be carefully considered.

The Fiscal Model is continually updated to reflect the most current economic conditions. Over the past two years, there have been significant economic trends that have directly impacted the Fiscal Model. Recent high inflation rates will have an impact in the short-term on ongoing operating costs

in the forecast. Property taxes are forecast to grow at a more moderate pace, as the housing market has cooled following rapid price gains and interest rate increases. Sales tax growth is also expected to slow in the first year of the model as price inflation dampens consumer demand.

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

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

- Continuation of modest single-family housing development over the next five years with an increase in multi-family housing development.
- Pension and retiree medical costs increases in the short-term, followed by a longer-term plateau, with decreases not occurring until after the 10-year projection. These projections are based on the most current actuarial estimates and are updated annually. The projected increases would be far more significant if not for the City’s continued efforts to prefund these obligations.
- Placeholder cost of living increases for personnel salaries of 3% per year. The City’s contracts with all labor bargaining groups expire on June 30, 2024 and successor contracts are currently under negotiation.
- Health care cost increases are projected to remain elevated and exceed inflation projections over the long-term.
- Short-term inflation remains at elevated levels, with a decline towards the Federal Reserve’s 2% target for the longer term.
- Projected investment income returns remain relatively high in the short-term, reflecting increased bond and treasury yields. Average annual returns are projected to fall from 3.75% in the short-term to 2.5% over the last half of the model.
- Costs are included for State fleet electrification regulation and future updates to the City’s General Plan to ensure conformance with recent housing legislation.
- Future estimate operational cost for the Sand Creek Sports Complex and Vineyards at Marsh Creek - Event Center/Amphitheater to be constructed in upcoming fiscal years.

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

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

Long-Term Concerns and Issues

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

- **Unfunded Obligations**

While the City has taken aggressive steps to reduce its unfunded pension and retiree medical obligations, future contributions are heavily influenced by the annual investment returns generated by CalPERS. With the City offering defined benefit plans, any shortfall in investment earnings must be made up by the City. As such, the City cannot truly control or fully plan for future benefit costs. Due to the poor investment returns generated by CalPERS in 2022, the City's required annual pension contributions will increase, beginning in FY 2024/25. Discretionary prefunding contributions included in this budget are an important strategy to mitigate the risk of future variability in CalPERS rate of return on investments.

- **Inflation Rates**

After reaching a four-decade high of just under 8% in 2022, inflation has moderated in recent months to a rate of 3.5%. This rate is well above the Federal Reserve long-term target for inflation of 2%. Economic forecasts indicate that the annual inflation rate should eventually end up closer to the 2% target; however, higher inflation has been hard to tame. While the budget includes capital, supplies and services expenditure increases including a factor for inflation, persistently high long-term inflation would have a significant impact on the City, as it has very little control over revenue increases.

- **Jobs/Housing Ratio**

Job creation within the City has historically not kept pace with the growth of the population. To assist in achieving the goal of a jobs/housing balance, the City completed a specific plan for development in an area identified as the Innovation Center @ Brentwood. The Innovation Center @ Brentwood, a 373-acre project site located in the northwest corner of Brentwood, is a projected focal point for jobs and mixed-use development. A recently updated specific plan for the area includes economic development strategies, goals and policies, with a focus on economic growth in a wide range of businesses to support job growth. This is one of the strategies designed to generate economic

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

- **State Laws**

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

- **Regional Transportation Improvements**

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

- **Water Supply**

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

- **Securing Alternative Infrastructure Funding**

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

STRATEGIC PLAN

Overview

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



Strategic Plan Process

The City's strategic planning process generally begins during the year before the adoption of a new two-year Operating Budget. Historically, in December, the City Council held a public planning workshop to discuss a draft Strategic Plan. City Council direction on various initiatives was provided at the workshop and the City's financial capacity to fund the Strategic Plan was considered.

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

Following that analysis, an updated Strategic Plan was presented to the City Council including: 1) the Strategic Plan document, 2) a detailed work plan for each initiative and 3) an updated financial summary from the completion of the PTM process. The City Council would then adopt the Strategic Plan, with modifications as needed, and direct staff to include the costs in the Operating and CIP budgets, as well as the Fiscal Model. The City's current FY 2022/23 – 2023/24 Strategic Plan was adopted by the City Council in February 2022. This Budget includes the funding necessary to complete carryover initiatives from the current Strategic Plan.

A new Strategic Plan and accompanying Strategic Plan initiative costs have not yet been considered for the current budget. With City Council direction, any budgetary impacts of a new Strategic Plan contemplated in 2025 would be incorporated into the budget in the review process that takes place every six months.

Every six months, City staff will prepare a report for the City Council of actual work progress on each initiative, including financial and budget reporting, as part of the City's performance-based budget process. Please refer to the Department and Performance Budgets section, beginning on page 102, for information on the specific initiatives defined for each goal.

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



Strategic Plan Focus Areas and Goals

The City's Strategic Plan consists of six focus areas. The goals referenced under each focus area are from the FY 2022/23 – 2023/24 Strategic Plan.

Focus Area 1: Public Works

Mission Statement: Provide a safe, efficient, sustainable and environmentally sound infrastructure system that delivers economic opportunity and enhances the quality of life in Brentwood.

Goal 1 – Transportation: Proactively engage and collaborate with regional transportation agencies and stakeholders to facilitate the safe and efficient movement of people and goods

Goal 2 – Water, Wastewater and Solid Waste Services: Provide safe and sustainable water, wastewater and solid waste services for the build-out of the City per the City's General Plan

Focus Area 2: Police Services

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

Goal 1 – Enhance Community Engagement by strengthening connections with underrepresented community groups, youth, seniors, mentally ill, and the unsheltered

Focus Area 3: Economic Development

Mission Statement: Maintain and enhance Brentwood's quality of life by developing an economy that is vibrant and diverse.

Goal 1 – Implement strategic actions identified in the Downtown and Brentwood Boulevard Specific Plan Updates

Goal 2 – Enhance the City's marketing and economic development programs capturing retail leakage, promoting local businesses and key investments

Focus Area 4: Community Development

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

Goal 1 – Implement Zoning Ordinance update to maintain compliance with State law, including developing objective design standards (SB 330 compliance)

Goal 2 – Protect natural and agricultural resources

Goal 3 – More effectively engage and educate the community

Goal 4 – Provide a diversity of housing opportunities, including equitable distribution of affordable housing for all socio-economic segments of the Brentwood community

Focus Area 5: Parks and Recreation Services

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

Goal 1 – Implement short-term high priority Parks and Recreation Master Plan projects

Goal 2 – Develop a plan to implement long-term high priority Parks and Recreation Master Plan projects

Goal 3 – Enhance cultural and performing arts opportunities for Brentwood

Goal 4 – Expand and enhance recreation opportunities by increasing programming for seniors, youth, and teens; implementing adaptive recreation

Focus Area 6: Fiscal Sustainability and Operational Management

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

Goal 1 – Classification & Compensation Study

Goal 2 – IT Master Plan implementation



BUDGET PROCESS

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

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

In addition to the documents discussed above, the Finance and Information Systems Department also prepares a "snapshot" Budget-in-Brief document which provides a condensed version of key information from both the Operating Budget and the CIP. The Budget-in-Brief offers readers an overview of the City's fiscal position for the current year and is an important part of the City's public information and outreach objective. Additionally, quarterly financial reports are available on the City's web page to ensure the community has ongoing access to financial information in a graphical, interactive way. All of these documents are readily available on the City's website at the following location: www.brentwoodca.gov.

Budget Policies and Guidelines

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

- **Budget and Fiscal Policies**

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

- **Capital Financing and Debt Management Policy**

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

- **Investment Policy**

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

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

- The City will strive to maintain a balanced budget, with revenues (including transfers from the Pension/OPEB Obligation Fund, used for budget stabilization purposes) covering ongoing expenditures, for the duration of the two-year budget
- Revenues are conservatively estimated
- The General Fund maintains a 30% unassigned fund balance
- For capital projects, all associated costs are identified in order to properly consider future financial impacts
- Each Enterprise and Internal Service Fund reflects the true cost of operation, including direct and indirect costs of services provided by the General Fund
- Activities supported by user fees should be fully cost recoverable unless City Council direction calls for less than full recovery (e.g. certain Parks programs)
- The City will incorporate all budgetary decisions into its fiscal models in order to ensure responsible, long-range financial planning

The two-year Operating Budget is adopted no later than June 30th for the ensuing fiscal year. Every six months after the adoption of the budget, the City Council formally reviews the City's fiscal condition and amends appropriations as needed. The City Council may, by majority vote, amend or supplement the budget at any time after its adoption.

The City Manager and the Director of Finance and Information Systems both have the authority to make administrative adjustments to appropriations as long as there is no funding source incompatibility and provided those changes do not increase the overall appropriations except as allowed in the Budget and Fiscal Policies. All budget transfers require the approval of the Director of Finance and Information Systems, except those affecting personnel which must be approved by the City Manager.

Budget Development

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

Development of the Operating Budget is also dependent upon the Strategic Plan process, which is described in detail beginning on page 27. As discussed earlier, this Budget includes the funding necessary to complete carryover initiatives from the 2022/23 – 2023/24 Strategic Plan. A new Strategic Plan and accompanying Strategic Plan initiative costs have not yet been considered for this Budget, due to the change in the timing of the Strategic Plan cycle.

The budget development process begins in December when the Operating Budget is launched and important information, due dates and budget process changes are provided by the Finance and Information Systems Department to all City departments. In addition, budget documentation is provided to the departments with instructions for the current budget process to ensure the Operating Budget is prepared in a manner consistent with current policies and guidelines. The

budget documentation includes all instructions, forms and information specific to the current budget cycle.

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

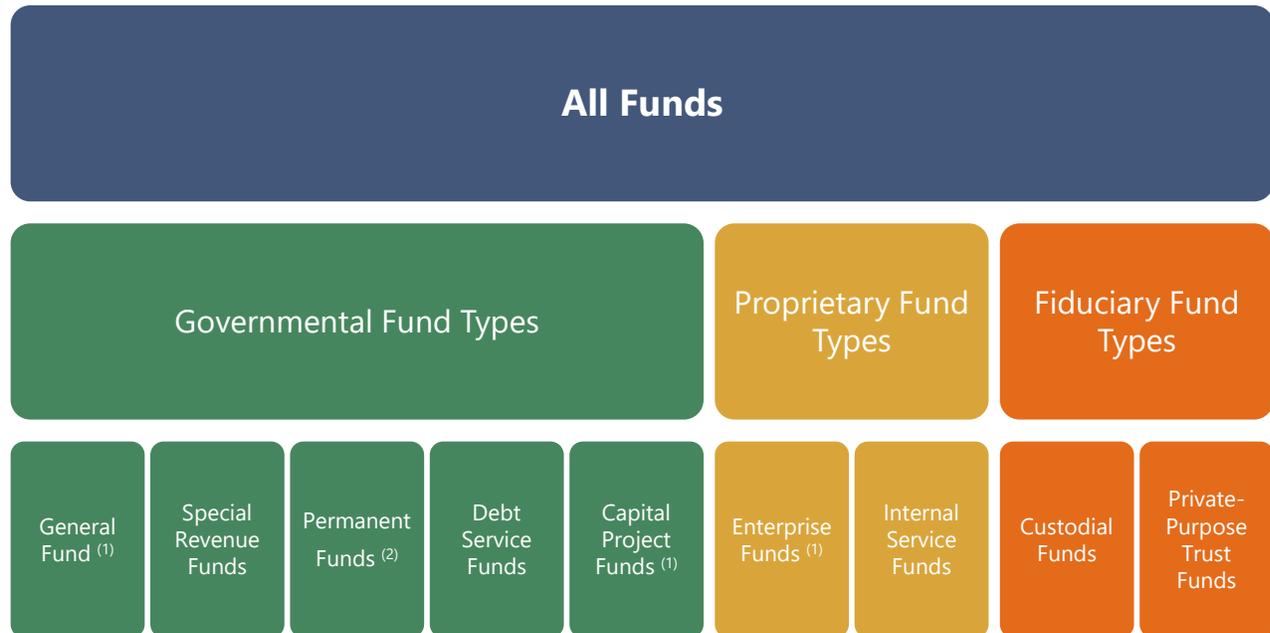
Budget reports are prepared for the Director of Finance and Information Systems, the City Manager and department directors to review. Once the reviews are completed and all revisions have been incorporated into the draft budget, the Finance and Information Systems Department schedules a meeting with the City Council Budget Review Ad Hoc Committee (“Ad Hoc Committee”). The Ad Hoc Committee is provided both detailed and summarized budget reports, along with information on new personnel, programs and costs proposed in the draft budget prior to the presentation of the budget to the full City Council.

The Finance and Information Systems Department then prepares the Operating Budget document for presentation and review at an Operating Budget/Fiscal Model Workshop, usually held in May. This workshop gives the City Council the opportunity to give their direction on the proposed budget, but also provides a way for the community to be involved in the budgeting process. Notification of the workshop time and date is provided to the public in advance on the City website and on social media.

At the workshop, public input is welcomed through in-person or call-in public comment options. The proposed budget is incorporated into the City’s ten-year General Fund Fiscal Model projection. The projection is presented at the workshop for City Council consideration of the long-term General Fund impacts of the proposed budget. The Finance and Information Systems Department incorporates changes from the Workshop into the draft budget and the final Operating Budget document is presented to City Council for adoption in June. The legal level of budgetary control is established at the fund level and on a basis consistent with generally accepted accounting principles. Once adopted, the budget can be amended or supplemented at any time by a City Council majority vote.

FUND STRUCTURE

Below is a graphic illustrating the City's fund structure. See the Guide to Funds – Description of Funds, beginning on page 212, for a complete description of individual funds.



(1) The General Fund, Water Enterprise Fund and Solid Waste Improvements Fund are major budgetary funds in both budget years.

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

Fund Accounting

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

Governmental Fund Types

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

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

Proprietary Fund Types

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

Fiduciary Fund Types

The financial activities of these fund types are generally excluded from the City's Operating Budget, as they are not resources or obligations of the City. However, budgets are presented for Special Assessment District Bonds for informational purposes in a separate Fiduciary Fund section of the document.

- **Custodial Funds** account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units and/or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations. Two of the City's custodial funds that are used as pass-through funds and an Other Employee Benefit Trust Fund - Variable Annuity Life Insurance Company (VALIC), which includes assets and activities of the City's single-employer deferred compensation plan held by a third-party administrator are included in the City's Annual Comprehensive Financial Report (ACFR), but not appropriated in this Operating Budget.
- **Private-Purpose Trust Funds** account for the activities and financial position of the Successor Agency to the former Brentwood Redevelopment Agency (RDA). These funds are held in a trust arrangement for the benefit of local taxing entities, including the City of Brentwood. The budget for the Successor Agency to the RDA is adopted separately by the Successor Agency.

Major Budgetary Fund

A fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget are considered major budgetary funds. The General Fund meets the criteria for classification as a major budgetary fund each fiscal year. In this budget cycle, two additional funds meet this criteria, the Water Enterprise Fund and the Solid Waste Improvements Fund.

Basis of Accounting

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

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

Basis of Budgeting

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

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

Investments

The investment policies and practices of the City of Brentwood are based on State law and prudent money management. All funds are invested in accordance with the City's Investment Policy and California Government Code Sections 53601 and 53646. The investment of bond proceeds is further restricted by the provisions of relevant bond documents. The City's primary objectives for investments, in order, are safety, liquidity and return on investment. The City apportions interest earnings to all funds based on their average quarterly cash balance in accordance with GASB Statement No. 31. Information regarding the City's Investment Policy can be found on page 31.

LONG-TERM DEBT

Debt Policy and Limits

The debt management policies contain guidelines that outline the restrictions that affect the amount and type of debt issued by the City, the issuance process and debt portfolio management. Debt management policies improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to debt management policies signal to rating agencies, and the capital markets, a government is well managed and should meet its obligations in a timely manner. Information regarding the City's Capital Financing and Debt Management Policy can be found on page 31.

Pursuant to State of California Government Code Section 43605, the City's legal bonded indebtedness shall not exceed 3.75% of the assessed value of all real and personal property in the City. In accordance with this, only the City's 2002 General Obligation bonds are subject to the legal limit. The 2002 General Obligation bonds were used to finance a portion of a new police facility and the debt is serviced from tax assessments. As of June 30, 2023, the outstanding indebtedness was \$4,773,990 with a debt limit of \$482,604,431, leaving a legal debt margin of \$477,830,441.

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The City's general purpose debt level is minimal and does not have a significant impact on the ability of the government to provide general services. The City's Enterprise Fund rates are set at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs.

City Debt Obligations

- **General Obligation Bonds Series 2002**

On February 28, 2002, the City issued \$5,999,976 in General Obligation Bonds Series 2002 to finance the construction, acquisition and improvement of a new police station. The interest rates on these bonds range from 3.625% to 5.68%. The General Obligation Bonds Series 2002 shall accrete in value by the accumulation of earned interest from its initial denominational (principal) amount with such interest compounded semiannually on January 1 and July 1.

General Obligation Bonds Series 2002		
Year Ending		
June 30	Principal	Total
2024	\$ 655,000	\$ 655,000
2025	690,000	690,000
2026	725,000	725,000
2027	760,000	760,000
2028	800,000	800,000
2029-2031	2,645,000	2,645,000
Subtotal	6,275,000	\$ 6,275,000
Future Accretion	(1,425,972)	
Total	\$ 4,849,028	

- **2015 Lease Financing**

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

2015 Lease Financing			
Year Ending	Principal	Interest	Total
June 30			
2024	\$ 525,000	\$ 262,681	\$ 787,681
2025	545,000	245,294	790,294
2026	560,000	227,338	787,338
2027	580,000	208,813	788,813
2028	600,000	189,638	789,638
2029-2033	3,290,000	639,113	3,929,113
2034-2036	2,245,000	110,905	2,355,905
Total	\$ 8,345,000	\$ 1,883,782	\$ 10,228,782

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

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

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

The Civic Center Project Lease Revenue Refunding Bonds, Series 2019, are secured by a lien on, and pledge of, revenues under a Trust Agreement. "Revenues" means all amounts received by the Trustee, U.S. Bank, as payment on principal and interest. The City's revenue sources, as described in the Official Statement, are pledged payments from the Brentwood

2019 Civic Center Project Lease Revenue Refunding Bonds			
Year Ending	Principal	Interest	Total
June 30			
2024	\$ 1,405,000	\$ 1,264,275	\$ 2,669,275
2025	1,475,000	1,192,275	2,667,275
2026	1,550,000	1,116,650	2,666,650
2027	1,630,000	1,037,150	2,667,150
2028	1,715,000	953,525	2,668,525
2029-2033	8,835,000	3,433,125	12,268,125
2034-2038	7,985,000	1,381,550	9,366,550
2039-2040	2,560,000	84,000	2,644,000
Total	\$ 27,155,000	\$ 10,462,550	\$ 37,617,550

Redevelopment Agency (now Successor Agency) pursuant to the reimbursement agreement, pledged payments from the Community Facilities Districts (CFD) local obligations and pledged payments from the Capital Improvement Financing Program (CIFP) revenues.

As mentioned previously, the Successor Agency to the Brentwood Redevelopment Agency has pledged future tax revenues for the repayment of a portion of the bonds. Following the dissolution of the Brentwood Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency’s Recognized Obligation Payment Schedule (ROPS) and approved by the California State Department of Finance (“DOF”). As of June 30, 2023, the Successor Agency listed this debt obligation on its ROPS and the DOF has approved its inclusion for each applicable ROPS period through June 30, 2025.

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

On November 2, 2021, the Authority issued \$14,450,491 in Capital Improvement Revenue Refunding Bonds Series 2021A and 2021B in a direct purchase with City National Bank to finance the refunding of the

Capital Improvement Revenue Refunding Bonds Series 2021 A & B

2012 Capital Improvement Revenue Refunding Bonds. The Brentwood Family Aquatic Complex is pledged as collateral for this debt issuance and the interest rates on these bonds range from 0.63% to 1.35%. The refunding resulted in overall debt service savings of \$2,943,607.

Year Ending	Principal	Interest	Total
June 30			
2024	\$ 1,548,899	\$ 161,673	\$ 1,710,572
2025	1,557,891	142,938	1,700,829
2026	1,581,671	121,746	1,703,417
2027	1,609,209	100,207	1,709,416
2028	1,288,904	80,645	1,369,549
2029-2032	5,329,252	145,024	5,474,276
Total	\$ 12,915,826	\$ 752,233	\$ 13,668,059

The refunded 2012 bonds were issued to: 1) finance the refund of the 2001 CIP Bonds under a facilities lease and 2) refund a series of tax allocation bonds issued by the Brentwood Redevelopment Agency.

The Successor Agency to the Brentwood Redevelopment Agency has pledged future tax revenues for the repayment of a portion of the bonds. Following the dissolution of the Brentwood Redevelopment Agency, the Successor Agency is allocated funds for payment of obligations listed on the Successor Agency’s ROPS and approved by the DOF. This pledge ends upon repayment of the Successor Agency’s \$12,157,125 remaining share of debt service on the bonds, as of June 30, 2023, which is scheduled to occur in 2032. For FY 2022/23, gross tax revenue available to be distributed to the Successor Agency totaled \$10,823,811, which represented coverage of 7.98 times the Successor Agency’s \$1,355,875 debt service. The remaining portion of the bonds is repayable from any source of the City’s available funds and will primarily be funded from the Roadway Development Impact Fee Fund and prior bond refinance savings.

- **Successor Agency Payment Plan**

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

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

Successor Agency Payment Plan			
Year Ending			
June 30	Principal	Interest	Total
2024	\$ 1,826,938	\$ 0	\$ 1,826,938
2025	1,679,948	0	1,679,948
2026	824,328	0	824,328
Total	\$ 4,331,214	\$ 0	\$ 4,331,214

The Low and Moderate Income Housing Fund DDR determined that an unobligated balance of \$4,072,553 was available for redistribution and the Successor Agency remitted this amount to the Contra Costa County Auditor

Controller in February 2013. The Other Funds and Accounts DDR determined that the unobligated balance was \$0, and the Successor Agency filed the DDR report with the DOF. The DOF, during their review of the DDR, determined that transfers made pursuant to pre-existing contracts and construction commitments were invalid and adjusted the DDR accordingly, issuing a DDR demand of \$14,955,931.

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

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

Enterprise Debt Obligations

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

In July 2017, the City entered into a loan and grant agreement with the State of California’s State Water Resources Control Board for a not-to-exceed amount of \$20,802,000 to fund the City’s Water Recycling Projects, which consisted of two City projects: the Non-Potable Storage Facility, and Citywide Non-Potable Water Distribution System. Project financing includes a State Revolving Fund loan and grant funding in the amounts of \$14,596,500 and \$6,205,500, respectively.

Certain terms of the agreement were amended in September 2018, under which the City was to start construction no later than June 25, 2018, and amended again in March 2021, under which the construction was to be completed by June 30, 2022 and final disbursement request completed by December 30,

State Water Resources Loan (Recycled Water Projects)

2022. Construction on the project began December, 2017 and final disbursements were received during FY 2022/23. The loan bears annual interest of 1.0%, which began accruing with each financing disbursement. During FY 2022/23 accrued construction period interest, in the amount of \$235,434, was recorded as principal, resulting in total principal due to the State of

Year Ending June 30	Principal	Interest	Total
2024	\$ 430,178	\$ 143,897	\$ 574,075
2025	434,480	139,595	574,075
2026	438,825	135,250	574,075
2027	443,213	130,862	574,075
2028	447,645	126,430	574,075
2029-2033	2,306,275	564,098	2,870,373
2034-2038	2,423,918	446,455	2,870,373
2039-2043	2,547,563	322,811	2,870,374
2044-2048	2,677,513	192,858	2,870,371
2049-2052	2,240,019	56,279	2,296,298
Total	\$ 14,389,629	\$ 2,258,535	\$ 16,648,164

\$14,831,934. Upon violation of any material provision of the loan agreement, the State Water Resources Control Board has the option to demand immediate repayment of the current loan balance plus accrued interest and penalties.

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

In December 2019, the City entered into a loan agreement with the State of California’s State Water Resources Control Board for a not-to-exceed amount of \$65,102,000 to fund the City’s Wastewater Treatment Plant Expansion – Phase II Project. Project financing will consist of a State Revolving Fund loan of a not-to-exceed amount of \$61,246,000 and a principal forgiveness component of \$3,856,000. Certain terms of the agreement were amended in April 2021, under which the City was to have construction completed by December 31, 2024. Construction on the project began in September 2020. The loan bears annual interest of 1.3%, which begins accruing with each financing disbursement. Beginning one year after completion of construction, repayment of the loan principal plus interest will be made annually according to the final payment schedule provided by the State. Upon violation of any material provision of the loan agreement, the State Water Resources Control Board has

the option to demand immediate repayment of the current loan balance plus accrued interest and penalties.

As of June 30, 2023, the City has incurred \$44,149,639 of eligible project costs and financing disbursement requests have been submitted to the State. During FY 2022/23 accrued construction period interest, in the amount of \$406,790, was recorded as principal, resulting in total principal due to the State of \$44,556,429. Of this amount, \$3,856,000 was allocated by the State as loan forgiveness in FY 2020/21, and the net amount of the principal due is \$40,700,429.

- **Water Revenue Refunding Bonds Series 2014**

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

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

Water Revenue Refunding Bonds Series 2014			
Year Ending	Principal	Interest	Total
June 30			
2024	\$ 2,050,000	\$ 1,459,850	\$ 3,509,850
2025	2,160,000	1,357,350	3,517,350
2026	2,260,000	1,249,350	3,509,350
2027	1,715,000	1,136,350	2,851,350
2028	1,800,000	1,050,600	2,850,600
2029-2033	10,040,000	4,210,800	14,250,800
2034-2038	12,350,000	1,888,000	14,238,000
Total	\$ 32,375,000	\$ 12,352,300	\$ 44,727,300

Below is a schedule of payments by fund for the fiscal years 2024/25 and 2025/26 for all long-term debt obligations discussed in this section.

Long-Term Debt Schedule of Payments by Fund Fiscal Years 2024/25 and 2025/26							
Description	Fund	FY 2024/25			FY 2025/26		
		Principal	Interest	Total	Principal	Interest	Total
City Debt Obligations							
General Obligation Bonds Series 2002	448	\$ 690,000	\$ 0	\$ 690,000	\$ 725,000	\$ 0	\$ 725,000
2019 Civic Center Project Lease Revenue Refunding Bonds	461	1,475,000	1,192,275	2,667,275	1,550,000	1,116,650	2,666,650
Capital Improvement Revenue Refunding Bonds Series 2021 A & B	445	1,557,891	142,938	1,700,829	1,581,671	121,746	1,703,417
2015 Lease Financing	466	545,000	245,294	790,294	560,000	227,338	787,338
Successor Agency Payment Plan	100	1,679,948	0	1,679,948	824,328	0	824,328
Enterprise Debt Obligations							
State Water Resources Loan (Recycled Water Projects)	255	217,240	69,797	287,037	219,412	67,625	287,037
State Water Resources Loan (Recycled Water Projects)	590	217,240	69,798	287,038	219,413	67,625	287,038
State Water Resources Loan (Wastewater Treatment Plant Expansion) ¹	255	0	0	0	1,160,932	549,241	1,710,173
State Water Resources Loan (Wastewater Treatment Plant Expansion) ¹	590	0	0	0	521,578	246,760	768,338
Water Revenue Refunding Bonds Series 2014	250	612,904	61,290	674,194	612,904	61,290	674,194
Water Revenue Refunding Bonds Series 2014	560	1,547,096	1,296,060	2,843,156	1,647,096	1,188,060	2,835,156
Totals		\$ 8,542,319	\$ 3,077,452	\$ 11,619,771	\$ 9,622,334	\$ 3,646,335	\$ 13,268,669

(1) Schedule includes estimate of debt obligations budgeted. Amortization schedule will be finalized by the State Water Resources Control Board after project completion.

Assessment Districts (Non-City Funded Obligations)

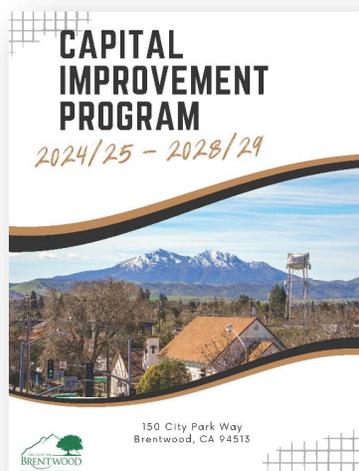
There are various assessment districts in the City that have issued Special Assessment District Bonds, pursuant to the Municipal Improvement Act of 1915, and are not reported in the City's long-term debt. These are special obligations payable from, and secured by, specific revenue sources described in the bond resolutions and official statements of the respective issues. The City acts merely as the collecting and paying agent for the debt issued by these districts and, as such, these bonds are not considered obligations of the City and are not reflected in the schedules in the previous pages.

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

A capital project typically involves the purchase or construction of major fixed assets such as land, infrastructure, buildings and any permanent improvement including additions, replacements and major alterations having a long life expectancy. Additionally, capital projects may apply to: 1) expenditures, which take place over two or more years and require continuing appropriations beyond a single fiscal year, 2) systematic acquisitions over an extended period of time or 3) scheduled replacement or maintenance of specific elements of physical assets. Generally, items costing \$10,000 or more are considered as capital purchases, although not all capital purchases are included in the CIP. Some capital purchases are budgeted directly in the Operating Budget, such as routine vehicle and equipment replacement purchases. For informational purposes, capital projects may also referred to as capital facilities, CIP projects and capital improvement projects.

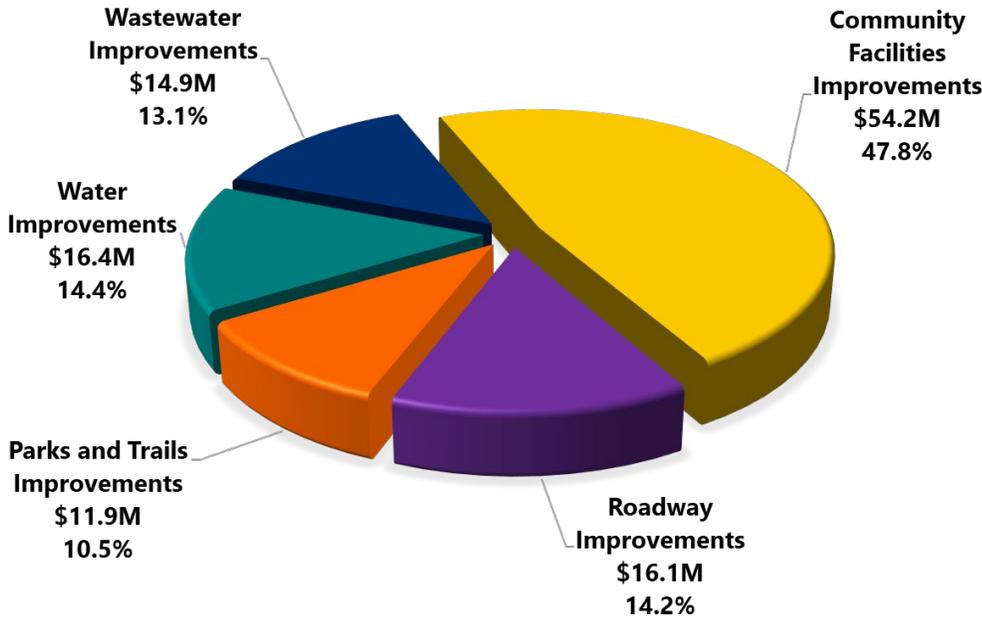
For more information on the City's CIP, please refer to the 2024/25 – 2028/29 Capital Improvement Program located on the City's website: www.brentwoodca.gov. The information provided in this section is from the original adopted 2024/25 – 2028/29 CIP.



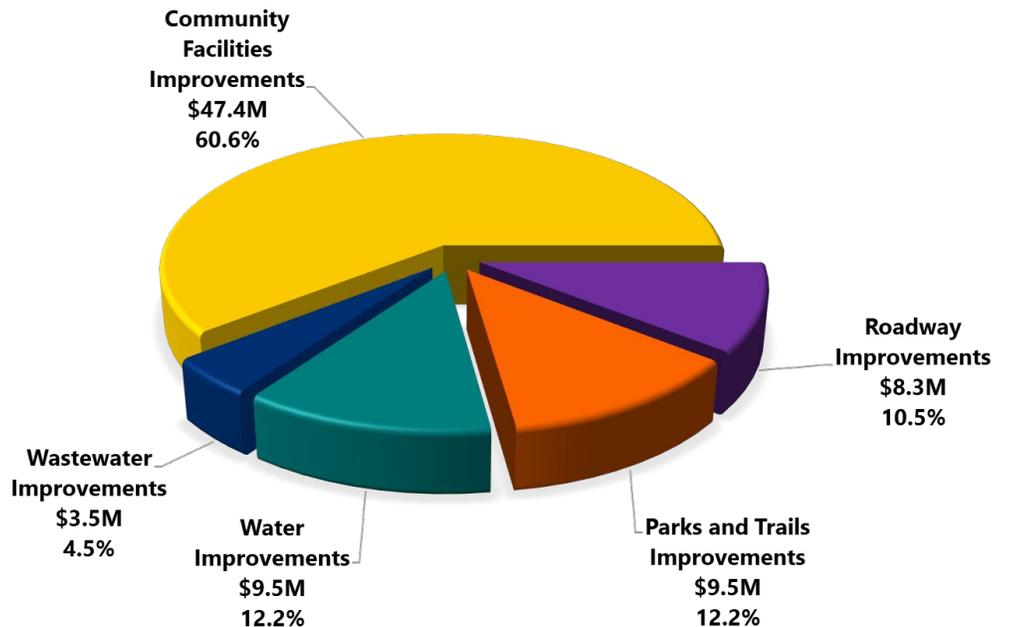
Capital Improvement Program Summary

The 2024/25 – 2028/29 CIP includes 52 City capital improvement projects with a total projected cost of \$389.0 million. The charts below show the capital expenditures, by category, included in the Operating Budget for FY 2024/25 and FY 2025/26.

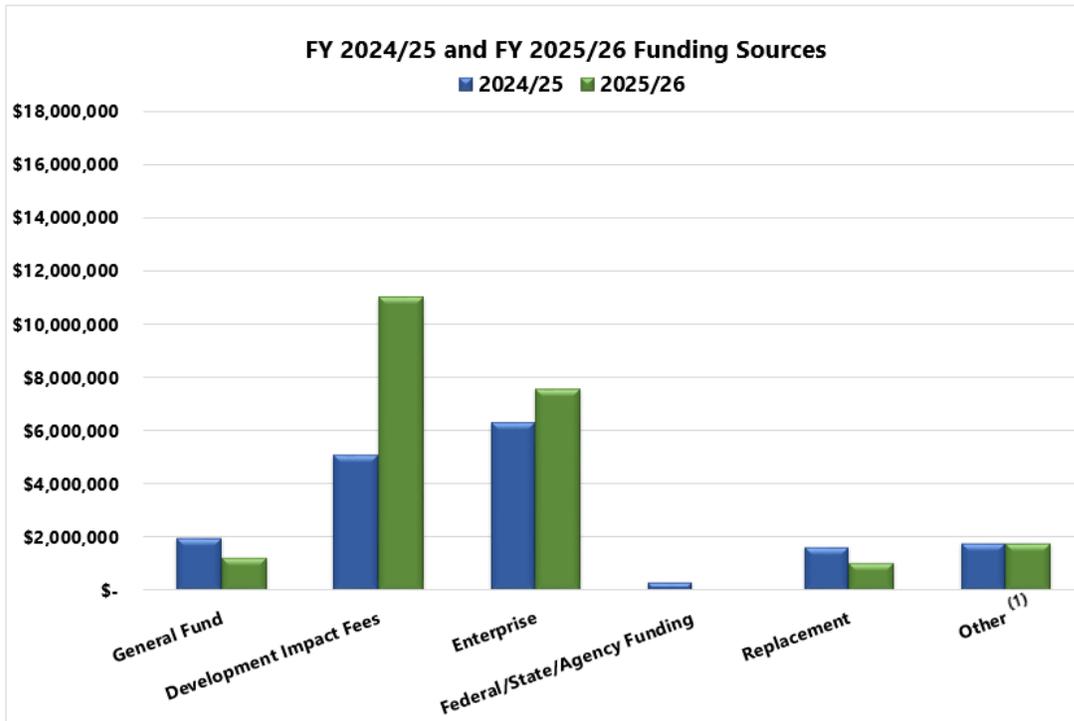
FY 2024/25 CIP EXPENDITURES
\$113.5M



FY 2025/26 CIP EXPENDITURES
\$78.2M



The FY 2024/25 and FY 2025/26 CIP funding sources are shown in the chart below.



(1) Excludes Other funding for the Solid Waste Organics Diversion project.

Significant CIP Projects

There are several notable, non-routine, capital expenditures included in the 2024/25 – 2028/29 CIP. The table below lists these projects including: 1) budgeted expenditures for FY 2024/25 and FY 2025/26 and 2) future annual operating and maintenance (O & M) impact, in current dollars. The O & M impact costs include additional ongoing personnel, janitorial, maintenance or utility costs, which are included in the Operating Budget once a project is completed. Project descriptions are listed after the chart.

Project #	Project Title	2024/25	2025/26	Future Annual O & M Impact
31620	Brentwood Boulevard Widening North - Phase I	\$ 678,700	\$ 2,822,000	\$ 30,000
31695	Innovation Center @ Brentwood Infrastructure	9,591,102	0	50,000
31340	Lone Tree Way Roadway Improvements	2,843,300	1,851,700	12,000
52446	Sand Creek Sports Complex	18,606,669	0	128,125
56419	Brentwood Manor Water and Wastewater Rehabilitation	700,000	5,787,000	2,500
56414	Downtown Alley Rehabilitation - Midway and Park Way	1,897,100	0	1,500
59140	Wastewater Treatment Plant Expansion - Phase II	12,500,000	0	600,000
59207	Water and Wastewater Laboratory	2,150,000	0	10,000
	Fleet Electrification	800,000	100,000	5,000
54021	Solid Waste Organics Diversion	46,625,000	42,175,000	TBD
37231	Vineyards at Marsh Creek - Event Center/Amphitheater Phase I	4,712,000	4,120,000	TBD
		\$ 101,103,871	\$ 56,855,700	\$ 839,125

Project Descriptions

- **Brentwood Boulevard Widening North - Phase I (CIP #336-31620)**

This project will continue the widening of Brentwood Boulevard (120' right-of-way) with two lanes in each direction (approximately 500') and will include two bike lanes, curb and gutter, medians, sidewalk on the east side, streetlights and landscaping on each side of the roadway. This project will also include a new parallel bridge over Marsh Creek, utility upgrades, and undergrounding of existing overhead utilities. In order to widen the road and construct the improvements, the first phase of this project is to demolish an existing building located on the corner of Brentwood Boulevard and Sunset Road. This project will improve safety and traffic flow, and facilitate development.
- **Innovation Center @ Brentwood Infrastructure (CIP #336-31695)**

This project, formerly named Priority Area 1 Infrastructure Improvements, will construct infrastructure improvements within Priority Area 1. The improvements include Jeffery Way roadway extension from Amber Lane to Empire Avenue, the extension of wet utilities (water, sewer, and non-potable water) on Empire Avenue under State Route 4 to Heidorn Ranch Road, widening Lone Tree Plaza Drive between Heidorn Ranch Road and Canada Valley Road, and all associated improvements and land acquisition.
- **Lone Tree Way Roadway Improvements (CIP #336-31701)**

This project will construct the following infrastructure improvements: widening the existing Lone Tree Way from O'Hara Avenue to Tilton Lane including extension of wet and dry utilities, conversion of overhead utility lines to underground, relocation of PG&E high voltage transmission electrical lines, and a new traffic signal at Smith Road and Lone Tree Way. Improvements may also include some portions of Smith Road, O'Hara Lane and a traffic signal at the O'Hara Avenue/O'Hara Lane intersection as right of way acquisition becomes available. This project is mandatory to support a new K-8 school anticipated to open in July 2024. The construction phase of this project is anticipated to begin in FY 2023/24.
- **Sand Creek Sports Complex (CIP #352-52446)**

Sand Creek Sports Complex Site I consists of the design and construction of the 14.50 acres of City owned property identified as the future Sand Creek Sports Complex. It is anticipated that the park will include 3 full size sports fields (soccer/ multi-use to be determined), parking lot, restrooms, picnic area and other possible park amenities like pickle ball courts, basketball courts, exercise equipment, playground etc. Site II is made up of the Contra Costa County Flood Control detention basin, which consists of 19.24 acres, will potentially add 2-3 sports fields.
- **Brentwood Manor Water and Wastewater Rehabilitation (CIP #562-56419)**

This project includes the replacement of 3,200 LF of water, sewer and storm drain facilities to correct existing operations and maintenance constraints due to the age of the facilities. This project will allow the City to accommodate the anticipated development around the surrounding area and bring the aging facilities up to current standards.

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

This project, previously named Downtown Alley Rehabilitation – Midway, now includes the Park Way alley section. This project consists of the installation of new water, sewer and storm drain facilities and either the removal or replacement of existing infrastructure to correct existing operations and maintenance constraints due to the age of the facilities. This project will allow the City to accommodate the anticipated development of the Downtown area and, where feasible, bring the aging facilities up to current standards.
- **Wastewater Treatment Plant Expansion - Phase II (CIP #592-59140)**

The existing 5 MGD tertiary treatment facility was planned and constructed to accommodate future expansions, of up to 10 MGD. The original facility was designed based on 100 GPD per capita flow but the average flow in the last several years has been 69 GPD per capita. The Phase II Expansion is designed to treat 6.4 MGD flow based on 69 GPD per capita, which will service the final buildout population of the City per the current General Plan. The project includes the addition of one diffused air oxidation basin, retrofit of existing oxidation ditches to diffused air, secondary clarifiers, converting chlorine contact facilities to free chlorine disinfection, solids dryer and pyrolysis system, Electrical Distribution System Upgrade and all related appurtenances. This project is necessary to keep the City in compliance with more stringent discharge requirements. The expansion will also accommodate the planned and approved development within the City.
- **Water and Wastewater Laboratory (CIP #592-59207)**

This project will provide a new, larger laboratory for the water and wastewater systems. The existing laboratory which was constructed in 2002 is outdated and has outgrown its footprint, and the building is not readily expandable. Constructing a new, larger laboratory and converting the existing laboratory to office space will provide laboratory space adequate for build-out conditions, and has the added benefit of eliminating the need to build additional office space.
- **Fleet Electrification**

In September 2020, the State of California, by Executive Order N-79-20, set the goal that 100 percent of in-state sales of new passenger cars and trucks will be zero-emission by 2035, as well as medium and heavy-duty trucks by 2045 for all operations where feasible. Then in November 2021, the State signed the Under2 Climate Coalitions ZEV Pledge for Public Fleets that sets aggressive goals to transition fleet composition where feasible to 100 percent for ZEV's by 2030. These regulations, requiring public fleets to be converted to electric vehicles, make it necessary to design and install charging stations and other related infrastructure at City facilities for the charging of government-owned electric and plug in hybrid vehicles. This project will install improvements and infrastructure related to the utilities (electricity) and equipment required at the Corporation Yard.
- **Solid Waste Organics Diversion (CIP #542-54021)**

In order to comply with regulatory requirements associated with the passage of AB 1826 and SB 1383, the City will be required to recycle organic wastes and divert them away from landfills. In particular, SB 1383 requires a 75% reduction in the disposal of organic waste by 2025. In order to comply with SB 1383 requirements, the City will construct a facility to

mechanically separate and recover organic material, digest the organic material to produce biogas, and capture the biogas to generate renewable natural gas which will be sold to generate revenue.

- **Vineyards at Marsh Creek Event Center/Amphitheater Phase I (CIP #337-37231)**

The project site is within the Vineyards at Marsh Creek development. Consistent with a development agreement between the City and the developer of the Vineyards at Marsh Creek, the developer has submitted a total of \$3.5 million, plus interest, to the City for the design and construction of the project. Phase I will consist of a 750-seat Amphitheater, box office with amenities and a parking lot. Design of the Amphitheater has commenced to 30% design drawings and a Subsequent Environmental Impact Report (SEIR) will be completed in summer 2024.





FUND BALANCE SUMMARY

	Fund Balance & Reserves at 6/30/2023	2023/24 Projected		Fund Balance & Reserves at 6/30/2024	2024/25 Budget		Fund Balance & Reserves at 6/30/2025	2025/26 Budget		Fund Balance & Reserves at 6/30/2026
		Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
General Fund	\$ 31,785,920	\$ 69,975,665	\$ 72,205,794	\$ 29,555,791	\$ 76,914,825	\$ 78,140,534	\$ 28,330,082	\$ 79,733,244	\$ 78,981,986	\$ 29,081,340
Solid Waste Enterprise	26,510,862	19,517,301	18,029,256	27,998,907	20,603,543	20,283,336	28,319,114	21,318,928	20,586,196	29,051,846
Water Enterprise	163,799,125	30,119,894	33,067,264	160,851,755	32,416,943	38,382,942	154,885,756	34,511,552	39,712,037	149,685,271
Wastewater Enterprise	164,208,507	17,609,333	18,683,073	163,134,767	18,075,214	20,065,123	161,144,858	18,458,645	23,825,825	155,777,678
City Rentals Enterprise ⁽¹⁾	235,285	0	235,285	0	0	0	0	0	0	0
Housing Enterprise	4,904,216	1,023,249	919,117	5,008,348	1,249,868	1,227,273	5,030,943	1,285,558	1,236,463	5,080,038
Internal Service Funds ⁽²⁾	71,468,242	24,103,032	30,443,748	65,127,526	24,811,950	33,020,931	56,918,545	23,887,081	30,244,195	50,561,431
Special Revenue Funds ⁽³⁾	62,445,521	53,977,303	69,553,198	46,869,626	58,991,957	63,354,221	42,507,362	62,966,847	73,598,825	31,875,384
Debt Service Funds	21,164,576	6,913,402	6,963,220	21,114,758	6,959,305	6,996,635	21,077,428	6,991,334	7,022,382	21,046,380
Capital Project Funds	77,853,558	56,976,221	55,336,723	79,493,056	65,901,942	117,374,486	28,020,512	66,887,132	80,237,162	14,670,482
	\$ 624,375,812	\$ 280,215,400	\$ 305,436,678	\$ 599,154,534	\$ 305,925,547	\$ 378,845,481	\$ 526,234,600	\$ 316,040,321	\$ 355,445,071	\$ 486,829,850

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

(2) Expenditures include discretionary unfunded pension/OPEB obligation paydowns of \$3.1M in FY 2023/24, \$2.5M in FY 2024/25, and \$1.5M in FY 2025/26. Additionally, \$8.5M of vehicle and equipment purchases included in expenditures are not yet capitalized or included in fund balances.

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

Note: The June 30, 2026 fund balances detailed above do not include the capitalization of approximately \$51 million of certain Solid Waste, Water and Wastewater Improvement projects, and as such are understated in the chart.

After adjusting for the future capitalized assets above, the City is still expecting Fund Balance drawdowns of approximately \$65 million for certain significant Roadway, Parks and Trails and Community Facilities Improvement projects expected to be completed by the end of FY 2025/26. These balances represent funds accumulated over many years for capital project purposes. These projects create public assets for governmental activities but do not increase fund balances in accordance with governmental accounting standards. The projects are detailed on page 66.

OPERATING BUDGET SUMMARY

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Beginning Fund Balances	\$ 625,901,291	\$ 624,375,812	\$ 624,375,812	\$ 599,154,534	\$ 526,234,600
Revenues and Other Financing Sources					
Taxes	\$ 39,837,769	\$ 41,274,798	\$ 40,790,350	\$ 42,015,437	\$ 45,077,400
Licenses	978,854	950,575	999,950	1,020,771	1,042,029
Charges for Other Services	81,064,642	85,628,598	85,198,831	89,970,968	92,789,193
Use of Money and Property	3,323,575	2,786,908	7,433,056	8,270,426	6,820,847
Assessment Districts	13,625,039	14,122,279	14,141,492	14,826,352	15,415,336
Intergovernmental	18,291,186	24,620,942	11,625,464	11,663,696	11,961,640
Charges to Other Funds	8,731,791	9,064,279	8,915,522	9,722,054	10,060,054
Permits and Fines	4,556,138	3,977,177	4,472,248	5,621,730	6,090,229
Development Impact Fees	2,695,773	3,683,814	3,328,854	5,600,803	7,463,574
Franchise Fees	1,649,986	1,682,497	1,679,459	1,747,121	1,819,519
Fees and Other Revenues	9,296,442	5,917,764	6,122,629	5,973,913	5,932,320
Transfers In	117,965,671	69,538,400	95,507,545	109,492,276	111,568,180
Total Revenues and Other Financing Sources	302,016,866	263,248,031	280,215,400	305,925,547	316,040,321
Expenditures and Other Financing Uses					
General Government	9,904,196	12,242,325	10,790,887	12,698,576	12,922,820
Public Safety	28,898,714	33,097,328	30,911,814	33,601,812	35,037,422
Community Development	6,557,172	8,109,313	6,904,059	8,459,084	8,332,349
Engineering	3,593,515	4,132,116	3,780,419	4,289,056	4,476,604
Streets	4,106,366	4,792,708	4,683,426	5,060,859	5,183,533
Parks and Recreation	14,871,122	16,673,916	15,177,134	17,400,403	18,227,283
Enterprise Funds	53,270,529	65,207,123	60,756,587	71,003,113	74,448,381
Community Services	8,220,186	10,425,007	9,661,533	11,117,063	11,437,383
Internal Service	18,865,076	30,604,152	27,723,289	27,065,151	25,704,384
Debt Service - Principal	10,374,616	8,427,771	8,441,018	8,542,323	10,143,915
Debt Service - Interest	4,132,490	3,293,512	3,292,380	3,077,454	3,646,337
Capital Outlay	24,644,137	85,145,238	50,442,200	115,378,897	78,218,954
Transfers Out	116,104,226	78,903,167	72,871,932	61,151,690	67,665,706
Total Expenditures and Other Financing Uses	303,542,345	361,053,676	305,436,678	378,845,481	355,445,071
Ending Fund Balances	\$ 624,375,812	\$ 526,570,167	\$ 599,154,534	\$ 526,234,600	\$ 486,829,850

FY 2024/25 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise Funds	Internal Service Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total All Funds
Revenues							
Taxes	\$ 32,548,327	\$ 50,338	\$ 0	\$ 8,745,072	\$ 671,700	\$ 0	\$ 42,015,437
Licenses	815,450	0	0	205,321	0	0	1,020,771
Charges for Other Services	373,721	67,463,030	22,134,217	0	0	0	89,970,968
Use of Money and Property	1,453,457	2,663,432	2,173,647	1,759,163	96,974	123,753	8,270,426
Assessment Districts	0	0	0	14,826,352	0	0	14,826,352
Intergovernmental	6,523,105	0	0	5,140,591	0	0	11,663,696
Charges to Other Funds	9,686,460	35,594	0	0	0	0	9,722,054
Permits and Fines	5,621,730	0	0	0	0	0	5,621,730
Development Impact Fees	0	0	0	5,600,803	0	0	5,600,803
Franchise Fees	1,747,121	0	0	0	0	0	1,747,121
Fees and Other Revenues	2,425,392	944,677	0	172,807	2,431,037	0	5,973,913
Total Revenues	61,194,763	71,157,071	24,307,864	36,450,109	3,199,711	123,753	196,433,271
Transfers In	15,720,062	1,188,497	504,086	22,541,848	3,759,594	65,778,189	109,492,276
Total Revenues and Transfers In	76,914,825	72,345,568	24,811,950	58,991,957	6,959,305	65,901,942	305,925,547
Expenditures							
General Government	10,955,697	0	0	1,742,879	0	0	12,698,576
Public Safety	33,276,812	0	0	325,000	0	0	33,601,812
Community Development	8,040,017	0	0	314,595	104,472	0	8,459,084
Engineering	4,289,056	0	0	0	0	0	4,289,056
Streets	5,060,859	0	0	0	0	0	5,060,859
Parks and Recreation	9,503,070	0	0	7,897,333	0	0	17,400,403
Enterprise Funds							
Solid Waste	0	20,001,217	0	0	0	0	20,001,217
Water	0	31,029,074	0	566,735	0	0	31,595,809
Wastewater	0	17,916,044	0	297,770	0	0	18,213,814
City Rentals	0	0	0	0	0	0	0
Housing	0	1,192,273	0	0	0	0	1,192,273
Community Services	1,298,193	0	0	9,818,870	0	0	11,117,063
Internal Service	0	0	27,065,151	0	0	0	27,065,151
Debt Service	1,679,949	3,130,196	0	961,234	5,848,398	0	11,619,777
Capital Outlay	0	0	0	0	0	115,378,897	115,378,897
Total Expenditures	74,103,653	73,268,804	27,065,151	21,924,416	5,952,870	115,378,897	317,693,791
Transfers Out	4,036,881	6,689,870	5,955,780	41,429,805	1,043,765	1,995,589	61,151,690
Total Expenditures and Transfers Out	78,140,534	79,958,674	33,020,931	63,354,221	6,996,635	117,374,486	378,845,481
Net Result of Operations	(1,225,709)	(7,613,106)	(8,208,981)	(4,362,264)	(37,330)	(51,472,544)	(72,919,934)
Beginning Balance - 7/01/24	29,555,791	356,993,777	65,127,526	46,869,626	21,114,758	79,493,056	599,154,534
Fund Balance - 6/30/25	\$ 28,330,082	\$ 349,380,671	\$ 56,918,545	\$ 42,507,362	\$ 21,077,428	\$ 28,020,512	\$ 526,234,600

FY 2024/25 FUND BALANCE BY FUND

Fund #	Fund Name	Estimated	Budget		Budget		Estimated
		7/1/2024	Revenues	Transfers In	Expenditures	Transfer Out	6/30/2025
		Fund Balance					Fund Balance
100	General Fund	\$ 29,555,791	\$ 61,194,763	\$ 15,720,062	\$ 74,103,653	\$ 4,036,881	\$ 28,330,082
	Enterprise Funds						
540,543	Solid Waste Enterprise	27,998,907	20,603,543	0	20,001,217	282,119	28,319,114
560,563	Water Enterprise	160,851,755	32,066,943	350,000	33,872,231	4,510,711	154,885,756
590,593	Wastewater Enterprise	163,134,767	18,075,214	0	18,203,083	1,862,040	161,144,858
510,511,513	Housing Enterprise	5,008,348	411,371	838,497	1,192,273	35,000	5,030,943
	Total Enterprise Funds	356,993,777	71,157,071	1,188,497	73,268,804	6,689,870	349,380,671
	Internal Service Funds						
701	Information Systems ⁽¹⁾	(495,496)	4,298,772	0	4,549,944	0	(746,668)
702	Vehicle and Equipment Replacement ⁽²⁾	13,077,580	2,469,025	0	4,993,074	0	10,553,531
703	Information Systems Replacement	3,797,937	1,252,983	0	835,564	142,000	4,073,356
704	Facilities Replacement	10,002,531	1,444,756	0	1,023,604	440,000	9,983,683
705	Tuition	76,040	17,570	0	31,654	0	61,956
706	Fleet Maintenance Services ⁽¹⁾	(234,101)	2,632,011	0	2,649,173	0	(251,263)
707	Facilities Maintenance Services	441,797	2,072,933	0	2,253,016	0	261,714
708	Parks and LLAD Replacement	25,640,965	1,721,152	222,248	1,213,449	1,518,243	24,852,673
709	Insurance	388,337	4,127,121	0	4,127,121	0	388,337
710	Pension/OPEB Obligation	12,431,936	4,271,541	281,838	5,388,552	3,855,537	7,741,226
	Total Internal Service Funds	65,127,526	24,307,864	504,086	27,065,151	5,955,780	56,918,545

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

(2) The fiscal year-end cash balance of this fund is projected to be \$7.1M for FY 2023/24, \$6.8M for FY 2024/25 and \$5.4M for FY 2025/26.

FY 2024/25 FUND BALANCE BY FUND (Continued)

Fund #	Fund Name	Estimated 7/1/2024 Fund Balance	Budget		Budget		Estimated 6/30/2025 Fund Balance
			Revenues	Transfers In	Expenditures	Transfer Out	
Special Revenue Funds							
203-209	Gas Tax	\$ 2,432,924	\$ 3,519,099	\$ 0	\$ 3,462	\$ 3,727,766	\$ 2,220,795
214	SB1186 Disability Access	148,607	28,220	0	21,695	0	155,132
216	Police Grants	220,635	333,660	0	325,000	0	229,295
217	Grants	372,815	175,700	0	175,000	309,847	63,668
219	Economic Development Grant	297,543	216,179	0	292,900	0	220,822
230	Citywide Park Assessment District	4,337,952	3,978,916	3,800,631	7,365,889	0	4,751,610
231	Community Facilities District #2	54,969	725,095	0	15,066	713,710	51,288
232	Community Facilities District #3	603,506	1,836,622	574,159	15,706	2,414,825	583,756
233,235	Community Facilities District #4	781,194	3,236,841	137,771	15,902	3,409,835	730,069
234	Community Facilities District #5	670,848	3,017,764	42,154	15,811	3,090,857	624,098
250	Water Development Impact Fee ⁽¹⁾	3,719,266	1,775,419	0	1,240,930	1,296,589	2,957,166
251	Roadway Development Impact Fee	4,548,435	2,414,123	0	711,585	4,557,952	1,693,021
252	Parks and Trails Development Impact Fee	(731,943)	811,273	0	531,444	0	(452,114)
255	Wastewater Development Impact Fee ⁽¹⁾	3,288,167	967,362	0	584,809	0	3,670,720
256	Community Facilities Development Impact Fee	(118,508)	69,086	0	37,133	140,557	(227,112)
261	Development Impact Fee Administration	222,858	189,892	0	251,453	0	161,297
262	Agriculture Land Administration	668,473	23,158	0	139,637	0	551,994
263	Agriculture Land Acquisition	2,882,876	90,735	0	259,158	0	2,714,453
264	First-Time Homebuyer	1,937,301	41,250	0	101,439	30,000	1,847,112
265	Affordable Housing In-Lieu Fee	3,914,040	127,500	0	25,048	773,497	3,242,995
267	Public Art Administration	960,445	35,600	0	1,242	0	994,803
268	Public Art Acquisition	2,978,958	110,163	0	6,438	1,063	3,081,620
269	Parking In-Lieu	433	51	0	2	0	482
272	Riparian Mitigation Site Maintenance	82,716	2,800	0	0	5,516	80,000
280	Asset Forfeiture	13,597	429	0	0	0	14,026
281	Abandoned Vehicle Abatement	56,354	44,700	0	0	75,000	26,054
285	PEG Media	544,013	19,099	0	3,714	0	559,398
293	Measure J	2,035,432	1,292,410	0	22,568	1,400,000	1,905,274
302	City Low Income Housing	528,573	525	0	5,000	0	524,098
6xx	Landscape and Lighting Assessment Districts	9,417,147	11,366,438	17,987,133	9,756,385	19,482,791	9,531,542
Total Special Revenue Funds		46,869,626	36,450,109	22,541,848	21,924,416	41,429,805	42,507,362

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

FY 2024/25 FUND BALANCE BY FUND (Continued)

Fund #	Fund Name	Estimated 7/1/2024 Fund Balance	Budget		Budget		Estimated 6/30/2025 Fund Balance
			Revenues	Transfers In	Expenditures	Transfer Out	
Debt Service Funds							
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 11,449,151	\$ 1,438,848	\$ 615,275	\$ 1,788,362	\$ 289,681	\$ 11,425,231
448	General Obligation Bonds Series 2002	43,952	681,381	0	695,239	0	30,094
461	2019 Civic Center Project Lease Revenue Refunding Bonds	9,621,655	1,079,482	2,353,523	2,678,475	754,084	9,622,101
466	2015 Lease Financing	0	0	790,796	790,794	0	2
Total Debt Service Funds		21,114,758	3,199,711	3,759,594	5,952,870	1,043,765	21,077,428
Capital Project Funds							
336	Roadway Improvements	\$ 18,821,783	\$ 0	\$ 7,687,760	\$ 16,127,148	\$ 0	\$ 10,382,395
337	Community Facilities Improvements	12,188,256	0	1,252,000	7,611,241	0	5,829,015
352	Parks and Trails Improvements	19,119,957	0	1,484,191	11,932,911	0	8,671,237
380	Civic Center Capital Improvement Financing Program	18,870	1,125	1,179,479	39	1,184,992	14,443
381	City Capital Improvement Financing Program	240,894	37,500	825,787	1,308	810,597	292,276
392	Capital Infrastructure	2,114,596	85,128	0	1,809,046	0	390,678
393	Vineyards Projects	105,393	0	0	0	0	105,393
542	Solid Waste Improvements	0	0	46,625,000	46,625,000	0	0
562	Water Improvements	13,677,632	0	4,573,972	16,422,204	0	1,829,400
592	Wastewater Improvements	13,205,675	0	2,150,000	14,850,000	0	505,675
Total Capital Project Funds		79,493,056	123,753	65,778,189	115,378,897	1,995,589	28,020,512
Total All Funds		\$ 599,154,534	\$ 196,433,271	\$ 109,492,276	\$ 317,693,791	\$ 61,151,690	\$ 526,234,600

SUMMARY OF REVENUES AND EXPENDITURES BY FUND TYPE

Revenues	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
General Fund	\$ 75,432,657	\$ 70,872,627	\$ 69,975,665	\$ 76,914,825	8.53%	\$ 79,733,244	3.66%
Enterprise Funds							
Solid Waste Enterprise	18,706,211	18,941,097	19,517,301	20,603,543	8.78%	21,318,928	3.47%
Water Enterprise	34,312,806	30,343,788	30,119,894	32,416,943	6.83%	34,511,552	6.46%
Wastewater Enterprise	20,147,263	16,852,982	17,609,333	18,075,214	7.25%	18,458,645	2.12%
City Rentals Enterprise ⁽¹⁾	209,210	0	0	0	0.00%	0	0.00%
Housing Enterprise	1,025,922	1,111,715	1,023,249	1,249,868	12.43%	1,285,558	2.86%
Internal Service Funds	23,310,751	22,450,770	24,103,032	24,811,950	10.52%	23,887,081	-3.73%
Special Revenue Funds	59,383,480	56,804,165	53,977,303	58,991,957	3.85%	62,966,847	6.74%
Debt Service Funds	5,470,883	6,939,834	6,913,402	6,959,305	0.28%	6,991,334	0.46%
Capital Project Funds	64,017,683	38,931,053	56,976,221	65,901,942	69.28%	66,887,132	1.49%
Total Revenues	\$ 302,016,866	\$ 263,248,031	\$ 280,215,400	\$ 305,925,547	16.21%	\$ 316,040,321	3.31%

Expenditures	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
General Fund	\$ 75,184,202	\$ 77,255,326	\$ 72,205,794	\$ 78,140,534	1.15%	\$ 78,981,986	1.08%
Enterprise Funds							
Solid Waste Enterprise	15,099,508	20,654,531	18,029,256	20,283,336	-1.80%	20,586,196	1.49%
Water Enterprise	35,175,109	34,136,050	33,067,264	38,382,942	12.44%	39,712,037	3.46%
Wastewater Enterprise	31,346,654	20,049,510	18,683,073	20,065,123	0.08%	23,825,825	18.74%
City Rentals Enterprise ⁽¹⁾	308,982	235,285	235,285	0	-100.00%	0	0.00%
Housing Enterprise	918,266	1,192,775	919,117	1,227,273	2.89%	1,236,463	0.75%
Internal Service Funds	21,442,821	35,192,541	30,443,748	33,020,931	-6.17%	30,244,195	-8.41%
Special Revenue Funds	90,483,589	75,322,103	69,553,198	63,354,221	-15.89%	73,598,825	16.17%
Debt Service Funds	6,681,915	6,975,301	6,963,220	6,996,635	0.31%	7,022,382	0.37%
Capital Project Funds	26,901,299	90,040,254	55,336,723	117,374,486	30.36%	80,237,162	-31.64%
Total Expenditures	\$ 303,542,345	\$ 361,053,676	\$ 305,436,678	\$ 378,845,481	4.93%	\$ 355,445,071	-6.18%

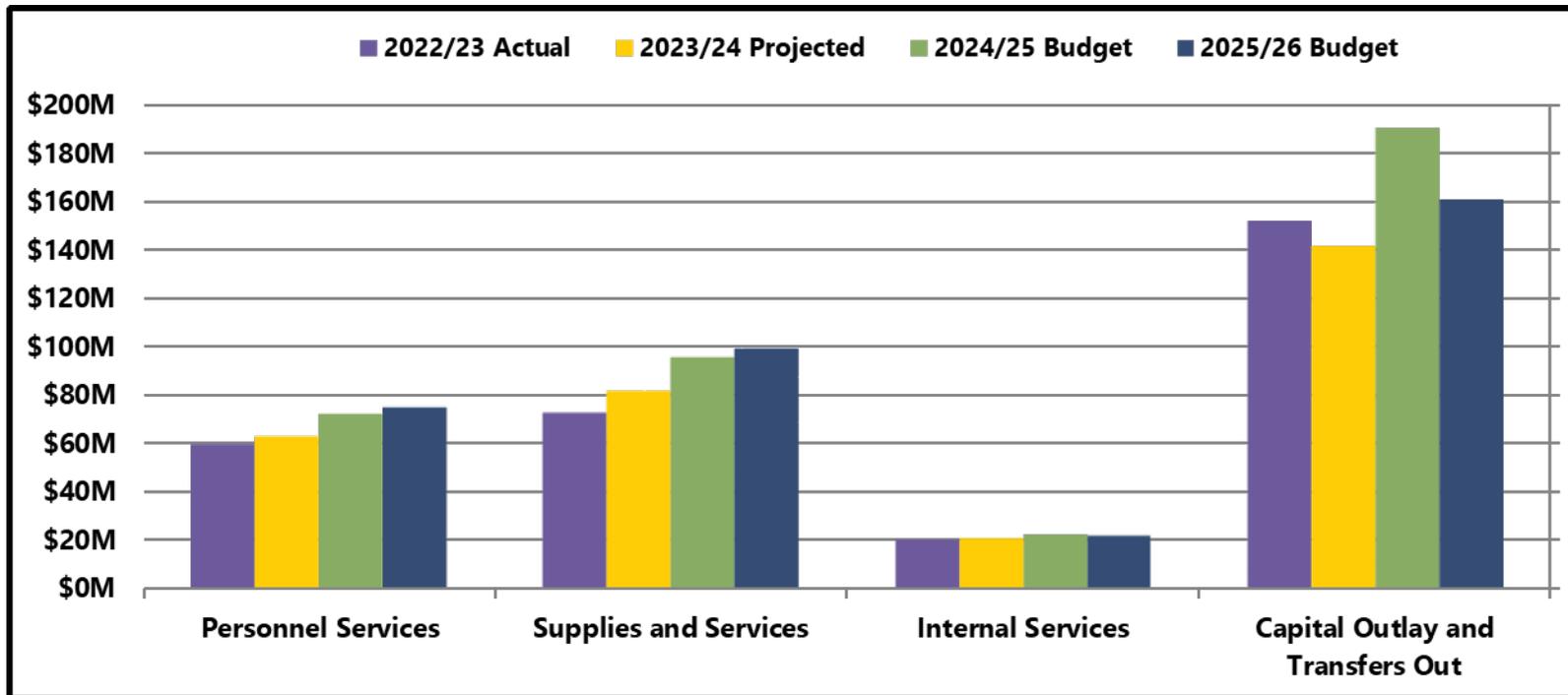
(1) The City Rentals Fund is projected to be closed at the end of FY 2023/24.

DETAIL OF EXPENDITURES BY CATEGORY

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
Personnel Services							
Salaries	\$ 36,990,709	\$ 42,132,769	\$ 37,563,524	\$ 43,642,791	3.58%	\$ 45,630,125	4.55%
Overtime	1,634,948	1,555,692	1,640,114	1,653,212	6.27%	1,701,846	2.94%
Part-time	1,763,013	1,949,393	2,029,577	1,810,083	-7.15%	1,871,569	3.40%
Benefits ⁽¹⁾	18,951,040	22,588,862	21,175,276	24,769,173	9.65%	25,237,190	1.89%
Total Personnel Services	59,339,710	68,226,716	62,408,491	71,875,259	5.35%	74,440,730	3.57%
Supplies and Services							
Operating Supplies	1,849,213	2,603,600	2,338,227	2,832,455	8.79%	2,908,606	2.69%
Utilities	5,625,624	6,692,829	6,669,227	7,525,972	12.45%	7,800,047	3.64%
Repairs and Maintenance	4,453,619	6,836,824	5,931,785	6,777,995	-0.86%	7,593,276	12.03%
Rentals	61,787	112,232	92,722	89,286	-20.45%	90,926	1.84%
Insurance	3,053,310	3,627,057	3,573,410	4,081,075	12.52%	4,282,478	4.94%
Special Services	4,320,104	4,974,885	4,465,419	5,408,496	8.72%	5,487,635	1.46%
Communications	441,546	445,946	436,909	465,306	4.34%	482,075	3.60%
Advertising	108,373	148,625	96,224	166,667	12.14%	172,207	3.32%
Training and Conferences	357,443	600,614	488,460	620,048	3.24%	639,273	3.10%
Purchased Water	12,374,669	13,564,132	13,310,089	15,636,265	15.28%	16,428,973	5.07%
Contributions	244,983	630,563	447,198	495,645	-21.40%	502,423	1.37%
Legal Services	701,215	1,115,441	955,824	1,153,822	3.44%	1,062,587	-7.91%
Contractual Services	10,078,348	14,533,218	12,852,104	15,156,788	4.29%	15,688,683	3.51%
Interfund Services	9,321,021	9,721,673	9,547,343	10,521,979	8.23%	10,917,347	3.76%
Interest Expense	4,132,490	3,293,512	3,292,380	3,077,454	-6.56%	3,646,337	18.49%
Depreciation/Amortization	8,146,589	8,121,271	8,512,542	9,282,396	14.30%	11,139,530	20.01%
Developer Reimbursement	569,259	142,398	59,788	238,135	67.23%	591,861	148.54%
Other	6,681,387	12,290,610	8,171,327	11,599,356	-5.62%	9,742,039	-16.01%
Total Supplies and Services	72,520,980	89,455,430	81,240,978	95,129,140	6.34%	99,176,303	4.25%
Internal Services							
Internal Service	20,246,858	20,614,397	20,614,397	22,134,217	7.37%	21,424,358	-3.21%
Total Internal Services	20,246,858	20,614,397	20,614,397	22,134,217	7.37%	21,424,358	-3.21%
Capital Outlay and Transfers Out							
Capital Outlay/CIP	24,955,955	95,426,195	59,859,862	120,012,852	25.77%	82,594,059	-31.18%
Debt Service	10,374,616	8,427,771	8,441,018	8,542,323	1.36%	10,143,915	18.75%
Transfers	116,104,226	78,903,167	72,871,932	61,151,690	-22.50%	67,665,706	10.65%
Total Capital Outlay and Transfers Out	151,434,797	182,757,133	141,172,812	189,706,865	3.80%	160,403,680	-15.45%
Total Expenditures	\$ 303,542,345	\$ 361,053,676	\$ 305,436,678	\$ 378,845,481	4.93%	\$ 355,445,071	-6.18%

(1) Includes PERS Paydown of \$2.6M in FY 2022/23, \$3.1M in FY 2023/24, \$2.5M in FY 2024/25, and \$1.5M in FY 2025/26.

SUMMARY OF EXPENDITURES BY CATEGORY



SUMMARY OF EXPENDITURES BY CATEGORY AND FUND TYPE

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Personnel Services					
General Fund	\$ 39,437,324	\$ 44,662,158	\$ 41,205,340	\$ 47,004,269	\$ 49,401,239
Enterprise Funds					
Solid Waste Enterprise	4,179,091	4,899,270	4,556,076	5,431,317	5,705,523
Water Enterprise	4,153,206	4,895,452	4,244,151	5,113,743	5,383,865
Wastewater Enterprise	3,852,738	4,369,583	3,805,932	5,364,647	5,668,839
Housing Enterprise	411,344	480,312	443,554	517,541	538,575
Internal Service Funds	5,861,189	7,294,316	6,697,474	6,882,625	6,082,740
Special Revenue Funds	1,444,818	1,625,625	1,455,964	1,561,117	1,659,949
Total Personnel Services	\$ 59,339,710	\$ 68,226,716	\$ 62,408,491	\$ 71,875,259	\$ 74,440,730

Annual Percentage Change 5.17% 5.35% 3.57%

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Supplies and Services					
General Fund	\$ 9,604,628	\$ 13,119,319	\$ 11,427,724	\$ 13,068,225	\$ 12,881,582
Enterprise Funds					
Solid Waste Enterprise	7,624,131	10,477,818	8,538,287	10,397,377	10,841,775
Water Enterprise	19,974,826	21,369,550	21,043,641	24,406,151	25,407,085
Wastewater Enterprise	7,865,145	8,995,190	9,183,321	9,893,490	12,515,853
City Rentals Enterprise	60,636	0	0	0	0
Housing Enterprise	319,955	535,997	312,285	526,309	537,497
Internal Service Funds	11,782,351	14,916,985	14,091,105	15,174,482	15,903,509
Special Revenue Funds	13,366,078	16,870,787	14,846,380	18,167,734	19,513,820
Debt Service Funds	1,865,413	1,803,335	1,791,254	1,684,979	1,574,798
Capital Project Funds	57,817	1,366,449	6,981	1,810,393	384
Total Supplies and Services	\$ 72,520,980	\$ 89,455,430	\$ 81,240,978	\$ 95,129,140	\$ 99,176,303

Annual Percentage Change 12.02% 6.34% 4.25%

SUMMARY OF EXPENDITURES BY CATEGORY AND FUND TYPE (Continued)

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Internal Services					
General Fund	\$ 11,358,141	\$ 11,781,222	\$ 11,781,222	\$ 12,035,983	\$ 12,272,647
Enterprise Funds					
Solid Waste Enterprise	2,860,777	3,053,461	3,053,461	3,689,305	3,458,899
Water Enterprise	1,502,975	1,744,977	1,744,977	1,919,725	1,681,912
Wastewater Enterprise	1,342,008	1,576,247	1,576,247	1,873,205	1,667,567
City Rentals Enterprise	41,409	0	0	0	0
Housing Enterprise	108,111	133,278	133,278	145,139	120,008
Internal Service Funds	961,240	1,127,036	1,127,036	1,105,440	895,818
Special Revenue Funds	2,072,197	1,198,176	1,198,176	1,365,420	1,327,507
Total Internal Services	\$ 20,246,858	\$ 20,614,397	\$ 20,614,397	\$ 22,134,217	\$ 21,424,358
Annual Percentage Change			1.82%	7.37%	-3.21%

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Capital Outlay and Transfers Out					
General Fund	\$ 14,784,109	\$ 7,692,627	\$ 7,791,508	\$ 6,032,057	\$ 4,426,518
Enterprise Funds					
Solid Waste Enterprise	435,509	2,223,982	1,881,432	765,337	579,999
Water Enterprise	9,544,102	6,126,071	6,034,495	6,943,323	7,239,175
Wastewater Enterprise	18,286,763	5,108,490	4,117,573	2,933,781	3,973,566
City Rentals Enterprise	206,937	235,285	235,285	0	0
Housing Enterprise	78,856	43,188	30,000	38,284	40,383
Internal Service Funds	2,838,041	11,854,204	8,528,133	9,858,384	7,362,128
Special Revenue Funds	73,600,496	55,627,515	52,052,678	42,259,950	51,097,549
Debt Service Funds	4,816,502	5,171,966	5,171,966	5,311,656	5,447,584
Capital Project Funds	26,843,482	88,673,805	55,329,742	115,564,093	80,236,778
Total Capital Outlay and Transfers Out	\$ 151,434,797	\$ 182,757,133	\$ 141,172,812	\$ 189,706,865	\$ 160,403,680
Annual Percentage Change			-6.78%	3.80%	-15.45%



GENERAL FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Fund Balance 7/1	\$ 31,785,920	\$ 29,555,791	\$ 28,330,082	\$ 29,081,340	\$ 29,416,340	\$ 30,171,340	\$ 29,254,340	\$ 29,748,340	\$ 29,832,340	\$ 30,938,340
Add:										
Revenues	58,291,577	61,194,763	64,662,831	65,940,000	67,765,000	70,109,000	72,142,000	74,633,000	77,265,000	79,923,000
Transfers In	11,684,088	15,720,062	15,070,413	12,893,000	13,271,000	13,660,000	13,941,000	14,572,000	15,050,000	15,381,000
Total Revenue	69,975,665	76,914,825	79,733,244	78,833,000	81,036,000	83,769,000	86,083,000	89,205,000	92,315,000	95,304,000
Less:										
Expenditures	66,457,562	74,103,653	75,398,365	72,738,000	74,901,000	77,719,000	79,712,000	82,129,000	84,376,000	86,939,000
Operating Transfers Out	3,132,802	3,108,248	3,552,311	4,217,000	4,917,000	5,303,000	5,468,000	5,632,000	5,801,000	5,975,000
Total Appropriations	69,590,364	77,211,901	78,950,676	76,955,000	79,818,000	83,022,000	85,180,000	87,761,000	90,177,000	92,914,000
Revenue Over (Under) Appropriations	385,301	(297,076)	782,568	1,878,000	1,218,000	747,000	903,000	1,444,000	2,138,000	2,390,000
Non-Operating Transfers Out	2,615,430	928,633	31,310	1,543,000	463,000	1,664,000	409,000	1,360,000	1,032,000	1,290,000
Revenue Over (Under) Appropriations	(2,230,129)	(1,225,709)	751,258	335,000	755,000	(917,000)	494,000	84,000	1,106,000	1,100,000
Fund Balance 6/30	\$ 29,555,791	\$ 28,330,082	\$ 29,081,340	\$ 29,416,340	\$ 30,171,340	\$ 29,254,340	\$ 29,748,340	\$ 29,832,340	\$ 30,938,340	\$ 32,038,340

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



SOLID WASTE ENTERPRISE FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Net Assets 7/1	\$ 26,510,862	\$ 29,880,339	\$ 30,965,883	\$ 32,278,614	\$ 32,106,242	\$ 32,085,852	\$ 32,224,178	\$ 32,526,778	\$ 32,989,718	\$ 33,624,099
Add:										
Operating Revenues	19,517,301	20,603,543	21,318,928	22,221,579	22,977,452	23,744,153	24,541,163	25,371,792	26,236,930	27,137,990
Total Operating Revenue	19,517,301	20,603,543	21,318,928	22,221,579	22,977,452	23,744,153	24,541,163	25,371,792	26,236,930	27,137,990
Less:										
Operations	17,398,145	20,001,217	20,492,110	23,561,642	24,195,168	24,833,956	25,498,432	26,201,443	26,928,874	27,438,189
Total Operating Appropriations	17,398,145	20,001,217	20,492,110	23,561,642	24,195,168	24,833,956	25,498,432	26,201,443	26,928,874	27,438,189
Revenue Over (Under) Operating Appropriations	2,119,156	602,326	826,818	(1,340,063)	(1,217,716)	(1,089,803)	(957,269)	(829,651)	(691,944)	(300,199)
Non-Operating Revenues and Appropriations	(631,111)	(282,119)	(94,086)	(60,061)	(60,061)	(60,061)	(60,061)	(60,061)	(60,061)	(60,061)
Revenue Over (Under) Appropriations	1,488,045	320,207	732,732	(1,400,124)	(1,277,777)	(1,149,864)	(1,017,330)	(889,712)	(752,005)	(360,260)
Adjustments to Net Assets ⁽¹⁾	1,881,432	765,337	579,999	1,227,752	1,257,387	1,288,190	1,319,930	1,352,652	1,386,386	1,421,164
Net Assets 6/30 ⁽¹⁾	\$ 29,880,339	\$ 30,965,883	\$ 32,278,614	\$ 32,106,242	\$ 32,085,852	\$ 32,224,178	\$ 32,526,778	\$ 32,989,718	\$ 33,624,099	\$ 34,685,003

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

(1) Some capital expenditures and transfers to fund capital projects are presented as an adjustment as these expenditures are eliminated in the calculation of Net Assets. For this reason, Net Assets presented here may differ from Fund Balance.



WATER ENTERPRISE FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Net Assets 7/1	\$ 163,799,125	\$ 166,891,572	\$ 167,841,774	\$ 169,796,464	\$ 173,875,366	\$ 179,559,492	\$ 185,030,313	\$ 189,717,442	\$ 194,120,348	\$ 198,185,890
Add:										
Operating Revenues	29,769,894	32,066,943	34,161,552	36,382,693	39,038,779	39,944,885	40,841,349	41,726,074	42,601,235	43,463,829
Total Operating Revenue	29,769,894	32,066,943	34,161,552	36,382,693	39,038,779	39,944,885	40,841,349	41,726,074	42,601,235	43,463,829
Less:										
Operations	29,702,205	33,872,231	34,912,767	34,352,123	35,491,447	36,660,636	38,640,844	39,891,022	41,189,845	42,547,386
Total Operating Appropriations	29,702,205	33,872,231	34,912,767	34,352,123	35,491,447	36,660,636	38,640,844	39,891,022	41,189,845	42,547,386
Revenue Over (Under)										
Operating Appropriations	67,689	(1,805,288)	(751,215)	2,030,570	3,547,332	3,284,249	2,200,505	1,835,052	1,411,390	916,443
Non-Operating Revenues and Appropriations	(3,015,059)	(4,160,711)	(4,449,270)	(1,101,745)	(1,085,652)	(1,087,623)	(381,506)	(353,557)	(326,230)	(326,230)
Revenue Over (Under) Appropriations	(2,947,370)	(5,965,999)	(5,200,485)	928,825	2,461,680	2,196,626	1,818,999	1,481,495	1,085,160	590,213
Adjustments to Net Assets ⁽¹⁾	6,039,817	6,916,201	7,155,175	3,150,077	3,222,446	3,274,195	2,868,130	2,921,411	2,980,382	2,980,382
Net Assets 6/30 ⁽¹⁾	\$ 166,891,572	\$ 167,841,774	\$ 169,796,464	\$ 173,875,366	\$ 179,559,492	\$ 185,030,313	\$ 189,717,442	\$ 194,120,348	\$ 198,185,890	\$ 201,756,485

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

(1) Some capital expenditures and transfers to fund capital projects are presented as an adjustment as these expenditures are eliminated in the calculation of Net Assets. For this reason, Net Assets may differ from Fund Balance.



WASTEWATER ENTERPRISE FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Net Assets 7/1	\$ 164,208,507	\$ 167,256,063	\$ 168,199,935	\$ 166,806,321	\$ 164,229,071	\$ 161,430,290	\$ 159,160,600	\$ 157,577,606	\$ 156,780,001	\$ 157,008,511
Add:										
Operating Revenues	17,609,333	18,075,214	18,458,645	18,838,842	19,297,938	20,416,344	21,704,637	23,130,225	24,581,858	26,241,040
Total Operating Revenue	17,609,333	18,075,214	18,458,645	18,838,842	19,297,938	20,416,344	21,704,637	23,130,225	24,581,858	26,241,040
Less:										
Operations	15,145,661	18,203,083	20,845,750	22,491,525	23,183,915	23,785,190	24,398,949	25,051,515	25,482,750	26,196,078
Total Operating Appropriations	15,145,661	18,203,083	20,845,750	22,491,525	23,183,915	23,785,190	24,398,949	25,051,515	25,482,750	26,196,078
Revenue Over (Under)										
Operating Appropriations	2,463,672	(127,869)	(2,387,105)	(3,652,683)	(3,885,977)	(3,368,846)	(2,694,312)	(1,921,290)	(900,892)	44,962
Non-Operating Revenues and Appropriations	(3,537,412)	(1,862,040)	(2,980,075)	(314,385)	(4,398,171)	(1,714,464)	(486,440)	(3,232,958)	(288,458)	(288,458)
Revenue Over (Under) Appropriations	(1,073,740)	(1,989,909)	(5,367,180)	(3,967,068)	(8,284,148)	(5,083,310)	(3,180,752)	(5,154,248)	(1,189,350)	(243,496)
Adjustments to Net Assets ⁽¹⁾	4,121,296	2,933,781	3,973,566	1,389,818	5,485,367	2,813,620	1,597,758	4,356,643	1,417,860	1,423,703
Net Assets 6/30 ⁽¹⁾	\$ 167,256,063	\$ 168,199,935	\$ 166,806,321	\$ 164,229,071	\$ 161,430,290	\$ 159,160,600	\$ 157,577,606	\$ 156,780,001	\$ 157,008,511	\$ 158,188,718

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

(1) Some capital expenditures and transfers to fund capital projects are presented as an adjustment as these expenditures are eliminated in the calculation of Net Assets. For this reason, Net Assets presented here may differ from Fund Balance.



CITY RENTALS ENTERPRISE FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Net Assets 7/1	\$ 235,285	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Add:										
Revenues	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0
Less:										
Operations	235,285	0	0	0	0	0	0	0	0	0
Total Appropriations	235,285	0	0	0	0	0	0	0	0	0
Revenue Over (Under) Appropriations	(235,285)	0	0	0	0	0	0	0	0	0
Net Assets 6/30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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



HOUSING ENTERPRISE FUND

	2023/24 Projected	2024/25 Budget	2025/26 Budget	2026/27 Projected	2027/28 Projected	2028/29 Projected	2029/30 Projected	2030/31 Projected	2031/32 Projected	2032/33 Projected
Net Assets 7/1	\$ 4,904,216	\$ 5,008,348	\$ 5,030,943	\$ 5,080,038	\$ 5,130,606	\$ 5,182,691	\$ 5,236,338	\$ 5,291,595	\$ 5,348,510	\$ 5,407,132
Add:										
Revenues	1,023,249	1,249,868	1,285,558	1,324,125	1,363,848	1,404,764	1,446,907	1,490,314	1,535,023	1,581,074
Total Revenue	1,023,249	1,249,868	1,285,558	1,324,125	1,363,848	1,404,764	1,446,907	1,490,314	1,535,023	1,581,074
Less:										
Operations	919,117	1,227,273	1,236,463	1,273,557	1,311,764	1,351,117	1,391,650	1,433,399	1,476,401	1,520,694
Total Appropriations	919,117	1,227,273	1,236,463	1,273,557	1,311,764	1,351,117	1,391,650	1,433,399	1,476,401	1,520,694
Revenue Over (Under)										
Operating Appropriations	104,132	22,595	49,095	50,568	52,085	53,647	55,257	56,915	58,622	60,381
Net Assets 6/30	\$ 5,008,348	\$ 5,030,943	\$ 5,080,038	\$ 5,130,606	\$ 5,182,691	\$ 5,236,338	\$ 5,291,595	\$ 5,348,510	\$ 5,407,132	\$ 5,467,512

Projected revenues and operating appropriations are increased annually by a 3% CPI for FY 2026/27 through FY 2032/33.



FUND BALANCES

The City's Fund Balances represent accumulated funds available to be spent in the future. The majority of the City's fund balances are restricted for specific purposes and are not available for general purposes.

	FY 2022/23 Actuals	FY 2023/24 Projected	FY 2024/25 Budget	FY 2025/26 Budget
General Fund	\$ 31,785,920	\$ 29,555,791	\$ 28,330,082	\$ 29,081,340
Enterprise Funds	359,657,995	356,993,777	349,380,671	339,594,833
Internal Service Funds	71,468,242	65,127,526	56,918,545	50,561,431
Special Revenue Funds	62,445,521	46,869,626	42,507,362	31,875,384
Debt Service Funds	21,164,576	21,114,758	21,077,428	21,046,380
Capital Project Funds	77,853,558	79,493,056	28,020,512	14,670,482
Total Fund Balance	\$ 624,375,812	\$ 599,154,534	\$ 526,234,600	\$ 486,829,850

- The General Fund balance is decreasing in FY 2024/25 due to the use of fund balance committed in FY 2023/24 for remaining Strategic Initiative costs, a capital project on Brentwood Boulevard and the Successor Agency Payment Plan. In FY 2025/26, the fund balance is projected to increase in order to meet the 30% reserve requirement.
- The Internal Service Funds balance is decreasing largely due to the budgeted use of \$8.5 million for citywide vehicle and equipment replacements in FY 2024/25 through FY 2025/26. These purchases are included in expenditures but not yet capitalized or included in fund balance. Once purchased these new vehicles will be added back to the fund balance total. Additionally, the Pension/OPEB Obligation Fund is budgeted to prefund a total of \$7.1 million of pension and retiree medical costs over the three fiscal years presented.
- Development Impact Fee revenues are collected to pay for infrastructure necessary from growth and development. The revenues are accounted for in Special Revenue Funds and several significant projects are being funded from development impact fee funds in FY 2023/24 and the two upcoming budget years. These projects include the Sand Creek Road Extension, Lone Tree Way Roadway Improvements, Brentwood Boulevard Widening North - Phase I, Sand Creek Sports Complex, Pump Station 2.4 Installation, Wastewater Treatment Plant Expansion - Phase II and Wastewater Treatment Plant Tertiary Filter Expansion.
- Capital Project Funds balance is projected to decrease as resources are used to construct capital projects, including the Lone Tree Way Roadway Improvements, Sand Creek Sports Complex, Vineyards at Marsh Creek - Event Center/Amphitheater and several water and wastewater projects. Funds were previously accumulated in the Capital Project Funds for this purpose.

- The FY2025/26 Citywide fund balances detailed above do not include the capitalization of approximately \$51 million of certain Solid Waste, Water and Wastewater Improvement projects, and as such are understated. After adjusting for the future capitalized assets, the City is still expecting Fund Balance drawdowns of approximately \$65 million for certain significant Roadway, Parks and Trails and Community Facilities Improvement projects expected to be completed by the end of FY 2025/26. These balances represent funds accumulated over many years for capital project purposes. These projects, detailed above, create public assets for governmental activities but do not increase fund balances in accordance with governmental accounting standards.





GENERAL FUND

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Fund Balance, Beginning of Year	\$ 31,537,464	\$ 31,785,920	\$ 31,785,920	\$ 29,555,791	\$ 28,330,082
Revenues	58,006,709	57,634,994	58,291,577	61,194,763	64,662,831
Transfers In	17,425,949	13,237,633	11,684,088	15,720,062	15,070,413
Expenditures	(62,203,616)	(71,782,077)	(66,457,562)	(74,103,653)	(75,398,365)
Transfers Out	(12,980,586)	(5,473,249)	(5,748,232)	(4,036,881)	(3,583,621)
Revenues Over (Under) Expenditures	248,456	(6,382,699)	(2,230,129)	(1,225,709)	751,258
Fund Balance, End of Year	\$ 31,785,920	\$ 25,403,221	\$ 29,555,791	\$ 28,330,082	\$ 29,081,340
Fund Balance:					
<u>Committed</u>					
General Plan Update	\$ 261,200	\$ 475,200	\$ 428,700	\$ 740,600	\$ 1,055,900
City Council Redistricting	75,000	100,000	100,000	125,000	150,000
Brentwood Boulevard Improvements	678,000	0	678,000	0	0
Future Capital Projects	0	0	1,000,000	1,000,000	1,000,000
Future Strategic Initiatives	2,415,489	0	374,616	0	0
75th Anniversary	51,469	0	0	0	0
Police Department 5th Beat	2,363,275	663,275	2,363,275	2,363,275	2,363,275
Successor Agency Payment Plan	3,611,252	2,087,999	2,087,999	687,303	0
Total Committed	9,455,685	3,326,474	7,032,590	4,916,178	4,569,175
Total Restricted and Committed	9,455,685	3,326,474	7,032,590	4,916,178	4,569,175
<u>Unassigned</u>					
Undesignated	22,330,235	22,076,747	22,523,201	23,413,904	24,512,165
Total Unassigned	22,330,235	22,076,747	22,523,201	23,413,904	24,512,165
Percent of Operating Appropriations	30.47%	29.41%	30.00%	30.00%	30.00%
Total Fund Balance, End of Year	\$ 31,785,920	\$ 25,403,221	\$ 29,555,791	\$ 28,330,082	\$ 29,081,340



OTHER FUNDS

Fund #	Fund Name	Fund Balance & Reserves at 6/30/2023	2023/24 Projected		Fund Balance & Reserves at 6/30/2024	2024/25 Budget		Fund Balance & Reserves at 6/30/2025	2025/26 Budget		Fund Balance & Reserves at 6/30/2026
			Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
ENTERPRISE FUNDS											
540,543	Solid Waste Enterprise	\$ 26,510,862	\$ 19,517,301	\$ 18,029,256	\$ 27,998,907	\$ 20,603,543	\$ 20,283,336	\$ 28,319,114	\$ 21,318,928	\$ 20,586,196	\$ 29,051,846
560,563	Water Enterprise	163,799,125	30,119,894	33,067,264	160,851,755	32,416,943	38,382,942	154,885,756	34,511,552	39,712,037	149,685,271
590,593	Wastewater Enterprise	164,208,507	17,609,333	18,683,073	163,134,767	18,075,214	20,065,123	161,144,858	18,458,645	23,825,825	155,777,678
501	City Rentals Enterprise ⁽¹⁾	235,285	0	235,285	0	0	0	0	0	0	0
510,511,513	Housing Enterprise	4,904,216	1,023,249	919,117	5,008,348	1,249,868	1,227,273	5,030,943	1,285,558	1,236,463	5,080,038
	Total Enterprise Funds	359,657,995	68,269,777	70,933,995	356,993,777	72,345,568	79,958,674	349,380,671	75,574,683	85,360,521	339,594,833
INTERNAL SERVICE FUNDS											
701	Information Systems ⁽²⁾	(417,351)	4,300,237	4,378,382	(495,496)	4,298,772	4,549,944	(746,668)	4,543,359	4,682,074	(885,383)
702	Vehicle and Equipment Replacement ⁽³⁾	17,586,016	1,894,940	6,403,376	13,077,580	2,469,025	4,993,074	10,553,531	2,444,599	4,222,505	8,775,625
703	Information Systems Replacement	3,181,052	1,174,748	557,863	3,797,937	1,252,983	977,564	4,073,356	925,303	919,952	4,078,707
704	Facilities Replacement	9,747,320	1,296,095	1,040,884	10,002,531	1,444,756	1,463,604	9,983,683	1,438,431	1,000,366	10,421,748
705	Tuition	77,781	16,847	18,588	76,040	17,570	31,654	61,956	16,782	31,685	47,053
706	Fleet Maintenance Services ⁽²⁾	(224,103)	2,178,265	2,188,263	(234,101)	2,632,011	2,649,173	(251,263)	2,645,849	2,630,916	(236,330)
707	Facilities Maintenance Services	644,531	1,924,384	2,127,118	441,797	2,072,933	2,253,016	261,714	2,199,456	2,301,234	159,936
708	Parks and LLAD Replacement	25,140,456	2,209,373	1,708,864	25,640,965	1,943,400	2,731,692	24,852,673	1,784,242	2,764,792	23,872,123
709	Insurance	426,234	3,528,390	3,566,287	388,337	4,127,121	4,127,121	388,337	4,329,667	4,329,667	388,337
710	Pension/OPEB Obligation	15,306,306	5,579,753	8,454,123	12,431,936	4,553,379	9,244,089	7,741,226	3,559,393	7,361,004	3,939,615
	Total Internal Service Funds	71,468,242	24,103,032	30,443,748	65,127,526	24,811,950	33,020,931	56,918,545	23,887,081	30,244,195	50,561,431
SPECIAL REVENUE FUNDS											
203-209	Gas Tax	2,366,252	3,403,568	3,336,896	2,432,924	3,519,099	3,731,228	2,220,795	3,545,054	3,593,393	2,172,456
214	SB1186 Disability Access	120,037	29,886	1,316	148,607	28,220	21,695	155,132	27,512	22,270	160,374
216	Police Grants	512,461	341,262	633,088	220,635	333,660	325,000	229,295	334,122	325,000	238,417
217	Grants	637,019	436,921	701,125	372,815	175,700	484,847	63,668	175,550	175,000	64,218
219	Economic Development Grant	347,534	217,664	267,655	297,543	216,179	292,900	220,822	216,609	292,925	144,506
230	Citywide Park Assessment District	3,048,327	7,412,808	6,123,183	4,337,952	7,779,547	7,365,889	4,751,610	8,180,214	7,811,346	5,120,478
231	Community Facilities District #2	46,242	709,723	700,996	54,969	725,095	728,776	51,288	743,384	747,380	47,292
232	Community Facilities District #3	590,939	2,360,101	2,347,534	603,506	2,410,781	2,430,531	583,756	2,435,745	2,461,120	558,381
233,235	Community Facilities District #4	763,610	3,239,840	3,222,256	781,194	3,374,612	3,425,737	730,069	3,491,709	3,549,859	671,919
234	Community Facilities District #5	654,662	2,908,802	2,892,616	670,848	3,059,918	3,106,668	624,098	3,181,931	3,234,056	571,973
250	Water Development Impact Fee ⁽⁴⁾	3,817,944	2,097,245	2,195,923	3,719,266	1,775,419	2,537,519	2,957,166	2,321,187	6,315,849	(1,037,496)
251	Roadway Development Impact Fee	14,015,259	419,400	9,886,224	4,548,435	2,414,123	5,269,537	1,693,021	2,224,687	4,261,939	(344,231)
252	Parks and Trails Development Impact Fee	667,920	807,931	2,207,794	(731,943)	811,273	531,444	(452,114)	1,746,830	579,548	715,168
255	Wastewater Development Impact Fee ⁽⁴⁾	8,744,070	341,908	5,797,811	3,288,167	967,362	584,809	3,670,720	1,262,122	6,325,210	(1,392,368)
256	Community Facilities Development Impact Fee	(8,059)	57,298	167,747	(118,508)	69,086	177,690	(227,112)	130,596	173,130	(269,646)
261	Development Impact Fee Administration	352,145	121,495	250,782	222,858	189,892	251,453	161,297	161,072	226,521	95,848
262	Agriculture Land Administration	681,431	44,337	57,295	668,473	23,158	139,637	551,994	18,839	52,755	518,078
263	Agriculture Land Acquisition	2,743,676	179,258	40,058	2,882,876	90,735	259,158	2,714,453	80,788	84,809	2,710,432
264	First-Time Homebuyer	1,915,925	22,457	1,081	1,937,301	41,250	131,439	1,847,112	35,750	131,509	1,751,353
265	Affordable Housing In-Lieu Fee	4,408,444	144,989	639,393	3,914,040	127,500	798,545	3,242,993	87,750	825,378	2,505,367
267	Public Art Administration	920,930	40,382	867	960,445	35,600	1,242	994,803	31,805	1,342	1,025,266
268	Public Art Acquisition	2,855,268	145,022	21,332	2,978,958	110,163	7,501	3,081,620	98,597	7,899	3,172,318
269	Parking In-Lieu	425	8	0	433	51	2	482	44	2	524
272	Riparian Mitigation Site Maintenance	80,014	4,002	1,300	82,716	2,800	5,516	80,000	2,200	2,200	80,000
280	Asset Forfeiture	184,108	3,489	174,000	13,597	429	0	14,026	338	0	14,364
281	Abandoned Vehicle Abatement	101,999	34,355	80,000	56,354	44,700	75,000	26,054	45,186	70,000	1,240
285	PEG Media	533,173	13,344	2,504	544,013	19,099	3,714	559,398	15,441	3,770	571,069
293	Measure J	2,066,041	1,279,967	1,310,576	2,035,432	1,292,410	1,422,568	1,905,274	1,301,709	1,522,469	1,684,514
302	City Low Income Housing	527,800	773	0	528,573	525	5,000	524,098	413	5,000	519,511
6xx	Landscape and Lighting Assessment Districts	8,749,925	27,159,068	26,491,846	9,417,147	29,353,571	29,239,176	9,531,542	31,069,663	30,797,146	9,804,059
	Total Special Revenue Funds	62,445,521	53,977,303	69,553,198	46,869,626	58,991,957	63,354,221	42,507,362	62,966,847	73,598,825	31,875,384

(1) The City Rentals Fund is projected to be closed at the end of FY 2023/24.
 (2) These Internal Service Funds include OPEB obligation accruals, which result in a negative fund balance. These funds maintain a positive cash balance.
 (3) The fiscal year-end cash balance of this fund is projected to be \$7.1M for FY 2023/24, \$6.8M for FY 2024/25 and \$5.4M for FY 2025/26.
 (4) Certain Special Revenue Funds are presented utilizing cash balances.



OTHER FUNDS (Continued)

Fund #	Fund Name	Fund Balance & Reserves at 6/30/2023	2023/24 Projected		Fund Balance & Reserves at 6/30/2024	2024/25 Budget		Fund Balance & Reserves at 6/30/2025	2025/26 Budget		Fund Balance & Reserves at 6/30/2026
			Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
DEBT SERVICE FUNDS											
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 11,473,425	\$ 2,051,146	\$ 2,075,420	\$ 11,449,151	\$ 2,054,123	\$ 2,078,043	\$ 11,425,231	\$ 2,049,204	\$ 2,075,315	\$ 11,399,120
448	General Obligation Bonds Series 2002	75,038	629,053	660,139	43,952	681,381	695,239	30,094	725,007	730,296	24,805
461	2019 Civic Center Project Lease Revenue Refunding Bonds	9,616,113	3,445,521	3,439,979	9,621,655	3,433,005	3,432,559	9,622,101	3,425,007	3,424,658	9,622,450
466	2015 Lease Financing	0	787,682	787,682	0	790,796	790,794	2	792,116	792,113	5
	Total Debt Service Funds	21,164,576	6,913,402	6,963,220	21,114,758	6,959,305	6,996,635	21,077,428	6,991,334	7,022,382	21,046,380
CAPITAL PROJECT FUNDS											
336	Roadway Improvements	13,392,045	14,711,041	9,281,303	18,821,783	7,687,760	16,127,148	10,382,395	5,832,596	8,261,320	7,953,671
337	Community Facilities Improvements	12,208,965	672,370	693,079	12,188,256	1,252,000	7,611,241	5,829,015	155,500	5,218,775	765,740
352	Parks and Trails Improvements	14,264,950	5,804,576	949,569	19,119,957	1,484,191	11,932,911	8,671,237	1,004,598	9,549,975	125,860
366	2015 Lease Financing	0	388,930	388,930	0	0	0	0	0	0	0
380	Civic Center Capital Improvement Financing Program	21,362	1,185,917	1,188,409	18,870	1,180,604	1,185,031	14,443	1,179,314	1,184,065	9,692
381	City Capital Improvement Financing Program	669,455	2,889,405	3,317,965	240,895	863,287	811,905	292,277	841,624	834,527	299,374
392	Capital Infrastructure	1,815,246	305,550	6,200	2,114,596	85,128	1,809,046	390,678	0	0	390,678
393	Vineyards Projects	(322,549)	427,942	0	105,393	0	0	105,393	0	0	105,393
542	Solid Waste Improvements	400,000	800,000	1,200,000	0	46,625,000	46,625,000	0	42,175,000	42,175,000	0
562	Water Improvements	18,983,078	4,045	5,309,491	13,677,632	4,573,972	16,422,204	1,829,400	12,198,500	9,513,500	4,514,400
592	Wastewater Improvements	16,421,006	29,786,445	33,001,777	13,205,674	2,150,000	14,850,000	505,674	3,500,000	3,500,000	505,674
	Total Capital Project Funds	77,853,558	56,976,221	55,336,723	79,493,056	65,901,942	117,374,486	28,020,512	66,887,132	80,237,162	14,670,482
	TOTAL OTHER FUNDS	\$ 592,589,892	\$ 210,239,735	\$ 233,230,884	\$ 569,598,743	\$ 229,010,722	\$ 300,704,947	\$ 497,904,518	\$ 236,307,077	\$ 276,463,085	\$ 457,748,510



SUMMARY OF CHANGES IN FUND BALANCE

Major Funds

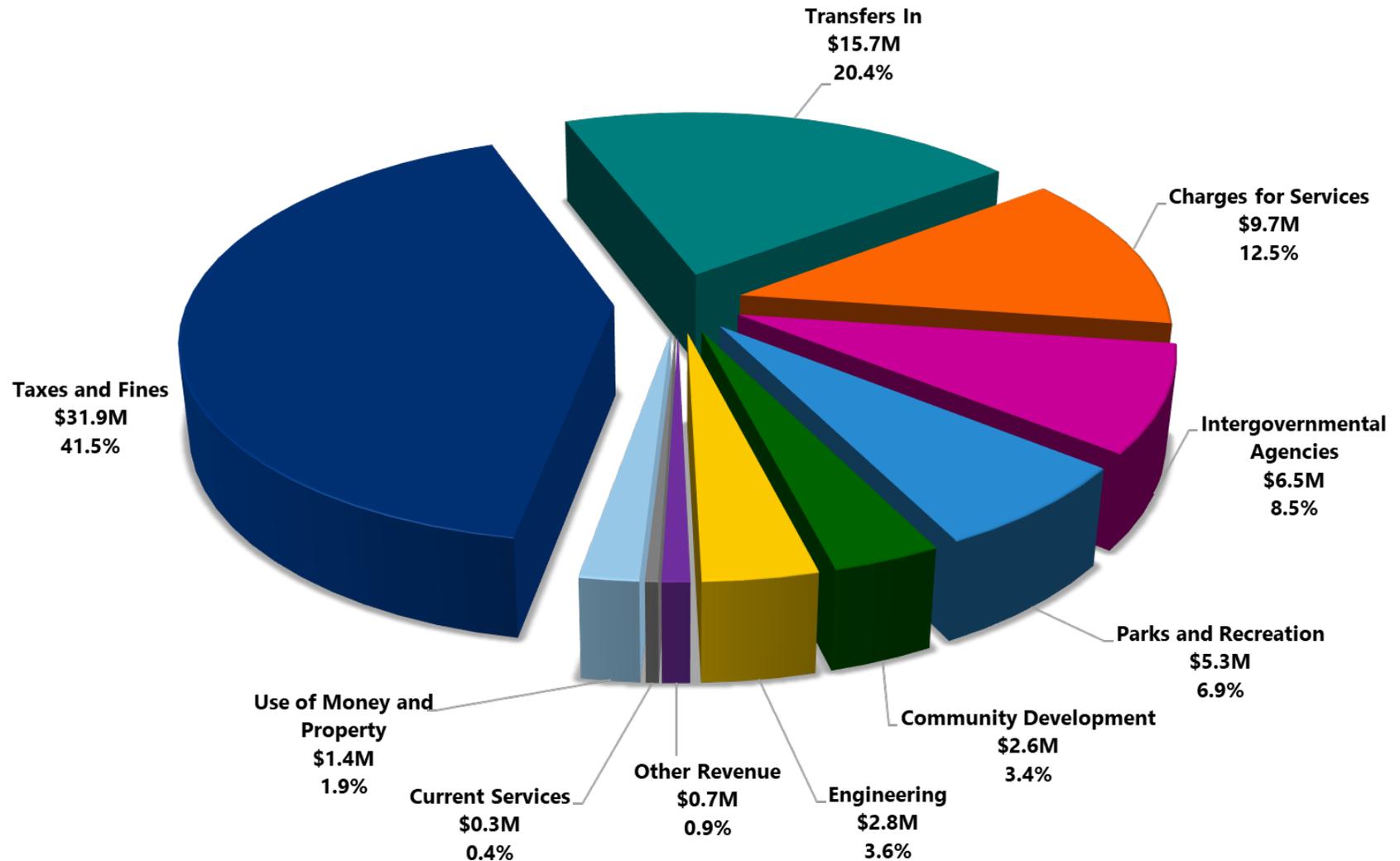
The General Fund, Water Enterprise Fund and Solid Waste Improvements Fund are classified as major budgetary funds in both FY 2024/25 and FY 2025/26. The method used for determining a Major Budgetary Fund can be found on page 35. The General Fund projects a reduction in fund balance of just over 4% in FY 2024/25 due primarily to utilizing FY 2023/24 fund balance previously committed for the purpose of funding remaining Strategic Initiative costs, a capital project on Brentwood Boulevard and the Successor Agency Payment Plan. The FY 2025/26 General Fund balance increases as needed to meet the 30% reserve requirement. The Water Enterprise projects a reduction in fund balance of just under 4% each budget year as a result of funding capital expenditures not yet recognized as capitalized assets. The Solid Waste Improvement Fund projects no changes in fund balance as revenues and expenditures are equivalent in both FY 2024/25 and FY 2025/26. The large revenue and expenditures that qualify the fund for Major Fund classification are related to the Solid Waste Organics Diversion project.

Non-Major Funds (in Aggregate)

The change in fund balance for all other non-major budgetary funds in the aggregate is projected to be a decrease of approximately 16% for FY 2024/25 and 10% for FY 2025/26. The decreases are primarily in Capital Project Fund balances as resources are used to construct various capital projects. The decline in Capital Project Funds has been anticipated for this purpose.

Fund #	Fund Name	Projected Fund Balance & Reserves at 6/30/2024	Budget Fund Balance & Reserves at 6/30/2025	Change	% Change	Fund #	Fund Name	Budget Fund Balance & Reserves at 6/30/2025	Budget Fund Balance & Reserves at 6/30/2026	Change	% Change
GENERAL FUND						GENERAL FUND					
100	General Fund	\$ 29,555,791	\$ 28,330,082	\$ (1,225,709)	-4.15%	100	General Fund	\$ 28,330,082	\$ 29,081,340	\$ 751,258	2.65%
ENTERPRISE FUNDS						ENTERPRISE FUNDS					
560, 563	Water Enterprise	160,851,755	154,885,756	(5,965,999)	-3.71%	560, 563	Water Enterprise	154,885,756	149,685,271	(5,200,485)	-3.36%
CAPITAL PROJECT FUNDS						CAPITAL PROJECT FUNDS					
542	Solid Waste Improvements	0	0	0	0.00%	542	Solid Waste Improvements	0	0	0	0.00%
ALL OTHER NON-MAJOR FUNDS						ALL OTHER NON-MAJOR FUNDS					
xxx	All Other Non-Major Funds	408,746,988	343,018,762	(65,728,226)	-16.08%	xxx	All Other Non-Major Funds	343,018,762	308,063,239	(34,955,523)	-10.19%

FY 2024/25 GENERAL FUND REVENUE BY CATEGORY \$76.9 Million





GENERAL FUND REVENUE SUMMARY

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	% Change	2025/26 Budget	% Change
Taxes and Fines	\$ 30,563,133	\$ 31,172,187	\$ 31,040,046	\$ 31,914,331	2.38%	\$ 34,579,826	8.35%
Use of Money and Property	749,103	1,061,332	1,394,803	1,438,227	35.51%	1,147,857	-20.19%
Community Development	2,457,219	2,072,102	2,250,047	2,625,265	26.70%	2,809,187	7.01%
Engineering	1,987,664	1,851,887	2,052,175	2,791,037	50.71%	3,058,917	9.60%
Parks and Recreation	4,982,884	5,377,799	5,099,807	5,276,464	-1.88%	5,431,670	2.94%
Intergovernmental Agencies	6,040,426	6,391,055	6,399,183	6,523,105	2.07%	6,748,590	3.46%
Current Services	348,475	264,070	303,619	311,798	18.07%	317,887	1.95%
Charges for Services	8,607,900	8,915,428	8,890,449	9,636,476	8.09%	9,963,496	3.39%
Other Revenue	2,269,906	529,134	861,448	678,060	28.15%	605,401	-10.72%
Transfers In	17,425,949	13,237,633	11,684,088	15,720,062	18.75%	15,070,413	-4.13%
TOTAL GENERAL FUND REVENUE	\$ 75,432,659	\$ 70,872,627	\$ 69,975,665	\$ 76,914,825		\$ 79,733,244	
Annual Percentage Change			-7.23%	8.53%		3.66%	



GENERAL FUND SCHEDULE OF INTERFUND TRANSFERS IN

From Fund	Purpose	2023/24 Projected	2024/25 Budget	2025/26 Budget
Gas Tax	Street Operations	\$ 1,736,004	\$ 1,927,766	\$ 1,789,845
Community Facilities District #2	Public Safety	693,952	713,710	732,314
Community Facilities District #3	Public Safety	1,454,958	1,525,091	1,552,009
Community Facilities District #4	Public Safety	3,001,243	3,196,371	3,319,698
Community Facilities District #5	Public Safety	2,819,109	3,025,524	3,152,693
Public Art Acquisition	Art Commission	1,029	1,063	1,099
Abandoned Vehicle Abatement	Vehicle Abatement	80,000	75,000	70,000
Measure J	Street Operations	1,294,146	1,400,000	1,500,000
Community Facility Projects	Return of Excess CIP Funding	108,050	0	0
Parks and Trails Projects	Return of Excess CIP Funding	8,641	0	0
City Rentals	Fund Closure	235,285	0	0
Pension/OPEB Obligation	Interest	251,671	396,831	377,387
Pension/OPEB Obligation	Pension/OPEB Funding Contribution	0	3,458,706	2,575,368
Total Transfers In		\$ 11,684,088	\$ 15,720,062	\$ 15,070,413



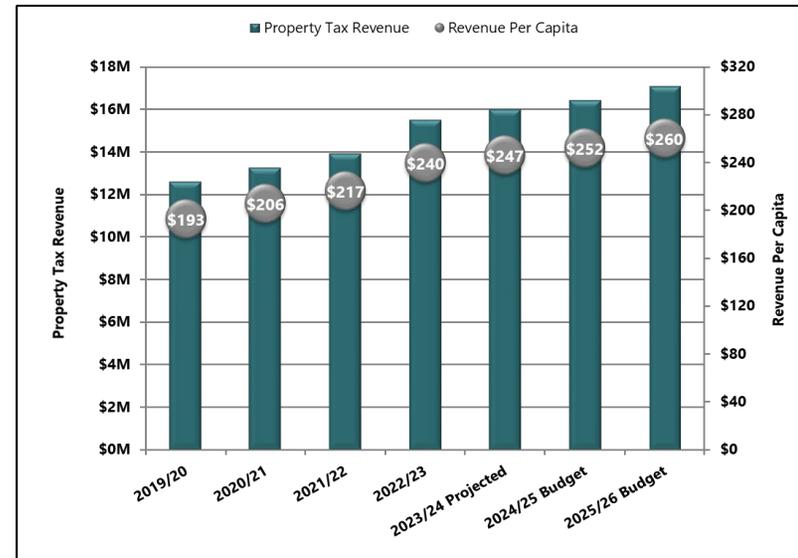
MAJOR GENERAL FUND RECURRING REVENUE SOURCES

Major Recurring Revenue Sources	2022/23 Actual	% of General Fund Revenue	2023/24 Projected	% of General Fund Revenue	2024/25 Budget	% of General Fund Revenue	2025/26 Budget	% of General Fund Revenue
Property Tax	\$ 15,498,492	20.55%	\$ 15,990,626	22.85%	\$ 16,404,824	21.33%	\$ 17,069,676	21.41%
Sales Tax	11,191,139	14.84%	11,234,935	16.06%	11,553,212	15.02%	13,296,409	16.68%
Community Facilities District Assessments	7,467,616	9.90%	7,969,262	11.39%	8,460,696	11.00%	8,756,714	10.98%
Motor Vehicle In-Lieu Tax	5,969,216	7.91%	6,285,149	8.98%	6,436,105	8.37%	6,659,790	8.35%
Development Fees	4,444,883	5.89%	4,302,222	6.15%	5,416,302	7.04%	5,868,104	7.36%
Parks and Recreation Property Tax	3,261,794	4.32%	3,377,583	4.83%	3,404,323	4.43%	3,507,123	4.40%
Gas Tax	1,683,819	2.23%	1,736,004	2.48%	1,927,766	2.51%	1,789,845	2.24%
Parks and Recreation Program Fees	1,701,766	2.26%	1,690,219	2.42%	1,842,572	2.40%	1,894,094	2.38%
Franchise Fees	1,649,986	2.19%	1,679,459	2.40%	1,747,121	2.27%	1,819,519	2.28%

The City of Brentwood has several recurring revenue sources that support the General Fund operational budget. In FY 2024/25, the most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Property Tax; 2) Sales Tax; 3) CFD Assessments; 4) Motor Vehicle In-Lieu Tax; 5) Development Fees; 6) Parks and Recreation Property Tax; 7) Gas Tax; 8) Parks and Recreation Program Fees and 9) Franchise Fees. Detailed below are the assumptions used for estimating the major revenue sources for FY 2024/25 and FY 2025/26.

Property Tax

Contra Costa County levies a tax of 1% on the assessed valuation of property within the county. The City of Brentwood receives approximately a 12.1% share of this 1% levy for property located within the City limits. In recent years, the City has experienced strong increases in property tax revenues. In FY 2022/23, the City's property tax base increased by 9.3%, followed by an additional increase of 5.6% in FY 2023/24. These escalations were a direct result of rising property values combined with moderate new housing development.





Property tax revenues are expected to increase from \$240 per capita in FY 2022/23 to \$260 per capita in the FY 2025/26 budget. The FY 2024/25 estimate of property tax revenue of \$16.4 million represents 21.3% of General Fund revenues and is a 2.6% increase from FY 2023/24 projection. This modest increase reflects a cooling of the housing market, following a period of rapid price and interest rate increases.

The budgeted revenues for FY 2024/25 and FY 2025/26 are based on the estimates of new housing and non-residential development, increased taxable values from turnover during the year and by a change in the California Consumer Price Index (CPI) of 2%. Typically, locally assessed real property subject to taxation is adjusted each year by 2% as noted in Proposition 13. This increase was compared to estimates from the City’s property tax revenue consultant’s projections for FY 2024/25 and FY 2025/26 for reasonableness.

A comparison of the City’s General Fund property tax per capita revenue to other local cities has been included to provide further understanding of the City’s revenue base and its ability to provide services to the City’s residents. The comparable cities were selected from neighboring counties, based on available data from the City’s property tax consultant.

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

PROPERTY TAX		
City	1/1/2023 Population	2023/24 Est. Revenue Per Capita
Pleasanton	76,459	\$ 1,021.38
Dublin	71,750	732.70
Benicia	26,180	719.50
Oakland	419,556	600.99
Livermore	84,793	518.34
Fremont	229,467	462.88
Walnut Creek	69,245	322.31
Martinez	36,543	308.38
Danville	42,823	300.26
Union City	66,754	248.57
San Ramon	82,870	236.94
Brentwood ⁽¹⁾	64,513	223.15
Vallejo	121,658	200.48
Tracy	95,615	195.32
Vacaville	100,806	192.44
Concord	122,074	158.00
Fairfield	119,526	143.30
Antioch	115,442	133.37
Pleasant Hill	33,397	122.53
Stockton	319,731	109.18
Oakley	44,995	88.10
Average Comparison City	111,628	\$ 335.15

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



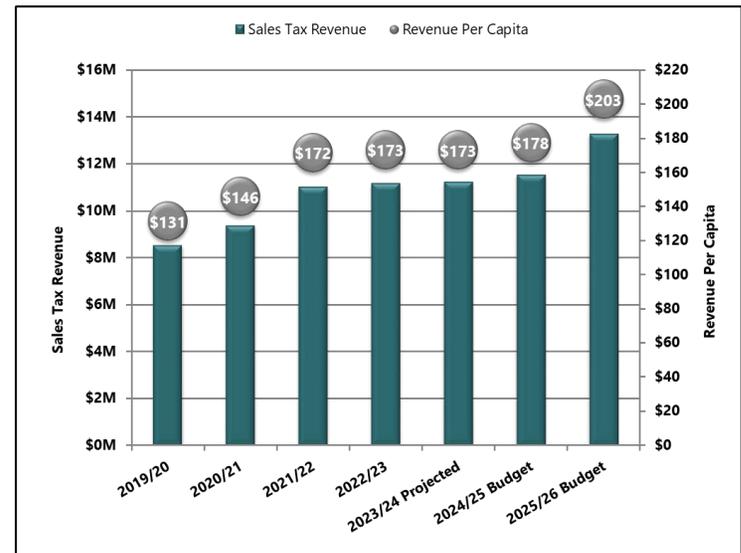
SALES TAX		
City	1/1/2023 Population	2023 Calendar Revenue Per Capita
Tracy	95,615	\$ 690.77
Livermore	84,793	373.02
Walnut Creek	69,245	369.59
Dublin	71,750	343.66
Fremont	229,467	293.47
Concord	122,074	277.49
Pleasanton	76,459	271.44
Pleasant Hill	33,397	264.39
Vacaville	100,806	235.42
Benicia	26,180	214.08
Fairfield	119,526	211.66
Stockton	319,731	204.04
Union City	66,754	149.69
Brentwood	64,513	142.34
Danville	42,823	134.34
Vallejo	121,658	132.14
Martinez	36,543	130.14
Antioch	115,442	127.81
San Ramon	82,870	127.61
Oakland	419,556	119.05
Oakley	44,995	53.72
Average Comparison City	111,628	\$ 231.71

Sales Tax

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

Not including the public safety portion, the sales tax budget for FY 2024/25 is \$11.6 million and represents 15.0% of General Fund revenues. This budgeted amount is a 0.4% increase from the FY 2023/24 projection.

In FY 2019/20, sales tax revenue declined by 4.3% as a result of the economic impacts of pandemic restrictions. A rebound in sales tax revenue was experienced in FY 2020/21 and FY 2021/22 with increases in sales tax revenue of 9.6% and 17.6%, respectively. This rebound was driven by the impact of Federal and State economic stimulus along with a high demand for tangible goods. The FY 2023/24 projection and FY 2024/25 budget reflects a flattening of



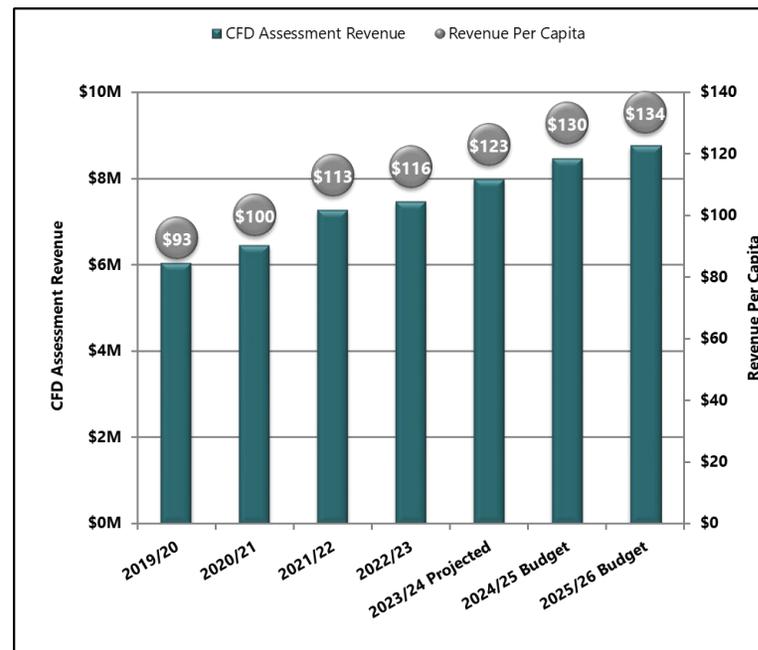
revenue as price inflation dampens consumer demand. The FY 2025/26 budget reflects a larger increase in revenue primarily due to the anticipated opening of a new Costco location.

The sales tax revenue budgets for FY 2024/25 and FY 2025/26 were compared to estimates from the City’s sales tax revenue consultants for reasonableness. The multi-city comparison of calendar year 2023 sales tax revenue, shown above, illustrates the City has had room for additional economic development to increase per capita revenue. However, the potential increase in revenue from the new Costco is anticipated to move the City’s ranking higher.

Community Facilities District Assessments

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

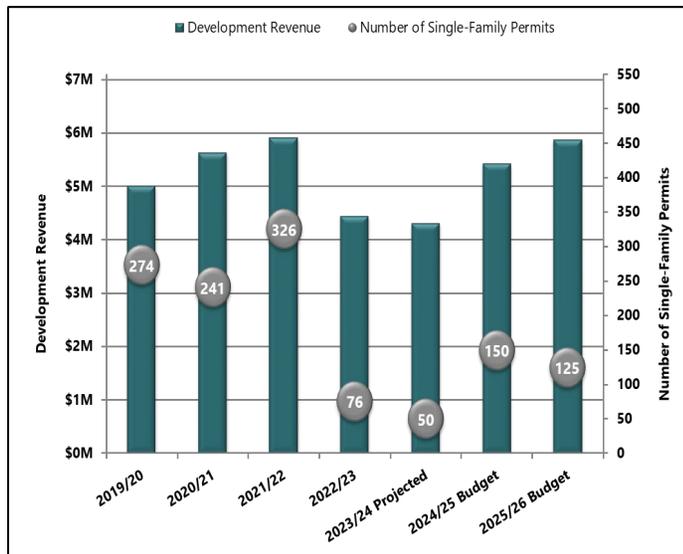
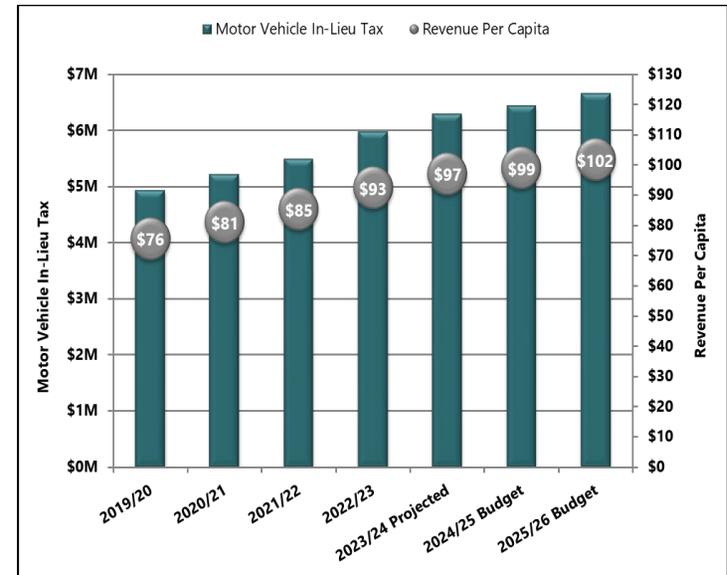
Budgeted growth in this revenue source is driven by new development in the City combined with an annual inflation increase (approximately 2%) in existing CFD assessment rates. CFD assessments are levied on parcels for which a building permit has been issued before January 1 of the prior fiscal year. This timing results in a lag between permit issuance and the generation of CFD revenue. Revenue budgets are based on the previous fiscal year’s budgeted revenue, plus revenue generated from estimates of the new taxable parcels that will be added in the year. For FY 2024/25 and FY 2025/26, new taxable parcel assumptions are based on FY 2022/23 actual permit activity and FY 2023/24 budgeted permits, respectively.



Motor Vehicle In-Lieu Tax

The State Revenue and Taxation code imposes an annual license fee of 0.65% of the market value of motor vehicles in-lieu of a local motor vehicle property tax. Additionally, the City receives Property Tax In-Lieu of Vehicle License Fee (VLF) revenue which is considered Motor Vehicle In-Lieu Tax revenue for reporting purposes and makes up the majority of this revenue category.

As a result of the State Budget Act of 2014, allocation of the Motor Vehicle In-Lieu Tax is driven by the change in the City’s property tax values, not by population. Due to increases in the City’s assessed valuations, revenue from the Motor Vehicle In-Lieu Tax has increased an average of 6.5% per year from FY 2021/22 through FY 2023/24. The budget for FY 2024/25 includes a 2.4% increase in revenue to a total of \$6.4 million, followed by an increase in FY 2025/26 of 3.5% to \$6.7 million. These increases are based on the analysis utilized in projecting property tax, discussed in the Property Tax section above.



Development Revenue

Development fees are collected to offset the cost of inspection; plan retention and review; record keeping; materials investigation; special inspection management and overhead of the Building, Planning and Engineering divisions. The largest sources of development revenue for FY 2024/25 and FY 2025/26 are building permits, building plan checking fees, engineering inspection fees and plan check administration. There were 326 single-family and 358 multi-family residential permits issued in FY 2021/22 and 76 single-family and no multi-family residential permits issued in FY 2022/23. In FY 2023/24, a total of 50 single-family and no multi-family permits are expected to be issued by year-end. Projected revenue of \$5.4 million for FY 2024/25 is based on new development estimates of 75 single-family residential and 250,000 square feet of commercial, office and industrial permits. Revenue projections of \$5.9 million in FY 2025/26 is based on 100 single-family residential, 75 multi-family residential and 50,000 square feet of commercial, office and industrial permits.

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

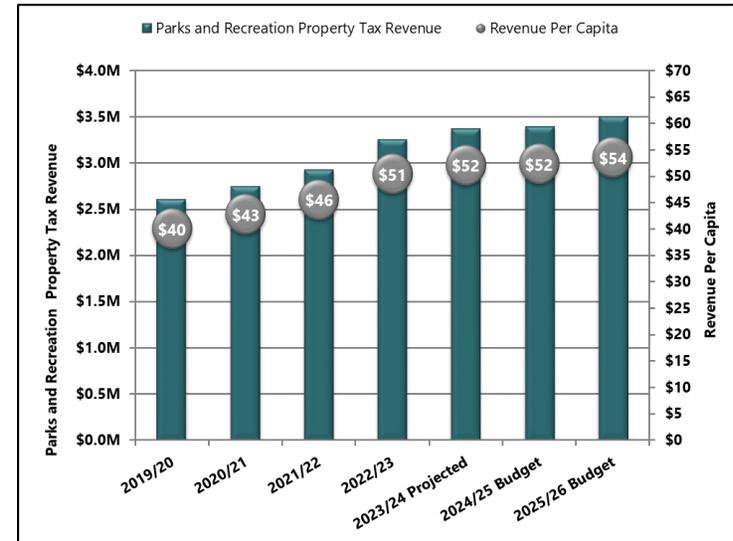


Parks and Recreation Property Tax

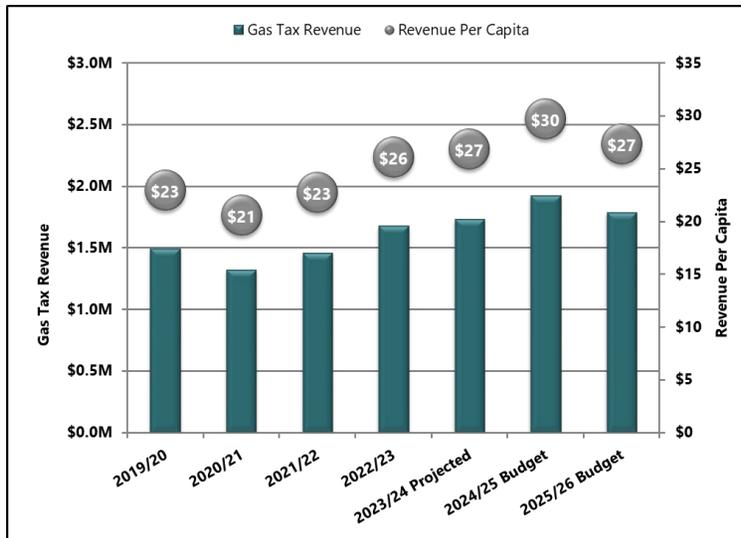
Contra Costa County levies a tax of 1% on the assessed valuation of property within the county. The City of Brentwood Parks and Recreation Department receives approximately 2.4% of the City’s share of the 1% levy for property located within the City limits. These revenues are used to support the Parks and Recreation Department programs and services. The FY 2024/25 budget of \$3.4 million and FY 2025/26 budget of \$3.5 million both represent 4.4% of General Fund total revenue. The budgeted amounts for Parks and Recreation property taxes are estimated consistent with the analysis utilized in projecting property tax, discussed in the Property Tax section above.

Gas Tax

The State of California imposes a tax on motor vehicle and aircraft fuel, with a portion of these funds being allocated to cities to help fund street improvements and maintenance. These funds are commonly referred to as “Gas Tax” revenues.



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

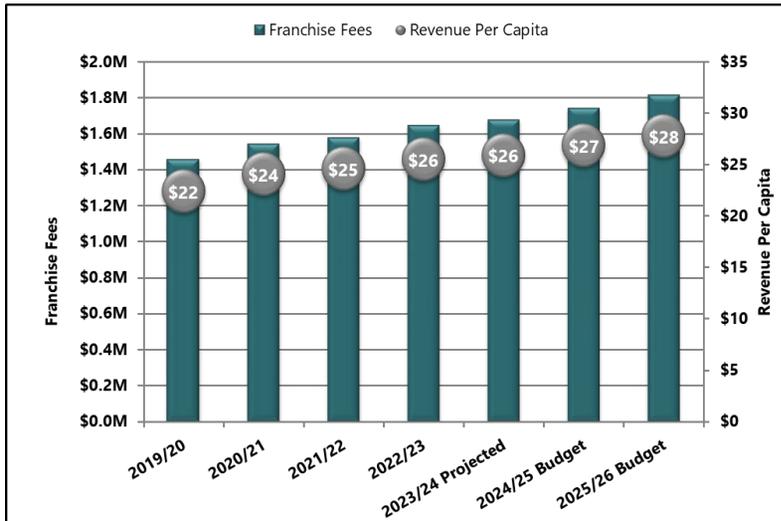
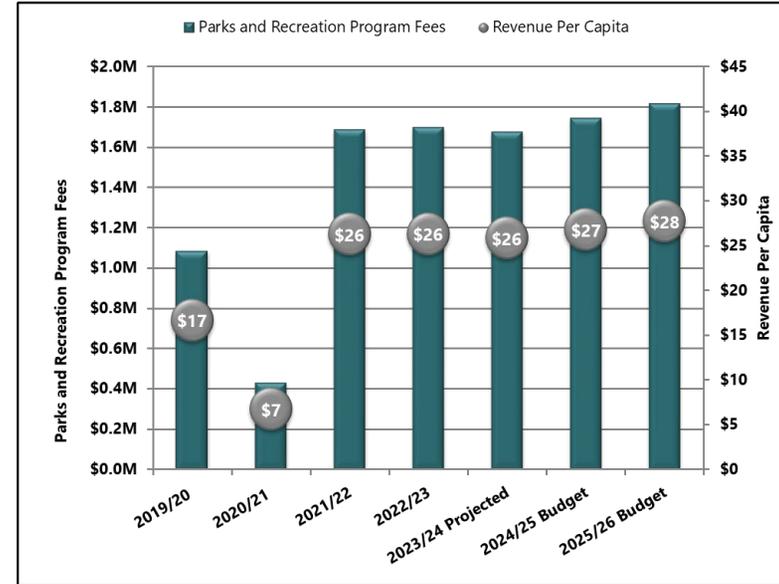


Gas tax revenues in FY 2021/22 were adversely affected by the impacts of pandemic restrictions, with activity returning to pre-pandemic levels in FY 2022/23. The FY 2023/24 revenue estimate of \$1.7 million and the budget of \$1.9 million for FY 2024/25 and \$1.8 million for FY 2025/26 are all based on projections provided by the California Local Government Finance Almanac (CLGFA). The FY 2024/25 budget includes an additional one-time transfer in of \$0.2 million from an accumulation of prior year’s revenues.

Additional taxes collected under the authority of SB 1 – Road Maintenance and Rehabilitation Account (RMRA) will be used to directly fund road maintenance capital projects and are not currently budgeted as a revenue source for the General Fund.

Parks and Recreation Program Fees

The Parks and Recreation department offers a variety of sports and recreation programs and rental of various parks facilities. Fees are collected for facility rental and programs according to a cost recovery policy set by the City Council. FY 2019/20 and FY 2020/21 revenues were adversely affected by pandemic restrictions, however FY 2021/22 revenues rebounded to pre-pandemic levels. The budget for program fees for FY 2024/25 is expected to be \$1.7 million and rise slightly to \$1.8 million in FY 2025/26.



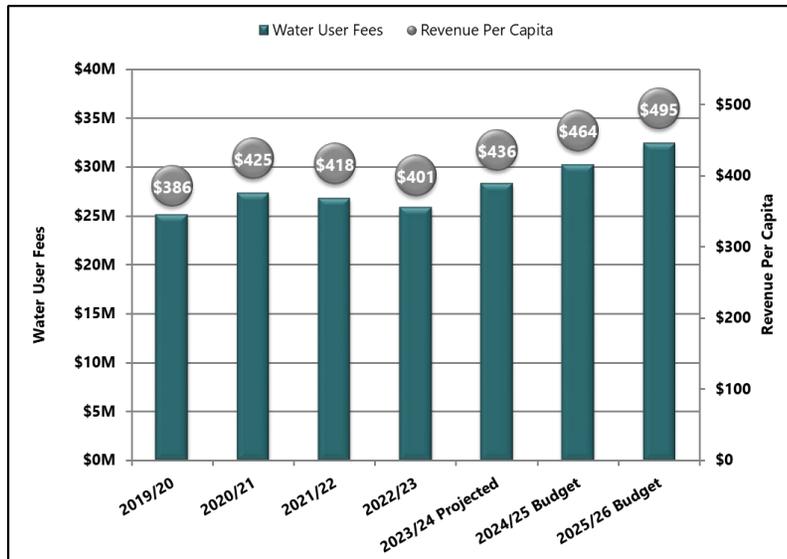
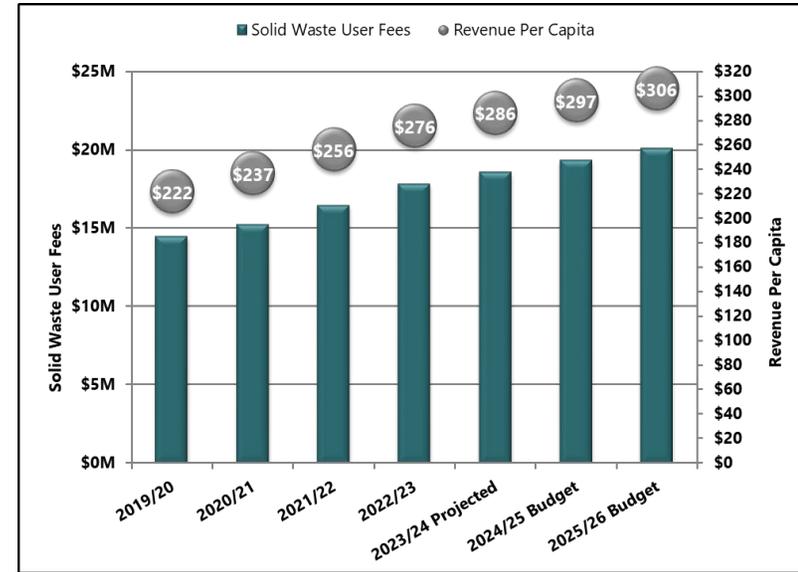
Franchise Fees

The City charges local wireless, cable, telephone and electric utilities for their use of City owned streets and right-of-way. Franchise fees have posted moderate average annual increases of 2.8% from FY 2021/22 through FY 2023/24 and are budgeted to increase 4% per year in FY 2024/25 and FY 2025/26. In general, franchise fee revenue budgets are estimated based on an analysis of existing contracts, changes to the terms expected in the budget period, and the effects on revenue of service demand trends, development and population growth.

OTHER CITY REVENUE SOURCES

Solid Waste User Fees

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

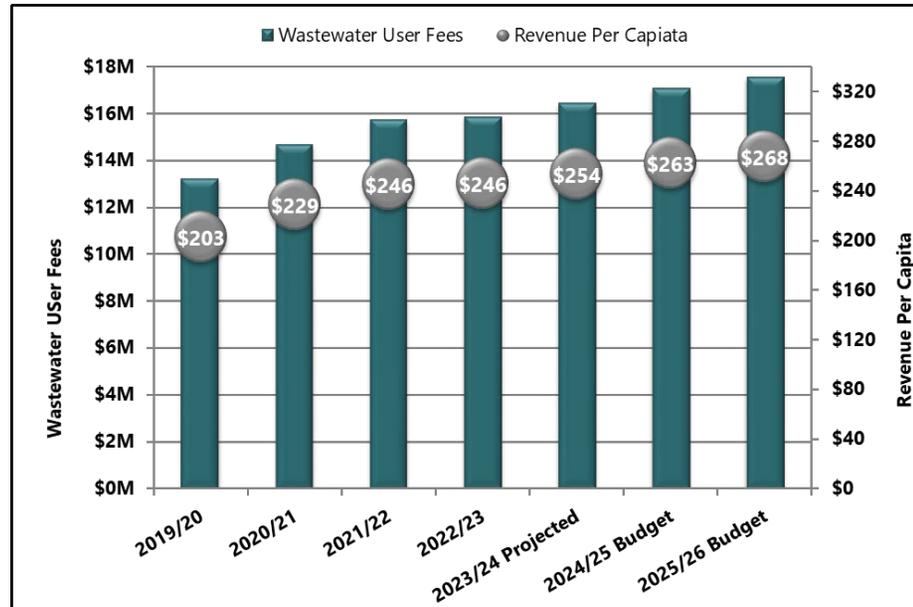


Water User Fees

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

Wastewater User Fees

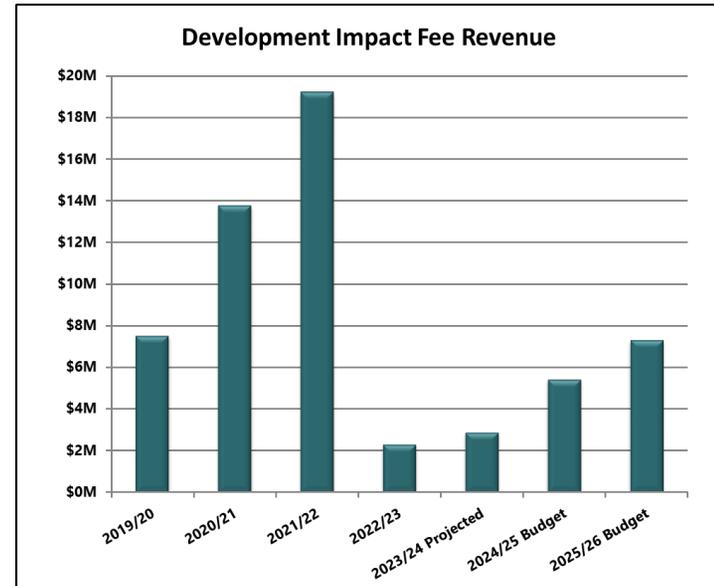
Charges for Wastewater Enterprise services provided by the City are set in accordance with Proposition 218 and are required to be sufficient to cover the necessary operating expenses, debt service and capital improvements costs of the Enterprises. Five-year rate studies are developed that include the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



Development Impact Fee Revenue

Water, Wastewater, Roadway, Community Facilities, and Parks and Trails development impact fees are collected for all new development in the City of Brentwood. These fees are collected for the purpose of constructing or expanding Master Planned City infrastructure. The current Development Impact Fee Program was adopted in 2021.

The budgeted revenue of \$5.4 million in FY 2024/25 and \$7.3 million in FY 2025/26, is calculated based on the estimated number of single-family and multi-family dwelling units and commercial/office/industrial development permits projected to be issued in the respective fiscal years.



Building Permit Projections

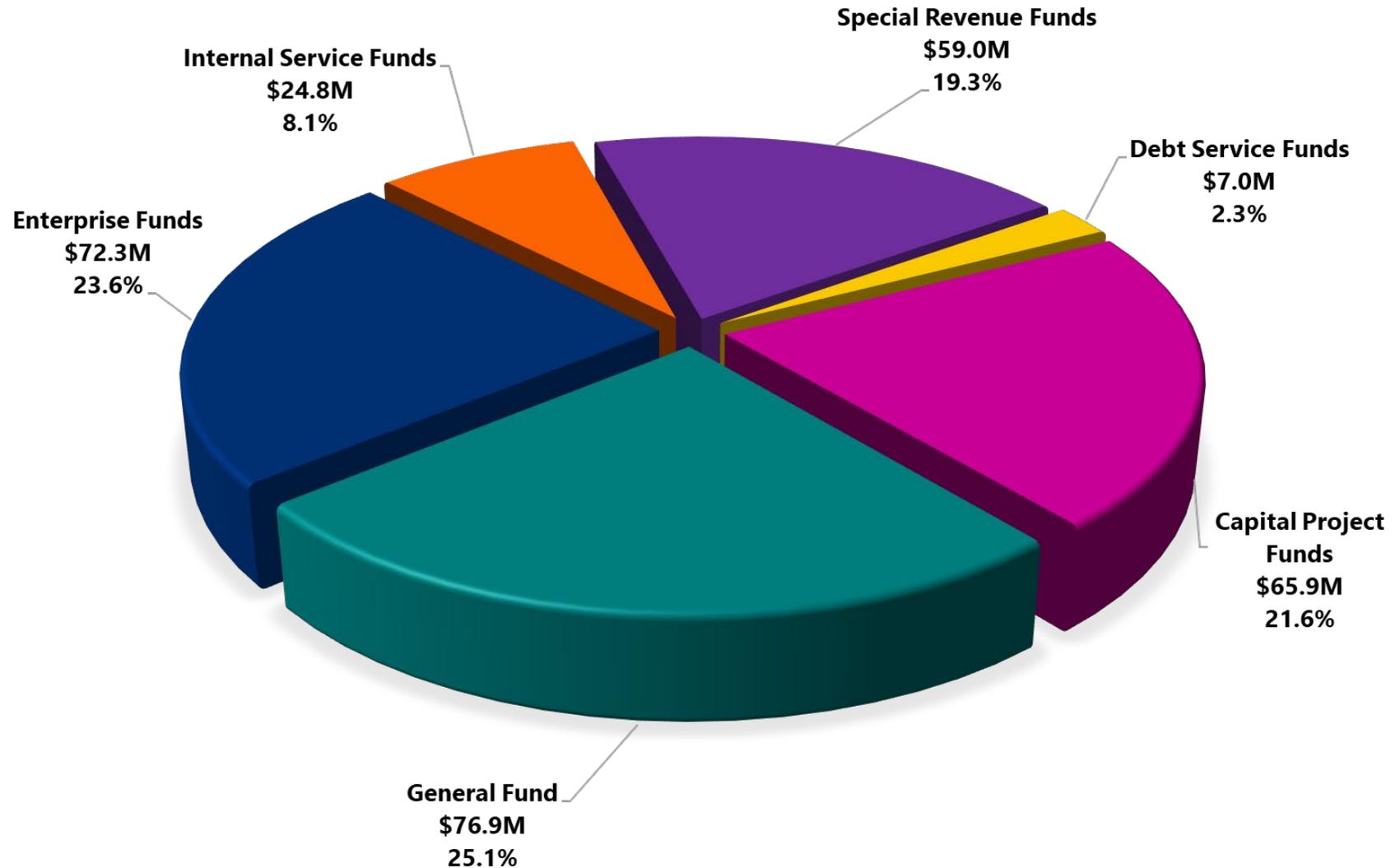
Growth within the City is a major factor in determining future General Fund revenue, as virtually all of the largest General Fund revenue sources are impacted by development. Revenue is impacted directly through permit fees, or indirectly from a larger property and sales tax base from which to support operations and capital projects. Development impact fee revenue is also directly related to the volume of development within the City. The following permit projections represent currently known development projects. As future projects are identified, annual permit projections will be updated.

Building Permits							
Fiscal Year	2019/20	2020/21	2021/22	2022/23	2023/24 Projected	2024/25 Budget	2025/26 Budget
Single-Family Units Per Year	274	241	326	76	50	75	100
Multi-Family Units Per Year	0	97	358	0	0	0	75
Sq. Ft. Per Year ⁽¹⁾	203,827	104,042	46,461	17,865	30,000	250,000	50,000

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

FY 2024/25 CITYWIDE REVENUE BY FUND TYPE

\$305.9 Million





REVENUE SUMMARY BY FUND

Fund #	Fund Name	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
GENERAL FUND								
100	General Fund	\$ 75,432,657	\$ 70,872,627	\$ 69,975,665	\$ 76,914,825	8.53%	\$ 79,733,244	3.66%
	Total General Fund	<u>75,432,657</u>	<u>70,872,627</u>	<u>69,975,665</u>	<u>76,914,825</u>	8.53%	<u>79,733,244</u>	3.66%
ENTERPRISE FUNDS								
540,543	Solid Waste Enterprise	18,706,211	18,941,097	19,517,301	20,603,543	8.78%	21,318,928	3.47%
560,563	Water Enterprise	34,312,806	30,343,788	30,119,894	32,416,943	6.83%	34,511,552	6.46%
590,593	Wastewater Enterprise	20,147,263	16,852,982	17,609,333	18,075,214	7.25%	18,458,645	2.12%
501	City Rentals Enterprise	209,210	0	0	0	0.00%	0	0.00%
510,511,513	Housing Enterprise	1,025,922	1,111,715	1,023,249	1,249,868	12.43%	1,285,558	2.86%
	Total Enterprise Funds	<u>74,401,412</u>	<u>67,249,582</u>	<u>68,269,777</u>	<u>72,345,568</u>	7.58%	<u>75,574,683</u>	4.46%
INTERNAL SERVICE FUNDS								
701	Information Systems	3,937,166	4,279,106	4,300,237	4,298,772	0.46%	4,543,359	5.69%
702	Vehicle and Equipment Replacement	2,436,685	1,771,636	1,894,940	2,469,025	39.36%	2,444,599	-0.99%
703	Information Systems Replacement	1,137,804	1,104,928	1,174,748	1,252,983	13.40%	925,303	-26.15%
704	Facilities Replacement	1,187,734	1,157,087	1,296,095	1,444,756	24.86%	1,438,431	-0.44%
705	Tuition	16,094	15,995	16,847	17,570	9.85%	16,782	-4.48%
706	Fleet Maintenance Services	2,196,740	2,166,657	2,178,265	2,632,011	21.48%	2,645,849	0.53%
707	Facilities Maintenance Services	1,898,864	1,896,922	1,924,384	2,072,933	9.28%	2,199,456	6.10%
708	Parks and LLAD Replacement	2,625,550	1,702,284	2,209,373	1,943,400	14.16%	1,784,242	-8.19%
709	Insurance	3,194,658	3,528,390	3,528,390	4,127,121	16.97%	4,329,667	4.91%
710	Pension/OPEB Obligation	4,679,456	4,827,765	5,579,753	4,553,379	-5.68%	3,559,393	-21.83%
	Total Internal Service Funds	<u>23,310,751</u>	<u>22,450,770</u>	<u>24,103,032</u>	<u>24,811,950</u>	10.52%	<u>23,887,081</u>	-3.73%



REVENUE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	Budget	2025/26	Budget	
		Actual	Budget	Projected	Budget	% Change	Budget	% Change	
SPECIAL REVENUE FUNDS									
203-209	Gas Tax	\$ 3,648,924	\$ 3,332,449	\$ 3,403,568	\$ 3,519,099	5.60%	\$ 3,545,054	0.74%	
214	SB1186 Disability Access	24,448	23,009	29,886	28,220	22.65%	27,512	-2.51%	
216	Police Grants	299,636	325,599	341,262	333,660	2.48%	334,122	0.14%	
217	Grants	688,123	285,006	436,921	175,700	-38.35%	175,550	-0.09%	
219	Economic Development Grant	199,604	157,867	217,664	216,179	36.94%	216,609	0.20%	
229	American Rescue Plan Act of 2021	6,923,339	2,983,339	0	0	-100.00%	0	0.00%	
230	Citywide Park Assessment District	7,327,708	7,657,333	7,412,808	7,779,547	1.60%	8,180,214	5.15%	
231	Community Facilities District #2	694,838	709,132	709,723	725,095	2.25%	743,384	2.52%	
232	Community Facilities District #3	2,143,348	2,361,871	2,360,101	2,410,781	2.07%	2,435,745	1.04%	
233,235	Community Facilities District #4	3,070,658	3,176,812	3,239,840	3,374,612	6.23%	3,491,709	3.47%	
234	Community Facilities District #5	2,555,582	3,099,956	2,908,802	3,059,918	-1.29%	3,181,931	3.99%	
250	Water Development Impact Fee	797,607	1,668,246	2,097,245	1,775,419	6.42%	2,321,187	30.74%	
251	Roadway Development Impact Fee	1,066,831	1,154,017	419,400	2,414,123	109.19%	2,224,687	-7.85%	
252	Parks and Trails Development Impact Fee	829,930	423,632	807,931	811,273	91.50%	1,746,830	115.32%	
255	Wastewater Development Impact Fee	404,438	446,797	341,908	967,362	116.51%	1,262,122	30.47%	
256	Community Facilities Development Impact Fee	208,911	45,898	57,298	69,086	50.52%	130,596	89.03%	
261	Development Impact Fee Administration	72,155	200,881	121,495	189,892	-5.47%	161,072	-15.18%	
262	Agriculture Land Administration	6,428	5,641	44,337	23,158	310.53%	18,839	-18.65%	
263	Agriculture Land Acquisition	25,444	20,327	179,258	90,735	346.38%	80,788	-10.96%	
264	First-Time Homebuyer	28,180	9,645	22,457	41,250	327.68%	35,750	-13.33%	
265	Affordable Housing In-Lieu Fee	277,873	33,561	144,989	127,500	279.91%	87,750	-31.18%	
267	Public Art Administration	28,693	6,475	40,382	35,600	449.81%	31,805	-10.66%	
268	Public Art Acquisition	97,456	21,474	145,022	110,163	413.01%	98,597	-10.50%	
269	Parking In-Lieu	4	4	8	51	1175.00%	44	-13.73%	
272	Riparian Mitigation Site Maintenance	745	402	4,002	2,800	596.52%	2,200	-21.43%	
280	Asset Forfeiture	8,460	1,082	3,489	429	-60.35%	338	-21.21%	
281	Abandoned Vehicle Abatement	23,344	40,671	34,355	44,700	9.91%	45,186	1.09%	
285	PEG Media	5,818	4,386	13,344	19,099	335.45%	15,441	-19.15%	
286	Parks Advertising	149	0	0	0	0.00%	0	0.00%	
293	Measure J	1,320,947	1,237,066	1,279,967	1,292,410	4.47%	1,301,709	0.72%	
302	City Low Income Housing	143	121	773	525	333.88%	413	-21.33%	
6xx	Landscape and Lighting Assessment Districts	26,603,716	27,371,466	27,159,068	29,353,571	7.24%	31,069,663	5.85%	
Total Special Revenue Funds		59,383,480	56,804,165	53,977,303	58,991,957	3.85%	62,966,847	6.74%	

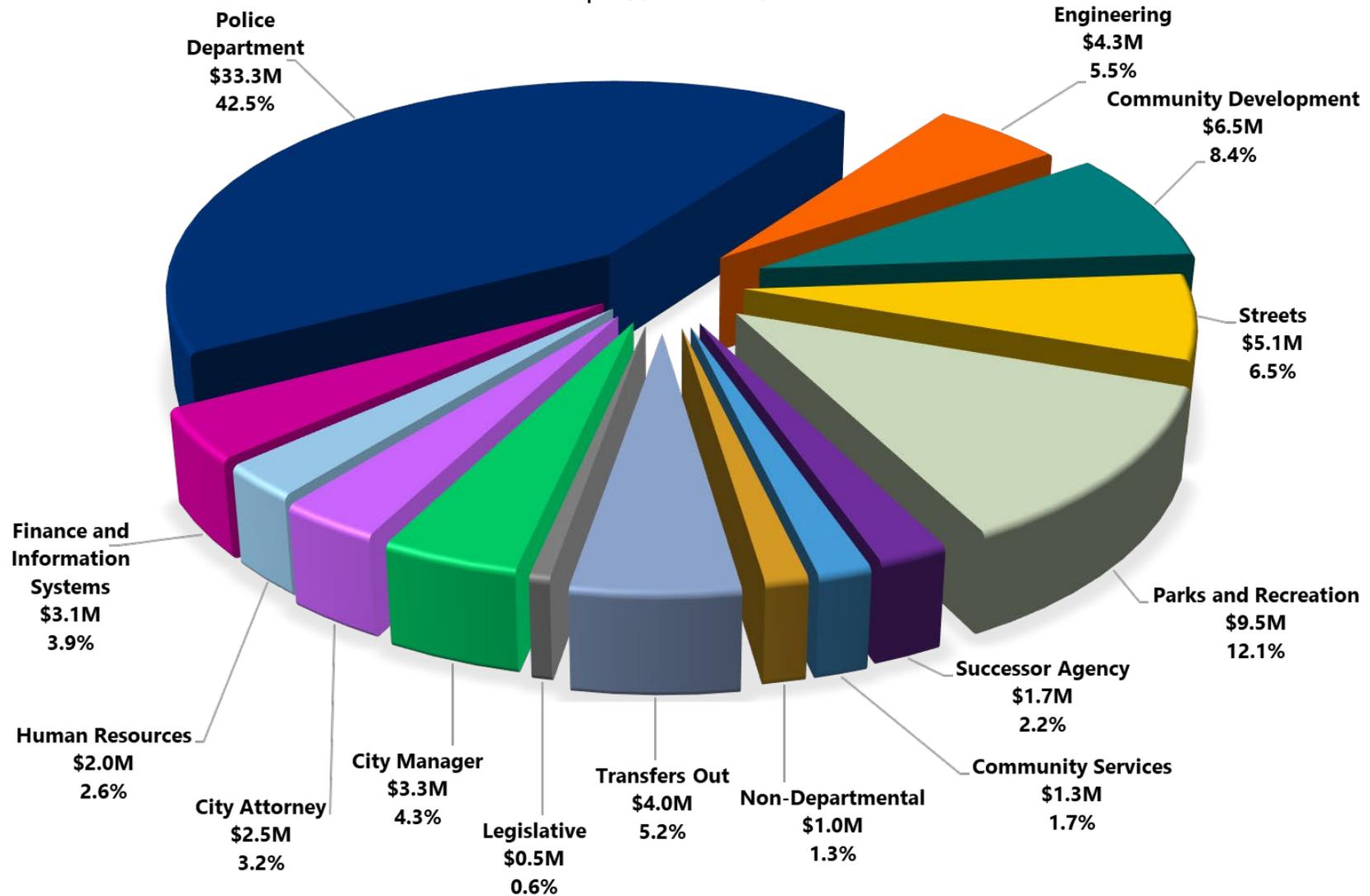


REVENUE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
DEBT SERVICE FUNDS								
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 1,199,185	\$ 2,053,129	\$ 2,051,146	\$ 2,054,123	0.05%	\$ 2,049,204	-0.24%
448	General Obligation Bonds Series 2002	644,588	658,143	629,053	681,381	3.53%	725,007	6.40%
461	2019 Civic Center Project Lease Revenue Refunding Bonds	2,837,610	3,440,380	3,445,521	3,433,005	-0.21%	3,425,007	-0.23%
466	2015 Lease Financing	789,500	788,182	787,682	790,796	0.33%	792,116	0.17%
	Total Debt Service Funds	<u>5,470,883</u>	<u>6,939,834</u>	<u>6,913,402</u>	<u>6,959,305</u>	<u>0.28%</u>	<u>6,991,334</u>	<u>0.46%</u>
CAPITAL PROJECT FUNDS								
336	Roadway Improvements	\$ 2,028,225	\$ 11,486,432	\$ 14,711,041	\$ 7,687,760	-33.07%	\$ 5,832,596	-24.13%
337	Community Facilities Improvements	3,067,726	1,390,419	672,370	1,252,000	-9.96%	155,500	-87.58%
352	Parks and Trails Improvements	13,945,297	6,437,685	5,804,576	1,484,191	-76.95%	1,004,598	-32.31%
366	2015 Lease Financing	30,659	0	388,930	0	0.00%	0	0.00%
380	Civic Center Capital Improvement Financing Program	1,170,282	1,181,626	1,185,917	1,180,604	-0.09%	1,179,314	-0.11%
381	City Capital Improvement Financing Program	816,040	2,822,759	2,889,405	863,287	-69.42%	841,624	-2.51%
392	Capital Infrastructure	59,815	5,287	305,550	85,128	1510.14%	0	-100.00%
393	Vineyards Projects	83,143	0	427,942	0	0.00%	0	0.00%
542	Solid Waste Improvements	3,145	800,000	800,000	46,625,000	5728.13%	42,175,000	-9.54%
562	Water Improvements	4,199,774	3,506,845	4,045	4,573,972	30.43%	12,198,500	166.69%
592	Wastewater Improvements	38,613,577	11,300,000	29,786,445	2,150,000	-80.97%	3,500,000	62.79%
	Total Capital Project Funds	<u>64,017,683</u>	<u>38,931,053</u>	<u>56,976,221</u>	<u>65,901,942</u>	<u>69.28%</u>	<u>66,887,132</u>	<u>1.49%</u>
	TOTAL FUNDS	<u>\$ 302,016,866</u>	<u>\$ 263,248,031</u>	<u>\$ 280,215,400</u>	<u>\$ 305,925,547</u>	<u>16.21%</u>	<u>\$ 316,040,321</u>	<u>3.31%</u>

FY 2024/25 GENERAL FUND EXPENDITURE SUMMARY

\$78.1 Million





GENERAL FUND EXPENDITURE SUMMARY

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
Legislative	\$ 422,006	\$ 502,104	\$ 454,303	\$ 499,652	-0.49%	\$ 513,921	2.86%
City Manager	2,757,984	3,197,529	2,855,873	3,330,014	4.14%	3,111,128	-6.57%
City Attorney	1,865,822	2,259,607	1,860,133	2,483,917	9.93%	2,514,543	1.23%
Community Development	5,079,096	6,106,396	5,240,167	6,564,015	7.49%	6,548,400	-0.24%
Engineering	3,593,515	4,132,116	3,780,419	4,289,056	3.80%	4,476,604	4.37%
Finance and Information Systems	2,658,012	2,985,206	2,898,809	3,054,668	2.33%	3,178,824	4.06%
Human Resources	1,464,980	1,988,076	1,851,227	2,019,707	1.59%	2,128,643	5.39%
Parks and Recreation	7,847,360	9,265,248	8,585,457	9,486,542	2.39%	9,819,546	3.51%
Police Department	28,746,187	32,413,781	30,278,726	33,276,812	2.66%	34,712,422	4.31%
Streets	4,106,366	4,792,708	4,683,426	5,060,859	5.59%	5,183,533	2.42%
Successor Agency	1,736,555	1,848,046	1,827,498	1,697,556	-8.14%	824,329	-51.44%
Community Services	1,005,141	1,176,542	1,174,887	1,298,193	10.34%	1,315,069	1.30%
Non-Departmental	920,592	1,114,718	966,637	1,042,662	-6.46%	1,071,403	2.76%
Transfers Out	12,980,586	5,473,249	5,748,232	4,036,881	-26.24%	3,583,621	-11.23%
TOTAL GENERAL FUND EXPENDITURES	\$ 75,184,202	\$ 77,255,326	\$ 72,205,794	\$ 78,140,534		\$ 78,981,986	
Annual Percentage Change			-3.96%	1.15%		1.08%	



GENERAL FUND SCHEDULE OF INTERFUND TRANSFERS OUT

To Fund	Purpose	2023/24 Projected	2024/25 Budget	2025/26 Budget
Transfers Out				
Roadway Improvements	Brentwood Boulevard Widening North - Phase I	\$ 0	\$ 678,000	\$ 0
Roadway Improvements	Pavement Management Program	910,596	1,060,596	1,210,596
Community Facilities Improvements	Brentwood Boulevard Specific Plan and EIFD	15,000	0	0
Community Facilities Improvements	Downtown Specific Plan Update and EIFD	15,000	0	0
Community Facilities Improvements	Fleet Electrification	0	250,480	31,310
Community Facilities Improvements	Housing Element Update and Safety Element Update	0	(300,584)	0
Community Facilities Improvements	Zoning Ordinance Update	0	300,737	0
Parks and Trails Improvements	Creekside Pickleball Courts	101,868	0	0
Parks and Trails Improvements	Sand Creek Sports Complex	1,621,091	0	0
Parks and LLAD Transfers	Contribution to Citywide Parks and LLADs	1,485,849	1,897,652	2,187,215
Parks and LLAD Replacement	Park Replacement	736,357	150,000	154,500
Pension/OPEB Obligation	Anticipated Excess Fund Balance	862,471	0	0
	Total Transfers Out	\$ 5,748,232	\$ 4,036,881	\$ 3,583,621



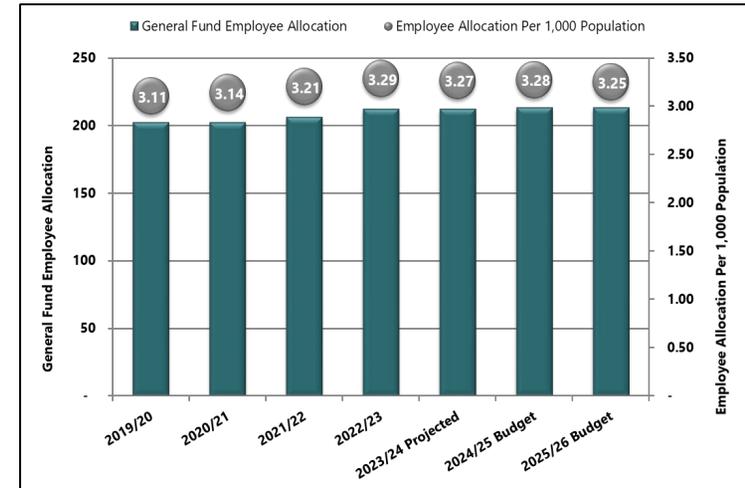
GENERAL FUND EXPENDITURES BY CATEGORY

	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	% Change	2025/26 Budget	% Change
Personnel Services	\$ 39,437,324	\$ 44,662,158	\$ 41,205,340	\$ 47,004,269	5.24%	\$ 49,401,239	5.10%
Supplies and Services	9,604,628	13,119,319	11,427,724	13,068,225	-0.39%	12,881,582	-1.43%
Internal Services	11,358,141	11,781,222	11,781,222	12,035,983	2.16%	12,272,647	1.97%
Capital Outlay	1,803,523	2,219,378	2,043,276	1,995,176	-10.10%	842,897	-57.75%
SUBTOTAL GENERAL FUND OPERATIONS	62,203,616	71,782,077	66,457,562	74,103,653	3.23%	75,398,365	1.75%
Transfers Out	12,980,586	5,473,249	5,748,232	4,036,881	-26.24%	3,583,621	-11.23%
TOTAL GENERAL FUND EXPENDITURES	\$ 75,184,202	\$ 77,255,326	\$ 72,205,794	\$ 78,140,534		\$ 78,981,986	
Annual Percentage Change			-3.96%	1.15%		1.08%	
Total General Fund Budgeted Employee Allocation	211.93	211.93	211.93	213.23		213.23	
Total General Fund Elected and Appointed Positions	40.00	40.00	40.00	40.00		40.00	

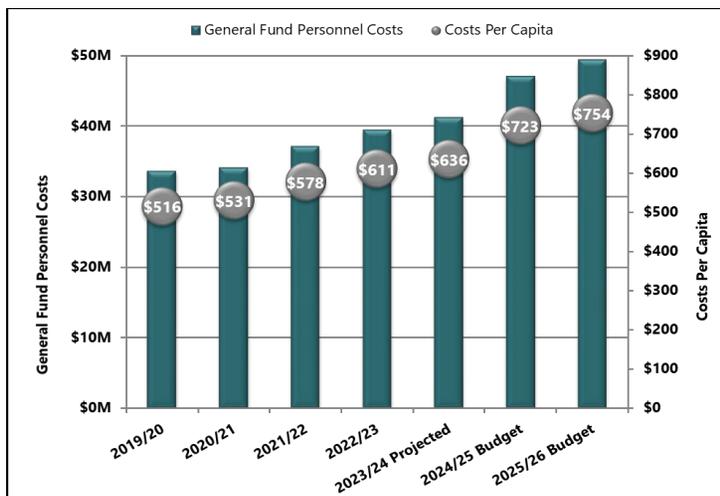
GENERAL FUND EXPENDITURES

Personnel Services

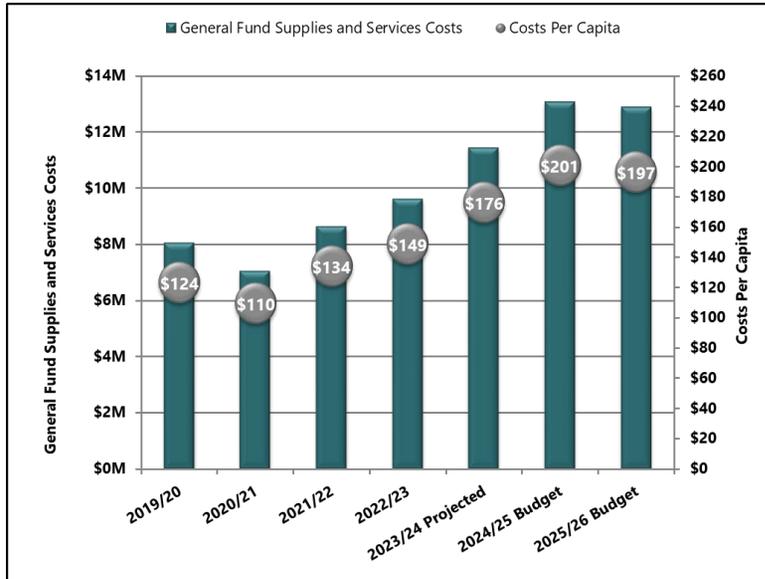
Personnel expenditures comprise the majority of General Fund appropriations, representing approximately 64% of General Fund operating expenses, including transfers out of \$2.0 million for retiree medical benefits. The total budgeted personnel expenditures for FY 2024/25 are \$47.0 million, which is a 5.2% increase from the FY 2023/24 budget of \$44.7 million. The increase is due to a combination placeholder cost of living increase of 3%, increases in health insurance costs, workers' compensation rates, annual pension contributions, and the addition of one new full-time employee. In FY 2025/26, personnel expenditures increase to \$49.4 million, or 5.1%, due to a placeholder cost of living increase, and anticipated increases to health insurance costs and pension contributions.



As illustrated in the chart, personnel costs will increase in the upcoming two budget years. FY 2023/24 projected personnel costs are substantially below the budgeted amount, mainly due to vacancies in the Police Department. Although five Police Officer positions were authorized in FY 2021/22 to form a new 5th geographic beat, these positions have not yet been filled and additional Police department vacancies have resulted in significant budget savings. Turnover and retirements in other City departments have added to the vacancy savings being projected.



For FY 2024/25, one additional Code Enforcement Officer position, has been added to assist with the current workload, add capacity to increase enforcement activities during evenings and weekends, and for anticipated enforcement activities from new sidewalk vending, mobile vending ordinances and a tobacco retailer licensing ordinance.

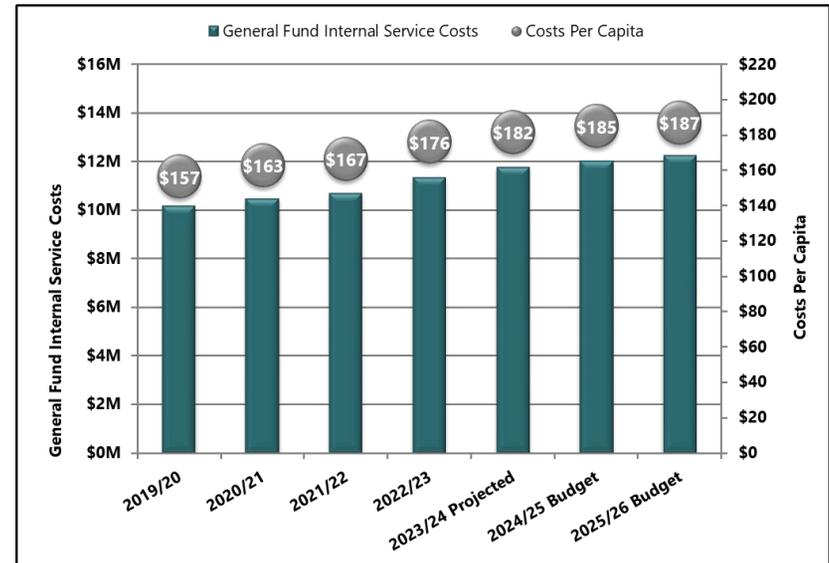


Supplies and Services

The FY 2024/25 budget for supplies and services increased 1.3% from the FY 2023/24 budget. The budget for supplies and services related to on-going City operations is increasing by \$0.6 million (or 4.8%) in FY 2024/25 and \$0.2 million (or 1.4%) in FY 2025/26. The increase in FY 2024/25 is due to higher utilities costs, escalating software services costs from technology shifting to cloud-based subscriptions and general inflationary pressures. Other supplies and services are expected to decrease by \$0.4 million (or 38.6%) as the majority of strategic initiatives from the FY 2022/23 – FY 2023/24 Strategic Plan are expected to be completed in FY 2024/25.

Internal Services

Internal Service costs of \$12.0 million are budgeted for FY 2024/25, an increase of 2.2% from the FY 2023/24 budget of \$11.8 million. The increase is from a combination of the rising cost of insurance coverage and increased facility maintenance and replacement needs, offset by minor reductions in other internal service costs due to reallocations related to staffing. In FY 2025/26, internal service costs will increase 2.0% mainly due to insurance coverage costs.

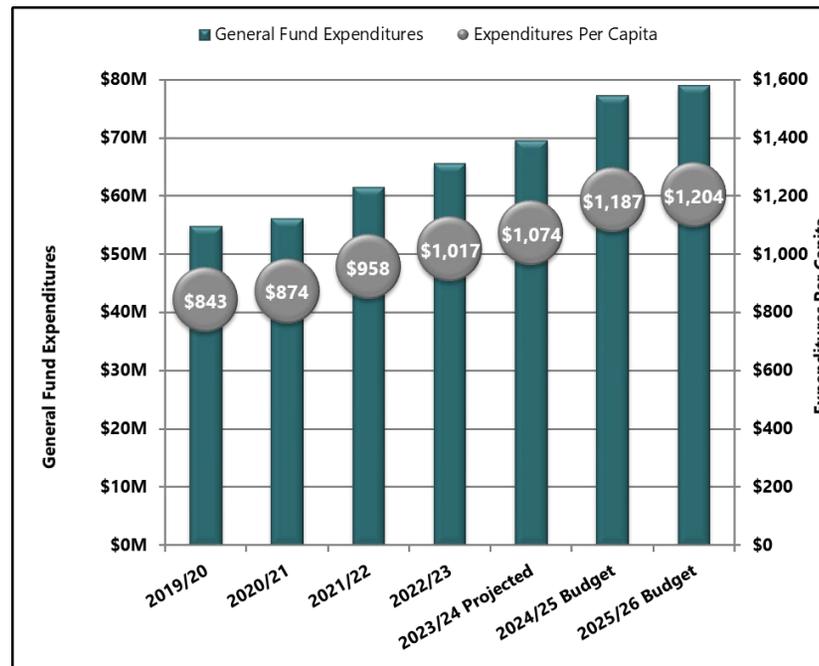




Total General Fund Expenditures

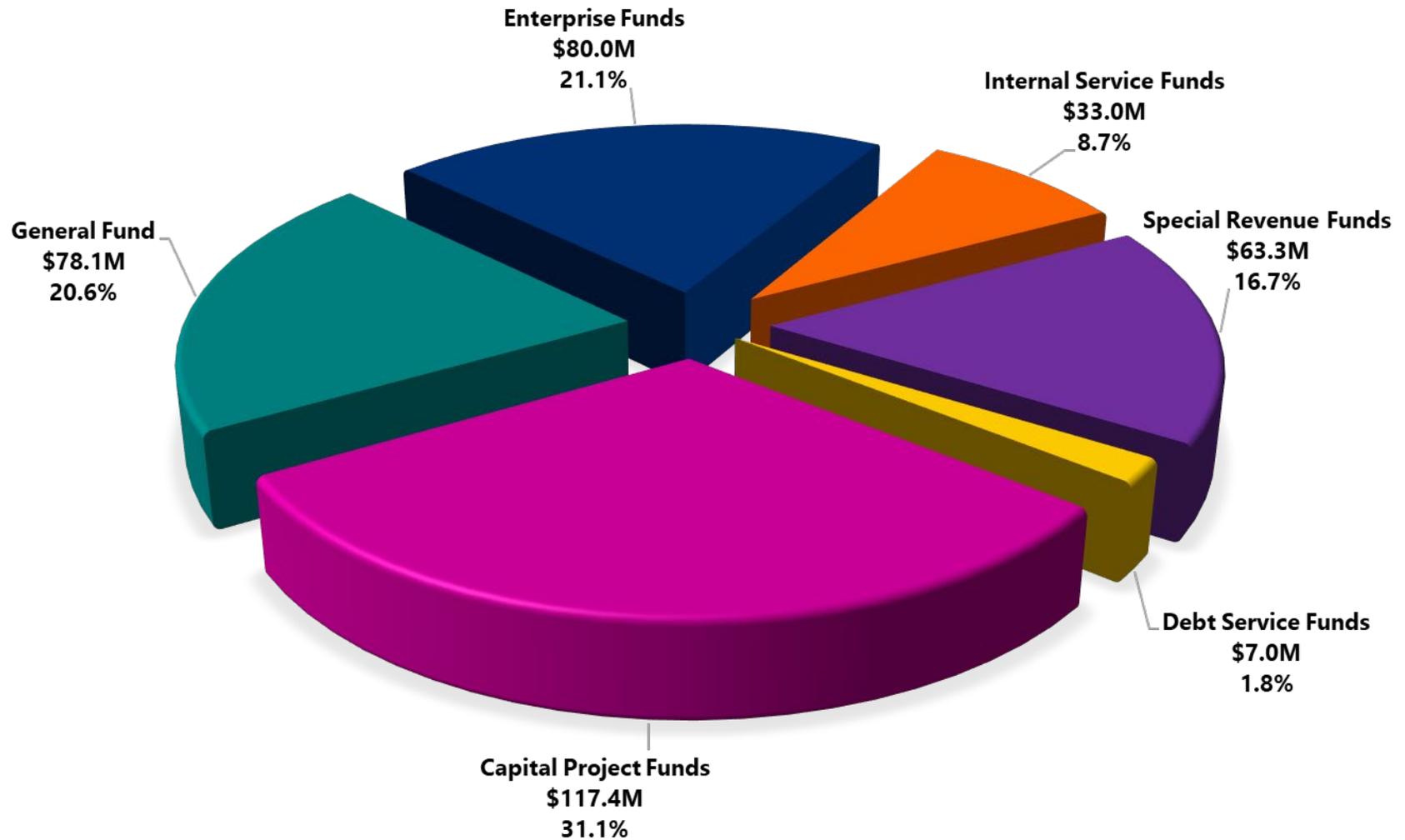
Total General Fund expenditures include personnel services, supplies and services and internal services, as well as operational transfers. Non-operating transfers, including funding for CIP projects, are not included in these totals, as the variation from one year to the next would diminish any value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

Total expenditures on a per capita basis will increase from the FY 2023/24 projected actual of \$1,074 to \$1,187 per capita in FY 2024/25. This increase over FY 2023/24 projected actual is due mainly to personnel expenditure increases as the City expects to see a reduction in the current historically high 10% vacancy rate. Personnel costs are also increasing from cost of living, health insurance, workers' compensation and annual pension contributions increases along with the addition of one full-time employee. In addition, supplies and services costs increase in FY 2024/25, mainly from inflationary pressures, higher contractual services, software service and utilities costs. In FY 2025/26, increases in personnel costs, from annual cost of living and benefit cost increases, are partially offset by reductions in spending on carryover Strategic Initiatives and other one-time costs.



FY 2024/25 CITYWIDE EXPENDITURES BY FUND TYPE

\$378.8 Million



CITYWIDE EXPENDITURES

The table below is a summary of the City's expenditures by fund type. General Fund expenditures are discussed in detail beginning on page 93. The expenditure increase in the Enterprise Funds in FY 2024/25 is due to increases in Water Enterprise operating and capital costs, as well as increases in Wastewater Enterprise personnel costs and capital costs. The expenditure increase in FY 2025/26 is due to funding Wastewater capital projects.

	FY 2022/23 Actual	FY 2023/24 Projected	FY 2024/25 Budget	FY 2025/26 Budget
General Fund	\$ 75,184,202	\$ 72,205,794	\$ 78,140,534	\$ 78,981,986
Enterprise Funds	82,848,520	70,933,995	79,958,674	85,360,521
Internal Service Funds	21,442,820	30,443,748	33,020,931	30,244,195
Special Revenue Funds	90,483,589	69,553,198	63,354,221	73,598,825
Debt Service Funds	6,681,915	6,963,220	6,996,635	7,022,382
Capital Project Funds	26,901,299	55,336,723	117,374,486	80,237,162
Total Expenditures	\$ 303,542,345	\$ 305,436,678	\$ 378,845,481	\$ 355,445,071

Several of the City's Internal Service funds accumulate resources for replacement of City assets and expenditures can vary greatly from year to year due to the timing of the City's replacement needs. The increase in projected expenditures in FY 2023/24 is due primarily to higher levels of vehicle and equipment replacement purchases, facilities replacement projects and a one-time transfer out of the Pension/OPEB Obligation Fund for a loan to partially fund the Sand Creek Sports Complex project, which will be repaid from existing bond refinance savings over the next ten years. The increase in FY 2024/25 is primarily due to increases in insurance costs and parks, LLAD and facilities replacements, partially offset by decreases in vehicle and equipment replacements. Internal Service Fund expenditures decrease in FY 2025/26 mainly due to the prior year loan transfer from Pension/OPEB Obligation Fund not recurring and lower budget for one-time pension paydowns.

Special Revenue Funds include the Citywide Park Assessment District and Landscape and Lighting Assessment Districts. These funds budget expenditure increases in FY 2024/25 due to higher utility costs and maintenance costs for new infrastructure. In addition, various grant funds and Development Impact Fee funds are considered Special Revenue Funds. Grant funding is variable and dependent upon timing of projects receiving grant funding. Development Impact Fee revenues are collected to pay for the infrastructure capital projects necessary from growth and development. As the timing of funding capital projects varies, the Development Impact Fee funds show decreased expenditures in FY 2024/25 and then large increases in FY 2025/26. The most significant project being funded by these fees in FY 2024/25 is

the Lone Tree Way Roadway Improvements project. Additionally, three key projects being funded in FY 2025/26 are the Brentwood Boulevard Widening North - Phase I, Pump Station 2.4 Installation and Wastewater Treatment Plant Tertiary Filter Expansion projects.

Expenditures in the Capital Project Funds are highly variable from one year to the next, depending upon the volume and type of projects currently under construction. For example, the FY 2024/25 budget includes \$46.6 million for the Solid Waste Organics Diversion project, \$16.4 million for various water improvement projects, and \$9.6 million for the Innovation Center @ Brentwood Infrastructure project. FY 2025/26 budget includes \$42.2 million for the Solid Waste Organics Diversion project, \$8.5 million for the Sand Creek Sports Complex project, \$9.5 million for various water improvement projects, and \$4.6 million for the Brentwood Boulevard Widening North – Phase I project.





EXPENDITURE SUMMARY BY FUND

Fund #	Fund Name	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
GENERAL FUND								
100	General Fund	\$ 75,184,202	\$ 77,255,326	\$ 72,205,794	\$ 78,140,534	1.15%	\$ 78,981,986	1.08%
	Total General Fund	<u>75,184,202</u>	<u>77,255,326</u>	<u>72,205,794</u>	<u>78,140,534</u>	1.15%	<u>78,981,986</u>	1.08%
ENTERPRISE FUNDS								
540,543	Solid Waste Enterprise	15,099,508	20,654,531	18,029,256	20,283,336	-1.80%	20,586,196	1.49%
560,563	Water Enterprise	35,175,109	34,136,050	33,067,264	38,382,942	12.44%	39,712,037	3.46%
590,593	Wastewater Enterprise	31,346,654	20,049,510	18,683,073	20,065,123	0.08%	23,825,825	18.74%
501	City Rentals Enterprise	308,982	235,285	235,285	0	-100.00%	0	0.00%
510,511,513	Housing Enterprise	918,266	1,192,775	919,117	1,227,273	2.89%	1,236,463	0.75%
	Total Enterprise Funds	<u>82,848,519</u>	<u>76,268,151</u>	<u>70,933,995</u>	<u>79,958,674</u>	4.84%	<u>85,360,521</u>	6.76%
INTERNAL SERVICE FUNDS								
701	Information Systems	3,377,729	4,718,679	4,378,382	4,549,944	-3.58%	4,682,074	2.90%
702	Vehicle and Equipment Replacement	1,835,538	7,362,524	6,403,376	4,993,074	-32.18%	4,222,505	-15.43%
703	Information Systems Replacement	1,558,784	1,695,005	557,863	977,564	-42.33%	919,952	-5.89%
704	Facilities Replacement	133,409	1,469,206	1,040,884	1,463,604	-0.38%	1,000,366	-31.65%
705	Tuition	12,846	31,103	18,588	31,654	1.77%	31,685	0.10%
706	Fleet Maintenance Services	2,087,102	2,392,924	2,188,263	2,649,173	10.71%	2,630,916	-0.69%
707	Facilities Maintenance Services	1,691,734	2,202,766	2,127,118	2,253,016	2.28%	2,301,234	2.14%
708	Parks and LLAD Replacement	1,886,820	2,041,218	1,708,864	2,731,692	33.83%	2,764,792	1.21%
709	Insurance	3,143,140	3,675,965	3,566,287	4,127,121	12.27%	4,329,667	4.91%
710	Pension/OPEB Obligation	5,715,719	9,603,151	8,454,123	9,244,089	-3.74%	7,361,004	-20.37%
	Total Internal Service Funds	<u>21,442,821</u>	<u>35,192,541</u>	<u>30,443,748</u>	<u>33,020,931</u>	-6.17%	<u>30,244,195</u>	-8.41%



EXPENDITURE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
SPECIAL REVENUE FUNDS								
203-209	Gas Tax	\$ 3,186,273	\$ 3,337,947	\$ 3,336,896	\$ 3,731,228	11.78%	\$ 3,593,393	-3.69%
214	SB1186 Disability Access	2,912	21,186	1,316	21,695	2.40%	22,270	2.65%
216	Police Grants	207,545	683,457	633,088	325,000	-52.45%	325,000	0.00%
217	Grants	768,530	1,448,275	701,125	484,847	-66.52%	175,000	-63.91%
219	Economic Development Grant	220,520	278,055	267,655	292,900	5.34%	292,925	0.01%
229	American Rescue Plan Act of 2021	6,923,339	0	0	0	0.00%	0	0.00%
230	Citywide Park Assessment District	6,032,921	6,844,234	6,123,183	7,365,889	7.62%	7,811,346	6.05%
231	Community Facilities District #2	686,321	714,921	700,996	728,776	1.94%	747,380	2.55%
232	Community Facilities District #3	2,131,312	2,441,536	2,347,534	2,430,531	-0.45%	2,461,120	1.26%
233,235	Community Facilities District #4	3,059,119	3,315,163	3,222,256	3,425,737	3.34%	3,549,859	3.62%
234	Community Facilities District #5	2,544,144	3,233,978	2,892,616	3,106,668	-3.94%	3,234,056	4.10%
250	Water Development Impact Fee	2,937,416	2,253,324	2,195,923	2,537,519	12.61%	6,315,849	148.90%
251	Roadway Development Impact Fee	1,066,214	9,977,061	9,886,224	5,269,537	-47.18%	4,261,939	-19.12%
252	Parks and Trails Development Impact Fee	7,040,830	2,301,200	2,207,794	531,444	-76.91%	579,548	9.05%
255	Wastewater Development Impact Fee	25,736,354	8,060,585	5,797,811	584,809	-92.74%	6,325,210	981.59%
256	Community Facilities Development Impact Fee	170,497	179,157	167,747	177,690	-0.82%	173,130	-2.57%
261	Development Impact Fee Administration	300,389	251,604	250,782	251,453	-0.06%	226,521	-9.92%
262	Agriculture Land Administration	44,944	57,420	57,295	139,637	143.19%	52,755	-62.22%
263	Agriculture Land Acquisition	17,406	224,447	40,058	259,158	15.47%	84,809	-67.28%
264	First-Time Homebuyer	10,748	121,291	1,081	131,439	8.37%	131,509	0.05%
265	Affordable Housing In-Lieu Fee	579,211	735,338	639,393	798,545	8.60%	825,378	3.36%
267	Public Art Administration	851	867	867	1,242	43.25%	1,342	8.05%
268	Public Art Acquisition	377,791	41,521	21,332	7,501	-81.93%	7,899	5.31%
269	Parking In-Lieu	0	50	0	2	-96.00%	2	0.00%
272	Riparian Mitigation Site Maintenance	756	1,381	1,300	5,516	299.42%	2,200	-60.12%
280	Asset Forfeiture	0	174,145	174,000	0	-100.00%	0	0.00%
281	Abandoned Vehicle Abatement	76	80,090	80,000	75,000	-6.36%	70,000	-6.67%
285	PEG Media	581	5,588	2,504	3,714	-33.54%	3,770	1.51%
286	Parks Advertising	24,850	0	0	0	0.00%	0	0.00%
293	Measure J	1,336,213	1,311,511	1,310,576	1,422,568	8.47%	1,522,469	7.02%
302	City Low Income Housing	13	5,050	0	5,000	-0.99%	5,000	0.00%
6xx	Landscape and Lighting Assessment Districts	25,075,513	27,221,721	26,491,846	29,239,176	7.41%	30,797,146	5.33%
Total Special Revenue Funds		90,483,589	75,322,103	69,553,198	63,354,221	-15.89%	73,598,825	16.17%



EXPENDITURE SUMMARY BY FUND (Continued)

Fund #	Fund Name	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
DEBT SERVICE FUNDS								
445	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 2,066,250	\$ 2,085,676	\$ 2,075,420	\$ 2,078,043	-0.37%	\$ 2,075,315	-0.13%
448	General Obligation Bonds Series 2002	630,373	661,064	660,139	695,239	5.17%	730,296	5.04%
461	2019 Civic Center Project Lease Revenue Refunding Bonds	3,195,792	3,440,379	3,439,979	3,432,559	-0.23%	3,424,658	-0.23%
466	2015 Lease Financing	789,500	788,182	787,682	790,794	0.33%	792,113	0.17%
	Total Debt Service Funds	<u>6,681,915</u>	<u>6,975,301</u>	<u>6,963,220</u>	<u>6,996,635</u>	0.31%	<u>7,022,382</u>	0.37%
CAPITAL PROJECT FUNDS								
336	Roadway Improvements	\$ 4,086,954	\$ 18,317,689	\$ 9,281,303	\$ 16,127,148	-11.96%	\$ 8,261,320	-48.77%
337	Community Facilities Improvements	636,700	5,938,795	693,079	7,611,241	28.16%	5,218,775	-31.43%
352	Parks and Trails Improvements	1,951,841	5,960,202	949,569	11,932,911	100.21%	9,549,975	-19.97%
366	2015 Lease Financing	30,659	388,931	388,930	0	-100.00%	0	0.00%
380	Civic Center Capital Improvement Financing Program	1,174,269	1,188,854	1,188,409	1,185,031	-0.32%	1,184,065	-0.08%
381	City Capital Improvement Financing Program	516,693	3,317,965	3,317,965	811,905	-75.53%	834,527	2.79%
392	Capital Infrastructure	59,447	1,365,715	6,200	1,809,046	32.46%	0	-100.00%
393	Vineyards Projects	357,871	0	0	0	0.00%	0	0.00%
542	Solid Waste Improvements	3,145	1,200,000	1,200,000	46,625,000	3785.42%	42,175,000	-9.54%
562	Water Improvements	3,233,364	15,562,103	5,309,491	16,422,204	5.53%	9,513,500	-42.07%
592	Wastewater Improvements	14,850,356	36,800,000	33,001,777	14,850,000	-59.65%	3,500,000	-76.43%
	Total Capital Project Funds	<u>26,901,299</u>	<u>90,040,254</u>	<u>55,336,723</u>	<u>117,374,486</u>	30.36%	<u>80,237,162</u>	-31.64%
TOTAL FUNDS		<u>\$ 303,542,345</u>	<u>\$ 361,053,676</u>	<u>\$ 305,436,678</u>	<u>\$ 378,845,481</u>	4.93%	<u>\$ 355,445,071</u>	-6.18%



INTRODUCTION TO DEPARTMENT AND PERFORMANCE BUDGETS

The City of Brentwood Strategic Plan incorporates six focus areas that represent elements from the City’s General Plan – 1) Public Works; 2) Police Services; 3) Economic Development; 4) Community Development; 5) Parks & Recreation Services and 6) Fiscal Sustainability and Operational Management. The City’s current FY 2022/23 – 2023/24 Strategic Plan was adopted by the City Council in February 2022. This Budget includes the funding necessary to complete carryover initiatives from the current Strategic Plan.

The Strategic Plan consists of six focus areas, goals for each of those areas and specific initiatives to achieve the goals. The department budgets in this section provide status updates on initiatives included in the FY 2022/23 - 2023/24 Strategic Plan. Please refer to the Strategic Plan section, beginning on page 27, for information on the focus areas and goals. In addition, department Performance Measures reference applicable Strategic Plan focus areas.

The table below represents the performance budgets funding sources, by City department, for FY 2024/25 as well as the total employee allocation.

Department	2024/25 Fund Type				Total	Total Employee Allocation
	General Fund	Enterprise	Special Revenue	Internal Service		
Legislative	\$ 499,652	\$ 0	\$ 0	\$ 0	\$ 499,652	0.50
City Manager	3,330,014	0	0	0	3,330,014	8.50
City Attorney	2,483,917	0	0	0	2,483,917	6.00
Community Development	6,564,015	867,925	0	0	7,431,940	26.00
Engineering	4,289,056	0	0	0	4,289,056	14.22
Finance and Information Systems	3,054,668	3,695,921	0	4,549,944	11,300,533	35.00
Human Resources	2,019,707	0	0	0	2,019,707	6.00
Parks and Recreation	9,486,542	0	3,179,695	0	12,666,237	28.60
Police	33,276,812	0	0	0	33,276,812	107.00
Public Works	5,060,859	72,111,825	0	3,866,879	81,039,563	107.18
Total	\$ 70,065,242	\$ 76,675,671	\$ 3,179,695	\$ 8,416,823	\$ 158,337,431	339.00
Total Employee Allocation	213.23	93.20	9.42	23.15	339.00	

LEGISLATIVE



Mayor

Joel R. Bryant
*Term Expires
November 2024*



Vice Mayor

Susannah Meyer
*Term Expires
November 2024*



Council Member

Jovita Mendoza
*Term Expires
November 2024*



Council Member

Tony Oerlemans
*Term Expires
November 2026*



Council Member

Pa'tanisha Pierson
*Term Expires
November 2026*



LEGISLATIVE

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

Implementation of City Council policy is accomplished through the adoption of ordinances, policies, and resolutions; the approval of contracts and agreements; and adoption of the City budget. The City Council is also responsible for appointing members to all City Commissions and Committees.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
General Fund						
100-1201	City Council	\$ 394,988	\$ 453,825	\$ 409,784	\$ 447,624	\$ 461,108
100-1414	Brentwood Neighborhood Committee	0	2,122	1,381	0	0
100-2202	Planning Commission	17,096	30,370	29,804	35,500	35,970
100-5106	Park and Recreation Commission	6,399	9,811	7,488	10,385	10,497
100-5107	Youth Commission	2,989	4,947	4,817	5,080	5,247
100-5109	Arts Commission	534	1,029	1,029	1,063	1,099
	Total	<u>\$ 422,006</u>	<u>\$ 502,104</u>	<u>\$ 454,303</u>	<u>\$ 499,652</u>	<u>\$ 513,921</u>
	Annual Percentage Change			7.65%	-0.49%	2.86%



LEGISLATIVE

Expenditures by Category	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Personnel Services	\$ 208,507	\$ 264,605	\$ 223,769	\$ 267,190	\$ 277,452
Supplies and Services	70,391	88,493	81,528	90,935	93,751
Internal Services	143,108	149,006	149,006	141,527	142,718
Total	<u>\$ 422,006</u>	<u>\$ 502,104</u>	<u>\$ 454,303</u>	<u>\$ 499,652</u>	<u>\$ 513,921</u>
Total Employee Allocation	0.50	0.50	0.50	0.50	0.50

Expenditure Analysis

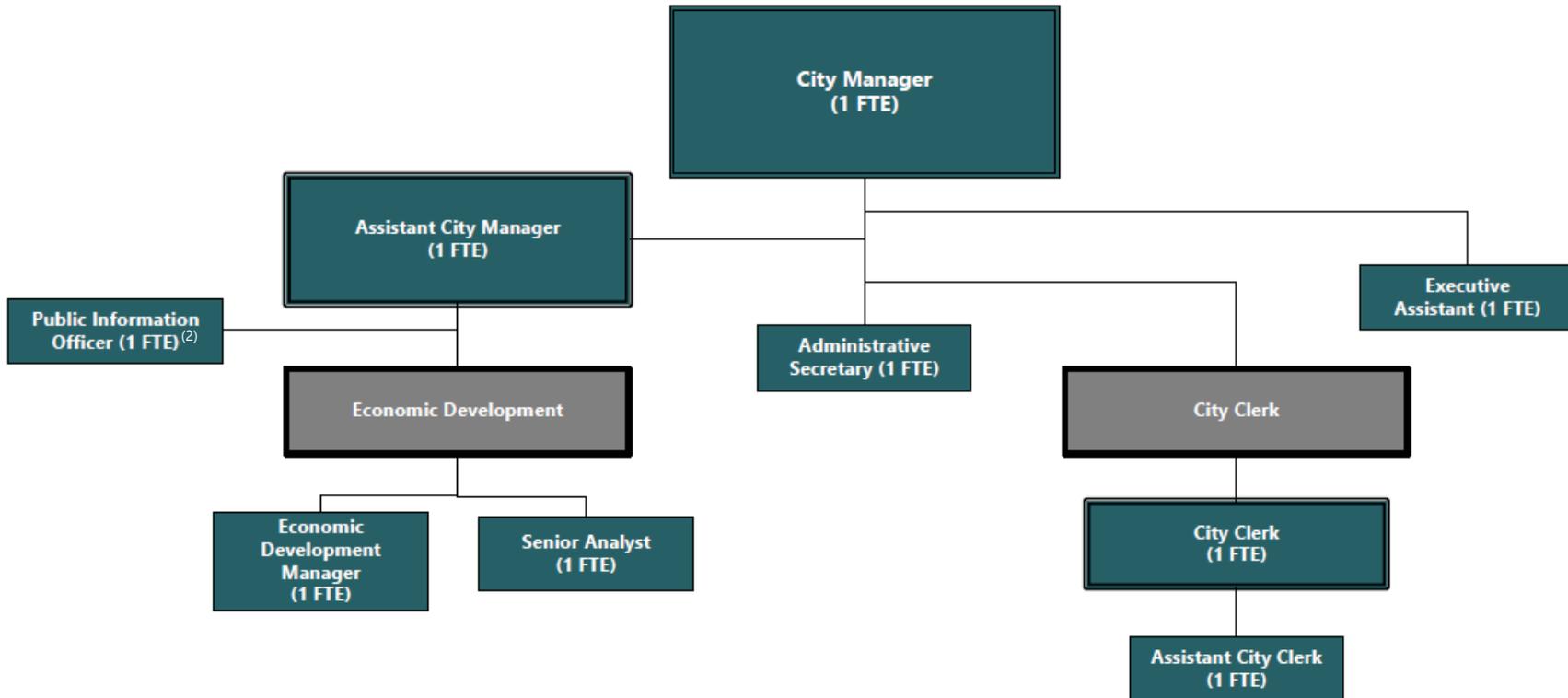
Personnel No employee allocation changes.

Supplies and Services There was not a significant increase or decrease in supplies and services

Internal Services Decreases in Internal Services are primarily due to lower OPEB expenditures which are partially offset by increases in insurance costs.

CITY MANAGER

9 Total Positions ⁽¹⁾



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

(2) The Public Information Officer position is not projected to be filled in the two-year budget period.

CITY MANAGER

Mission Statement

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

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

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

Economic Development provides the following services: City Marketing Programs/Partnerships, Public Information Office, Business Attraction/Retention Programs, Economic Development Grant Program, Agricultural Preservation and Tourism Program, and Real Estate Acquisitions and Dispositions.

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



CITY MANAGER

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
General Fund						
100-1202	City Manager	\$ 890,867	\$ 1,021,862	\$ 981,176	\$ 1,051,745	\$ 1,087,229
100-1204	Economic Development	1,152,671	1,558,602	1,262,494	1,440,502	1,323,720
100-1205	City Clerk	714,446	617,065	612,203	837,767	700,179
	Total	\$ 2,757,984	\$ 3,197,529	\$ 2,855,873	\$ 3,330,014	\$ 3,111,128
	Annual Percentage Change			3.55%	4.14%	-6.57%

Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget
	Personnel Services	\$ 1,711,075	\$ 1,902,571	\$ 1,853,623	\$ 1,970,553	\$ 2,046,961
	Supplies and Services	681,599	916,638	623,930	1,011,803	706,793
	Internal Services	363,833	378,320	378,320	347,658	357,374
	Capital Outlay and Transfers Out	1,477	0	0	0	0
	Total	\$ 2,757,984	\$ 3,197,529	\$ 2,855,873	\$ 3,330,014	\$ 3,111,128
	Total Employee Allocation	8.50	8.50	8.50	8.50	8.50

CITY MANAGER

Expenditure Analysis

Personnel	No employee allocation changes.
Supplies and Services	The increase in the Supplies and Services budget for FY 2024/25 reflects costs associated with the General Municipal Election to be held in November 2024. The decrease in FY 2025/26 is due to the carryover Strategic Initiative costs and election costs non-recurring.
Internal Services	Decreases in Internal Services are primarily due to lower OPEB expenditures and allocations to facilities replacement which are partially offset by increases in insurance costs.



CITY MANAGER

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
5, 6	Noticed and Published City Council Agendas	Workload	#	29	30	30	30
5, 6	Political Reform Act Filings (Form 700)	Workload	#	178	195	200	200
3	Sale of Successor Agency Real Properties	Effectiveness	# of Properties	1	0	3	5 ⁽¹⁾
3	Participation in Trade Shows to Promote and Attract New Commercial Investment into the City	Effectiveness	# of Trade Shows	6	8	10	10
3	Outreach Meetings, In-Person and Virtual, to Attract New Commercial Investment into the City	Workload	# of Meetings	55	100+	70	70
3, 5	Small Business Spotlights and Highlights by Better in Brentwood	Workload	# of business highlights/spotlights	28	36	36	36
3, 5	Promotion of Small Businesses on the www.BetterinBrentwood.com platform	Effectiveness	# of Unique Users to Website	37,000	42,000	45,000	50,000

(1) Revenue from the projected sale of the properties is not included in the Operating Budget to be conservative.



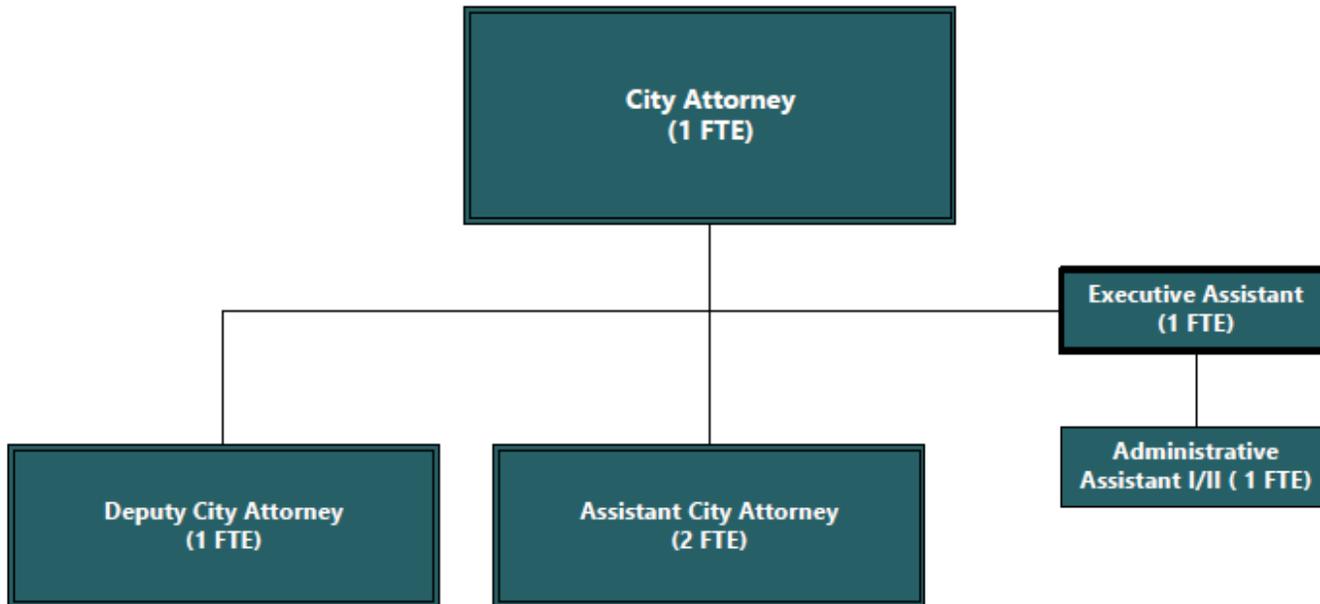
CITY MANAGER

FY 2022/23 - FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
3.1.a.	<p>Encourage private re-investment through the sale of Successor Agency and City owned real properties</p> <p><i>The City continues to work through the state mandated Surplus Land Act which has extended the timeframe of disposing of Successor Agency and City owner real properties. This project will carry over into FY 2024/25 – 2025/26.</i></p>	50%	25%	100%	35%
3.1.b.	<p>Incentivize higher tier, unique businesses and development to the Brentwood Boulevard and Downtown areas</p> <p><i>The City worked with landowners to see the successful development of Sciortino Ranch, bringing much needed services to an underserved neighborhood and attracted a new high end restaurant to downtown.</i></p>	50%	50%	100%	75%
3.2.a.	<p>Enhance retail recruitment awareness and prioritize activities that display the City's efforts inducing new retail-commercial development</p> <p><i>Staff completed a retail market analysis of the City and is using data from the study to attract new and expanding retailers to the community.</i></p>	75%	75%	100%	100%

CITY ATTORNEY

6 Total Positions



CITY ATTORNEY

Mission Statement

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

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

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



CITY ATTORNEY

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget

General Fund

100-1203	City Attorney	\$ 1,865,822	\$ 2,259,607	\$ 1,860,133	\$ 2,483,917	\$ 2,514,543
	Total	\$ 1,865,822	\$ 2,259,607	\$ 1,860,133	\$ 2,483,917	\$ 2,514,543

Annual Percentage Change	-0.30%	9.93%	1.23%
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Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget

Personnel Services	\$	1,153,973	\$	1,408,439	\$	1,053,013	\$	1,496,319	\$	1,561,510
Supplies and Services		435,627		584,885		540,837		734,738		692,686
Internal Services		257,152		266,283		266,283		252,860		260,347
Capital Outlay and Transfers Out		19,070		0		0		0		0
Total	\$	1,865,822	\$	2,259,607	\$	1,860,133	\$	2,483,917	\$	2,514,543

Total Employee Allocation	6.00	6.00	6.00	6.00	6.00	6.00
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CITY ATTORNEY

Expenditure Analysis

Personnel

Due to vacancies, \$40,000 of salary budget was transferred to contractual services in FY 2023/24. After factoring in the budget transfer, the personnel services budget was up just over 3% in FY 2024/25 and there were no employee allocation changes.

Supplies and Services

The increase in supplies and services in FY 2024/25 is due mainly to a change in the method of budgeting for General Fund legal expenditures. Legal services budgets previously accounted for in various General Fund divisions were consolidated into the City Attorney's office budget for efficiency and effectiveness of managing the expenditures.

Internal Services

Decreases in Internal Services are primarily due to lower allocations for facilities replacement and decreases in OPEB expenditures partially offset by increases in insurance costs.





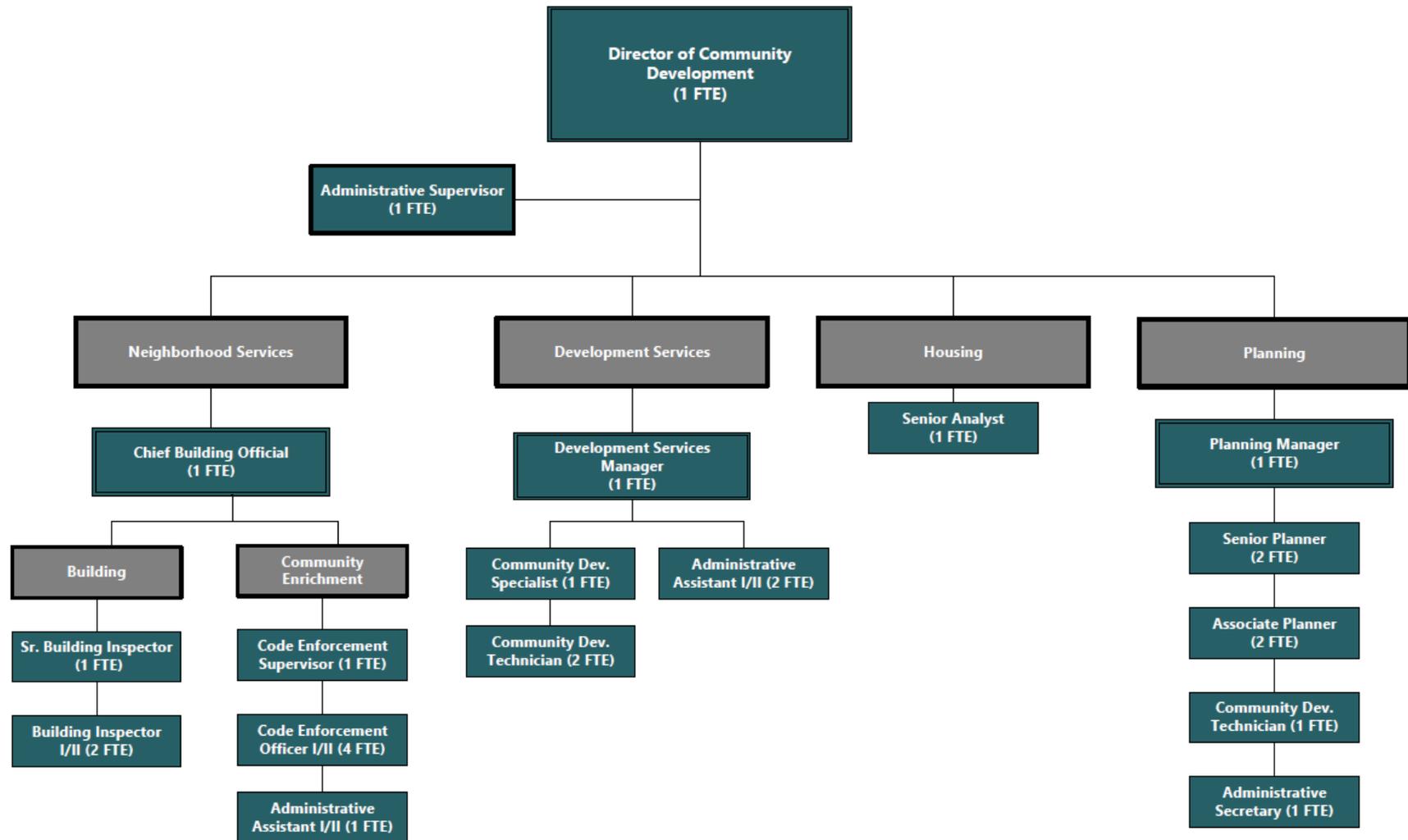
CITY ATTORNEY

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
6	Contracts Reviewed/Drafted	Workload	#	389	388	400	415
6	City Council/Planning Commission Staff Reports Reviewed/Drafted	Workload	#	373	500	450	473
6	City Council/Planning Commission Ordinances/Resolutions Reviewed	Workload	#	225	148	225	230

COMMUNITY DEVELOPMENT

26 Total Positions



COMMUNITY DEVELOPMENT

Mission Statement

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

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

The four components of Community Development provide the following services:

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



COMMUNITY DEVELOPMENT

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
General Fund						
100-2101	Building	\$ 2,401,186	\$ 2,969,048	\$ 2,409,299	\$ 2,848,101	\$ 2,919,022
100-2102	Community Enrichment	983,280	1,079,135	1,048,896	1,381,125	1,411,022
100-2201	Planning	1,694,630	2,058,213	1,781,972	2,334,789	2,218,356
Enterprise Funds						
510-5010	Housing Administration	610,247	833,299	665,889	867,925	869,132
	Total	<u>\$ 5,689,343</u>	<u>\$ 6,939,695</u>	<u>\$ 5,906,056</u>	<u>\$ 7,431,940</u>	<u>\$ 7,417,532</u>

Annual Percentage Change: 3.81% (2023/24 vs 2022/23), 7.09% (2024/25 vs 2023/24), -0.19% (2025/26 vs 2024/25)

Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget
	Personnel Services	\$ 4,102,897	\$ 4,597,428	\$ 4,199,759	\$ 5,110,220	\$ 5,376,475
	Supplies and Services	511,760	1,221,342	593,191	1,090,086	926,074
	Internal Services	1,053,181	1,110,187	1,110,187	1,104,345	1,105,842
	Capital Outlay and Transfers Out	21,505	10,738	2,919	127,289	9,141
	Total	<u>\$ 5,689,343</u>	<u>\$ 6,939,695</u>	<u>\$ 5,906,056</u>	<u>\$ 7,431,940</u>	<u>\$ 7,417,532</u>

Total Employee Allocation: 25.00 (2022/23), 25.00 (2023/24), 25.00 (2023/24 Projected), 26.00 (2024/25), 26.00 (2025/26)

COMMUNITY DEVELOPMENT

Expenditure Analysis

Personnel	The increase in the personnel budget is due to the addition of one Code Enforcement Officer position in the Community Enrichment division, combined with an increase in health benefit costs from changes in the mix of enrollment benefit levels and rate increases.
Supplies and Services	The FY 2024/25 decrease in supplies and services is primarily due to one-time contractual services costs for a fee study budgeted in FY 2023/24. The FY 2025/26 decrease is due to planned completion of one-time contractual services during FY 2024/25.
Internal Services	Internal Services decreases, due to lower allocations for facilities replacement and information systems and decreases in OPEB expenditures, are being offset by increases in insurance costs.
Capital Outlay and Transfers Out	FY 2024/25 budget includes purchase of a vehicle for the new Code Enforcement Officer position and Permit Center security upgrades.



COMMUNITY DEVELOPMENT

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
4, 5	Affordable Housing Eligibility Wait List	Workload	#	166	150	300	280
4, 5	Preferred Lenders List	Workload	#	2	4	6	6
4, 5	Review and Respond to Brentwood 24/7 Connect Application Requests Within 48 Hours (Business Days)	Efficiency	%	95%	95%	97%	97%
4, 5	Respond to all Inspection Request Within 24 Hours (Business Days)	Efficiency	%	95%	98%	98%	98%
4, 5	Plan Reviews Completed/Facilitated	Workload	#	3,321	2,000	2,400	2,800
4, 5	Permit Turn-Around (Application to Approval) (Business Days)	Efficiency	# of Days	9	13	12	11
4, 5	Publish Planning Commission Agenda Packet on Time	Efficiency	Yes/No	Yes	Yes	Yes	Yes
4, 5	Discretionary Applications Processed	Workload	#	28	34	36	38



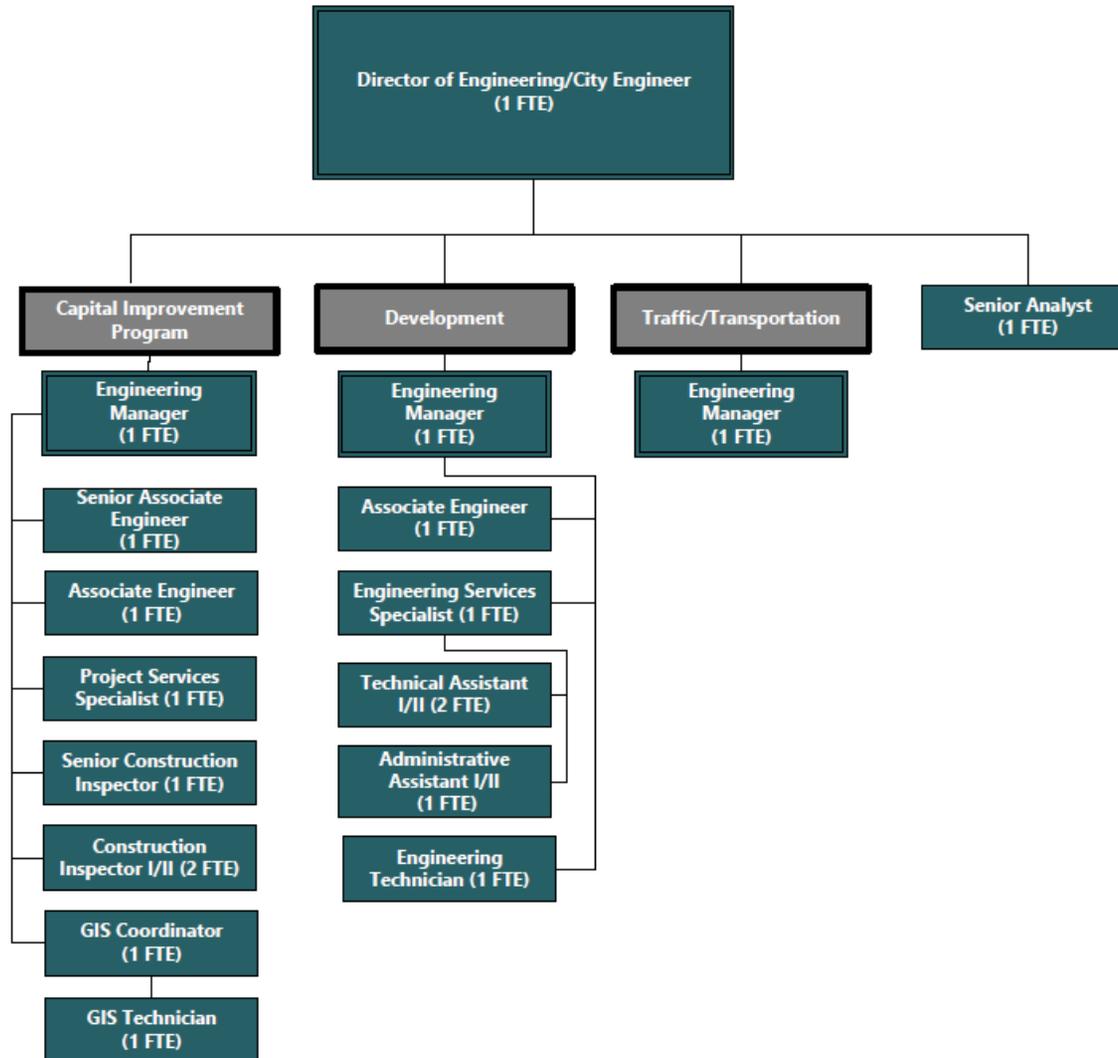
COMMUNITY DEVELOPMENT

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
4.1.	<p>Implement Zoning Ordinance update to maintain compliance with State law, including developing objective design standards (SB 330 compliance)</p> <p><i>In progress. The project will be substantially complete mid-calendar 2024, with a few items related to the Housing Element completed in the following fiscal year.</i></p>	75%	75%	100%	95%
4.2.a.	<p>Develop implementation plan for General Plan Conservation and Open Space policies to minimize impacts on the environment</p> <p><i>In progress.</i></p>	75%	50%	100%	50%
4.3.a.	<p>Implement General Plan implementation status updates every two years</p> <p><i>The project is underway and will be complete by the end of 2024.</i></p>	25%	25%	100%	25%
4.4.a.	<p>Update the City's Housing Element including: an evaluation of the 2015 Housing Element; assessment of housing needs, resources, constraints; approval of an updated Regional Housing Needs Allocation; and adoption of housing goals, policies, and actions</p> <p><i>The Housing Element was completed early 2024, and several implementation actions will be completed in 2025.</i></p>	50%	50%	100%	90%

ENGINEERING

19 Total Positions ⁽¹⁾



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

ENGINEERING

Mission Statement

To foster sustainable and resilient communities through innovative and responsible engineering solutions. Our mission is to provide exemplary service in planning, designing, and managing the City's infrastructure with a focus on safety, efficiency, and environmental stewardship. We are driven by a passion for community development and a commitment to delivering projects that stand the test of time, contributing to the enduring vitality and prosperity of the City of Brentwood.

The Engineering Department is responsible for the implementation of the Capital Improvement Program, Private Land Development Review, Management of the City's Traffic and Transportation Network, and the City's Geographic Information System (GIS).

The Engineering Department provides the following services: Infrastructure Master Planning; Design and Construction Project Management and Administration; Engineering Designs and Estimating; Construction Inspection; Private Land Development Review; Grading and Encroachment Permits; Stormwater Permit Coordination and Inspections; Geographic Information System Mapping (GIS); Traffic Alerts; Transportation Permits; Traffic Control Plan Review; and Traffic Control Measures (i.e. Traffic Signals and Traffic Calming).



ENGINEERING

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
General Fund						
100-2301	Engineering Division	1,810,335	2,010,287	1,874,278	2,102,679	2,188,716
100-2303	Transportation	548,648	595,080	587,032	621,931	646,564
100-3601	CIP Administration	1,234,532	1,526,749	1,319,109	1,564,446	1,641,324
	Total	<u>\$ 3,593,515</u>	<u>\$ 4,132,116</u>	<u>\$ 3,780,419</u>	<u>\$ 4,289,056</u>	<u>\$ 4,476,604</u>
	Annual Percentage Change			5.20%	3.80%	4.37%

Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget
	Personnel Services	\$ 2,556,824	\$ 2,870,738	\$ 2,611,752	\$ 3,002,961	\$ 3,149,834
	Supplies and Services	467,736	671,141	579,605	669,926	695,159
	Internal Services	567,094	587,262	587,262	613,194	628,636
	Capital Outlay and Transfers Out	1,861	2,975	1,800	2,975	2,975
	Total	<u>\$ 3,593,515</u>	<u>\$ 4,132,116</u>	<u>\$ 3,780,419</u>	<u>\$ 4,289,056</u>	<u>\$ 4,476,604</u>
	Total Employee Allocation	14.22	14.22	14.22	14.22	14.22

ENGINEERING

Expenditure Analysis

Personnel	No employee allocation changes.
Supplies and Services	There was not a significant increase or decrease in supplies and services.
Internal Services	Increases in Internal Services are primarily due to increases in information systems insurance costs partially offset by lower allocations for facilities replacement and decreases in OPEB expenditures.



ENGINEERING

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
1, 5	Number of CIP projects completed	Workload	#	6	5	7	6
1, 5	Transportation Permits Issued	Workload	#	133	199	150	150
1, 4, 5	Percent of land development projects reviewed on time	Effectiveness	%	95%	95%	90%	90%
1, 4, 5	Percent of minor encroachment permits reviewed by target date	Effectiveness	%	95%	95%	90%	90%
1, 4, 5	Number of encroachment permits reviewed, issued and inspected	Workload	#	398	350	350	350
1, 4, 5	Percent of inspection requests responded within one business day	Effectiveness	%	97%	90%	90%	90%

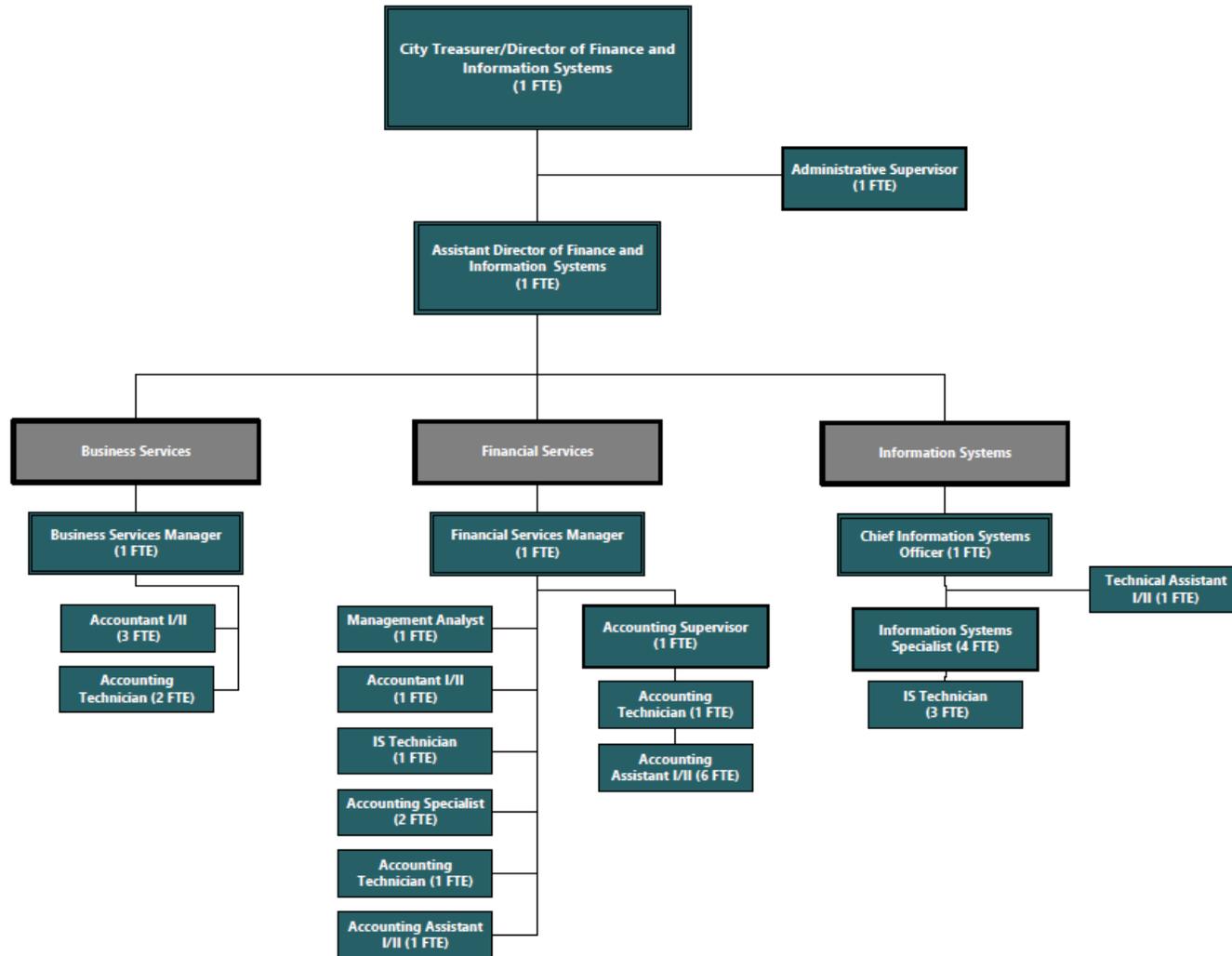
ENGINEERING

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
1.1.a.	Construct Innovation Center infrastructure <i>Innovation Center Infrastructure is reliant on pending Right-of-Way negotiations. The City is currently in negotiations with property owners and anticipates construction of utilities from Empire Avenue across State Route 4 to begin in fall 2024. The Sand Creek Road Extension CIP project is currently underway and scheduled for completion in September 2024.</i>	50%	10%	100%	30%
1.1.b.	Pursue additional funding to preserve our streets <i>Received Measure J funds of approximately \$1.2 million, per fiscal year, from Contra Costa Transportation Authority.</i> <i>Transportation Development Act funding is applied for each fiscal year. A new sidewalk was added along Fairview Avenue in FY 2022/23 and in FY 2023/24 additional funding was approved to install sidewalk along Spruce Street adjacent to Liberty High School.</i> <i>Staff continues to submit a list of qualified projects to the California Transportation Commission every year to maintain the City's RMRA funding.</i>	50%	50%	100%	100%
1.1.c.	Pursue grant funding to improve the Brentwood Boulevard corridor (e.g. underground existing utility lines, widen portion of Brentwood Boulevard, etc.) <i>Staff continues to pursue grant funding.</i>	100%	100%	100%	100%
1.1.d.	Explore State Route 4 sound study mitigation measures, including raising the lower portion of the existing sound wall adjacent to Livorno Street south of Carrara Street <i>The sound wall project was completed in FY 2023/24.</i>	50%	50%	100%	100%
1.1.e.	Improve safety in Parking Garage <i>Design is 95% complete with construction to begin in Summer 2024.</i>	50%	10%	100%	75%

FINANCE AND INFORMATION SYSTEMS

34 Total Positions ⁽¹⁾



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

FINANCE AND INFORMATION SYSTEMS

Mission Statement

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

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

The divisions provide the following services:

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



FINANCE AND INFORMATION SYSTEMS

Expenditure Analysis

Personnel	No allocation changes.
Supplies and Services	The FY 2024/25 decrease in Supplies and Services is primarily due to a one-time utility receivable write-off included in the budget in FY 2023/24. This decrease was partially offset by a rise in bank processing charges. FY 2025/26 increases are a result of higher expected costs for contractual services for the Information Systems division for software licensing and cloud-based services.
Internal Services	Decreases in Internal Services are primarily due to lower allocations for facilities replacement and decreases in OPEB expenditures partially offset by increases in insurance costs. Additional decreases in FY 2025/26 are primarily due to pension paydown funding budgeted in FY 2024/25 by the Enterprise and Internal Service funds.
Capital Outlay and Transfers Out	FY 2024/25 budget includes one-time costs for security upgrades in the Utility Billing lobby.



FINANCE AND INFORMATION SYSTEMS

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
6	Clean Audit Opinion for Fiscal Year Financial Statements	Effectiveness	Yes/No	Yes	Yes	Yes	Yes
5, 6	Go Green Utility Billing Online Applications	Efficiency	#	1,854	1,551	1,542	1,557
5, 6	Go Green Utility Billing Average Monthly Statements	Efficiency	#	7,250	7,735	7,909	7,988
6	Business Tax Certificates Issued	Workload	#	6,336	6,451	6,483	6,515
5, 6	Website Visits	Effectiveness	#	1,493,761	794,371	849,977	909,475



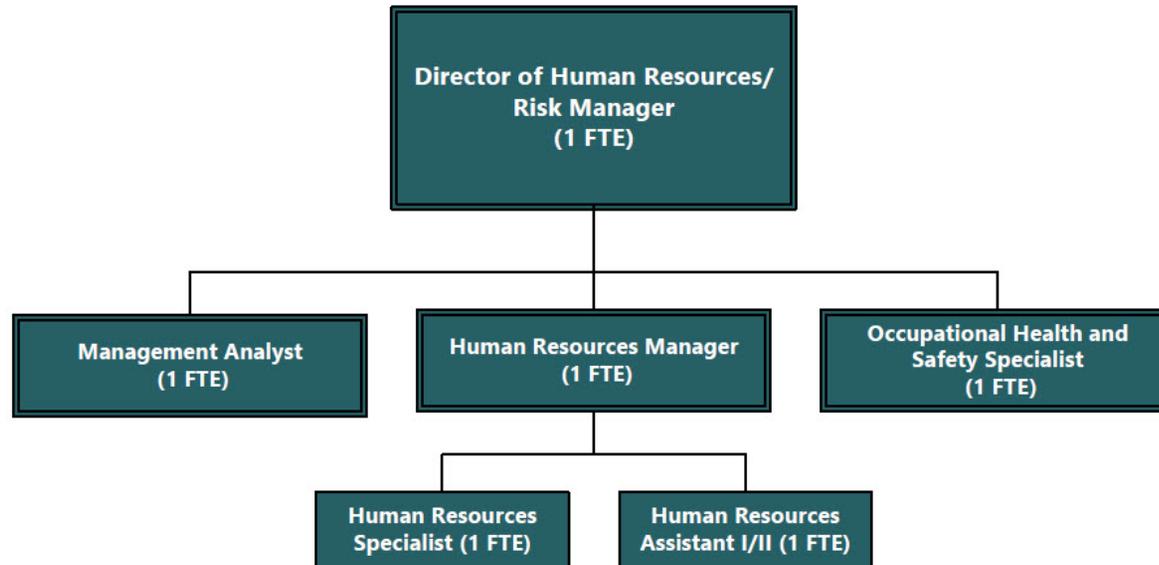
FINANCE AND INFORMATION SYSTEMS

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
6.2.	Information Technology Master Plan implementation:				
6.2.a.	Enhanced Cybersecurity Plan <i>The Information Systems division is continually assessing the City's cybersecurity posture and implementing strategies, tools and mitigation measures to better protect the City's infrastructure and data. The Information Systems division has engaged with a cybersecurity consultant to perform a formal assessment of the City's cybersecurity level as measured against the standards and framework set by the National Institute of Standards and Technology (NIST). The results of the assessment will then be used to develop a list of additional strategies and mitigation measures to improve the City's overall cybersecurity maturity and ensure alignment with industry best practices.</i>	50%	50%	100%	70%
6.2.b.	Business Continuity Plan <i>The Information Systems division is working with various technology consultants to assess the current technology infrastructure and develop a list of strategies and mitigation measures to help improve the overall resiliency of the City's technology infrastructure. The assessment will also work in conjunction with the Enhanced Cybersecurity Plan to review and assess the City's Disaster Recovery plans and make recommendations for improvements including strategies for regular review and testing to help ensure that the plans are effective and up-to-date.</i>	50%	50%	100%	60%

HUMAN RESOURCES

6 Total Positions



HUMAN RESOURCES

Mission Statement

To deliver exceptional service and support to the organization.

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





HUMAN RESOURCES

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget

General Fund

100-1206	Human Resources	\$ 1,464,980	\$ 1,988,076	\$ 1,851,227	\$ 2,019,707	\$ 2,128,643
	Total	<u>\$ 1,464,980</u>	<u>\$ 1,988,076</u>	<u>\$ 1,851,227</u>	<u>\$ 2,019,707</u>	<u>\$ 2,128,643</u>

Annual Percentage Change 26.37% 1.59% 5.39%

Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget

	Personnel Services	\$ 893,968	\$ 1,112,215	\$ 1,003,282	\$ 1,288,614	\$ 1,370,305
	Supplies and Services	347,091	648,739	620,823	488,921	507,683
	Internal Services	218,708	227,122	227,122	242,172	250,655
	Capital Outlay and Transfers Out	5,213	0	0	0	0
	Total	<u>\$ 1,464,980</u>	<u>\$ 1,988,076</u>	<u>\$ 1,851,227</u>	<u>\$ 2,019,707</u>	<u>\$ 2,128,643</u>

Total Employee Allocation 5.25 5.25 5.25 6.00 6.00

HUMAN RESOURCES

Expenditure Analysis

Personnel	Increase in Personnel Services costs was due to an increase in an employee allocation to the division.
Supplies and Services	The decrease in Supplies and Services is due mainly to the elimination of completed Strategic Initiative costs, offset by an increase in advertising costs for recruitment.
Internal Services	Increases in Internal Services are primarily due to new personnel and increases in insurance costs which are partially offset by decreases in OPEB expenditures and allocations to facilities replacement.



HUMAN RESOURCES

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
6	Workforce Completed Citywide Required Training	Effectiveness	%	67%-70%	94%	97%	99%
6	Average Number of Days From Recruitment to Referral for Career Positions	Efficiency	#	50	46	40	35
6	Employees On-boarded for Career Positions	Workload	#	42	51	50	50
6	Employee Promotions	Workload	#	26	30	30	30
6	Employee Participation in City engagement programs (Diversity, Equity and Inclusion)	Effectiveness	%	0%	34%	50%	65%
6	Employee Participation in City engagement programs (Wellness)	Effectiveness	%	65%	70%	75%	80%
6	Employee Status Changes (Personnel Actions)	Workload	#	191	314	329	345

HUMAN RESOURCES

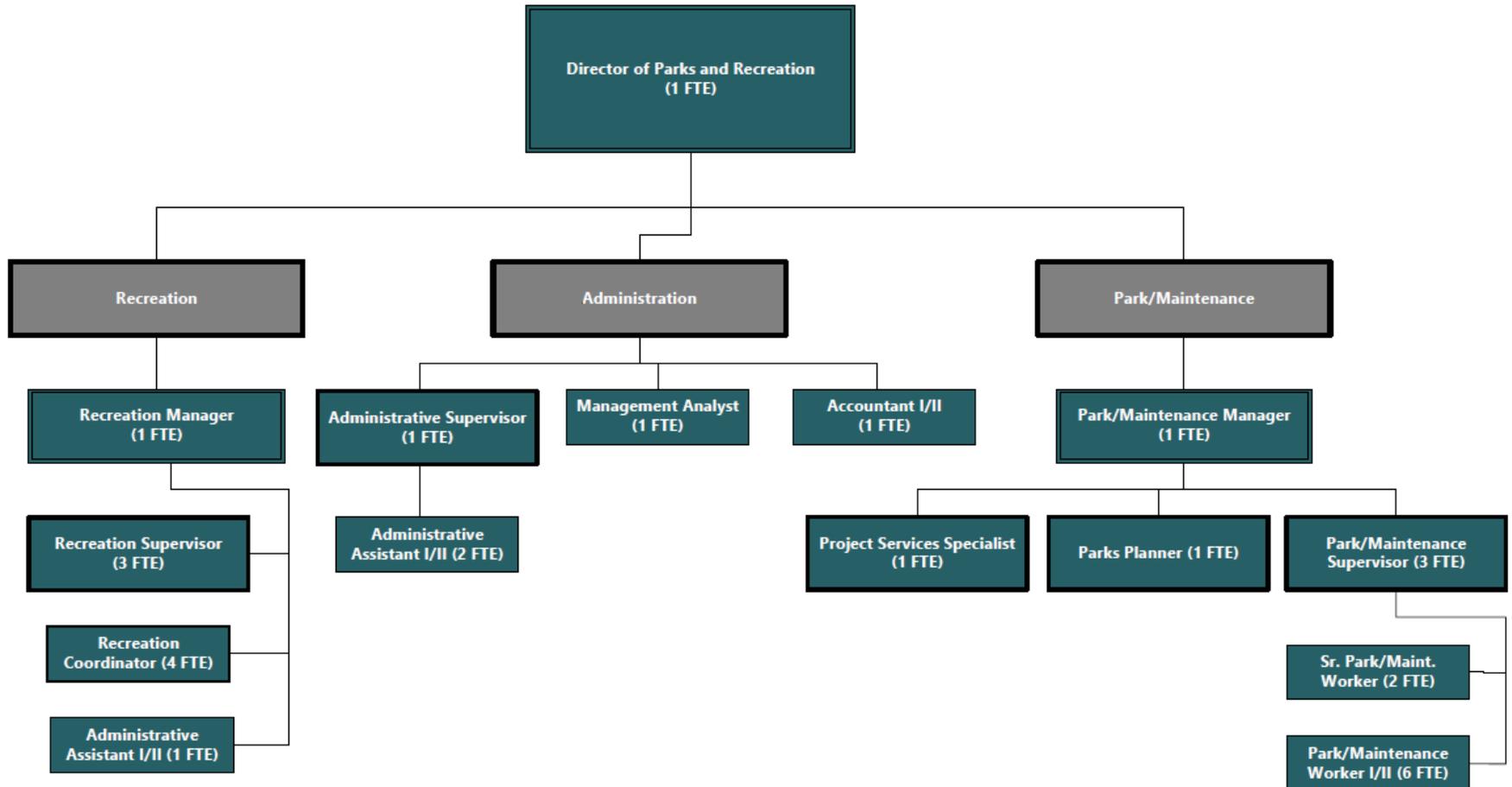
FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
6.1.	<p>Classification and Compensation Study</p> <p><i>The goal is to develop an equitable, reliable, and competitive classification and compensation system that supports the City's mission; promotes equity by accurately aligning classifications, assignments, and pay; fosters the attraction and retention of qualified individuals; and provides opportunities for employee growth and development. As of May 2024, the classification and compensation phases of the study are at 90% completion.</i></p>	50%	30%	100%	100%



PARKS AND RECREATION

29 Total Positions ⁽¹⁾



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

PARKS AND RECREATION

Mission Statement

Creating joyful community experiences through people, parks and programs.

The Parks and Recreation Department is dedicated to the wellbeing and quality of life in Brentwood. The department provides the best in programs, parks and services at a great value to residents. Brentwood has 267 developed acres of parkland, 100 award winning parks and facilities, approximately 20 miles of beautiful trails and 63 miles of bike lanes. There are over 150 recreational activities and events offered for people of all ages and interests.

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

- **Recreation** – Recreation Administration; Youth Commission; Arts Commission; Family Aquatic Center; Community Center; Senior Center; Special Events; Concerts in the Park Series; Special Classes; Youth and Adult Sports Programs; Special Event Permits and Athletic Field and Picnic Area Rentals.
- **Parks/Maintenance** – Park and Recreation Commission; Landscape; Park Planning and Development; Lighting and Landscape Assessment District Management; Irrigation Control; Play Structures; Open Space Weed Abatement; Tree Inventory Program; Trail Management and Sport Field/Court Maintenance.
- **Administration** – Parks and Recreation Administration.



PARKS AND RECREATION

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
<u>General Fund</u>						
100-5101	Parks and Recreation Administration	\$ 2,503,070	\$ 2,899,635	\$ 2,611,646	\$ 2,879,505	\$ 3,007,315
100-5102	City Pool	1,182,399	1,362,609	1,362,609	1,450,883	1,499,578
100-5108	Parks Planning	189,452	331,970	281,042	323,820	326,550
100-5110	Community Center	814,151	855,740	855,740	931,064	964,950
100-5111	Senior Programs	326,116	394,838	309,375	424,857	448,254
100-5112	Brentwood Senior Activity Center	504,272	541,423	541,423	611,423	643,014
100-62xx	Sports Programs	319,544	457,472	384,066	384,295	400,259
100-63xx	Recreation Programs	630,133	889,746	771,106	838,586	829,939
100-1602	Landscape Operations	1,378,223	1,531,815	1,468,450	1,642,109	1,699,687
<u>Special Revenue Fund</u>						
230-2501	Citywide Park Assessment District	3,400,802	2,992,939	2,815,083	3,179,695	3,331,945
	Total	\$ 11,248,162	\$ 12,258,187	\$ 11,400,540	\$ 12,666,237	\$ 13,151,491
Annual Percentage Change				1.35%	3.33%	3.83%

PARKS AND RECREATION

Expenditures by Category	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Personnel Services	\$ 5,541,921	\$ 6,283,071	\$ 5,717,451	\$ 6,444,288	\$ 6,804,353
Supplies and Services	2,637,530	3,447,666	3,219,410	3,574,371	3,695,857
Internal Services	3,059,915	2,350,101	2,350,101	2,579,578	2,651,281
Capital Outlay and Transfers Out	8,796	177,349	113,578	68,000	0
Total	<u>\$ 11,248,162</u>	<u>\$ 12,258,187</u>	<u>\$ 11,400,540</u>	<u>\$ 12,666,237</u>	<u>\$ 13,151,491</u>
Total Employee Allocation	28.60	28.60	28.60	28.60	28.60



PARKS AND RECREATION

Expenditure Analysis

Personnel	No employee allocation changes.
Supplies and Services	The increase in the FY 2023/24 Supplies and Services budget is due to an escalation in utility costs for both the recreation and parks divisions and increases in purchased water costs.
Internal Services	Increases in Internal Services are primarily due to increases in facilities replacement, facilities maintenance and insurance costs which are partially offset by decreases in OPEB expenditures.
Capital Outlay and Transfers Out	FY 2023/24 projection includes costs for one new vehicle for use by the Parks Planner and Recreation services and a tree chipper. FY 2024/25 budget includes costs for an additional new vehicle for use by the Parks Planner and Recreation services and replacement of the City's large holiday tree for use in City Park special events.



PARKS AND RECREATION

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
1, 5	Parks <i>(not including pocket parks and complexes)</i>	Workload	#	91	100	103	106
5	Work Orders	Workload	#	4,990	5,000	5,150	5,150
1, 4, 5	Total Parks, Landscape and Open Space	Workload	# of Acres	677	684	697	710
1, 2, 5	Playground Inspections	Workload	#	2,019	2,000	2,000	2,000
5	Picnic Rentals	Workload	#	437	425	425	425
5	Youth Activity Registrations	Workload	#	7,270	7,800	8,580	9,500
5	Hours of Field Rentals	Workload	#	16,300	17,750	17,800	17,800
5	Senior Registrations <i>(including drop-ins and virtual classes; not including Meals on Wheels)</i>	Workload	#	4,000	5,000	5,500	5,600
5	Special Event Permits Issued – external events <i>(Farmers Market is now counted as one permit rather than each week)</i>	Workload	#	37	46	50	50



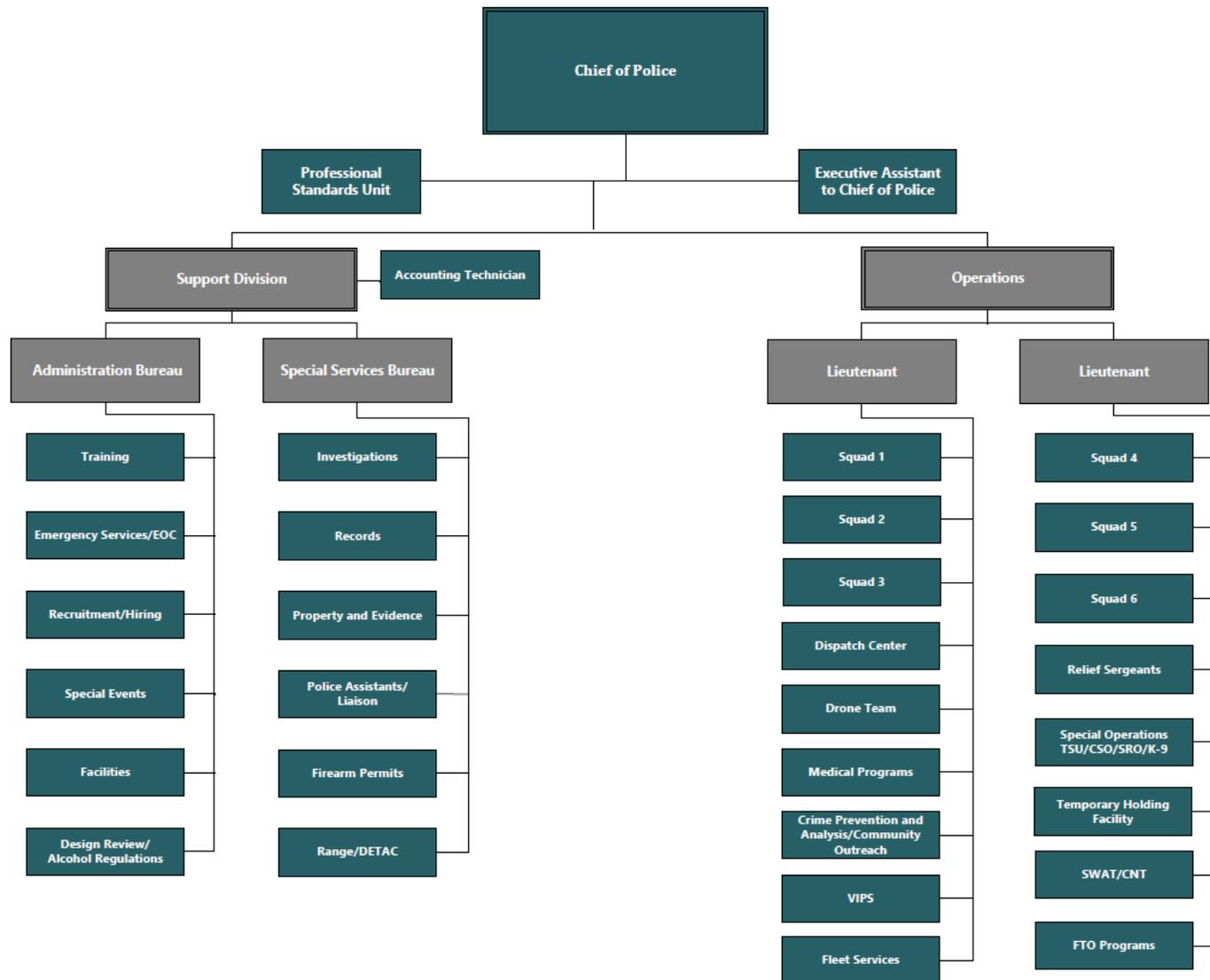
PARKS AND RECREATION

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
5.1.a.	Carry over strategic initiatives:				
	i. Restrooms at Creekside Park and Garin Park <i>Completed in June 2023.</i>	100%	100%	-	-
	ii. Pickleball courts at Creekside Park <i>In progress and expected to be complete by the end of FY 2023/24.</i>	100%	5%	100%	100%
	iii. Expanded hours of Sunset Park <i>Fencing installed to secure the pinwheel ballfields in March 2022. Hours are not expanding further.</i>	100%	-	-	-
	iv. Trail enhancements <i>In progress and expected to be complete by the end of FY 2023/24.</i>	100%	10%	100%	100%
5.2.a.	Sand Creek Sports Complex design & development and issue a RFP for design services as soon as feasible <i>In progress and expected to be complete by the end of FY 2023/24.</i>	65%	65%	100%	100%
5.3.a.	Continue development of Amphitheater <i>In progress.</i>	30%	30%	50%	50%
5.4.a.	Carry over strategic initiative - Adaptive Recreation programming <i>In progress.</i>	100%	25%	50%	50%
5.4.b.	Pursue Measure X funding to renovate CD building for a Youth Center <i>The site was eliminated from the County list and the project has been suspended.</i>	100%	-	-	-

POLICE

107 Total Positions



POLICE

Mission Statement

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

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

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



POLICE

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget

General Fund

100-1501	Police Department	\$ 25,243,165	\$ 28,371,660	\$ 26,455,673	\$ 28,883,369	\$ 30,219,367
100-1511	Police Dispatch Center	3,503,022	4,042,121	3,823,053	4,393,443	4,493,055
	Total	<u>\$ 28,746,187</u>	<u>\$ 32,413,781</u>	<u>\$ 30,278,726</u>	<u>\$ 33,276,812</u>	<u>\$ 34,712,422</u>

Annual Percentage Change 5.33% 2.66% 4.31%

Expenditures by Category		2022/23	2023/24	2023/24	2024/25	2025/26
		Actual	Budget	Projected	Budget	Budget

	Personnel Services	\$ 20,891,889	\$ 23,700,826	\$ 21,880,632	\$ 24,691,466	\$ 25,971,968
	Supplies and Services	2,534,151	3,135,152	2,883,271	2,964,791	3,056,983
	Internal Services	5,313,730	5,501,323	5,501,323	5,613,555	5,676,471
	Capital Outlay and Transfers Out	6,417	76,480	13,500	7,000	7,000
	Total	<u>\$ 28,746,187</u>	<u>\$ 32,413,781</u>	<u>\$ 30,278,726</u>	<u>\$ 33,276,812</u>	<u>\$ 34,712,422</u>

Total Employee Allocation 107.00 107.00 107.00 107.00 107.00

POLICE

Expenditure Analysis

Personnel	No employee allocation changes.
Supplies and Services	The FY 2024/25 decrease in supplies and services costs is due mainly due to the discontinuation of certain software services and a change in budget methodology to account for legal and facility maintenance budgets in other City divisions.
Internal Services	Increases in Internal Services are primarily due to increases in facilities replacement and insurance costs which are partially offset by decreases in OPEB expenditures.
Capital Outlay and Transfers Out	FY 2023/24 projection includes one-time costs for unmanned aerial vehicles.



POLICE

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
2, 5, 6	Dispatch Received to Officer Response	Efficiency	Seconds	49	47	45	43
2, 5, 6	911 Calls Answered Between 1 and 40 Seconds	Efficiency	Time	99%	99.2%	99.3%	99.4%
5, 6	Social Media Followers	Effectiveness	#	29,818	31,308	32,874	34,518
5, 6	Public Records Requests	Workload	#	900	1,200	1,236	1,273



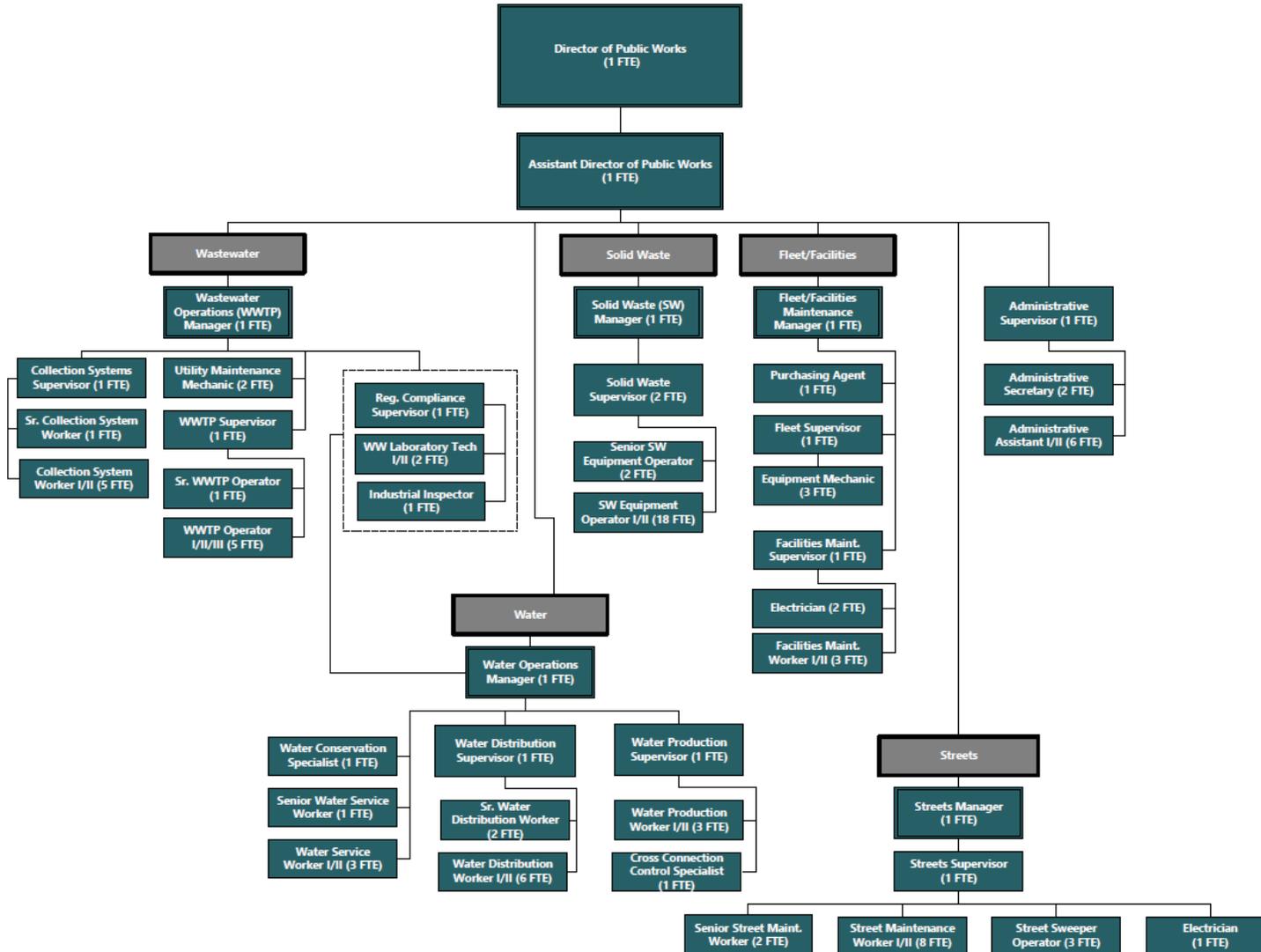
POLICE

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
2.1.	Enhance Community Engagement by strengthening connections with underrepresented community groups, youth, seniors, mentally ill and the unsheltered <i>We have had a successful couple of years getting to know our community better through targeted efforts of community engagement and will continue to grow and foster the positive relations built moving forward as well as continue to engage with our entire community.</i>	50%	50%	100%	100%

PUBLIC WORKS

103 Total Positions ⁽¹⁾



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

PUBLIC WORKS

Mission Statement

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

The Public Works Department is responsible for the operation and maintenance of all City infrastructure and facilities. The Department includes Water, Solid Waste (Garbage), Wastewater (Sewer), Fleet/Facilities Maintenance and Street Maintenance, and provides the following services: Vehicle, Equipment and Facilities Maintenance and Repair; Streetlight Maintenance and Repair; Garbage, Recycle and Green Waste Collection and Transfer; Neighborhood Clean-up Events; Street Maintenance; Street Sweeping; Graffiti Removal; Wastewater Collection System Maintenance and Upgrades; Sewer System Management Plan; Storm Drain Maintenance; Wastewater Treatment Plant Operations and Maintenance; Recycled Water Fill Station; Non-Potable Water System; Urban Water Management Plan; Water Production and Distribution; Water Conservation Education and Community Outreach, and Regulatory Compliance.



PUBLIC WORKS

DEPARTMENT BUDGET SUMMARY

Expenditures by Division		2022/23	2023/24	2023/24	2024/25	2025/26
Division #	Division Name	Actual	Budget	Projected	Budget	Budget
General Fund						
100-1603	Streets	\$ 4,106,366	\$ 4,792,708	\$ 4,683,426	\$ 5,060,859	\$ 5,183,533
Enterprise Funds						
540-5301	Solid Waste Operations	11,604,436	16,015,426	13,970,610	15,911,327	16,096,486
540-5303	Solid Waste Transfer Station	2,443,512	2,987,085	2,581,898	2,958,421	3,063,256
560-5501	Water Operations	30,270,664	30,577,224	29,574,236	34,482,314	34,544,707
560-5504	Water Non-Potable	303,559	532,328	527,613	573,592	587,630
590-5801	Wastewater Operations	27,382,019	17,772,332	16,461,991	17,482,050	18,652,218
590-5803	Wastewater Lateral Maintenance	243,869	332,850	332,850	704,121	734,777
Internal Service Fund						
706-7601	Fleet Maintenance Services	2,087,102	2,392,924	2,188,263	2,649,173	2,630,916
707-7702	Facilities Maintenance Services	968,861	1,237,560	1,187,412	1,217,706	1,225,826
	Total	\$ 79,410,388	\$ 76,640,437	\$ 71,508,299	\$ 81,039,563	\$ 82,719,349
	Annual Percentage Change			-9.95%	5.74%	2.07%

PUBLIC WORKS

Expenditures by Category	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	2025/26 Budget
Personnel Services	\$ 14,466,849	\$ 16,741,502	\$ 14,895,602	\$ 18,582,239	\$ 19,598,093
Supplies and Services	36,508,795	41,340,608	39,366,278	45,757,480	49,820,795
Internal Services	6,830,845	7,521,952	7,521,952	8,742,195	8,078,143
Capital Outlay and Transfers Out	21,603,899	11,036,375	9,724,467	7,957,649	5,222,318
Total	<u>\$ 79,410,388</u>	<u>\$ 76,640,437</u>	<u>\$ 71,508,299</u>	<u>\$ 81,039,563</u>	<u>\$ 82,719,349</u>
Total Employee Allocation	99.93	99.93	99.93	107.18	107.18



PUBLIC WORKS

Expenditure Analysis

Personnel

Personnel costs are increasing due to the addition of eight new positions in FY 2024/25. Five positions are being added to the Wastewater Operations, a Wastewater Collection Supervisor, two Wastewater Collection System Workers, and two Street Maintenance Workers. The positions will staff a new Wastewater lateral repair program designed to ensure that aging connections from residences and businesses to the sewer system are maintained. Two Solid Waste Equipment Operator positions are being added as a result of growth in residential, front load and roll-off routes and to reduce the number of limited-service equipment operators in operations. Finally, one GIS Technician position, will serve the Water, Wastewater and Solid Waste operations by assisting with compliance with new regulation. This position will be assigned to the Engineering Department and is funded by the three enterprises.

Supplies and Services

Supplies and Services budget increased by about 11% in FY 2024/25. The increase is due to the overall rise in costs of contractual services, utility rates, materials, equipment and fuel. Additionally, the following also contributed to the increase:

1. Maintenance and upgrades for the Randall Bold Water Treatment Plant costs increased approximately \$408,000.
2. Brentwood Water Treatment Plant operations and maintenance increased approximately \$477,000 and conveyance costs increased approximately \$1,095,000.
3. Increase in costs for software contractual services including the implementation of: Fleet management software of \$95,000; Water management software of \$127,850; and Water SB606 (Water Conservation) management software of \$147,000.

Supplies and Services budget increased by 8.88% in FY 2025/26 due to the overall rise in costs of labor, utility rates, materials, equipment and fuel. Additionally, the following also contributed to the increase:

1. Operations and maintenance of the Wastewater Treatment Plant increased \$600,000 due to the expansion being placed into service.

Internal Services Increases in Internal Services are due to new personnel, increases in insurance costs and increases for services related to new equipment purchases, which are partially offset by decreases in OPEB expenditures. Additional decreases in FY 2025/26 are primarily due to pension paydown funding budgeted in FY 2024/25 by the Enterprise and Internal Service funds.

Capital Outlay and Transfers Out Capital Outlay and Transfers Out decreased by 18.2% in FY 2024/25 from the FY 2023/24 projection, primarily due to several large new vehicle and equipment purchases occurring in FY 2023/24, combined with a decline in funding of wastewater capital projects. The two-year budget includes costs for new equipment and vehicles as follows: Streets skid steer, Water valve turning truck with articulating arm upgrade, Wastewater dump truck, Wastewater backhoe, two trucks and one trailer for Wastewater. The Wastewater equipment is being purchased to provide equipment for new positions for the sewer lateral maintenance program.





PUBLIC WORKS

FY 2024/25 - FY 2025/26 Performance Measures

Strategic Plan Focus Area	Measurement	Type of Indicator	Unit of Measure	FY 2022/23 Actual	FY 2023/24 Estimate	FY 2024/25 Projection	FY 2025/26 Projection
5	Illegal Dumping Cleaned Up	Effectiveness	Yards	300	500	550	600
5	Graffiti Removed	Effectiveness	Sq. Ft.	14,799	16,000	16,500	17,000
5	Street Sweeping Debris Collected	Workload	Lbs.	1,816,811	1,850,000	1,900,000	1,950,000
1	Garbage Collected	Workload	Tons	33,280	33,500	34,000	34,500
1	Mixed Recycle/Yard Waste/Cardboard Collected	Workload	Tons	19,358	19,500	19,700	20,000
1	Water - Average Daily Consumption	Workload	MG	9.03	9.20	9.8	10.5
1	Wastewater - Average Daily Influent	Workload	MG	4.29	4.39	4.49	4.59

PUBLIC WORKS

FY 2022/23 – FY 2023/24 Strategic Initiatives

Goal	Strategic Initiatives	FY 2022/23		FY 2023/24	
		Target	Actual	Target	Actual
1.2.a.	<p>Combat climate change through organics management</p> <p><i>On January 23, 2024, City Council approved the execution of an agreement for the design and construction of a high diversion organics operating facility.</i></p>	10%	10%	20%	20%
1.2.b.	<p>Ensure adequate water supply by expanding water treatment, storage, and distribution infrastructure</p> <p><i>Received Water Options Supply Study report from consultant. In review and discussion of potential options with other local water purveyors which will impact direction.</i></p>	5%	5%	15%	15%
1.2.c.	<p>Ensure fiscal sustainability by conducting rate studies</p> <p><i>On June 13, 2023 City Council approved rate studies for the Water, Wastewater, and Solid Waste Enterprises.</i></p>	50%	50%	100%	100%



SPECIAL ASSESSMENT DISTRICTS

The following Special Assessment District Bonds, issued pursuant to the Municipal Improvement Act of 1915, are not reported in long-term debt. These are special obligations payable from, and secured by, specific revenue sources described in the bond resolutions and official statements of the respective issues. The City is the collecting and paying agent for the debt issued by these districts, but 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.

The financial activity of the Special Assessment Districts are reported in the Custodial funds of the Fiduciary funds section of the City's Annual Comprehensive Financial Report (ACFR).

Fund #	Fund Name	Fund Balance & Reserves at 6/30/2023	2023/24 Projected		Fund Balance & Reserves at 6/30/2024	2024/25 Budget		Fund Balance & Reserves at 6/30/2025	2025/26 Budget		Fund Balance & Reserves at 6/30/2026
			Revenues	Expenditures		Revenues	Expenditures		Revenues	Expenditures	
Special Assessment Districts											
435	2018 A Refinance	\$ 422,920	\$ 3,939,064	\$ 3,967,177	\$ 394,807	\$ 3,913,760	\$ 3,943,543	\$ 365,024	\$ 3,906,693	\$ 3,937,559	\$ 334,158
436	2014 A & B Refinance	2,273,395	7,264,576	7,189,181	2,348,790	7,204,645	7,204,642	2,348,793	7,209,809	7,209,809	2,348,793
437	2012 A Refinance	861,001	1,294,735	1,314,194	841,542	1,292,972	1,304,940	829,574	1,294,352	1,306,744	817,182
438	Capital Improvement Financing Program 2003-1	928,443	1,285,915	1,243,588	970,770	1,263,743	1,247,408	987,105	1,261,090	1,248,256	999,939
439	Capital Improvement Financing Program 2002-1	922,960	1,232,939	1,197,101	958,798	1,211,812	1,195,547	975,063	1,204,223	1,191,444	987,842
441	Capital Improvement Financing Program 94-1	2,438,829	2,855,182	2,749,775	2,544,236	2,797,893	2,755,308	2,586,821	2,756,187	2,722,728	2,620,280
442	Capital Improvement Financing Program 98-1	591,489	711,762	676,830	626,421	694,952	684,504	636,869	696,569	688,360	645,078
443	Capital Improvement Financing Program 99-1	535,730	657,798	619,933	573,595	641,276	631,693	583,178	636,933	629,403	590,708
444	Capital Improvement Financing Program 2000-1	779,425	960,049	930,152	809,322	942,645	928,718	823,249	943,259	932,317	834,191
449	Capital Improvement Financing Program 2004-1	1,148,257	1,591,490	1,548,400	1,191,347	1,567,527	1,547,416	1,211,458	1,559,294	1,543,492	1,227,260
460	Randy Way Assessment District	122,377	60,757	58,692	124,442	61,358	57,693	128,107	64,307	61,428	130,986
463	Capital Improvement Financing Program 2006-1	833,018	1,137,139	1,104,223	865,934	1,120,847	1,106,049	880,732	1,126,314	1,114,687	892,359
464	Capital Improvement Financing Program 2005-1	1,996,560	2,662,065	2,592,076	2,066,549	2,637,365	2,602,053	2,101,861	2,644,648	2,616,903	2,129,606
TOTAL Special Assessment District Funds		\$ 13,854,404	\$ 25,653,471	\$ 25,191,322	\$ 14,316,553	\$ 25,350,795	\$ 25,209,514	\$ 14,457,834	\$ 25,303,678	\$ 25,203,130	\$ 14,558,382



SUCCESSOR AGENCY

Effective February 1, 2012, the Brentwood Redevelopment Agency was dissolved. Under the provisions of AB 1484, the City elected to become the Housing Successor and retain the housing assets. These housing assets were transferred to the City's Low Income Housing Special Revenue Fund.

The City also elected to become the Successor Agency to the Brentwood Redevelopment Agency and on February 1, 2012 the Redevelopment Agency's remaining assets were distributed to, and liabilities were assumed by, the Successor Agency. ABx1 26 required the establishment of an Oversight Board to oversee the activities of the Successor Agency and the Brentwood Oversight Board was established on April 11, 2012. Effective July 1, 2018 the Brentwood Oversight Board has been dissolved and a new Countywide Oversight Board has assumed responsibilities for winding down the former Brentwood Redevelopment Agency.

Fund #	Fund Name	Cash Balance	2023/24 Projected		Cash Balance	2024/25 Budget		Cash Balance	2025/26 Budget		Cash Balance
		at 6/30/2023	Revenues	Expenditures	at 6/30/2024	Revenues	Expenditures	at 6/30/2025	Revenues	Expenditures	at 6/30/2026
SUCCESSOR AGENCY FUNDS											
303	Administration and Debt Service	\$ 0	\$ 2,697,524	\$ 2,697,524	\$ 0	\$ 2,682,637	\$ 2,682,637	\$ 0	\$ 2,673,015	\$ 2,673,015	\$ 0
304	RDA Obligation Retirement	2,278,296	2,649,138	2,697,524	2,229,910	2,712,953	2,682,637	2,260,226	2,702,814	2,673,015	2,290,025
	Total	\$ 2,278,296	\$ 5,346,662	\$ 5,395,048	\$ 2,229,910	\$ 5,395,590	\$ 5,365,274	\$ 2,260,226	\$ 5,375,829	\$ 5,346,030	\$ 2,290,025

Division #	Division	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Budget	Budget % Change	2025/26 Budget	Budget % Change
REVENUE								
303-0000	Administration and Debt Service	\$ 2,699,524	\$ 2,697,524	\$ 2,697,524	\$ 2,682,637	-0.55%	\$ 2,673,015	-0.36%
304-0000	RDA Obligation Retirement	\$ 2,636,079	\$ 2,636,180	\$ 2,649,138	\$ 2,712,953	2.91%	\$ 2,702,814	-0.37%
	Total Revenues	\$ 5,335,603	\$ 5,333,704	\$ 5,346,662	\$ 5,395,590	1.16%	\$ 5,375,829	-0.37%
EXPENDITURE								
303-0000	Administration and Debt Service	\$ 1,497,031	\$ 2,697,524	\$ 2,697,524	\$ 2,682,637	-0.55%	\$ 2,673,015	-0.36%
304-0000	RDA Obligation Retirement	\$ 2,587,499	\$ 2,697,524	\$ 2,697,524	\$ 2,682,637	-0.55%	\$ 2,673,015	-0.36%
	Total Expenditures	\$ 4,084,530	\$ 5,395,048	\$ 5,395,048	\$ 5,365,274	-0.55%	\$ 5,346,030	-0.36%



RESOLUTION NO. 2024-XX



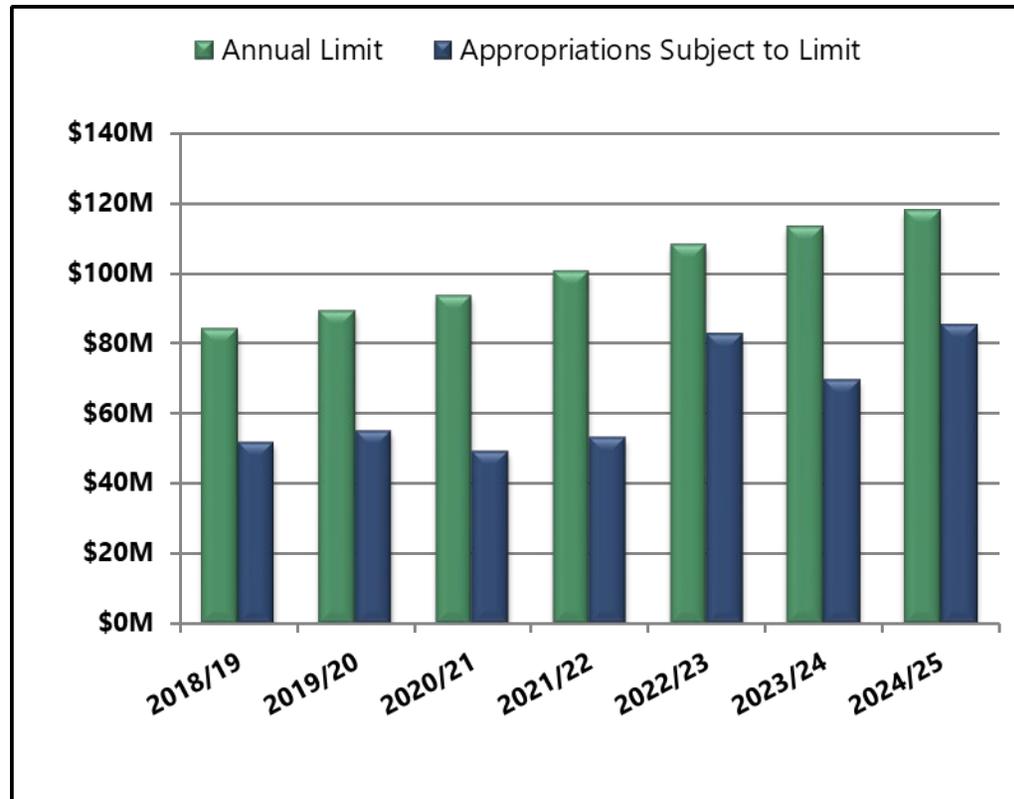
RESOLUTION NO. 2024-XX (Continued)



RESOLUTION NO. 2024-XX

CONSTITUTIONAL SPENDING LIMITS

Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1979, and modified by Proposition 111 which passed in 1990, to limit the amount of tax proceeds State and local governments can spend each year. The Gann Limit now appears in California’s State Constitution as Article XIII (B). The limit changes annually and is different for every city. Each year’s limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978/79 in each city and is adjusted for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the DOF’s official report on changes in the State’s per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on changes in either city or county population levels. The following chart depicts the City’s historical Gann Limits and the appropriations subject to the limit.



CONSTITUTIONAL SPENDING LIMITS (Continued)

The City's limit is calculated each year and is established by a resolution of the City Council prior to, or concurrently with, the adoption of the annual Operating Budget. The Article XIII (B) limit for FY 2024/25 has been calculated to be \$118,161,019. This amount was calculated by taking the prior year's limitation and adjusting it by the percentage increase in non-residential new construction and the percentage increase in the City's population. The Article XIII (B) limit is not a restricting factor for the City of Brentwood. This factor will continue to be monitored annually and budget adjustments will be recommended if they are required in future years.

Article XIII (B) Appropriations Limit for the City of Brentwood For Fiscal Year 2024/25

Appropriations Limit for Fiscal Year 2023/24	<u>\$ 113,476,986</u>
City Population in January 2023	64,496
City Population in January 2024	64,811
Percentage Increase in Population - City of Brentwood	0.49%
Percentage Increase - Contra Costa County	0.12%
California Per Capita Personal Income	3.62%
Change in non-residential new construction	2.58%
Factor to be applied to Prior Year (1 + Population Factor) x (1 + Per Capita Factor)	1.041277
Appropriations Limit for Fiscal Year 2024/25	<u>\$ 118,161,019</u>



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
Legislative				
Executive Assistant	0.50	0.50	0.50	0.50
Legislative Total	0.50	0.50	0.50	0.50
City Manager				
<i>City Manager</i>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50
Public Information Officer	1.00	1.00	1.00	1.00
City Manager Total	3.00	3.00	3.00	3.00
<i>Economic Development</i>				
Assistant City Manager	0.50	0.50	0.50	0.50
Administrative Secretary	0.50	0.50	0.50	0.50
Economic Development Manager	1.00	1.00	1.00	1.00
Senior Analyst	1.00	1.00	1.00	1.00
Economic Development Total	3.00	3.00	3.00	3.00
<i>City Clerk</i>				
Administrative Secretary	0.50	0.50	0.50	0.50
Assistant City Clerk	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
City Clerk Total	2.50	2.50	2.50	2.50
City Manager Total	8.50	8.50	8.50	8.50
City Attorney				
City Attorney	1.00	1.00	1.00	1.00
Assistant City Attorney	2.00	2.00	2.00	2.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Administrative Assistant I/II	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
City Attorney Total	6.00	6.00	6.00	6.00



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
Community Development				
<i>Building</i>				
Director of Community Development	0.35	0.35	0.35	0.35
Administrative Assistant I/II	0.96	0.96	0.86	0.86
Administrative Supervisor	0.34	0.34	0.34	0.34
Building Inspector I/II	2.00	2.00	2.00	2.00
Chief Building Official	0.80	0.80	0.80	0.80
Community Development Specialist	1.00	1.00	1.00	1.00
Community Development Technician	2.00	2.00	1.00	1.00
Development Services Manager	1.00	1.00	1.00	1.00
Senior Analyst	0.10	0.10	0.10	0.10
Senior Building Inspector	1.00	1.00	1.00	1.00
Senior Technician	1.00	1.00	1.00	1.00
Building Total	10.55	10.55	9.45	9.45
<i>Community Enrichment</i>				
Administrative Assistant I/II	1.00	1.00	1.00	1.00
Code Enforcement Officer I/II	3.00	3.00	4.00	4.00
Code Enforcement Supervisor	1.00	1.00	1.00	1.00
Community Enrichment Total	5.00	5.00	6.00	6.00
<i>Planning</i>				
Director of Community Development	0.32	0.32	0.32	0.32
Administrative Assistant I/II	0.94	0.94	0.64	0.64
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.33	0.33	0.33	0.33
Associate Planner	2.00	2.00	2.00	2.00
Community Development Technician	0.00	0.00	1.00	1.00
Planning Manager	0.95	0.95	0.95	0.95
Senior Planner	2.00	2.00	2.00	2.00
Planning Total	7.54	7.54	8.24	8.24



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<i>Housing Administration</i>				
Director of Community Development	0.33	0.33	0.33	0.33
Administrative Assistant I/II	0.10	0.10	0.50	0.50
Administrative Supervisor	0.33	0.33	0.33	0.33
Chief Building Official	0.20	0.20	0.20	0.20
Senior Analyst	0.90	0.90	0.90	0.90
Planning Manager	0.05	0.05	0.05	0.05
Housing Administration Total	1.91	1.91	2.31	2.31
Community Development Total	25.00	25.00	26.00	26.00
Engineering				
<i>Engineering</i>				
Director of Engineering/City Engineer	0.20	0.20	0.20	0.20
Administrative Assistant I/II	0.55	0.55	0.55	0.55
Associate Engineer	0.70	0.70	0.70	0.70
Construction Inspector I/II	1.30	1.30	1.30	1.30
Engineering Manager	0.50	0.50	0.50	0.50
Engineering Services Specialist	1.00	1.00	1.00	1.00
Engineering Technician	0.70	0.70	0.70	0.70
Project Services Specialist	0.10	0.10	0.10	0.10
Senior Analyst	0.25	0.25	0.25	0.25
Senior Construction Inspector	0.80	0.80	0.80	0.80
Technical Assistant I/II	1.15	1.15	1.15	1.15
Engineering Total	7.25	7.25	7.25	7.25
<i>Transportation</i>				
Director of Engineering/City Engineer	0.10	0.10	0.10	0.10
Engineering Manager	1.00	1.00	1.00	1.00
Senior Analyst	0.10	0.10	0.10	0.10
Transportation Total	1.20	1.20	1.20	1.20
<i>CIP Administration</i>				
Director of Engineering/City Engineer	0.50	0.50	0.50	0.50
Administrative Assistant I/II	0.40	0.40	0.40	0.40
Associate Engineer	0.90	0.90	0.90	0.90
Construction Inspector I/II	0.50	0.50	0.50	0.50
Engineering Manager	0.50	0.50	0.50	0.50
Engineering Technician	0.30	0.30	0.30	0.30
Parks Planner	0.15	0.15	0.15	0.15
Project Services Specialist	1.00	1.00	1.00	1.00
Senior Analyst	0.05	0.05	0.05	0.05
Senior Associate Engineer	0.42	0.42	0.42	0.42
Senior Construction Inspector	0.20	0.20	0.20	0.20
Technical Assistant I/II	0.85	0.85	0.85	0.85
CIP Administration Total	5.77	5.77	5.77	5.77
Engineering Total	14.22	14.22	14.22	14.22



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<u>Finance and Information Systems</u>				
<i>Business Services</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.20	0.20	0.20	0.20
Accountant I/II	2.45	2.45	2.45	2.45
Accounting Manager	0.80	0.80	0.80	0.80
Accounting Technician	1.60	1.60	1.70	1.70
Administrative Supervisor	0.17	0.17	0.17	0.17
Information Systems Technician	0.05	0.05	0.05	0.05
Business Services Total	5.52	5.52	5.62	5.62
<i>Financial Services</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.20	0.20	0.20	0.20
Accountant I/II	1.00	1.00	1.00	1.00
Accounting Assistant I/II	1.15	1.15	1.15	1.15
Accounting Manager	0.25	0.25	0.25	0.25
Accounting Specialist	2.00	2.00	2.00	2.00
Accounting Technician	1.00	1.00	1.00	1.00
Administrative Supervisor	0.16	0.16	0.16	0.16
Information Systems Technician	0.15	0.15	0.15	0.15
Management Analyst	0.70	0.70	0.70	0.70
Financial Services Total	6.86	6.86	6.86	6.86
<i>Information Systems</i>				
Director of Finance and Information Systems	0.25	0.25	0.25	0.25
Assistant Director of Finance and Information Systems	0.35	0.35	0.35	0.35
Chief Information Systems Officer	1.00	1.00	1.00	1.00
Accounting Assistant I/II	0.35	0.35	0.35	0.35
Accounting Technician	0.25	0.25	0.15	0.15
Administrative Supervisor	0.33	0.33	0.33	0.33
GIS Coordinator	1.00	1.00	1.00	1.00
Information Systems Specialist	4.00	4.00	4.00	4.00
Information Systems Technician	3.80	3.80	3.80	3.80
Management Analyst	0.30	0.30	0.30	0.30
Technical Assistant I/II	1.00	1.00	1.00	1.00
Information Systems Total	12.63	12.63	12.53	12.53



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<i>Solid Waste Utility Billing</i>				
Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Assistant Director of Finance and Information Systems	0.09	0.09	0.09	0.09
Accountant I/II	0.18	0.18	0.18	0.18
Accounting Assistant I/II	1.82	1.82	1.82	1.82
Accounting Manager	0.32	0.32	0.32	0.32
Accounting Supervisor	0.33	0.33	0.33	0.33
Accounting Technician	0.38	0.38	0.38	0.38
Administrative Supervisor	0.11	0.11	0.11	0.11
Solid Waste Utility Billing Total	3.31	3.31	3.31	3.31
<i>Water Utility Billing</i>				
Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Assistant Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Accountant I/II	0.18	0.18	0.18	0.18
Accounting Assistant I/II	1.87	1.87	1.87	1.87
Accounting Manager	0.31	0.31	0.31	0.31
Accounting Supervisor	0.34	0.34	0.34	0.34
Accounting Technician	0.39	0.39	0.39	0.39
Administrative Supervisor	0.11	0.11	0.11	0.11
Water Utility Billing Total	3.36	3.36	3.36	3.36
<i>Wastewater Utility Billing</i>				
Director of Finance and Information Systems	0.09	0.09	0.09	0.09
Assistant Director of Finance and Information Systems	0.08	0.08	0.08	0.08
Accountant I/II	0.19	0.19	0.19	0.19
Accounting Assistant I/II	1.81	1.81	1.81	1.81
Accounting Manager	0.32	0.32	0.32	0.32
Accounting Supervisor	0.33	0.33	0.33	0.33
Accounting Technician	0.38	0.38	0.38	0.38
Administrative Supervisor	0.12	0.12	0.12	0.12
Wastewater Utility Billing Total	3.32	3.32	3.32	3.32
Finance and Information Systems Total	35.00	35.00	35.00	35.00



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<u>Human Resources</u>				
Director of Human Resources/Risk Manager	1.00	1.00	1.00	1.00
Human Resources Assistant I/II	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Occupational Health and Safety Specialist	0.25	0.25	1.00	1.00
Human Resources Total	5.25	5.25	6.00	6.00
<u>Parks and Recreation</u>				
<i>Parks and Recreation Administration</i>				
Director of Parks and Recreation	0.85	0.85	0.85	0.85
Accountant I/II	0.30	0.30	0.30	0.30
Administrative Assistant I/II	2.75	2.75	2.75	2.75
Administrative Supervisor	1.00	1.00	1.00	1.00
Management Analyst	0.85	0.85	0.85	0.85
Project Services Specialist	0.50	0.50	0.50	0.50
Recreation Coordinator	3.25	3.25	3.25	3.25
Recreation Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00	2.00
Parks and Recreation Administration Total	12.50	12.50	12.50	12.50
<i>Parks Planning</i>				
Park/Maintenance Supervisor	0.20	0.20	0.20	0.20
Parks Planner	0.85	0.85	0.85	0.85
Project Services Specialist	0.25	0.25	0.25	0.25
Parks Planning Total	1.30	1.30	1.30	1.30
<i>City Pool</i>				
Park/Maintenance Worker I/II	0.20	0.20	0.20	0.20
Recreation Coordinator	0.50	0.50	0.50	0.50
City Pool Total	0.70	0.70	0.70	0.70



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<i>Citywide Park Assessment District</i>				
Director of Parks and Recreation	0.05	0.05	0.05	0.05
Accountant I/II	0.30	0.30	0.30	0.30
Park/Maintenance Manager	0.67	0.67	0.67	0.67
Park/Maintenance Supervisor	1.45	1.45	1.45	1.45
Park/Maintenance Worker I/II	5.50	5.50	5.50	5.50
Senior Park/Maintenance Worker	1.45	1.45	1.45	1.45
Citywide Park Assessment District Total	9.42	9.42	9.42	9.42
<i>Senior Programs</i>				
Recreation Coordinator	0.25	0.25	0.25	0.25
Recreation Supervisor	1.00	1.00	1.00	1.00
Senior Programs Total	1.25	1.25	1.25	1.25
<i>Landscape Operations</i>				
Director of Parks and Recreation	0.10	0.10	0.10	0.10
Accountant I/II	0.40	0.40	0.40	0.40
Administrative Assistant I/II	0.25	0.25	0.25	0.25
Management Analyst	0.15	0.15	0.15	0.15
Park/Maintenance Manager	0.33	0.33	0.33	0.33
Park/Maintenance Supervisor	1.35	1.35	1.35	1.35
Park/Maintenance Worker I/II	0.30	0.30	0.30	0.30
Senior Park/Maintenance Worker	0.55	0.55	0.55	0.55
Landscape Operations Total	3.43	3.43	3.43	3.43
Parks and Recreation Total	28.60	28.60	28.60	28.60



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
Police				
<i>Police Department</i>				
Police Chief	0.85	0.85	0.85	0.85
Accounting Technician	0.75	0.75	0.75	0.75
Administrative Assistant I/II	1.00	1.00	0.90	0.90
Community Service Officer I/II	6.00	6.00	5.90	5.90
Executive Assistant	0.85	0.85	0.85	0.85
Police Captain	1.65	1.65	1.65	1.65
Police Lieutenant	3.70	3.70	3.70	3.70
Police Officer	54.00	54.00	54.00	54.00
Police Records Clerk I/II	5.00	5.00	5.00	5.00
Property and Evidence Technician I/II	1.00	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00	1.00
Senior Community Service Officer	2.00	2.00	2.00	2.00
Senior Police Records Clerk	1.00	1.00	1.00	1.00
Senior Property and Evidence Technician	1.00	1.00	1.00	1.00
Sergeant	10.70	10.70	10.70	10.70
Police Department Total	90.50	90.50	90.30	90.30
<i>Police Dispatch Center</i>				
Police Chief	0.15	0.15	0.15	0.15
Accounting Technician	0.25	0.25	0.25	0.25
Administrative Assistant I/II	0.00	0.00	0.10	0.10
Community Service Officer I/II	0.00	0.00	0.10	0.10
Executive Assistant	0.15	0.15	0.15	0.15
Police Captain	0.35	0.35	0.35	0.35
Police Lieutenant	0.30	0.30	0.30	0.30
Dispatch Supervisor	2.00	2.00	2.00	2.00
Dispatcher I/II	12.00	12.00	12.00	12.00
Sergeant	0.30	0.30	0.30	0.30
Police Dispatch Center Total	15.50	15.50	15.70	15.70
Regular Part-Time				
Police Assistant	0.50	0.50	0.50	0.50
Police Assistant	0.50	0.50	0.50	0.50
Regular Part-Time Total	1.00	1.00	1.00	1.00
Police Total	107.00	107.00	107.00	107.00



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
Public Works				
<i>Streets</i>				
Director of Public Works	0.10	0.10	0.10	0.10
Assistant Director Public Works	0.10	0.10	0.10	0.10
Administrative Assistant I/II	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Electrician	1.00	1.00	1.00	1.00
Occupational Health and Safety Specialist	0.15	0.15	0.00	0.00
Purchasing Agent	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.06	0.06	0.06	0.06
Senior Street Maintenance Worker	2.00	2.00	2.00	2.00
Street Maintenance Worker I/II	6.00	6.00	6.00	6.00
Street Sweeper Operator	3.00	3.00	3.00	3.00
Streets Manager	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00
Streets Total	15.81	15.81	15.66	15.66
<i>Solid Waste Operations</i>				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director Public Works	0.20	0.20	0.20	0.20
Administrative Assistant I/II	3.61	3.61	3.41	3.41
Administrative Supervisor	0.16	0.16	0.16	0.16
GIS Technician	0.00	0.00	0.33	0.33
Occupational Health and Safety Specialist	0.12	0.12	0.00	0.00
Project Services Specialist	0.05	0.05	0.05	0.05
Purchasing Agent	0.16	0.16	0.16	0.16
Senior Analyst	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.10	0.10	0.10	0.10
Senior Solid Waste Equipment Operator	0.80	0.80	1.60	1.60
Solid Waste Equipment Operator I/II	15.00	15.00	17.00	17.00
Solid Waste Manager	0.80	0.80	0.80	0.80
Solid Waste Supervisor	1.80	1.80	1.60	1.60
Solid Waste Operations Total	23.25	23.25	25.86	25.86
<i>Solid Waste Transfer Station</i>				
Assistant Director Public Works	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.40	0.40	0.60	0.60
Administrative Supervisor	0.04	0.04	0.04	0.04
Occupational Health and Safety Specialist	0.03	0.03	0.00	0.00
Purchasing Agent	0.04	0.04	0.04	0.04
Senior Solid Waste Equipment Operator	1.20	1.20	0.40	0.40
Solid Waste Equipment Operator I/II	1.00	1.00	1.00	1.00
Solid Waste Manager	0.20	0.20	0.20	0.20
Solid Waste Supervisor	0.20	0.20	0.40	0.40
Solid Waste Transfer Station Total	3.16	3.16	2.73	2.73



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<i>Water Operations</i>				
Director of Engineering/City Engineer	0.10	0.10	0.10	0.10
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director Public Works	0.25	0.25	0.25	0.25
Administrative Assistant I/II	0.02	0.02	0.02	0.02
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Associate Engineer	0.20	0.20	0.20	0.20
Cross Connection Control Specialist	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00
Engineering Manager	0.50	0.50	0.50	0.50
GIS Technician	0.00	0.00	0.33	0.33
Occupational Health and Safety Specialist	0.15	0.15	0.00	0.00
Project Services Specialist	0.05	0.05	0.05	0.05
Purchasing Agent	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	0.50	0.50	0.50	0.50
Senior Analyst	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.20	0.20	0.20	0.20
Senior Water Distribution Worker	2.00	2.00	2.00	2.00
Senior Water Service Worker	1.00	1.00	1.00	1.00
Wastewater Lab Technician I/II	1.00	1.00	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	1.00
Water Distribution Worker I/II	6.00	6.00	6.00	6.00
Water Operations Manager	1.00	1.00	1.00	1.00
Water Production Supervisor	1.00	1.00	1.00	1.00
Water Production Worker I/II	3.00	3.00	3.00	3.00
Water Service Worker I/II	3.00	3.00	3.00	3.00
Water Operations Total	24.82	24.82	25.00	25.00
<i>Water Non-Potable</i>				
Water Conservation Specialist	0.70	0.70	0.70	0.70
Water Non-Potable Total	0.70	0.70	0.70	0.70



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
<i>Wastewater Operations</i>				
Director of Engineering/City Engineer	0.10	0.10	0.10	0.10
Director of Public Works	0.30	0.30	0.30	0.30
Assistant Director Public Works	0.30	0.30	0.30	0.30
Administrative Assistant I/II	0.02	0.02	0.02	0.02
Administrative Secretary	1.00	1.00	1.00	1.00
Administrative Supervisor	0.20	0.20	0.20	0.20
Associate Engineer	0.20	0.20	0.20	0.20
Collection Systems Worker I/II	2.00	2.00	4.00	4.00
Construction Inspector I/II	0.20	0.20	0.20	0.20
Electrician	1.00	1.00	1.00	1.00
Engineering Manager	0.50	0.50	0.50	0.50
Environmental Compliance Inspector I/II	1.00	1.00	1.00	1.00
GIS Technician	0.00	0.00	0.34	0.34
Occupational Health and Safety Specialist	0.15	0.15	0.00	0.00
Project Services Specialist	0.05	0.05	0.05	0.05
Purchasing Agent	0.20	0.20	0.20	0.20
Regulatory Compliance Supervisor	0.50	0.50	0.50	0.50
Senior Analyst	0.20	0.20	0.20	0.20
Senior Associate Engineer	0.20	0.20	0.20	0.20
Senior Collection Systems Worker	1.00	1.00	1.00	1.00
Utilities Maintenance Mechanic	2.00	2.00	2.00	2.00
Wastewater Collection Supervisor	0.00	0.00	1.00	1.00
Wastewater Lab Technician I/II	1.00	1.00	1.00	1.00
Wastewater Operations Manager	1.00	1.00	1.00	1.00
Wastewater Treatment Operator I/II/III	5.00	5.00	5.00	5.00
Wastewater Treatment Senior Operator	1.00	1.00	1.00	1.00
Wastewater Treatment Operator Supervisor	1.00	1.00	1.00	1.00
Water Conservation Specialist	0.30	0.30	0.30	0.30
Wastewater Operations Total	20.42	20.42	23.61	23.61
<i>Wastewater Lateral Maintenance</i>				
Collection Systems Worker I/II	1.00	1.00	1.00	1.00
Street Maintenance Worker I/II	0.00	0.00	2.00	2.00
Wastewater Lateral Maintenance Total	1.00	1.00	3.00	3.00



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23	2023/24	2024/25	2025/26
	Authorized	Authorized	Budget	Budget
<i>Fleet Maintenance Services</i>				
Director of Public Works	0.05	0.05	0.05	0.05
Assistant Director Public Works	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.50	0.50	0.50	0.50
Administrative Supervisor	0.10	0.10	0.10	0.10
Equipment Mechanic	3.00	3.00	3.00	3.00
Fleet Supervisor	1.00	1.00	1.00	1.00
Fleet/Facilities Manager	0.75	0.75	0.75	0.75
Occupational Health and Safety Specialist	0.07	0.07	0.00	0.00
Purchasing Agent	0.10	0.10	0.10	0.10
Senior Associate Engineer	0.02	0.02	0.02	0.02
Fleet Maintenance Services Total	5.64	5.64	5.57	5.57
<i>Facilities Maintenance Services</i>				
Director of Public Works	0.05	0.05	0.05	0.05
Assistant Director Public Works	0.05	0.05	0.05	0.05
Administrative Assistant I/II	0.50	0.50	0.50	0.50
Administrative Supervisor	0.10	0.10	0.10	0.10
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Worker I/II	3.00	3.00	3.00	3.00
Fleet/Facilities Manager	0.25	0.25	0.25	0.25
Occupational Health and Safety Specialist	0.08	0.08	0.00	0.00
Purchasing Agent	0.10	0.10	0.10	0.10
Facilities Maintenance Services Total	5.13	5.13	5.05	5.05
Public Works Total	99.93	99.93	107.18	107.18



PERSONNEL SUMMARY ALLOCATIONS BY DEPARTMENT (Continued)

	2022/23 Authorized	2023/24 Authorized	2024/25 Budget	2025/26 Budget
Legislative - Elected and Appointed Employees				
<i>City Council</i>				
Mayor	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00
Council Member	3.00	3.00	3.00	3.00
Art Commissioners	5.00	5.00	5.00	5.00
Brentwood Neighborhood Committee	10.00	10.00	0.00	0.00
Park and Recreation Commissioners	5.00	5.00	5.00	5.00
Planning Commissioners	5.00	5.00	5.00	5.00
Youth Commissioners	10.00	10.00	10.00	10.00
Legislative - Elected and Appointed Total	40.00	40.00	30.00	30.00

TOTAL AUTHORIZED FULL-TIME EMPLOYEES	329.00	329.00	338.00	338.00
TOTAL REGULAR PART-TIME EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL ELECTED AND APPOINTED EMPLOYEES	40.00	40.00	30.00	30.00
GRAND TOTALS	370.00	370.00	369.00	369.00

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

Department	Division	Beginning in FY 2024/25
<i>Community Development</i>	Community Enrichment	1.00
<i>Public Works</i>	Solid Waste Operations	2.33
<i>Public Works</i>	Water Operations	0.33
<i>Public Works</i>	Wastewater Operations	5.34
Total		9.00



FUND EXPENDITURE SUMMARY BY DIVISION

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
100 - GENERAL FUND								
100-1101	General Fund Transfers	\$ 12,980,586	\$ 5,473,249	\$ 5,748,232	\$ 4,036,881	-26.24%	\$ 3,583,621	-11.23%
100-1201	City Council	394,988	453,825	409,784	447,624	-1.37%	461,108	3.01%
100-1202	City Manager	890,867	1,021,862	981,176	1,051,745	2.92%	1,087,229	3.37%
100-1203	City Attorney	1,865,822	2,259,607	1,860,133	2,483,917	9.93%	2,514,543	1.23%
100-1204	Economic Development	1,152,671	1,558,602	1,262,494	1,440,502	-7.58%	1,323,720	-8.11%
100-1205	City Clerk	714,446	617,065	612,203	837,767	35.77%	700,179	-16.42%
100-1206	Human Resources	1,464,980	1,988,076	1,851,227	2,019,707	1.59%	2,128,643	5.39%
100-1303	Business Services	1,305,772	1,411,870	1,350,210	1,443,081	2.21%	1,504,566	4.26%
100-1304	Financial Services	1,352,240	1,573,336	1,548,599	1,611,587	2.43%	1,674,258	3.89%
100-1305	Successor Agency	1,736,555	1,848,046	1,827,498	1,697,556	-8.14%	824,329	-51.44%
100-1403	Library	426,592	500,722	500,722	539,740	7.79%	556,616	3.13%
100-1409	Women's Club	1,756	1,655	0	0	-100.00%	0	0.00%
100-1413	Delta Community Services	24,000	24,000	24,000	0	-100.00%	0	0.00%
100-1414	Brentwood Neighborhood Committee	0	2,122	1,381	0	-100.00%	0	0.00%
100-1417	Senior Nutrition Program	26,000	26,000	26,000	26,000	0.00%	26,000	0.00%
100-1418	Animal Services	526,793	568,165	568,165	704,453	23.99%	704,453	0.00%
100-1419	Family Justice Center	0	56,000	56,000	28,000	-50.00%	28,000	0.00%
100-1501	Police Department	25,243,165	28,371,660	26,455,673	28,883,369	1.80%	30,219,367	4.63%
100-1511	Police Dispatch Center	3,503,022	4,042,121	3,823,053	4,393,443	8.69%	4,493,055	2.27%
100-1602	Landscape Operations	1,378,223	1,531,815	1,468,450	1,642,109	7.20%	1,699,687	3.51%
100-1603	Streets	4,106,366	4,792,708	4,683,426	5,060,859	5.59%	5,183,533	2.42%
100-1701	Non-Departmental	920,592	1,114,718	966,637	1,042,662	-6.46%	1,071,403	2.76%
100-2101	Building	2,401,186	2,969,048	2,409,299	2,848,101	-4.07%	2,919,022	2.49%
100-2102	Community Enrichment	983,280	1,079,135	1,048,896	1,381,125	27.98%	1,411,022	2.16%
100-2201	Planning	1,694,630	2,058,213	1,781,972	2,334,789	13.44%	2,218,356	-4.99%
100-2202	Planning Commission	17,096	30,370	29,804	35,500	16.89%	35,970	1.32%
100-2301	Engineering	1,810,335	2,010,287	1,874,278	2,102,679	4.60%	2,188,716	4.09%
100-2303	Transportation	548,648	595,080	587,032	621,931	4.51%	646,564	3.96%
100-3601	CIP Administration	1,234,532	1,526,749	1,319,109	1,564,446	2.47%	1,641,324	4.91%
100-5101	Parks and Recreation Administration	2,503,070	2,899,635	2,611,646	2,879,505	-0.69%	3,007,315	4.44%
100-5102	City Pool	1,182,399	1,362,609	1,362,609	1,450,883	6.48%	1,499,578	3.36%
100-5106	Park and Recreation Commission	6,399	9,811	7,488	10,385	5.85%	10,497	1.08%
100-5107	Youth Commission	2,989	4,947	4,817	5,080	2.69%	5,247	3.29%
100-5108	Parks Planning	189,452	331,970	281,042	323,820	-2.46%	326,550	0.84%
100-5109	Art Commission	534	1,029	1,029	1,063	3.30%	1,099	3.39%
100-5110	Community Center	814,151	855,740	855,740	931,064	8.80%	964,950	3.64%
100-5111	Senior Programs	326,116	394,838	309,375	424,857	7.60%	448,254	5.51%
100-5112	Brentwood Senior Activity Center	504,272	541,423	541,423	611,423	12.93%	643,014	5.17%
100-62xx	Sports Programs	319,544	457,472	384,066	384,295	-16.00%	400,259	4.15%
100-63xx	Recreation Programs	630,133	889,746	771,106	838,586	-5.75%	829,939	-1.03%
Total General Fund		75,184,202	77,255,326	72,205,794	78,140,534	1.15%	78,981,986	1.08%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
ENTERPRISE FUNDS								
540, 543 - Solid Waste								
540-5301	Solid Waste Operations	\$ 11,604,436	\$ 16,015,426	\$ 13,970,610	\$ 15,911,327	-0.65%	\$ 16,096,486	1.16%
540-5302	Solid Waste Utility Billing	990,575	1,449,895	1,424,239	1,209,819	-16.56%	1,222,279	1.03%
540-5303	Solid Waste Transfer Station	2,443,512	2,987,085	2,581,898	2,958,421	-0.96%	3,063,256	3.54%
543-5350	Solid Waste Replacement	60,985	202,125	52,509	203,769	0.81%	204,175	0.20%
	Total Solid Waste	<u>15,099,508</u>	<u>20,654,531</u>	<u>18,029,256</u>	<u>20,283,336</u>	-1.80%	<u>20,586,196</u>	1.49%
560, 563 - Water								
560-5501	Water Operations	30,270,664	30,577,224	29,574,236	34,482,314	12.77%	34,544,707	0.18%
560-5502	Water Utility Billing	717,653	1,216,110	1,155,027	1,269,850	4.42%	1,281,994	0.96%
560-5504	Water Non-Potable	303,559	532,328	527,613	573,592	7.75%	587,630	2.45%
563-5550	Water Replacement	3,883,233	1,810,388	1,810,388	2,057,186	13.63%	3,297,706	60.30%
	Total Water	<u>35,175,109</u>	<u>34,136,050</u>	<u>33,067,264</u>	<u>38,382,942</u>	12.44%	<u>39,712,037</u>	3.46%
590, 593 - Wastewater								
590-5801	Wastewater Operations	27,382,019	17,772,332	16,461,991	17,482,050	-1.63%	18,652,218	6.69%
590-5802	Wastewater Utility Billing	793,962	1,166,560	1,110,464	1,216,252	4.26%	1,231,320	1.24%
590-5803	Wastewater Lateral Maintenance	243,869	332,850	332,850	704,121	111.54%	734,777	4.35%
593-5850	Wastewater Replacement	2,926,804	777,768	777,768	662,700	-14.79%	3,207,510	384.01%
	Total Wastewater	<u>31,346,654</u>	<u>20,049,510</u>	<u>18,683,073</u>	<u>20,065,123</u>	0.08%	<u>23,825,825</u>	18.74%
501 - City Rentals								
501-5001	Sand Creek Property Common Area Maintenance	267,409	235,285	235,285	0	-100.00%	0	0.00%
501-5002	Sand Creek Property Rental	30,404	0	0	0	0.00%	0	0.00%
501-5004	642 Second Street	11,169	0	0	0	0.00%	0	0.00%
	Total City Rentals	<u>308,982</u>	<u>235,285</u>	<u>235,285</u>	<u>0</u>	-100.00%	<u>0</u>	0.00%
510, 511, 513 - Housing								
510-5010	Housing Administration	610,247	833,299	665,889	867,925	4.16%	869,132	0.14%
511-5100	Housing Rental Units	283,252	258,976	232,718	258,563	-0.16%	266,440	3.05%
513-5050	Housing Replacement	24,767	100,500	20,510	100,785	0.28%	100,891	0.11%
	Total Housing	<u>918,266</u>	<u>1,192,775</u>	<u>919,117</u>	<u>1,227,273</u>	2.89%	<u>1,236,463</u>	0.75%
Total Enterprise Funds		<u>82,848,519</u>	<u>76,268,151</u>	<u>70,933,995</u>	<u>79,958,674</u>	4.84%	<u>85,360,521</u>	6.76%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23		2023/24		2023/24		2024/25		2025/26	
		Actual	Budget	Budget	Projected	Budget	% Change	Budget	% Change		
INTERNAL SERVICE FUNDS											
701-7101	Information Systems	\$ 3,377,729	\$ 4,718,679	\$ 4,378,382	\$ 4,549,944	-3.58%	\$ 4,682,074	2.90%			
702-7201	Vehicle and Equipment Replacement	1,835,538	7,362,524	6,403,376	4,993,074	-32.18%	4,222,505	-15.43%			
703-7301	Information Systems Replacement	1,558,784	1,695,005	557,863	977,564	-42.33%	919,952	-5.89%			
704 - Facilities Replacement											
704-7400	Facilities Replacement Administration	8,086	307,898	209,455	312,026	1.34%	312,888	0.28%			
704-7401	City Hall Facilities Replacement	35,570	260,682	210,682	32,494	-87.54%	90,440	178.33%			
704-7407	Police Facilities Replacement	46,430	150,000	150,000	50,000	-66.67%	0	-100.00%			
704-7408	City Council Chambers Facilities Replacement	0	5,000	0	0	-100.00%	0	0.00%			
704-7411	Library Facilities Replacement	5,565	9,971	9,971	0	-100.00%	0	0.00%			
704-7413	Aquatic Complex Facilities Replacement	0	0	0	440,000	100.00%	36,000	-91.82%			
704-7418	City Soundwall Replacement	0	25,000	25,000	25,000	0.00%	25,000	0.00%			
704-7419	BUSD Joint Use Agreement	5,036	31,343	31,342	6,084	-80.59%	234,208	3749.57%			
704-7421	Community Center Facilities Replacement	0	199,029	176,717	25,000	-87.44%	57,000	128.00%			
704-7422	Senior Activity Center Facilities Replacement	32,216	15,000	15,000	277,000	1746.67%	208,830	-24.61%			
704-7423	Civic Center Parking Garage Facilities Replacement	506	465,283	212,717	296,000	-36.38%	36,000	-87.84%			
	Total Facilities Replacement	<u>133,409</u>	<u>1,469,206</u>	<u>1,040,884</u>	<u>1,463,604</u>	<u>-0.38%</u>	<u>1,000,366</u>	<u>-31.65%</u>			
705-7501	Tuition	12,846	31,103	18,588	31,654	1.77%	31,685	0.10%			
706-7601	Fleet Maintenance Services	2,087,102	2,392,924	2,188,263	2,649,173	10.71%	2,630,916	-0.69%			
707 - Facilities Maintenance Services											
707-7702	Facilities Maintenance Services	968,861	1,237,560	1,187,412	1,217,706	-1.60%	1,225,826	0.67%			
707-7704	City Hall Facilities Maintenance	208,898	278,345	275,523	285,860	2.70%	296,921	3.87%			
707-7705	Parking Garage Facilities Maintenance	33,567	74,290	74,290	81,631	9.88%	84,838	3.93%			
707-7706	Community Center Facilities Maintenance	104,899	119,645	113,280	125,921	5.25%	130,842	3.91%			
707-7707	Library Facilities Maintenance	62,144	66,244	66,244	73,193	10.49%	76,036	3.88%			
707-7708	Aquatic Complex Facilities Maintenance	29,768	70,112	70,112	77,311	10.27%	80,327	3.90%			
707-7709	Senior Center Facilities Maintenance	44,475	62,607	62,607	64,611	3.20%	67,108	3.86%			
707-7710	Police Department Facilities Maintenance	110,538	118,597	114,175	133,431	12.51%	138,596	3.87%			
707-7711	Dispatch Center Facilities Maintenance	17	1,092	1,092	2,841	160.16%	2,955	4.01%			
707-7712	Police Substation Facilities Maintenance	4,070	6,790	6,790	7,062	4.01%	7,344	3.99%			
707-7713	CD Building Facilities Maintenance	4,757	9,198	9,198	12,060	31.12%	12,489	3.56%			
707-7714	LMC/Tech Center Facilities Maintenance	11,594	0	0	0	0.00%	0	0.00%			
707-7715	Downtown Fountains Facilities Maintenance	0	7,203	7,203	7,348	2.01%	7,641	3.99%			
707-7716	648 Second Street Facilities Maintenance	5,149	8,144	8,144	8,470	4.00%	8,809	4.00%			



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
INTERNAL SERVICE FUNDS (Continued)								
707 - Facilities Maintenance Services (Continued)								
707-7717	Municipal Service Center Facilities Maintenance	\$ 37,306	\$ 65,436	\$ 55,570	\$ 70,163	7.22%	\$ 72,879	3.87%
707-7718	Fleet Maintenance Facilities Maintenance	13,042	25,427	23,402	24,156	-5.00%	25,052	3.71%
707-7719	Wastewater Building Facilities Maintenance	25,361	29,320	29,320	33,037	12.68%	34,301	3.83%
707-7720	Solid Waste Transfer Station Facilities Maintenance	27,288	22,756	22,756	28,215	23.99%	29,270	3.74%
Total Facilities Maintenance Services		<u>1,691,734</u>	<u>2,202,766</u>	<u>2,127,118</u>	<u>2,253,016</u>	2.28%	<u>2,301,234</u>	2.14%
708 - Parks and LLAD Replacement								
708-7800	Citywide Parks Replacement	1,050,203	781,185	750,502	1,232,271	57.74%	975,000	-20.88%
708-7801	LLAD Replacement Administration	73,610	343,127	77,046	606,846	76.86%	741,139	22.13%
708-7802	94-1 Brentwood Country Club Replacement	341,264	381,765	381,765	431,073	12.92%	477,639	10.80%
708-7999	95-3 Pheasant Run Replacement	0	0	0	546	100.00%	0	-100.00%
708-7998	95-4 Diablo Estates Replacement	0	2	2	46	2200.00%	0	-100.00%
708-7803	95-5 California Spirit and Glory Replacement	0	1,695	0	0	-100.00%	0	0.00%
708-7804	95-6 Gerry Ranch Replacement	0	248	33	8,924	3498.39%	0	-100.00%
708-7805	95-2 Hawthorn Replacement	3,784	0	0	0	0.00%	13,728	100.00%
708-7806	95-7 SPA D Replacement	7,009	500	500	0	-100.00%	0	0.00%
708-7807	95-8 Garin Ranch Replacement	2,038	15,524	15,524	50,886	227.79%	29,047	-42.92%
708-7809	97-1 Brentwood Lakes Replacement	0	0	0	0	0.00%	17,605	100.00%
708-7811	98-5 Arroyo Seco Replacement	6,949	0	0	0	0.00%	0	0.00%
708-7812	98-3 Solana Replacement	18	0	0	3,377	100.00%	8,065	138.82%
708-7813	98-4 Birchwood Estates Replacement	0	3,388	3,388	5,767	70.22%	0	-100.00%
708-7814	99-3 SPA L Replacement	45,669	3,435	0	0	-100.00%	0	0.00%
708-7815	99-4 California Grove Replacement	2,133	1,887	1,887	0	-100.00%	0	0.00%
708-7817	99-6 Trailside Replacement	0	3,854	3,339	0	-100.00%	0	0.00%
708-7818	99-7 Termo Replacement	929	47,943	47,708	9,151	-80.91%	0	-100.00%
708-7819	99-8 Gerry Property Replacement	0	2,268	2,268	0	-100.00%	0	0.00%
708-7820	99-9 Richmond American Replacement	182	0	0	12,293	100.00%	41,254	235.59%
708-7821	00-2 Lyon Woodfield Replacement	4,326	1,452	1,452	0	-100.00%	0	0.00%
708-7822	00-3 California Orchard Replacement	0	2,226	2,226	0	-100.00%	0	0.00%
708-7823	00-4 Brentwood Park Replacement	1,914	11,712	11,712	0	-100.00%	0	0.00%
708-7825	02-2 Oak Street Replacement	12,068	32,753	30,248	0	-100.00%	0	0.00%
708-7826	02-3 Apricot Way Replacement	11,365	28,027	28,027	0	-100.00%	0	0.00%
708-7828	02-5 Sand Creek and Brentwood Blvd Replacement	16,282	0	0	0	0.00%	0	0.00%
708-7829	02-6 Balfour and John Muir Replacement	0	920	920	0	-100.00%	0	0.00%
708-7830	02-7 San Jose and Sand Creek Replacement	9,676	0	0	0	0.00%	0	0.00%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
INTERNAL SERVICE FUNDS (Continued)								
708 - Parks and LLAD Replacement (Continued)								
708-7831	02-8 Lone Tree Arco Replacement	\$ 0	\$ 459	\$ 459	\$ 553	20.48%	\$ 0	-100.00%
708-7834	02-11 Lone Tree Plaza Replacement	0	30	30	0	-100.00%	0	0.00%
708-7837	03-2 Meritage Lone Tree Replacement	46,688	12,549	640	0	-100.00%	0	0.00%
708-7839	03-4 Tri City Plaza Replacement	0	306	306	0	-100.00%	0	0.00%
708-7840	03-5 West Summerset Replacement	0	7,453	7,453	0	-100.00%	0	0.00%
708-7841	03-6 Arbor Village Replacement	0	0	0	2,322	100.00%	0	-100.00%
708-7842	03-7 Garin Ranch Replacement	0	765	765	0	-100.00%	0	0.00%
708-7844	04-2 Balfour-Griffith Commercial Replacement	1,713	0	0	0	0.00%	0	0.00%
708-7845	05-2 So. Brentwood Blvd Commercial Replacement	0	7,267	7,267	0	-100.00%	0	0.00%
708-7846	06-2 Palmilla Replacement	6,592	7,203	7,203	7,780	8.01%	8,013	2.99%
708-7847	06-3 Vineyards Replacement	3,288	0	0	11,708	100.00%	0	-100.00%
708-7849	06-5 Barrington Replacement	0	40,871	39,153	0	-100.00%	0	0.00%
708-7850	11-1 No. Brentwood Blvd Replacement	195	0	0	0	0.00%	915	100.00%
708-7851	14-1 Mission Grove Replacement	0	0	0	0	0.00%	3,230	100.00%
708-7852	14-2 Ferro-Ronconi Replacement	0	0	0	0	0.00%	17,120	100.00%
708-7853	15-1 Bella Fiore Replacement	0	0	0	470	100.00%	0	-100.00%
708-7854	15-2 Renaissance Estates Replacement	7,278	0	0	0	0.00%	0	0.00%
708-7856	16-2 Sellers Replacement	0	0	0	0	0.00%	2,800	100.00%
708-7858	17-2 Catching's Ranch Replacement	0	0	0	0	0.00%	969	100.00%
708-7895	Grant Street Trail Replacement	21,279	27,079	27,079	0	-100.00%	0	0.00%
708-7896	Arterial Landscape Replacement	210,368	271,228	259,962	269,679	-0.57%	350,268	29.88%
708-7897	Arterial Lighting Replacement	0	0	0	78,000	100.00%	78,000	0.00%
	Total Parks and LLAD Replacement	<u>1,886,820</u>	<u>2,041,218</u>	<u>1,708,864</u>	<u>2,731,692</u>	33.83%	<u>2,764,792</u>	1.21%
709 - Insurance								
709-7902	Legal Matters	65,779	65,375	65,375	80,000	22.37%	83,200	4.00%
709-7903	Property and Flood Insurance	3,077,361	3,610,590	3,500,912	4,047,121	12.09%	4,246,467	4.93%
	Total Insurance	<u>3,143,140</u>	<u>3,675,965</u>	<u>3,566,287</u>	<u>4,127,121</u>	12.27%	<u>4,329,667</u>	4.91%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
INTERNAL SERVICE FUNDS (Continued)								
710 - Pension/OPEB Obligation								
710-7110	General Fund Pension/OPEB Obligation	\$ 2,561,672	\$ 6,482,376	\$ 5,334,046	\$ 6,389,321	-1.44%	\$ 4,452,755	-30.31%
710-7901	Citywide Pension/OPEB Obligation	3,154,047	3,120,775	3,120,077	2,854,768	-8.52%	2,908,249	1.87%
	Total Pension/OPEB Obligation	<u>5,715,719</u>	<u>9,603,151</u>	<u>8,454,123</u>	<u>9,244,089</u>	<u>-3.74%</u>	<u>7,361,004</u>	<u>-20.37%</u>
Total Internal Service Funds		<u>21,442,821</u>	<u>35,192,541</u>	<u>30,443,748</u>	<u>33,020,931</u>	<u>-6.17%</u>	<u>30,244,195</u>	<u>-8.41%</u>
SPECIAL REVENUE FUNDS								
203-209 - Gas Tax								
203-0001	2105 Highway Users Tax	364,108	403,799	403,799	423,451	4.87%	407,831	-3.69%
205-0001	2106 Highway Users Tax	224,694	244,086	244,086	256,940	5.27%	246,973	-3.88%
206-0001	2107 Highway Users Tax	496,257	484,389	484,389	646,102	33.38%	557,376	-13.73%
207-0001	2107.5 Highway Users Tax	7,503	7,510	7,500	7,500	-0.13%	7,500	0.00%
208-0001	2103 Highway Users Tax	591,257	596,230	596,230	593,773	-0.41%	570,165	-3.98%
209-0001	2032 Road Maintenance and Rehabilitation Account	1,502,454	1,601,933	1,600,892	1,803,462	12.58%	1,803,548	0.00%
	Total Gas Tax	<u>3,186,273</u>	<u>3,337,947</u>	<u>3,336,896</u>	<u>3,731,228</u>	<u>11.78%</u>	<u>3,593,393</u>	<u>-3.69%</u>
214-0001	SB1186 Disability Access	2,912	21,186	1,316	21,695	2.40%	22,270	2.65%
216 - Police Grants								
216-0001	Police Grants Administration	445	38,369	0	175,000	356.10%	175,000	0.00%
216-15050	Supplemental Law Enforcement Services Fund (SLESF)	124,801	438,907	432,907	150,000	-65.82%	150,000	0.00%
216-15060	Officer Wellness and Mental Health	0	46,338	46,338	0	-100.00%	0	0.00%
216-15180	Every 15 Minutes	0	6,000	0	0	-100.00%	0	0.00%
216-15220	OTS Selective Traffic Enforcement Program	82,299	153,843	153,843	0	-100.00%	0	0.00%
	Total Police Grants	<u>207,545</u>	<u>683,457</u>	<u>633,088</u>	<u>325,000</u>	<u>-52.45%</u>	<u>325,000</u>	<u>0.00%</u>
217 - Grants								
217-0001	Grant Administration	0	37,150	0	175,000	371.06%	175,000	0.00%
217-18050	MPA Risk Control Services Grant	0	12,900	12,900	0	-100.00%	0	0.00%
217-18111	MTC - Bike/Pedestrian Safety	0	200,000	100,000	0	-100.00%	0	0.00%
217-18115	MTC - Regional Early Action Planning (REAP) Grant	0	30,819	30,819	0	-100.00%	0	0.00%
217-18170	One Bay Area Grant (OBAG)	0	557,406	557,406	0	-100.00%	0	0.00%
217-18190	State Water Resource Control Board (SWRCB)	268,388	0	0	0	0.00%	0	0.00%
217-18200	CA DWR - IRWM Grant	250,000	0	0	0	0.00%	0	0.00%
217-18210	CA DWR - Prop 1/68 SGWP Grant	72,190	0	0	0	0.00%	0	0.00%
217-18250	CA HDC - SB2 Planning Grant	0	310,000	0	309,847	-0.05%	0	-100.00%
217-18260	CA HDC - Local Early Action Planning (LEAP) Grant	0	300,000	0	0	-100.00%	0	0.00%
217-18270	CA DPR - 2018 Parks Grant	177,952	0	0	0	0.00%	0	0.00%
	Total Grants	<u>768,530</u>	<u>1,448,275</u>	<u>701,125</u>	<u>484,847</u>	<u>-66.52%</u>	<u>175,000</u>	<u>-63.91%</u>



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23		2023/24		2023/24		2024/25		2025/26	
		Actual	Budget	Budget	Projected	Budget	% Change	Budget	% Change		
SPECIAL REVENUE FUNDS (Continued)											
219-xxxx	Economic Development Grant	\$ 220,520	\$ 278,055	\$ 267,655	\$ 292,900	5.34%	\$ 292,925	0.01%			
229-0001	American Rescue Plan Act of 2021	6,923,339	0	0	0	0.00%	0	0.00%			
230 - Citywide Park Assessment District											
230-2501	Citywide Park Administration	3,400,802	2,992,939	2,815,083	3,179,695	6.24%	3,331,945	4.79%			
230-2502	Apple Hill Park	31,695	45,083	29,028	49,761	10.38%	51,545	3.59%			
230-2504	Creekside Park	85,049	111,025	111,025	126,009	13.50%	132,156	4.88%			
230-2505	Summerwood Park	49,565	63,106	63,106	94,364	49.53%	99,598	5.55%			
230-2506	Garin Park	49,078	62,850	49,655	60,587	-3.60%	63,102	4.15%			
230-2507	Spirit & Glory Park	19,499	28,128	28,128	30,645	8.95%	32,356	5.58%			
230-2508	McClarren Park	21,579	27,892	25,994	23,870	-14.42%	24,814	3.95%			
230-2509	Veteran Park & Pool	96,611	155,229	132,956	174,555	12.45%	181,712	4.10%			
230-2510	Loma Vista Park	63,001	81,682	81,682	104,452	27.88%	110,145	5.45%			
230-2511	Sunset Park	667,975	914,712	914,712	1,079,054	17.97%	1,117,112	3.53%			
230-2512	Marsh Creek Staging	10,244	16,081	10,942	16,247	1.03%	16,859	3.77%			
230-2513	City Park	51,531	42,352	42,323	44,822	5.83%	47,135	5.16%			
230-2514	Curtis Park	1,409	4,146	1,830	4,513	8.85%	4,708	4.32%			
230-2515	Windsor Way Park	2,009	3,035	2,151	3,096	2.01%	3,235	4.49%			
230-2516	Homecoming Park	10,301	18,485	17,500	23,641	27.89%	24,887	5.27%			
230-2517	Marsh Creek Vista Park	4,546	7,410	5,826	6,667	-10.03%	7,038	5.56%			
230-2518	California Orchard Park	39,643	55,611	50,911	47,582	-14.44%	49,532	4.10%			
230-2519	Miwok Park	98,743	100,323	75,500	98,543	-1.77%	102,565	4.08%			
230-2520	Summerset Park	57,332	83,685	77,990	94,345	12.74%	98,337	4.23%			
230-2521	Arbor View Park	39,149	64,379	42,804	63,455	-1.44%	66,288	4.46%			
230-2522	Lake Park	11,018	15,487	11,303	13,944	-9.96%	14,527	4.18%			
230-2523	Balfour-Guthrie Park	57,018	81,604	62,307	80,031	-1.93%	83,108	3.84%			
230-2524	Skate Park	279	1,381	442	1,428	3.40%	1,495	4.69%			
230-2525	Walnut Park	38,407	54,219	43,065	51,014	-5.91%	53,340	4.56%			
230-2526	Marsh Creek Trailhead Park (R-Area)	2,236	3,538	2,348	3,382	-4.41%	3,492	3.25%			
230-2527	Blue Goose Park (03-2)	64,406	65,207	62,654	70,455	8.05%	73,204	3.90%			
230-2528	Dakota Park (06-5)	38,443	48,593	48,593	47,737	-1.76%	49,585	3.87%			
230-2530	Oak Meadow Park	87,648	121,250	89,662	109,071	-10.04%	112,961	3.57%			
230-2531	Sand Creek Soccer Park	182	2,339	1,500	2,456	5.00%	2,579	5.01%			
230-2533	King Park	62,930	39,796	29,405	36,618	-7.99%	37,998	3.77%			
230-2540	R-Area Parks and Trailheads	12,289	16,417	13,816	17,209	4.82%	46,702	171.38%			
230-2541	95-8 Garin Ranch Parks	2,338	4,174	3,787	5,321	27.48%	5,608	5.39%			
230-2542	97-1 Brentwood Lakes Parks	16,705	22,109	20,952	23,307	5.42%	24,269	4.13%			
230-2543	99-7 Termo Parks	34,059	47,281	42,879	45,366	-4.05%	47,741	5.24%			
230-2544	02-2 Oakstreet Parks	97,437	132,072	132,072	127,863	-3.19%	133,910	4.73%			



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
SPECIAL REVENUE FUNDS (Continued)								
230 - Citywide Park Assessment District (Continued)								
230-2545	02-3 Apricot Way Parks	\$ 103,035	\$ 389,820	\$ 147,766	\$ 391,195	0.35%	\$ 409,432	4.66%
230-2546	02-13 Stonehaven Parks	2,172	2,879	2,879	4,173	44.95%	4,399	5.42%
230-2547	03-2 Meritage Lone Tree Parks	316,976	419,534	411,570	490,192	16.84%	514,375	4.93%
230-2548	03-3 Brookdale Court Parks	18,386	23,918	19,238	21,725	-9.17%	22,658	4.29%
230-2549	03-5 West Summerset Parks	6,552	11,177	7,306	11,433	2.29%	11,897	4.06%
230-2550	06-2 Palmilla Parks	74,587	110,567	110,567	131,966	19.35%	138,436	4.90%
230-2551	06-3 Vineyards Parks	57,182	139,603	121,455	130,650	-6.41%	249,922	91.29%
230-2552	06-5 Barrington Parks	21,961	23,728	22,090	28,256	19.08%	29,488	4.36%
230-2553	14-1 Mission Grove Parks	17,029	21,913	17,238	19,726	-9.98%	20,495	3.90%
230-2554	14-2 Ferro-Ronconi Parks	6,336	7,446	5,678	7,318	-1.72%	7,615	4.06%
230-2555	15-1 Bella Fiore Parks	5,452	6,974	5,414	6,230	-10.67%	6,550	5.14%
230-2556	16-2 Sellers Parks	9,755	13,126	11,237	13,701	4.38%	14,259	4.07%
230-2557	17-1 Sparrow Parks	14,398	20,140	20,140	24,583	22.06%	25,925	5.46%
230-2558	19-1 Terrene Parks	38,033	65,639	60,234	58,111	-11.47%	60,741	4.53%
230-2559	19-2 Alvernaz Parks	15,911	54,150	16,440	65,525	21.01%	39,566	-39.62%
	Total Citywide Park Assessment District	<u>6,032,921</u>	<u>6,844,234</u>	<u>6,123,183</u>	<u>7,365,889</u>	7.62%	<u>7,811,346</u>	6.05%
231-0001	Community Facilities District #2	686,321	714,921	700,996	728,776	1.94%	747,380	2.55%
232-0001	Community Facilities District #3	2,131,312	2,441,536	2,347,534	2,430,531	-0.45%	2,461,120	1.26%
233, 235 - Community Facilities District #4								
233-0001	Community Facility District #4 - Services	2,890,352	3,102,577	3,009,776	3,212,273	3.54%	3,335,493	3.84%
235-0001	Community Facilities District #4 - Facilities	168,767	212,586	212,480	213,464	0.41%	214,366	0.42%
	Total Community Facilities District #4	<u>3,059,119</u>	<u>3,315,163</u>	<u>3,222,256</u>	<u>3,425,737</u>	3.34%	<u>3,549,859</u>	3.62%
234-0001	Community Facilities District #5	2,544,144	3,233,978	2,892,616	3,106,668	-3.94%	3,234,056	4.10%
250-0001	Water Development Impact Fee	2,937,416	2,253,324	2,195,923	2,537,519	12.61%	6,315,849	148.90%
251-0001	Roadway Development Impact Fee	1,066,214	9,977,061	9,886,224	5,269,537	-47.18%	4,261,939	-19.12%
252-0001	Parks and Trails Development Impact Fee	7,040,830	2,301,200	2,207,794	531,444	-76.91%	579,548	9.05%
255-0001	Wastewater Development Impact Fee	25,736,354	8,060,585	5,797,811	584,809	-92.74%	6,325,210	981.59%
256-0001	Community Facilities Development Impact Fee	170,497	179,157	167,747	177,690	-0.82%	173,130	-2.57%
261-0001	Development Impact Fee Administration	300,389	251,604	250,782	251,453	-0.06%	226,521	-9.92%
262-0001	Agriculture Land Administration	44,944	57,420	57,295	139,637	143.19%	52,755	-62.22%
263-0001	Agriculture Land Acquisition	17,406	224,447	40,058	259,158	15.47%	84,809	-67.28%
264-0001	First-Time Homebuyer	10,748	121,291	1,081	131,439	8.37%	131,509	0.05%
265-0001	Affordable Housing In-Lieu Fee	579,211	735,338	639,393	798,545	8.60%	825,378	3.36%
267-0001	Public Art Administration	851	867	867	1,242	43.25%	1,342	8.05%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
SPECIAL REVENUE FUNDS (Continued)								
268-0001	Public Art Acquisition	\$ 377,791	\$ 41,521	\$ 21,332	\$ 7,501	-81.93%	\$ 7,899	5.31%
269-0001	Parking In-Lieu	0	50	0	2	-96.00%	2	0.00%
272-0001	Riparian Mitigation Site Maintenance	756	1,381	1,300	5,516	299.42%	2,200	-60.12%
280-xxxx	Asset Forfeiture	0	174,145	174,000	0	-100.00%	0	0.00%
281-0001	Abandoned Vehicle Abatement	76	80,090	80,000	75,000	-6.36%	70,000	-6.67%
285-0001	PEG Media	581	5,588	2,504	3,714	-33.54%	3,770	1.51%
286-0001	Parks Advertising	24,850	0	0	0	0.00%	0	0.00%
293-0001	Measure J	1,336,213	1,311,511	1,310,576	1,422,568	8.47%	1,522,469	7.02%
302-0001	City Low Income Housing	13	5,050	0	5,000	-0.99%	5,000	0.00%
6xx - Landscape and Lighting Assessment Districts (LLAD)								
600-6101	94-1 Brentwood Country Club	1,005,988	1,021,372	1,002,851	1,074,925	5.24%	1,131,721	5.28%
601-6101	95-3 Pheasant Run	10,423	9,955	9,955	10,558	6.06%	11,118	5.30%
602-6101	95-4 Diablo Estates	9,520	9,507	9,498	10,009	5.28%	10,553	5.44%
603-6101	95-5 California Spirit and Glory	265,188	280,736	280,736	303,339	8.05%	319,585	5.36%
604-6101	95-6 Gerry Ranch	51,254	49,876	49,178	57,523	15.33%	60,295	4.82%
605-6101	95-2 Hawthorn	192,706	216,043	216,043	238,937	10.60%	251,097	5.09%
606-6101	95-7 SPA D	195,191	188,249	188,249	202,827	7.74%	213,219	5.12%
607-6101	95-8 Garin Ranch	459,291	456,225	456,225	515,832	13.07%	535,648	3.84%
608-6101	97-2 Marsh Creek	40,458	40,221	40,160	42,562	5.82%	44,925	5.55%
609-6101	97-1 Brentwood Lakes	421,370	438,544	425,868	465,905	6.24%	487,795	4.70%
610-6101	97-3 Brentwood Park	39,574	37,139	37,139	39,247	5.68%	41,562	5.90%
611-6101	98-5 Arroyo Seco	37,234	36,449	36,449	38,745	6.30%	40,711	5.07%
612-6101	98-3 Solana	42,184	38,905	38,905	42,180	8.42%	44,315	5.06%
613-6101	98-4 Birchwood Estates	43,964	40,088	40,088	47,759	19.14%	50,190	5.09%
614-6101	99-3 SPA L	748,571	797,979	774,672	827,798	3.74%	868,556	4.92%
615-6101	99-4 California Grove	58,225	58,019	58,019	64,859	11.79%	67,297	3.76%
616-6101	99-5 Deer Creek	649,542	732,490	706,449	779,884	6.47%	819,817	5.12%
617-6101	99-6 Trailside	47,864	57,143	52,254	55,225	-3.36%	57,957	4.95%
618-6101	99-7 Termo	181,668	210,511	200,154	226,254	7.48%	237,438	4.94%
619-6101	99-8 Gerry Property	58,751	59,404	58,378	61,787	4.01%	64,770	4.83%
620-6101	99-9 Richmond American	159,240	170,895	170,895	197,509	15.57%	207,194	4.90%
621-6101	00-2 Lyon Woodfield	48,867	50,373	50,373	53,709	6.62%	56,379	4.97%
622-6101	00-3 California Orchard	120,842	130,412	126,325	139,577	7.03%	142,346	1.98%
623-6101	00-4 Brentwood Park	141,084	155,072	145,194	154,660	-0.27%	162,478	5.05%
624-6101	01-1 Laird Project	76,401	77,955	77,955	82,753	6.15%	87,590	5.85%
625-6101	02-2 Oakstreet	408,932	484,170	484,170	558,302	15.31%	585,799	4.93%
626-6101	02-3 Apricot Way	1,001,853	1,155,541	1,037,715	1,238,872	7.21%	1,305,713	5.40%
627-6101	02-4 Braddock and Logan	45,246	52,299	52,284	56,130	7.33%	58,758	4.68%



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23		2023/24		2023/24		2024/25		2025/26	
		Actual	Budget	Budget	Projected	Budget	% Change	Budget	% Change		
SPECIAL REVENUE FUNDS (Continued)											
6xx - Landscape and Lighting Assessment Districts (LLAD) (Continued)											
628-6101	02-5 Sand Creek and Brentwood Blvd	\$ 88,210	\$ 89,350	\$ 89,350	\$ 94,880	6.19%	\$ 99,594	4.97%			
629-6101	02-6 Balfour and John Muir	40,796	42,053	42,053	43,638	3.77%	45,562	4.41%			
630-6101	02-7 San Jose and Sand Creek	99,638	101,053	101,039	98,936	-2.09%	103,967	5.09%			
631-6101	02-8 Lone Tree	47,008	48,332	48,322	51,143	5.82%	53,479	4.57%			
632-6101	02-9 Balfour Plaza	6,619	6,865	6,434	6,959	1.37%	7,241	4.05%			
633-6101	02-10 Lone Tree Center	17,779	18,347	18,337	19,578	6.71%	20,459	4.50%			
634-6101	02-11 Lone Tree Plaza	54,565	56,085	56,075	59,045	5.28%	61,777	4.63%			
635-6101	02-12 Sunset Industrial	61,057	65,812	65,812	71,053	7.96%	74,039	4.20%			
636-6101	02-13 Stonehaven	28,084	23,813	23,813	24,558	3.13%	25,769	4.93%			
637-6101	03-2 Meritage Lone Tree	1,299,059	1,412,981	1,400,238	1,448,515	2.51%	1,483,887	2.44%			
638-6101	03-3 Brookdale Court	99,130	81,662	76,796	81,811	0.18%	85,659	4.70%			
639-6101	03-4 Tri City Plaza	11,173	11,487	11,427	12,051	4.91%	12,625	4.76%			
640-6101	03-5 West Summerset	72,839	66,275	61,433	65,628	-0.98%	66,424	1.21%			
641-6101	03-6 Arbor Village	26,727	24,380	24,380	25,735	5.56%	27,127	5.41%			
642-6101	03-7 Garin Ranch Commercial	5,683	5,841	5,831	6,129	4.93%	6,416	4.68%			
643-6101	03-8 Blackhawk Commercial	5,397	23,258	23,200	31,132	33.86%	32,755	5.21%			
644-6101	04-2 Balfour-Griffith Commercial	6,471	6,584	6,523	6,865	4.27%	7,228	5.29%			
645-6101	05-2 South Brentwood Blvd Commercial	14,496	15,340	15,272	16,302	6.27%	17,037	4.51%			
646-6101	06-2 Palmyra	390,830	391,627	391,251	420,108	7.27%	437,117	4.05%			
647-6101	06-3 Vineyards	542,669	587,518	533,492	588,297	0.13%	618,723	5.17%			
648-6101	06-4 Villa Amador	30,683	30,661	30,600	32,429	5.77%	34,230	5.55%			
649-6101	06-5 Barrington	505,818	526,500	509,562	548,609	4.20%	575,971	4.99%			
650-6101	11-1 North Brentwood Blvd	40,437	41,631	41,631	44,722	7.42%	47,030	5.16%			
651-6101	14-1 Mission Grove	68,207	73,163	70,039	76,210	4.16%	78,761	3.35%			
652-6101	14-2 Ferro-Ronconi	118,482	140,585	121,832	145,651	3.60%	142,348	-2.27%			
653-6101	15-1 Bella Fiore	74,182	74,220	73,735	78,929	6.34%	82,425	4.43%			
654-6101	15-2 Renaissance Estates	14,406	15,714	10,393	14,908	-5.13%	14,884	-0.16%			
655-6101	16-1 Bond Lane	78,278	85,889	77,010	92,324	7.49%	96,270	4.27%			
656-6101	16-2 Sellers	105,241	109,378	98,594	111,085	1.56%	112,384	1.17%			
657-6101	17-1 Sparrow	29,629	35,509	35,509	34,194	-3.70%	34,269	0.22%			
658-6101	17-2 Catchings Ranch	20,147	27,141	27,141	26,648	-1.82%	26,766	0.44%			
659-6101	17-3 Cornerstone Fellowship	6,211	6,500	6,439	6,810	4.77%	7,102	4.29%			
660-6101	19-1 Terrene	207,152	179,827	179,436	199,379	10.87%	208,588	4.62%			
661-6101	19-2 Alvernaz	54,596	90,041	79,584	123,062	36.67%	127,871	3.91%			
662-6101	19-3 Citywide	30,300	152,740	148,542	181,315	18.71%	190,813	5.24%			
663-6101	21-1 Deer Ridge Landscape Improvements	5,589	95,794	90,254	99,964	4.35%	100,901	0.94%			
664-6101	21-2 Orchard Trails	57,792	71,654	71,654	123,615	72.52%	128,900	4.28%			
665-6101	21-3 Bennett Estates	8,842	17,370	16,033	19,270	10.94%	20,181	4.73%			



FUND EXPENDITURE SUMMARY BY DIVISION (Continued)

Fund #	Fund Name	2022/23	2023/24	2023/24	2024/25	% Change	2025/26	% Change
		Actual	Budget	Projected	Budget		Budget	
SPECIAL REVENUE FUNDS (Continued)								
6xx - Landscape and Lighting Assessment Districts (LLAD) (Continued)								
667-6101	23-1 Orchard Grove	\$ 0	\$ 0	\$ 0	\$ 5,003	100.00%	\$ 5,208	4.10%
694-6101	Parks and LLAD Transfers	9,852,890	9,725,588	9,725,588	10,654,098	9.55%	11,426,016	7.25%
695-6101	Grant Street Trail	838,543	1,094,150	1,094,150	1,167,761	6.73%	1,221,287	4.58%
696-6101	Arterial Landscaping	3,132,358	4,117,833	3,781,263	4,226,983	2.65%	4,383,359	3.70%
697-6101	Arterial Lighting	316,069	375,598	375,598	466,177	24.12%	479,871	2.94%
Total Landscape and Lighting Assessment Districts		25,075,513	27,221,721	26,491,846	29,239,176	7.41%	30,797,146	5.33%
Total Special Revenue Funds		90,483,589	75,322,103	69,553,198	63,354,221	-15.89%	73,598,825	16.17%
DEBT SERVICE FUNDS								
445-0001	Capital Improvement Revenue Refunding Bonds Series 2021 A & B	\$ 2,066,250	\$ 2,085,676	\$ 2,075,420	\$ 2,078,043	-0.37%	\$ 2,075,315	-0.13%
448-0001	General Obligation Bonds Series 2002	630,373	661,064	660,139	695,239	5.17%	730,296	5.04%
461-0001	2019 Civic Center Project Lease Revenue Refunding Bonds	3,195,792	3,440,379	3,439,979	3,432,559	-0.23%	3,424,658	-0.23%
466-0001	2015 Lease Financing	789,500	788,182	787,682	790,794	0.33%	792,113	0.17%
Total Debt Service Funds		6,681,915	6,975,301	6,963,220	6,996,635	0.31%	7,022,382	0.37%
CAPITAL PROJECT FUNDS								
336-xxxx	Roadway Improvements	\$ 4,086,954	\$ 18,317,689	\$ 9,281,303	\$ 16,127,148	-11.96%	\$ 8,261,320	-48.77%
337-xxxx	Community Facility Improvements	636,700	5,938,795	693,079	7,611,241	28.16%	5,218,775	-31.43%
352-xxxx	Parks and Trails Improvements	1,951,841	5,960,202	949,569	11,932,911	100.21%	9,549,975	-19.97%
366-0001	2015 Lease Financing Acquisition	30,659	388,931	388,930	0	-100.00%	0	0.00%
380-0001	Civic Center Capital Improvement Financing Program	1,174,269	1,188,854	1,188,409	1,185,031	-0.32%	1,184,065	-0.08%
381-0001	City Capital Improvement Financing Program	516,693	3,317,965	3,317,965	811,905	-75.53%	834,527	2.79%
392-0001	Capital Infrastructure	59,447	1,365,715	6,200	1,809,046	32.46%	0	-100.00%
393-0001	Vineyards Projects	357,871	0	0	0	0.00%	0	0.00%
542-xxxx	Solid Waste Improvements	3,145	1,200,000	1,200,000	46,625,000	3785.42%	42,175,000	-9.54%
562-xxxx	Water Improvements	3,233,364	15,562,103	5,309,491	16,422,204	5.53%	9,513,500	-42.07%
592-xxxx	Wastewater Improvements	14,850,356	36,800,000	33,001,777	14,850,000	-59.65%	3,500,000	-76.43%
Total Capital Project Funds		26,901,299	90,040,254	55,336,723	117,374,486	30.36%	80,237,162	-31.64%
TOTAL FUNDS		\$ 303,542,345	361,053,676	\$ 305,436,678	\$ 378,845,481	4.93%	\$ 355,445,071	-6.18%



VEHICLE AND EQUIPMENT REPLACEMENT SCHEDULE (FUND 702)

Department	Division/Purpose	Item	2024/25	2025/26
Community Development	Building	Ford Escape	\$ 0	\$ 29,243
Public Works	Facilities Vehicles	Ford F250 SD Utility	40,646	0
Public Works	Administration	Ford F250 SD Utility	46,808	0
Public Works	Facilities Vehicles	Ford F150 Pick	0	28,223
Public Works	Facilities Vehicles	30ft Lift Platform	0	11,730
Public Works	Fleet Vehicles	Ford F150 Pick-up	45,000	0
Finance and Information Systems	Finance Vehicles	Ford Escape Hybrid	39,194	0
Finance and Information Systems	Finance Vehicles	Dodge Grand Caravan	38,053	0
Finance and Information Systems	Finance Vehicles	Ford Fiesta	24,068	0
Police Department	SWAT	Ford E450	0	51,751
Police Department	Administration	Ford E450 Mobile Command	0	109,198
Police Department	Patrol	DUI Trailer	8,290	0
Police Department	Investigations	Ford E150 Van	39,256	0
Police Department	Patrol	BMW Motorcycle	36,323	0
Police Department	Patrol	Interceptor Utility	45,787	0
Police Department	CSO	PD F150 SSV	35,769	0
Police Department	Investigations	PD Fusion	26,441	0
Police Department	Investigations	PD F150 Pick	34,681	0
Police Department	Patrol	Interceptor Utility	51,012	0
Police Department	Patrol	Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Interceptor Utility	51,012	0
Police Department	Patrol	Ford Explorer	34,429	0
Police Department	Patrol	Ford Explorer	0	49,691
Police Department	Patrol	Ford Explorer	0	49,691
Police Department	Investigations	PD Camry	0	30,201
Police Department	Investigations	PD Highlander	0	42,657
Police Department	Patrol	Ford Explorer	34,236	0
Police Department	Patrol	Ford Explorer	0	34,236
Parks and Recreation	Parks Vehicles	Ford F150 Pick-up	0	34,407
Parks and Recreation	Parks Vehicles	Pressure Washer	10,341	0
Parks and Recreation	City Parks District	Ford F250 Utility Body	0	52,927

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

Department	Division/Purpose	Item	2024/25	2025/26
Public Works	Administration	Ford F150 Pick-up	0	22,869
Public Works	Streets Vehicles	Leboy Paver	0	200,000
Public Works	Streets Vehicles	Utility Trailer	4,788	0
Public Works	Streets Vehicles	Schwarze Sweeper	335,487	0
Public Works	Streets Vehicles	Schwarze Sweeper	334,714	0
Public Works	Streets Vehicles	Schwarze Sweeper	0	334,699
Public Works	Streets Vehicles	Concrete Saw	13,326	0
Public Works	Solid Waste Vehicles	John Deer Backhoe Loader	212,814	0
Public Works	Solid Waste Vehicles	Ford F250 Flatbed	40,600	0
Public Works	Solid Waste Vehicles	Utility Trailer	7,240	0
Public Works	Solid Waste Vehicles	Ford F250 Flatbed	45,518	0
Public Works	Solid Waste Vehicles	GEM Coupe	20,445	0
Public Works	Water Vehicles	Ford Explorer	0	46,914
Public Works	Water Vehicles	Water Light Tower	0	13,961
Public Works	Water Vehicles	Ford F250 SD Valve Turner	70,000	0
Public Works	Water Vehicles	Ford F250 Pick-up	37,611	0
Public Works	Water Vehicles	Ford Transit Truck	0	32,170
Public Works	Water Vehicles	Ford F250 Utility	0	49,306
Public Works	Water Vehicles	Concrete Saw	0	9,044
Public Works	Water Vehicles	Ford F150 Pick-up	44,936	0
Public Works	WasteWater Vehicles	Spray Rig	0	14,759
Public Works	WasteWater Vehicles	Enclosed Trailer 12'	6,713	0
Public Works	WasteWater Vehicles	Ford F150 Pick-up	0	39,504
Police Department	Patrol	Radio's	153,069	157,661
Police Department	Patrol	Additional PD Equipment	125,000	125,000
Citywide	Citywide	Contingency	150,000	150,000
Total Vehicle Replacement			\$ 2,498,667	\$ 1,719,842

GLOSSARY OF TERMS

A-87 Cost Allocation Plan

A circular published by the Federal Government's Office of Management and Budget (OMB) that establishes principles and standards for determining costs applicable to Federal grants, contracts and other agreements. These principles and standards recognize "Total Cost" as allowable direct cost plus allowable indirect costs, less applicable credits. The significant difference between this plan and a "Full Cost Allocation Plan" is that "Legislative" costs are not allowable under the A-87 plan.

Account

A subdivision within a fund for the purpose of classifying transactions.

Account Number

Numeric identification of the account. Typically a unique number or series of numbers. The City's account number structure is comprised of three fields of characters. The first field is three characters wide and identifies the various unique funds within the accounting system. The next field contains either four or five characters and identifies the division within the City. The final field contains seven characters and identifies the object code of the account number. The same object code may be used in many divisions. The combination of the three fields provides for a unique number for the transaction.

Accounting System

The total set of records and procedures that are used to record, classify and report information on an entity's financial status and operations.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

Activity

A function or a group of related functions for which the budgetary unit is responsible. For the City's budgeting purposes, an activity is the same as a program.

Actual Cost

The amount paid for an asset; not its market value, insurable value, or retail value. It generally includes freight-in and installation costs but not interest on the debt to acquire it.

Ad Valorem

Latin for according to value. An ad valorem tax is assessed on the value of goods or property; not on the quantity, weight, extent, etc.

Administrative Expense

Often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of providing services.

Adjusting Entry

A journal entry posted to the accounting records at the end of an accounting period to record a transaction or event which was not properly posted during the accounting period for various reasons.

Adopted Budget

A budget which typically has been reviewed by the public and "Adopted" (approved) by the City Council prior to the start of the fiscal year.

Allocable Costs

Costs that are allocable to a particular cost objective to the extent of benefits received by such objective.

Allocation

A distribution of funds or an expenditure limit established for an organizational unit.

Annual Comprehensive Financial Report

Prepared in conformity with GAAP as set forth by GASB.

Applied Overhead

Amount of overhead expenses that are charged to either a production job or a department when utilizing a cost accounting system.

Appropriation

An authorization by the City Council to make expenditures and to incur obligations for specific amounts and purposes. All annual appropriations lapse at fiscal year-end.

Appropriations Limit

As defined by Section 8 of Article XIII B of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979 general election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.

Appropriation Resolution

The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Arbitrage

The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the

investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed Valuation

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

Assessments

Charges made to parties for actual services or benefits received.

Assets

Government-owned property that has monetary value.

Audit

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

Audit Trail

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

Authorized Positions

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

Average Cost

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

Balance Available

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

Balanced Budget

When there is neither a budget deficit nor a budget surplus – when revenues equal expenditure.

Baseline Budget

A baseline budget reflects the anticipated costs of carrying out the current level of service or activities as authorized by the City Council in the current budget. It includes an adjustment for cost increases but does not include changes in service or authorized positions over that authorized by the City Council.

Bond

A municipal bond is a written promise from a local government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance capital improvement projects such as buildings, streets and bridges.

Budget

A plan of financial operation, for a set time period, which identifies specific types and levels of services to be provided, proposed appropriations or expenses and the recommended means of financing them.

Budget Amendments

The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as it is in the same fund and within the same division.

Budget Calendar

The schedule of key dates which City departments follow in the preparation, revision, adoption and administration of the budget.

Budget Detail

A support document to the published budget that details the line item expenditures.

Budget Year

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

Budgetary Unit

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

Build America Bonds

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

California Society of Municipal Finance Officers

The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

Capital Expenditure

A capital expenditure typically involves items costing \$10,000 or more for the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long life expectancy.

Capital Improvement Program

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

Capital Outlay

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

Carryover or Carry Forward

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

Cash Basis or Cash Method

Is an accounting method that recognizes income and deductions when money is received or paid. The modified accrual method is the preferred method for government organizations.

Community Development Block Grant Program

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

Community Facilities District

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

Compensation

Direct and indirect monetary and non-monetary rewards given to employees on the basis of the value of the job, their personal contributions and their performance. These rewards must meet both the organization's ability to pay and any governing legal regulations.

Contractual Services

A series of object codes, which include the expense of custodial, janitorial and other services, procured independently by contract or agreement with an individual, firm, corporation or other governmental units.

Controllable Costs

Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.

Cost Accounting

The continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.

Cost Basis

Original price of an asset, used in determining depreciation and capital gains or losses. It usually is the purchase price, but in the case of an inheritance or gift is the market value of the asset at the time of receipt.

Costs

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

Current Fiscal Year

The fiscal year in progress.

Debt Service

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

Defeasance

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

Deficit

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

Department

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

Depreciation

The process of allocating the cost of a capital asset to the periods during which the asset is used.

Designated Fund Balance

A portion of unreserved fund balance designed by city policy for a specific future use.

Development

In real estate, process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings or any combination of these elements.

Direct Cost

An expense that can be traced directly to a specific cost center or cost object such as a department, process or product.

Direct Labor

Cost of personnel that can be identified in the product or service, such as the salary of the person who provides the direct service.

Discretionary Costs

Costs changed easily by management decisions such as advertising, repairs and maintenance and research and development. Also called managed costs.

Division

An organizational component of a department, which may be further subdivided into programs.

Division Overhead

The cost of the division's indirect labor and material/supplies divided by the division's direct salary and wages cost. The result is expressed as a percentage to be applied to direct salary and wages.

Effective Interest Methods

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

Encumbrance

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

Equity

The difference between fund assets and fund liabilities.

Estimate

To approximate.

Estimated Economic (Useful) Life

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

Expenditure/Expense

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

Fee

Cost of a service.

Fiscal Year

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

Fixed Assets

Assets of long-term character such as land, buildings, machinery, equipment or furniture.

Fixed Asset Management

Tagging and preparing asset ledgers for plant, facilities and equipment; recording changes in asset status and conducting periodic inventories of assets.

Fixed Cost

A cost that remains constant regardless of volume or demand. Fixed costs include salaries, interest expense, rent, depreciation and insurance expenses.

Forecasts

Estimates of the future impact of current revenue and expenditure policies based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.

Fringe Benefits

Compensation that an employer contributes to its employees such as social security, retirement, life/health insurance or training supplements. Fringe benefits can be either mandatory, such as PERS contributions, or voluntary, such as health insurance benefits.

Full-Time Equivalent

The designation of staffing based on the Full-Time Equivalent for personnel using a guideline of 2,080 hours per year (1.0 FTE) or for 1,040 hours per year (0.5 FTE).

Function

An activity or a group of related activities for which the budgetary unit is responsible; in the City, a function is the same as a program.

Fund

A separate accounting entity, with a self-balancing set of accounts, to record all financial transactions (revenues and expenditures) for specific activities or government functions. Funds are classified into three categories: governmental, proprietary or fiduciary. For a detailed list of the City's funds and descriptions, refer to the Guide to Funds.

Fund Accounting

System used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.

Fund Balance

The excess of assets over liabilities and reserves; also known as surplus funds. This term applies to governmental funds only.

General Obligation Bond

Also referred to as GO Bonds, are usually limited by State law as to the amount as well as the length of indebtedness that a government can have. These "Full Faith and Credit" bonds are secured by all of the financial assets of the local government, including property taxes.

Geographic Information System

A computer based Geographic Information System is being established by the Information Systems Division for the tracking and monitoring of development projects.

Goal

A general statement of broad direction, purpose or intent which describes the essential reason for existence and which is not limited to a one-year time frame. Generally, a goal does not change from year to year.

Government Accounting

Principles and procedures in accounting for Federal, State and local governmental units. The National Council on Governmental Accounting establishes rules. Unlike commercial accounting for corporations, encumbrances and budgets are recorded in the accounts. Assets of a governmental unit are restricted for designated purposes.

Government Enterprise

Governmentally sponsored business activity. A utility plant may be a government enterprise which raises revenue by charging for its services.

Government Finance Officers Association

A non-profit professional association serving more than 18,000 government finance professionals throughout North America.

Governmental Fund

This category of funds account for all records or operations not normally found in business, such as the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Grant

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

Historical Cost

Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.

Hourly Billing Rate

The rate of a position on an hourly schedule including the cost of the positions hourly salary plus the hourly fringe benefit costs, plus the division or department overhead costs, plus the City's general and

administrative costs. This "Total" labor cost per hour is used to determine various costs of services provided to the public.

Indirect Cost

Costs not directly accountable to a cost object, but included in total cost overhead.

Inflation

Rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.

Infrastructure

The physical assets of the City, such as streets, water, wastewater, public buildings and parks, and the support structures within a development.

Interest Revenues

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

Investment

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

Jurisdiction

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

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. Encumbrances are not considered to be liabilities.

Line-Item Budget

A budget which lists detailed expenditures categories (personnel, operating, contractual, internal services and capital outlay) separately, along with the amount budgeted for each specific category.

Major Budgetary Fund

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

Measure J

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

Modified Accrual Basis or Modified Accrual Method

An accounting method whereby income and expense items are recognized, as they are available and measurable.

Net

Figure remaining after all relevant deductions have been made from the gross amount; or to arrive at the difference between additions and subtractions or plus amounts and minus amounts.

Non-Major Budgetary Fund

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

Object Codes

Specific numerical classifications for which money is allocated for disbursements. The City uses object codes as the last seven characters of the account number and represents the lowest level of classification within the General Ledger accounting system.

Objective

Measurable statement of the intended beneficial and tangible effects of a program's activities. An objective is a specific target toward which a manager can plan, schedule work activities and make staff assignments. An objective is stated in quantifiable terms, such that it is possible to know when it has been achieved.

Operating and Maintenance

Cost associated with a capital facility that will impact the City of Brentwood on an ongoing and annual basis.

Operating Expense

A series of object codes which include expenditures for items which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.

Operational Audit

Process to determine ways to improve production and services.

Ordinance

The laws of a municipality.

Organization

Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

Organization Chart

A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are basically three patterns of organization: line organization, functional organization and line and staff organization.

Overage

Too much, opposite of shortage.

Overhead

Indirect expenses of running an organization not directly associated with a particular item of service. For example, wages paid to an employee providing a service and the costs of the required materials for performing the service are direct costs. Electricity and building insurance are overhead expenses. By applying a factor called the burden rate, cost accounting attempts to allocate overhead, where possible, to the cost of the services provided.

Overtime

Time worked in excess of an agreed upon time for normal working hours by an employee. Hourly or non-exempt employees must be compensated at the rate of one and one-half their normal hourly rate for overtime work beyond 40 hours in a workweek. Working on holidays or weekends is sometimes referred to as overtime work.

Payroll

Aggregate periodic amount an organization pays its workers, lists of employees and their compensation.

Per Capita

By or for each individual. Anything figured per capita is calculated by the number of individuals involved and is divided equally among all.

Performance Measures

Specific quantitative measures of work performed within a program (e.g. miles of streets cleaned). Also, specific quantitative measures of results obtained through a program (e.g., percent change in response time compared to previous year).

Prepaid

Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.

Prior Year

The fiscal year preceding the current year.

Program

An organized self-contained set of related work activities within a department or division which are directed toward common objectives and represent a well-defined expenditure of City resources.

Projection

Estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.

Pro Rata

Proportionate allocation. For example, a pro rata property tax rebate might be divided proportionately (prorate) among taxpayers based on their original assessments, so that each gets the same percentage.

Purchase Order

An order issued by the Purchasing Department which authorizes the delivery of specific goods or services, and incurrence of a debt for them.

Purchase Requisition

The initial purchase request document that, if approved, is the basis for the preparation of the official purchase order.

Redevelopment Fund

The elimination of redevelopment agencies has precluded the future financing of projects; therefore, prior funding reported will represent contractual agreements funded prior to the redevelopment dissolution. Funds previously contributed by the Brentwood Redevelopment Agency were for projects within, or of benefit to, a redevelopment project area.

Reserve

The portion of a fund's balance legally restricted for a specific purpose and therefore not available for general appropriation.

Reserved Fund Balance

For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted or not spendable.

Resolution

In general, expression of desire or intent. Legal order by a government entity.

Retained Earnings

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

Revenues

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

Right-of-Way

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

Rollover

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

Salary and Wages

An employee's monetary compensation for employment.

Salary Savings

Salary savings reflect personnel cost savings resulting from vacancies and as a result of employee turnover. The amount of budgeted salary savings is generally based upon experience.

Service

Work done by one person that benefits another.

Service Departments

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

Special District

A designated geographic area established to provide a specialized service (e.g., Landscape Maintenance District).

Special Revenue Fund

A governmental fund type used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Staff

In general, persons in an organization.

Statement of Net Activities

Reports net (expense) revenue of functions.

Statement of Net Assets

Includes all assets and liabilities.

Target

Desired amount or level of performance to obtain.

Total Cost

Costs including all ancillary costs. For example, the total cost of a project would include the direct costs and indirect costs.

Transient Occupancy Tax

This tax is collected from the operators of hotels and motels located within the City. A percentage of this tax is then remitted to the City.

Trend

In general, any line of movement.

True Up

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

Unit Cost

Compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.

Unreserved Fund Balance

In a governmental or expendable trust fund, the balance of net financial resources which are spendable or available for appropriation.

Update

Revise printed information according to the most current information available.

User Charge

Charges or fees levied to recipients of a particular service.

Variable

Data item that can change its value; also called a factor or an element.

Variance

Difference between actual experience and budgeted or projected experience in any financial category.

ACRONYMS

This document includes numerous abbreviations and acronyms in need of explanation. Thus, a list of acronyms is provided to aid the reader when the context does not define the meaning.

AB – Assembly Bill

ACFR – Annual Comprehensive Financial Report

AMR – Automatic Meter Reading

ADC – Actuarial Determined Contribution

BFAC – Brentwood Family Aquatic Complex

BUSD – Brentwood Union School District

CalPERS – California Public Employees’ Retirement System

CAP – Cost Allocation Plan

CCCFPD – Contra Costa County Fire Protection District

CERT – Community Emergency Response Team

CFD – Community Facilities District

CIFP – Capital Improvement Financing Program

CIP – Capital Improvement Program

CLGFA – California Local Government Finance Almanac

CPI – Consumer Price Index

CPRS – California Park and Recreation Society

CSMFO – California Society of Municipal Finance Officers

DBC – Downtown Brentwood Coalition

DDRs – Due Diligence Reviews

DEA – Drug Enforcement Administration

DEI – Diversity Equity and Inclusion

DOF – Department of Finance

ECCFPD – East Contra Costa Fire Protection District

EIFDs – Enhanced Infrastructure Financing Districts

FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information Systems

GPD – Gallons per Day

LAIF – Local Agency Investment Fund

LEAP – Local Early Action Planning

LLAD – Landscape and Lighting Assessment District

LUHSD – Liberty Union High School District

MG – Millions of Gallons

MGD – Millions of Gallons per Day

MXU – Meter Transmitting Unit

O & M – Operating and Maintenance

OMB – Office of Management and Budget

OPEB – Other Post-Employment Benefits

PAL – Police Activities League



PEG – Public, Education and Government

PTM – People, Time and Money

RDA – Redevelopment Agency

REAP – Regional Early Action Planning

RMRA – Road Maintenance and Rehabilitation Act

ROPS – Recognized Obligation Payment Schedule

SB – Senate Bill

SCADA – Supervisory Control and Data Acquisition

SLESF – Supplemental Law Enforcement Services Fund

SR – State Route

SRF – State Water Resources Control Board Revolving Fund

SWRCB – State Water Resources Control Board

VIPS – Volunteers in Police Services

VOIP – Voice Over Internet Protocol

VLF – Vehicle License Fee

GUIDE TO FUNDS – DESCRIPTION OF FUNDS

Fund Accounting System

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance, and to aid financial management, by segregating transactions related to certain City functions or activities.

A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The City maintains the following fund types:

Governmental Fund Types

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

Capital Project Funds account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types).

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

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

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Fiduciary Fund Types

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

Private-Purpose Trust Funds account for the activities and financial position of the Successor Agency to the Brentwood Redevelopment Agency. These funds are held in a trust arrangement for the benefit of local taxing entities, including the City of Brentwood.

Proprietary Fund Types

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the City or to other governmental units on a cost-reimbursement basis.

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

- 100 General Fund** – The government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- 203 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2105. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 205 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2106. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 206 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 207 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2107.5. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 208 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2103. The allocations must be spent for street maintenance, construction and a limited amount for engineering.
- 209 Gas Tax** – This fund accounts for monies received from the State of California under Street and Highways Code Section 2032. The allocations must be spent for street and road maintenance, rehabilitation and other roadway projects allowed under the code.
- 214 SB 1186 Disability Access** – This fund accounts for monies received due to Senate Bill 1186 (SB 1186), which requires cities to collect a \$4 fee for new and renewed business licenses for purposes of increasing compliance with State disability laws.
- 216 Police Grants** – This fund accounts for all Federal, State and County grants awarded to the Police Department requiring segregated fund accounting.
- 217 Grants** – This fund accounts for miscellaneous Federal, State and County grants requiring segregated fund accounting.
- 219 Economic Development Grant** – This fund accounts for the set aside of 20% of business license tax collected. The monies are used to award grants to promote economic activity.
- 229 American Rescue Plan Act of 2021** – This fund accounts for the Federal funding provided by the American Rescue Plan Act of 2021. This fund was closed in FY 2022/23.

- 230 Citywide Park Assessment District** – This fund accounts for special benefit assessments levied on property owners for citywide park maintenance.
- 231 Community Facilities District #2** – This fund accounts for public safety services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of flood and storm drain facilities.
- 232 Community Facilities District #3** – This fund accounts for public safety services; acquisitions and maintenance of open space; clean water maintenance and construction and maintenance of joint-use school facilities.
- 233 Community Facilities District #4 (Services)** – This fund accounts for public safety services; maintenance of open space; clean water maintenance; maintenance of joint-use school facilities; roadway rehabilitation and under grounding of overhead utilities.
- 234 Community Facilities District #5** – This fund accounts for acquisition, construction and maintenance of flood and storm drainage facilities; public safety services; construction and maintenance of joint-use school facilities; rehabilitation/expansion of library sites; government facilities and community facilities and roadway rehabilitation and utility undergrounding.
- 235 Community Facilities District #4 (Facilities)** – This fund accounts for acquisition, construction of flood and storm drainage facilities; construction of joint-use school facilities; rehabilitation/expansion of library sites; government facilities and community facilities.
- 250 Water Development Impact Fee** – This fund accounts for development fees collected for the design and construction of water facilities within the City.
- 251 Roadway Development Impact Fee** – This fund accounts for development fees collected for the design and construction of roadways within the City.
- 252 Parks and Trails Development Impact Fee** – This fund accounts for development fees collected for the design and construction of parks within the City.
- 255 Wastewater Development Impact Fee** – This fund accounts for development fees collected for the design and construction of wastewater facilities within the City.
- 256 Community Facilities Development Impact Fee** – This fund accounts for development fees collected for the design and construction of public facilities within the City.
- 261 Development Impact Fee Administration** – This fund accounts for development fees collected for the administration of the Development Impact Fee Program.
- 262 Agriculture Land Administration** – This fund accounts for 20% of the Agriculture Preservation fees collected from development. Monies are to be used for administrative purposes associated with establishing, monitoring and managing farmland conservation easements.

- 263 Agriculture Land Acquisition** – This fund accounts for 80% of the Agriculture Preservation fees collected from development. The monies are used for farmland mitigation purposes.
- 264 First-Time Homebuyer** – This fund accounts for affordable housing funds used to provide loans to first-time homebuyers who qualify as moderate to very-low income households.
- 265 Affordable Housing In-Lieu Fee** – This fund accounts for development fees collected for affordable housing. The monies are used for the purpose of assisting in the construction of very low-, low- or moderate-income dwelling units, or helping with the other affordable housing opportunities.
- 267 Public Art Administration** – This fund accounts for 20% of the Public Art fees collected from development and shall be specifically designated for community education programs, publicity, dedications and administration of the public art program.
- 268 Public Art Acquisition** – This fund accounts for 80% of the Public Art fees collected from development and shall be utilized for all costs related to selection, acquisition, placement, installation, display and maintenance of artwork.
- 269 Parking In-Lieu** – This fund accounts for development fees collected for off-street parking facilities located within the Downtown area.
- 272 Riparian Mitigation** – This fund accounts for a stewardship endowment for maintenance of a riparian mitigation site.
- 280 Asset Forfeiture** – This fund accounts for property or funds seized by the Police Department. After a case has been tried and a guilty verdict is returned, the funds are considered forfeited. Federal funds must be used for narcotic enforcement and crime suppression. State funds must be used for areas related to drug prevention.
- 281 Abandoned Vehicle Abatement** – This fund accounts for monies which can only be used for the abatement, removal and disposal, as public nuisances, of any abandoned, wrecked, dismantled or inoperative vehicles, or parts thereof, from private or public property.
- 285 PEG Media** – This fund accounts for public, educational and governmental access fees collected from cable operators established per the Municipal Code and franchise agreements. This fund accounts for Public Access, Educational and Governmental (PEG) television channels provided for the citizens of Brentwood.
- 286 Parks Advertising** – This fund accounts for Parks and Recreation advertising fees collected to publish and distribute the Parks and Recreation Activities guide, as well as, enhance the amenities at the Sunset Athletic Complex, the Brentwood Family Aquatic Complex and the Brentwood Skate Park. This fund was closed in FY 2022/23.

- 293 Measure J** – This fund accounts for the local jurisdiction portions of the Measure J – Contra Costa County sales tax allocated for Local Street Maintenance and Improvements. These monies can only be spent on local streets and roads, transit operations, growth management planning and compliance, bicycle and pedestrian trails and parking facilities.
- 302 City Low Income Housing** – This fund accounts for the activities related to the assets assumed by the City of Brentwood as Housing Successor for the housing activities of the former Brentwood Redevelopment Agency.
- 336 Roadway Improvements** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to acquire and construct certain roadway improvements.
- 337 Community Facilities Improvements** – This fund accounts for various community facilities improvement projects associated with either the construction or improvement of the City’s community facilities.
- 352 Parks and Trails Improvements** – This fund accounts for various park and trail improvement projects associated with either the construction or improvement of the City’s parks.
- 361 Civic Center Project Lease Revenue Bond Acquisition** – This fund accounts for transactions related to proceeds from the 2009 Civic Center Bonds and other resources and their use to acquire and construct certain capital facilities and infrastructure. This fund was closed in FY 2022/23.
- 366 2015 Lease Financing** – This fund accounts for transactions related to proceeds from the 2015 Lease Financing and their use to acquire and construct certain capital facilities and infrastructure.
- 380 Civic Center Capital Improvement Financing Program** – This fund accounts for savings from refinanced bonds and their use to finance a portion of the Civic Center project.
- 381 City Capital Improvement Financing Program** – This fund accounts for savings from refinanced bonds and their use to acquire and construct certain capital facilities and infrastructure.
- 392 Capital Infrastructure** – This fund accounts for funds to be used for non-residential development related infrastructure projects with a focus on non-residential projects that may promote economic development.
- 393 Vineyards Projects** – This fund accounts for transactions related to proceeds from assessment bonds and other resources and their use to finance infrastructure improvements within the Vineyards development area.

- 435 2018 A Refinance Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 436 2014 A & B Refinance Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments of CIFP Infrastructure Revenue Bonds.
- 437 2012 A Refinance Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 438 Capital Improvement Financing Program 2003-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 439 Capital Improvement Financing Program 2002-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 441 Capital Improvement Financing Program 94-1 Debt Service** – This fund accounts for CIFP tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 442 Capital Improvement Financing Program 98-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 443 Capital Improvement Financing Program 99-1 Debt Service** – This fund accounts for CIFP tax assessments receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 444 Capital Improvement Financing Program 2000-01 Debt Service** – This fund accounts for CIFP tax assessment receipt and debt service payments on CIFP Infrastructure Revenue Bonds.
- 445 Capital Improvement Revenue Refunding Bonds Series 2021 A & B Debt Service** – This fund accounts for debt service transactions related to the refinance of the 2012 Capital Improvement Revenue Refunding Bonds.
- 448 General Obligation Bonds Series 2002 Debt Service** – This fund accounts for tax levies from which general obligation debt service transactions are made on the General Obligation Bond Series 2002. This bond was used to finance the Police Station.
- 449 Capital Improvement Financing Program 2004-1 Debt Service** – This fund accounts for CIFP Tax assessment receipts and debt service payments on CIFP Infrastructure Revenue Bonds.
- 460 Randy Way Assessment District Debt Service** – This fund accounts for Randy Way tax assessment receipts and debt service payments of CIFP Infrastructure Revenue Bonds.
- 461 2019 Civic Center Project Lease Revenue Refunding Bonds Debt Service** – This fund accounts for debt service transactions relating to the 2009 Civic Center Project Lease Revenue Bonds.

- 462 2006 A & B Refinance Bonds Debt Service** – This fund accounts for CIPF tax assessment receipt and debt service payments of CIPF Infrastructure Revenue Bonds. This fund was closed in FY 2022/23.
- 463 Capital Improvement Financing Program 2006-1 Debt Service** – This fund accounts for CIPF tax assessment receipt and debt service payments of CIPF Infrastructure Revenue Bonds.
- 464 Capital Improvement Financing Program 2005-1 Debt Service** – This fund accounts for CIPF Tax assessments receipts and debt service payments on CIPF Infrastructure Revenue Bonds.
- 465 96R Assessment District Debt Service** – This fund accounts for CIPF Tax assessment receipts and debt service payments on CIPF Infrastructure Revenue Bonds. This fund was closed in FY 2022/23.
- 466 2015 Lease Financing Debt Service** – This fund accounts for debt service transactions related to the 2015 Lease Financing.
- 501 City Rentals Enterprise** – This fund accounts for all the City facilities rented and maintained through this fund. This fund is projected to be closed in FY 2023/24.
- 510 Housing Enterprise** – This fund accounts for the administration of the Housing Enterprise which includes the Housing rental units, Affordable Housing and the First-Time Homebuyers program.
- 511 Housing Rental Trust** – This fund accounts for the operation and maintenance of the Housing rental units.
- 513 Housing Replacement** – This fund accounts for revenues and expenditures associated with the replacement of housing rental capital assets and infrastructure.
- 540 Solid Waste Enterprise** – This fund accounts for the operation, maintenance and capital costs of the solid waste system. These activities are funded by user charges.
- 542 Solid Waste Improvements** – This fund accounts for expenditures associated with solid waste capital improvement projects.
- 543 Solid Waste Replacement** – This fund accounts for revenues and expenditures associated with the replacements of solid waste capital assets and infrastructure.
- 560 Water Enterprise** – This fund accounts for the operation, maintenance and capital costs of the water system. These activities are funded by user charges.
- 562 Water Improvements** – This fund accounts for expenditures associated with water capital improvement projects.

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