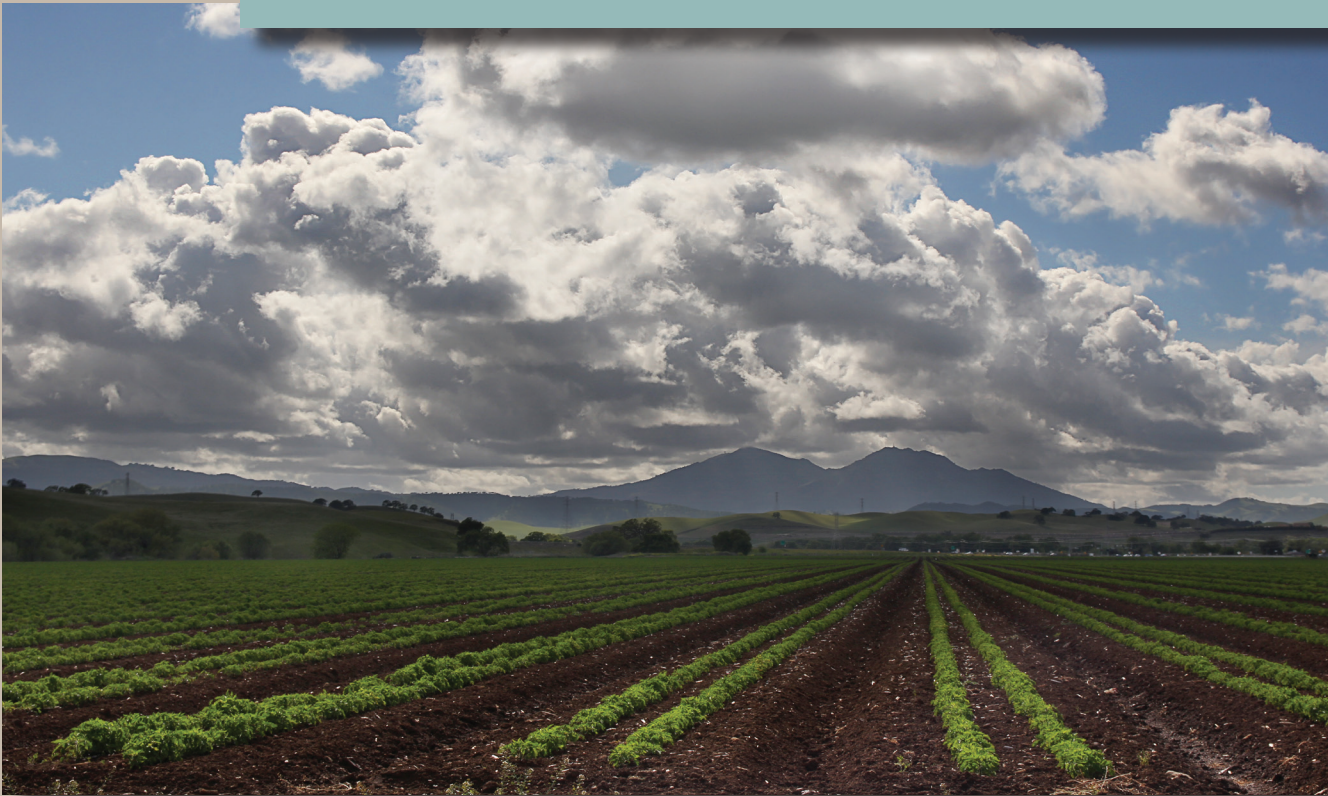


**Combined Community Facilities
District Annual Report For
Special Taxes Levied
Fiscal Year 2015/16**



City of Brentwood
150 City Park Way
Brentwood, CA 94513

City Council

Robert Taylor Mayor
Joel BryantVice Mayor
Steve Barr Council Member
Gene Clare Council Member
Erick Stonebarger Council Member

Executive Team

Gustavo “Gus” Vina City Manager
Damien BrowerCity Attorney
Kerry Breen City Treasurer/Director of Administrative Services
Mark Evenson Chief of Police
Casey McCann Director of Community Development
Bruce Mulder Director of Parks and Recreation
Miki Tsubota Director of Public Works/City Engineer



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EXECUTIVE SUMMARY

Since 2002, the City Council of the City of Brentwood has formed four Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. The CFDs were formed to provide an annual revenue stream from all new development within the City to: 1) fund the purchase, construction and/or expansion of various authorized public facilities and 2) fund the operation and maintenance of authorized improvements and services within the City. These authorized public facilities and services are summarized below and described in detail within each of the CFD sections beginning on page 4.

FACILITIES	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5
Flood and Storm Drainage		X	X	X
Governmental and Community				X
Joint Use School/Park		X	X	X
Library			X	X
Open Space	X	X		
Police		X		
Public Protection and Safety				X
Roadway Construction and Rehabilitation			X	X
Utility Undergrounding			X	X

SERVICES	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5
Flood and Storm Drainage	X	X	X	X
Joint Use School/Park		X	X	X
Open Space	X	X	X	
Public Protection and Safety	X	X	X	X

The Mello-Roos Community Facilities Act of 1982 does not require that an annual report be prepared unless requested by a person who resides in or owns property within the district; however, City staff believes it is prudent to be proactive in preparing the report in the event it is ever requested. The Mello-Roos Community Facilities Act of 1982, specifically Section 53343.1 of the California Government Code, provides guidelines for the content of an annual report and states an annual report shall include the following:

- (a) The amount of special taxes collected for the year.
- (b) The amount of other monies collected for the year and their source, including interest earned.
- (c) The amount of monies expended for the year.
- (d) A summary of the amount of monies expended for the following:
 - 1) Facilities, including property.
 - 2) Services.
 - 3) The costs of bonded indebtedness.
 - 4) The costs of collecting the special tax under Section 53340.
 - 5) Other administrative and overhead costs.
- (e) For monies expended for facilities, including property, an identification of the categories of each type of facility funded with amounts expended in each category, including the total percentage of the cost of each type of facility that was funded with bond proceeds or special taxes.



- (f) For monies expended for services, an identification of the categories of each type of service funded with amounts expended in each category, including the total percentage of the cost of each type of service that was funded with bond proceeds or special taxes.
- (g) For monies expended for other administrative costs, an identification of each of these costs.
- (h) The annual report shall contain references to the relevant sections of the resolution of formation of the district so that interested persons may confirm that bond proceeds and special taxes are being used for authorized purposes. The annual report shall be made available to the public upon request.

A summary of the revenue and expenditures for each of the four CFDs is presented below with detailed information presented in each of the CFD sections beginning on page 4. Maps showing the combined CFD boundaries as well as individual CFD boundary maps can be found beginning on page 27.

Revenues and Expenditures Summary					
	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5	Total
Fund Balance July 1, 2015	\$ 3,677	\$ 197,274	\$ 245,778	\$ 63,386	\$ 510,115
Revenues					
Annual CFD Special Tax	\$ 595,246	\$ 1,467,151	\$ 1,891,347	\$ 488,117	\$ 4,441,861
Interest	362	15,799	2,360	4,495	23,016
Total Revenues	\$ 595,608	\$ 1,482,950	\$ 1,893,707	\$ 492,612	\$ 4,464,877
Expenditures					
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -
Services					
Reimburse City for Public Safety Services	586,806	567,846	2,062,625	250,010	3,467,287
Costs of Bonded Indebtedness					
Debt Service Obligations	-	117,802	28,262	8,650	154,714
Costs of Collecting the Special Tax					
Contra Costa County Property Tax Administration	2,035	1,654	2,026	564	6,279
Administration					
CFD Special Tax Administration	4,633	11,641	10,182	2,467	28,923
Investment Administration	7	291	162	70	530
Administration Subtotal	4,640	11,932	10,344	2,537	29,453
Total Expenditures	\$ 593,481	\$ 699,234	\$ 2,103,257	\$ 261,761	\$ 3,657,733
Fund Balance June 30, 2016	\$ 5,804	\$ 980,990	\$ 36,228	\$ 294,237	\$ 1,317,259





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COMMUNITY FACILITIES DISTRICT No. 2

On May 14, 2002 the City Council of the City of Brentwood, through Resolution No. 2544, established Community Facilities District No. 2 (CFD No. 2). A notice of special tax lien has been recorded at the County Recorder's office identifying a continuing lien in force and effect until the special tax obligation is either permanently satisfied on June 30, 2053 or is cancelled by the City Council at an earlier date. In compliance with the proceedings governing the formation of CFD No. 2, the special tax has been levied on each taxable parcel within the District according to the provisions of the Rate and Method of Apportionment of Special Taxes. The Rate and Method of Apportionment of Special Taxes is available from the City Clerk.

As of June 30, 2016, CFD No. 2 consisted of 1,930 taxable single family residential parcels, 120 taxable residential condominium parcels and 101.57 acres of taxable non-residential property. Parcels became taxable if a building permit was issued prior to January 1, 2015.

A. BOUNDARY MAP

A map showing the boundary diagram of CFD No. 2 can be found on page 28.

B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT

The public facilities and services which may be financed by CFD No. 2 are described below.

i. Facilities

- a. Open Space Facilities (City Council Resolution 2544, Exhibit A, *Facilities*, Section I.)
 - Acquisition of open space lands, easements and rights-of-way and necessary incidental costs to acquire the land including title reports, appraisals, etc.
 - Construction of trails, drainage structures, fire breaks, etc. to allow for safe pedestrian access within and throughout the open space areas.

ii. Services

- a. Public Safety Services (City Council Resolution 2544, Exhibit B, *Services*, Section I.)
 - Emergency medical and public safety personnel salaries, benefits and other associated costs which may include uniforms, safety equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.
- b. Open Space Services (City Council Resolution 2544, Exhibit B, *Services*, Section II.)
 - Maintenance and operation of open space and natural wildlands owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include, but is not limited to: maintenance worker and patrol guard salaries, benefits and other associated costs which may include uniforms, safety equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.



- c. Flood and Storm Drainage Services (City Council Resolution 2544, Exhibit B, *Services*, Section III.)
 - Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include, but is not limited to: maintenance worker salaries, benefits and other associated costs which may include uniforms, maintenance equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.

C. REVENUES AND EXPENDITURES

CFD No. 2 – Table 1 shows the FY 2015/16 revenues and expenditures of special tax funds for CFD No. 2. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

CFD No. 2 – TABLE 1			
Revenues and Expenditures			
Fund Balance July 1, 2015		\$	3,677
Revenues			
Annual CFD Special Tax		\$	595,246
Interest			362
	Total Revenues	\$	595,608
Expenditures			Comments
Facilities		\$	-
Services			
Reimburse City for Public Safety Services		586,806	100% from Special Taxes
Costs of Collecting the Special Tax			
Contra Costa County Property Tax Administration		2,035	100% from Special Taxes
Administration			
CFD Special Tax Administration		4,633	
Investment Administration		7	
	Administration Subtotal	\$	4,640
	Total Expenditures	\$	593,481
Fund Balance June 30, 2016		\$	5,804

i. Revenues

- a. Special Tax Levy
 - The maximum special tax rate has been levied each year since FY 2002/03 per the Rate and Method Apportionment of Special Taxes. CFD No. 2 – Table 2, on the following page, outlines the FY 2015/16 tax rate calculations and the revenue by parcel classification.



CFD No. 2 – TABLE 2					
Special Tax Revenue Summary for FY 2015/16					
Parcel Classification	Maximum Rate ⁽¹⁾	Levied Rate	Number of Taxable Residences/Units	Number of Taxable Acres	Total Revenue
Single Family	\$226/residence	\$226/residence	1,930	-	\$ 436,913
Condominium	\$170/residence	\$170/residence	120	-	20,374
Multi-Family	\$113/unit	\$113/unit	-	-	-
Commercial	\$1,358/acre	\$1,358/acre	-	65.47	88,921
Industrial	\$1,358/acre	\$1,358/acre	-	31.62	42,949
Rural	\$226/residence	\$226/residence	-	-	-
Institutional	\$1,358/acre	\$1,358/acre	-	4.48	6,089
		Total	2,050	101.57	\$ 595,246

(1) Maximum rates are increased annually by 2%.

ii. Expenditures

- Aside from the minor expenses associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 2 were expended on Public Safety Services incrementally required by development of properties within the CFD.

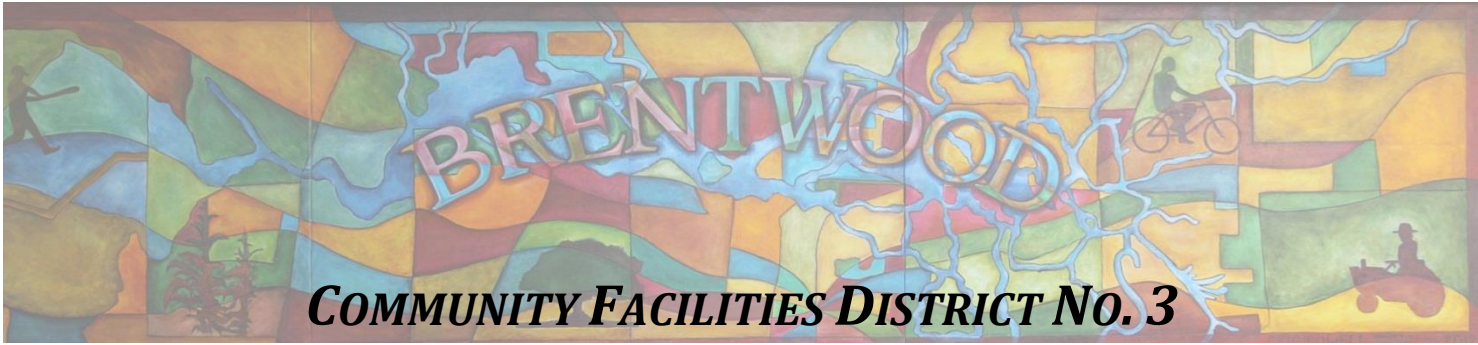
D. SPECIAL TAX ROLL

A list of each parcel within the boundaries of CFD No. 2, upon which the special tax has been levied for FY 2015/16, may be requested through the City Clerk.

E. DELINQUENCY RATES

Each year the special taxes are levied and due concurrently with general ad-valorem property taxes (December and April respectively). If the special taxes are not paid by these deadlines, they are considered delinquent. CFD No. 2 – Table 3 shows the last ten years delinquency rates by fiscal year for CFD No. 2.

CFD No. 2 – TABLE 3				
Delinquency History				
Fiscal Year	Amount Levied	Delinquent Amount	Delinquency As of June 30	
06/07	\$ 459,324	\$ 1,593	0.35%	
07/08	\$ 500,540	\$ 676	0.14%	
08/09	\$ 520,174	\$ 5,973	1.15%	
09/10	\$ 529,671	\$ 9,695	1.83%	
10/11	\$ 540,264	\$ 29,063	5.38%	
11/12	\$ 555,145	\$ 25,802	4.65%	
12/13	\$ 559,578	\$ 16,338	2.92%	
13/14	\$ 570,209	\$ 13,385	2.35%	
14/15	\$ 583,573	\$ 13,538	2.32%	
15/16	\$ 595,246	\$ 11,970	2.01%	



COMMUNITY FACILITIES DISTRICT NO. 3

On June 24, 2003 the City Council of the City of Brentwood, through Resolution No. 2907, established Community Facilities District No. 3 (CFD No. 3). A notice of special tax lien has been recorded at the County Recorder's office identifying a continuing lien in force and effect until the special tax obligation is either permanently satisfied on June 30, 2104 or is cancelled by the City Council at an earlier date. In compliance with the proceedings governing the formation of CFD No. 3, the special tax has been levied on each taxable parcel within the District according to the provisions of the Rate and Method of Apportionment of Special Taxes. The Rate and Method of Apportionment of Special Taxes is available from the City Clerk.

As of June 30, 2016, CFD No. 3 consisted of 1,629 taxable single family residential parcels, 120 taxable multi-family residential units, 4 taxable rural single family residential parcels, and 35.98 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2015.

A. BOUNDARY MAP

A map showing the boundary diagram of CFD No. 3 can be found on page 29.

B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT

The public facilities and services which may be financed by CFD No. 3 are described below.

i. Facilities

- a. Open Space Facilities (City Council Resolution 2907, Exhibit A, *Facilities*, Section I.)
 - Acquisition of open space lands, easements and rights-of-ways including all necessary incidental costs needed to acquire the lands including title reports, appraisals, etc.
 - Construction of trails, bridge structures, drainage structures, fire breaks, necessary appurtenances, etc. to allow for safe pedestrian access within and throughout the open space areas.
- b. Police Facilities (City Council Resolution 2907, Exhibit A, *Facilities*, Section II.)
 - Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of police facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Construction and/or acquisition of police facilities, including equipment, furnishings and all incidental costs needed to conduct police services throughout the City.
- c. Flood and Storm Drainage Facilities (City Council Resolution 2907, Exhibit A, *Facilities*, Section III.)
 - Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of flood and storm drainage facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.

- Construction and/or acquisition of flood and storm drainage facilities, including design, construction, administrative and all other miscellaneous costs needed to comply with local and state regulations.
- d. Joint Use School Facilities (City Council Resolution 2907, Exhibit A, *Facilities*, Section IV.)
- Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of school site joint use facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Construction and/or acquisition of school site joint use facilities, including equipment, furnishings and all incidental costs needed to conduct joint use programs and services throughout the City.

ii. **Services**

- a. Police Protection and Public Safety Services (City Council Resolution 2907, Exhibit B, *Services*, Section I and II.)
- Public safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- b. Open Space Services (City Council Resolution 2907, Exhibit B, *Services*, Section III.)
- Maintenance and operation of open space and natural wild lands owned or otherwise controlled by the City of Brentwood including State Park Lands adjacent to the City of Brentwood subject to Joint Use or a Memorandum of Understanding between the City and the State of California. Maintenance and operation may include, but is not limited to: maintenance worker, volunteer and patrol guard salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- c. Flood and Storm Drainage Services (City Council Resolution 2907, Exhibit B, *Services*, Section IV.)
- Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include but is not limited to: maintenance worker salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- d. Joint Use School Site Services (City Council Resolution 2907, Exhibit B, *Services*, Section V.)
- Maintenance of joint use school/park facilities between the City and the School Districts within the City of Brentwood which includes, but is not limited to, elementary and secondary school park sites and structures servicing the residents of the City of Brentwood. Staff and maintenance worker salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel are also included. Such services shall only be those necessary for the general public use of the joint use school/park facilities and shall not include any costs associated with school use or maintenance.



C. REVENUES AND EXPENDITURES

CFD No. 3 – Table 1 shows the FY 2015/16 revenues and expenditures of special tax funds for CFD No. 3. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

CFD No. 3 – TABLE 1		
Revenues and Expenditures		
Fund Balance July 1, 2015	\$	197,274
Revenues		
Annual CFD Special Tax	\$	1,467,151
Interest		15,799
Total Revenues	\$	1,482,950
Expenditures		Comments
Facilities	\$	-
Services		
Reimburse City for Public Safety Services	567,846	100% from Special Taxes
Costs of Bonded Indebtedness		
Debt Service Obligations	117,802	100% from Special Taxes
Costs of Collecting the Special Tax		
Contra Costa County Property Tax Administration	1,654	100% from Special Taxes
Administration		
CFD Special Tax Administration	11,641	
Investment Administration	291	
Administration Subtotal	11,932	
Total Expenditures	\$	699,234
Fund Balance June 30, 2016	\$	980,990

i. Revenues

a. Special Tax Levy

- The maximum special tax rate has been levied each year since FY 2003/04 per the Rate and Method Apportionment of Special Taxes. CFD No. 3 – Table 2, on the following page, outlines the FY 2015/16 tax rate calculations and the revenue by parcel classification.

CFD No. 3 – TABLE 2					
Special Tax Revenue Summary for FY 2015/16					
Parcel Classification	Maximum Rate	Levied Rate	Number of Taxable Residences/Units	Number of Taxable Acres	Total Revenue
Single Family	\$761/residence ⁽¹⁾	\$761/residence	1,629	-	\$ 1,239,571
Condominium	\$571/residence ⁽¹⁾	\$571/residence	-	-	-
Multi-Family	\$380/unit ⁽¹⁾	\$380/unit	120	-	45,656
Commercial	\$4,972/acre ⁽²⁾	\$4,972/acre	-	34.67	172,367
Industrial	\$4,972/acre ⁽²⁾	\$4,972/acre	-	1.31	6,513
Rural	\$761/residence ⁽¹⁾	\$761/residence	4	-	3,044
Institutional	\$4,972/acre ⁽²⁾	\$4,972/acre	-	-	-
Total			1,753	35.98	\$ 1,467,151

(1) Residential maximum rates are increased annually by 2%.

(2) Non-Residential maximum rates are increased annually by the Consumer Price Index (CPI) for San Francisco Bay Area Urban Wage Earners with a minimum of 2%.

ii. Expenditures

- Aside from the minor expenses associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 3 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 3 can be found in the Bonded Indebtedness section beginning on page 22.

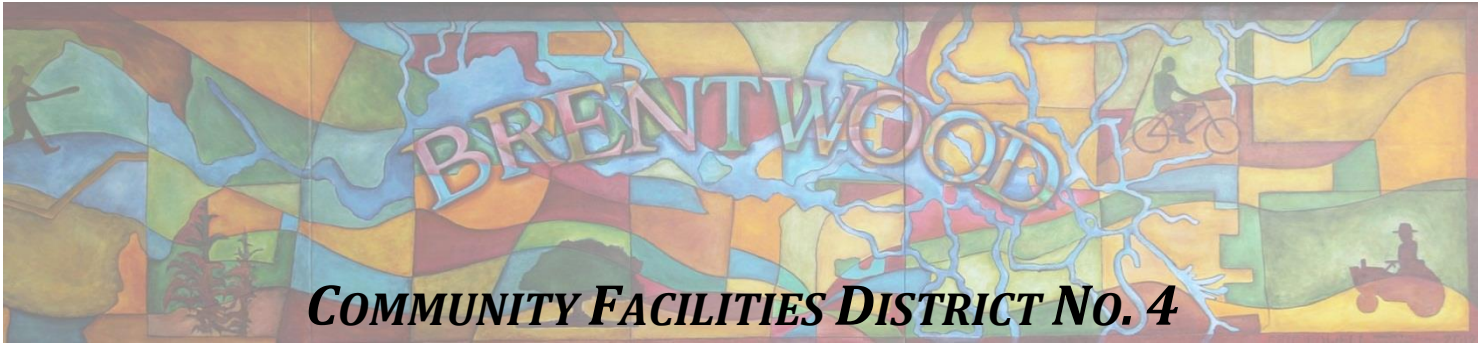
D. SPECIAL TAX ROLL

A list of each parcel within the boundaries of CFD No. 3, upon which the special tax has been levied for FY 2015/16, may be requested through the City Clerk.

E. DELINQUENCY RATES

Each year the special taxes are levied and due concurrently with general ad-valorem property taxes (December and April respectively). If the special taxes are not paid by these deadlines, they are considered delinquent. CFD No. 3 – Table 3, on the following page, shows the last ten years delinquency rates by fiscal year for CFD No. 3.

CFD No. 3 - TABLE 3 Delinquency History			
Fiscal Year	Amount Levied	Delinquent Amount	Delinquency As of June 30
06/07	\$ 1,012,065	\$ -	0.00%
07/08	\$ 1,107,376	\$ 5,520	0.50%
08/09	\$ 1,165,922	\$ 17,063	1.46%
09/10	\$ 1,189,257	\$ 33,457	2.81%
10/11	\$ 1,250,238	\$ 50,656	4.05%
11/12	\$ 1,294,244	\$ 31,284	2.42%
12/13	\$ 1,341,381	\$ 30,787	2.30%
13/14	\$ 1,369,937	\$ 14,262	1.04%
14/15	\$ 1,423,464	\$ 16,785	1.18%
15/16	\$ 1,467,151	\$ 17,502	1.19%



COMMUNITY FACILITIES DISTRICT NO. 4

On November 9, 2004 the City Council of the City of Brentwood, through Resolution No. 2004-263, established Community Facilities District No. 4 (CFD No. 4). A notice of special tax lien has been recorded at the County Recorder's office identifying a continuing lien in force and effect until the special tax obligation is either permanently satisfied on June 30, 2105 or is cancelled by the City Council at an earlier date. In compliance with the proceedings governing the formation of CFD No. 4, the special tax has been levied on each taxable parcel within the District according to the provisions of the Rate and Method of Apportionment of Special Taxes. The Rate and Method of Apportionment of Special Taxes is available from the City Clerk.

As of June 30, 2016, CFD No. 4 consisted of 1,957 taxable single family residential parcels, 274 taxable multi-family residential units, 82 taxable rural single family residential parcels, and 47.38 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2015.

A. BOUNDARY MAP

A map showing the boundary diagram of CFD No. 4 can be found on page 30.

B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT

The public facilities and services which may be financed by CFD No. 4 are described below.

i. Facilities

- a. Flood and Storm Drainage Facilities (City Council Resolution 2004-263, Exhibit A, *Facilities*, Section I.)
 - Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of flood and storm drainage facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Construction and/or acquisition of flood and storm drainage facilities, including design, construction, administration etc. and all other miscellaneous costs needed to comply with local and state regulations.
- b. Joint Use School Facilities (City Council Resolution 2004-263, Exhibit A, *Facilities*, Section II.)
 - Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of school site joint use facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Construction and/or acquisition of school site joint use facilities, including equipment, furnishings and all incidental costs needed to conduct joint use programs and services throughout the City.
- c. Roadway Rehabilitation Facilities (City Council Resolution 2004-263, Exhibit A, *Facilities*, Section III.)
 - Acquisition of lands, easements and rights-of-way needed for the purposes of roadway rehabilitation, including all necessary incidental costs including title reports, appraisals, etc.



- Rehabilitation of roadways, including but not limited to pavement, curb, gutter, sidewalk, pavement sealing, etc. to repair, improve and extend the life of the roadway.
- d. Library Facilities (City Council Resolution 2004-263, Exhibit A, *Facilities*, Section IV.)
- Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of library facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Construction and/or acquisition of library facilities, including equipment, furnishings and all incidental costs needed. This may include the expansion or rehabilitation of existing libraries.
- e. Undergrounding of Utility Transmission and Distribution Facilities (City Council Resolution 2004-263, Exhibit A, *Facilities*, Section V.)
- Acquisition of lands, easements and rights-of-way needed for the undergrounding of utility transmission and distribution facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
 - Undergrounding of utility transmission and distribution facilities, including construction, equipment, furnishings and all incidental costs related thereto.

ii. Services

- a. Police Protection and Public Safety Services (City Council Resolution 2004-263, Exhibit B, *Services*, Section I and II.)
- Public safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- b. Open Space Services (City Council Resolution 2004-263, Exhibit B, *Services*, Section III.)
- Maintenance and operation of open space and natural wild lands owned or otherwise controlled by the City of Brentwood including State Park Lands adjacent to the City of Brentwood subject to Joint Use or a Memorandum of Understanding between the City and the State of California. Maintenance and operation may include, but is not limited to: maintenance workers, volunteers and patrol guard salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- c. Flood and Storm Drainage Services (City Council Resolution 2004-263, Exhibit B, *Services*, Section IV.)
- Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include, but is not limited to: maintenance worker salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.
- d. Joint Use School Site Services (City Council Resolution 2004-263, Exhibit B, *Services*, Section V.)
- Maintenance of joint use school/park facilities between the City and the School Districts within the City of Brentwood which includes, but is not limited to, elementary and



secondary school park sites and structures servicing the residents of the City of Brentwood. Staff and maintenance worker salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel are also included. Such services shall only be those necessary for the general public use of the joint use school/park facilities and shall not include any costs associated with school use or maintenance.

C. REVENUES AND EXPENDITURES

CFD No. 4 – Table 1 shows the FY 2015/16 revenues and expenditures of special tax funds for CFD No. 4. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

CFD No. 4 – TABLE 1		
Revenues and Expenditures		
Fund Balance July 1, 2015	\$ 245,778	
Revenues		
Annual CFD Special Tax	\$ 1,891,347	
Interest	2,360	
Total Revenues	\$ 1,893,707	
Expenditures		Comments
Facilities	\$ -	
Services		
Reimburse City for Public Safety Services	2,062,625	100% from Special Taxes
Costs of Bonded Indebtedness		
Debt Service Obligations	28,262	100% from Special Taxes
Costs of Collecting the Special Tax		
Contra Costa County Property Tax Administration	2,026	100% from Special Taxes
Administration		
CFD Special Tax Administration	10,182	
Investment Administration	162	
Administration Subtotal	10,344	
Total Expenditures	\$ 2,103,257	
Fund Balance June 30, 2016	\$ 36,228	

i. Revenues

a. Special Tax Levy

- CFD No. 4 has separate maximum special tax rates for facilities and services. The maximum special tax rate was levied each year, for both facilities and services, per the Rate and Method Apportionment of Special Taxes from FY 2005/06 to FY 2007/08. Since then, the actual levied rate was reduced to equal the levied rates within CFDs No. 3 and No. 5. CFD No. 4 – Table 2 outlines the FY 2015/16 tax rate calculations and the revenue by parcel classification.

CFD No. 4 - TABLE 2 Special Tax Revenue Summary for FY 2015/16							
Parcel Classification	Facilities Maximum Rate	Services Maximum Rate	Total Maximum Rate	Combined Levied Rate	No. of Taxable Residences/ Units	No. of Taxable Acres	Total Revenue
Facilities							
Single Family	\$211/residence ⁽¹⁾	\$921/residence ⁽²⁾	\$1,132/residence	\$761/residence	1,957	-	\$ 1,489,160
Condominium	\$159/residence ⁽¹⁾	\$691/residence ⁽²⁾	\$849/residence	\$571/residence	-	-	-
Multi-Family	\$106/unit ⁽¹⁾	\$460/unit ⁽²⁾	\$566/unit	\$380/unit	274	-	104,248
Commercial	\$1,381/acre ⁽³⁾	\$5,524/acre ⁽³⁾	\$6,905/residence	\$4,972/acre	-	33.70	167,545
Industrial	\$1,381/acre ⁽³⁾	\$5,524/acre ⁽³⁾	\$6,905/residence	\$4,972/acre	-	8.21	40,802
Rural	\$211/residence ⁽¹⁾	\$921/residence ⁽²⁾	\$1,132/residence	\$761/residence	82	-	62,397
Institutional	\$1,381/acre ⁽³⁾	\$5,524/acre ⁽³⁾	\$6,905/residence	\$4,972/acre	-	5.47	27,195
				Total	2,313	47.38	\$ 1,891,347

(1) Residential maximum rates for Facilities are increased annually by 2%.
(2) Residential maximum rates for Services are increased annually by the CPI for San Francisco Bay Area Urban Wage Earners with a minimum of 2% and maximum of 5%.
(3) Non-Residential maximum rates are increased annually by the CPI for San Francisco Bay Area Urban Wage Earners with a minimum of 2%.

ii. Expenditures

- Aside from the minor expenses associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 4 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 4 can be found in the Bonded Indebtedness section beginning on page 22.

D. SPECIAL TAX ROLL

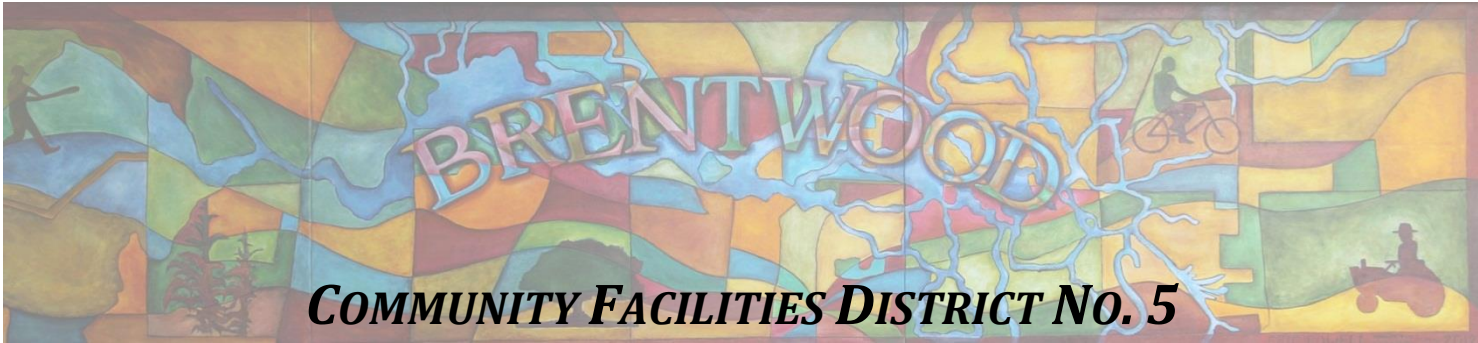
A list of each parcel within the boundaries of CFD No. 4, upon which the special tax has been levied for FY 2015/16, may be requested through the City Clerk.

E. DELINQUENCY RATES

Each year the special taxes are levied and due concurrently with general ad-valorem property taxes (December and April respectively). If the special taxes are not paid by these deadlines, they are considered delinquent. CFD No. 4 – Table 3, on the following page, shows the last ten years delinquency rates by fiscal year for CFD No. 4.



CFD No. 4 - TABLE 3				
Delinquency History				
Fiscal Year	Amount Levied	Delinquent Amount	Delinquency As of June 30	
06/07	\$ 640,722	\$ -	0.00%	
07/08	\$ 749,290	\$ 3,231	0.43%	
08/09	\$ 980,404	\$ 3,645	0.37%	
09/10	\$ 1,024,328	\$ 12,725	1.24%	
10/11	\$ 1,053,606	\$ 39,536	3.75%	
11/12	\$ 1,128,423	\$ 31,346	2.78%	
12/13	\$ 1,185,368	\$ 24,992	2.11%	
13/14	\$ 1,308,391	\$ 34,256	2.62%	
14/15	\$ 1,624,537	\$ 19,033	1.17%	
15/16	\$ 1,891,347	\$ 19,303	1.02%	



COMMUNITY FACILITIES DISTRICT No. 5

On June 26, 2007 the City Council of the City of Brentwood, through Resolution No. 2007-152, established Community Facilities District No. 5 (CFD No. 5). A notice of special tax lien has been recorded at the County Recorder's office identifying a continuing lien in force and effect until the special tax obligation is either permanently satisfied on June 30, 2107 or is cancelled by the City Council at an earlier date. In compliance with the proceedings governing the formation of CFD No. 5, the special tax has been levied on each taxable parcel within the District according to the provisions of the Rate and Method of Apportionment of Special Taxes. The Rate and Method of Apportionment of Special Taxes is available from the City Clerk.

As of June 30, 2016, CFD No. 5 consisted of 336 taxable single family residential parcels, 2 taxable residential condominium parcels, 54 taxable multi-family residential units, 22 taxable rural single family residential parcels and 39.03 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2015.

A. BOUNDARY MAP

A map showing the boundary diagram of CFD No. 5 can be found on page 31.

B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT

The public facilities and services which may be financed by CFD No. 5 are described below.

i. Facilities

- a. Public Protection and Safety Facilities (City Council Resolution 2007-152, Exhibit A-1, *Facilities*, Section I.)
 - Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of public protection and safety facilities, including but not limited to Emergency Operations Center, Dispatch Center and Mobile Command Center, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
 - Construction and/or acquisition of public protection and safety facilities, including, but not limited to, design, construction, administration, equipment, furnishings, and all incidental costs necessary to provide said facilities and public protection and safety services and programs throughout the City.
- b. Governmental and Community Facilities (City Council Resolution 2007-152, Exhibit A-1, *Facilities*, Section II.)
 - Governmental and Community Facilities which the City of Brentwood is authorized by law to contribute revenue to, construct, own or operate, including, but not limited to, Community and Cultural Centers, Libraries, Joint Use School Facilities and Downtown Brentwood Infrastructure. This may include the expansion, rehabilitation and/or upgrade of existing facilities.



- Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of governmental and community facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
 - Construction and/or acquisition of governmental and community facilities, including, but not limited to, design, construction, administration, equipment, furnishings, and all incidental costs necessary to provide said facilities for conducting community and/or joint use programs and services throughout the City.
- c. Flood and Storm Drainage Facilities (City Council Resolution 2007-152, Exhibit A-1, *Facilities*, Section III.)
- Acquisition of lands, easements and rights-of-way needed for the construction, acquisition and/or modification of flood and storm drainage facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
 - Construction, acquisition and/or modification of flood and storm drainage facilities, including, but not limited to, design, construction, administration and equipment together with all other miscellaneous costs necessary for compliance with local, state and federal regulations.
- d. Roadway Construction and Rehabilitation of Facilities (City Council Resolution 2007-152, Exhibit A-1, *Facilities*, Section IV.)
- Acquisition of lands, easements and rights-of-way needed for the purposes of roadway construction, modification, rehabilitation and/or widening, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
 - Construction, modification, rehabilitation and/or widening of roadways, including, but not limited to pavement, curb, gutter, sidewalk and pavement sealing, necessary to repair, improve and extend the life of the roadway.
- e. Undergrounding of Utility Transmission and Distribution Facilities (City Council Resolution 2007-152, Exhibit A-1, *Facilities*, Section V.)
- Acquisition of lands, easements and rights-of-way needed for the undergrounding of utility transmission and distribution facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
 - Undergrounding of utility transmission and distribution facilities, including construction, equipment, furnishings and all incidental costs related thereto.

ii. **Services**

- a. Public Protection and Safety Services (City Council Resolution 2007-152, Exhibit A-1, *Services*, Section I.)
- Public protection and safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal operation of these types of services and the employment of the necessary personnel.
- b. Joint Use School Site Services (City Council Resolution 2007-152, Exhibit A-1, *Services*, Section II.)
- Maintenance of joint use school/park facilities and structures between the City and the School Districts within the City of Brentwood which includes, but is not limited to,



elementary and secondary school/park sites and structures servicing the residents of the City of Brentwood. Such services shall only be those necessary for the City’s share of the general public use of the joint use school park facilities and structures, and shall not include any costs associated with school use or maintenance.

- Personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal operation of these types of services and programs, and the employment of the necessary personnel.
- c. Flood and Storm Drainage Services (City Council Resolution 2007-152, Exhibit A-1, *Services*, Section III.)
- Maintenance, operation and inspection for regulatory compliance of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood.
 - Salaries, benefits and other associated operation, maintenance and regulatory compliance inspection costs which are needed for the daily activities and normal employment of these types of personnel.

C. REVENUES AND EXPENDITURES

CFD No. 5 – Table 1 shows the FY 2015/16 revenues and expenditures of special tax funds for CFD No. 5. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

CFD No. 5 – TABLE 1		
Revenues and Expenditures		
Fund Balance July 1, 2015	\$	63,386
Revenues		
Annual CFD Special Tax	\$	488,117
Interest		4,495
Total Revenues	\$	492,612
Expenditures		Comments
Facilities	\$	-
Services		
Reimburse City for Public Safety Services	250,010	100% from Special Taxes
Costs of Bonded Indebtedness		
Debt Service Obligations	8,650	100% from Special Taxes
Costs of Collecting the Special Tax		
Contra Costa County Property Tax Administration	564	100% from Special Taxes
Administration		
CFD Special Tax Administration	2,467	
Investment Administration	70	
Administration Subtotal	2,537	
Total Expenditures	\$	261,761
Fund Balance June 30, 2016	\$	294,237



i. Revenues

a. Special Tax Levy

- The maximum special tax rate has been levied each year since FY 2006/07 per the Rate and Method Apportionment of Special Taxes. CFD No. 5 – Table 2 outlines the FY 2015/16 tax rate calculations and the revenue by parcel classification.

CFD No. 5 – TABLE 2					
Special Tax Revenue Summary for FY 2015/16					
Parcel Classification	Maximum Rate	Levied Rate	Number of Taxable Residences/Units	Number of Taxable Acres	Total Revenue
Single Family	\$761/residence ⁽¹⁾	\$761/residence	336	-	\$ 255,676
Condominium	\$571/residence ⁽¹⁾	\$571/residence	2	-	1,141
Multi-Family	\$380/unit ⁽¹⁾	\$380/unit	54	-	20,545
Commercial	\$4,972/acre ⁽²⁾	\$4,972/acre	-	31.27	155,449
Industrial	\$4,972/acre ⁽²⁾	\$4,972/acre	-	-	-
Rural	\$761/residence ⁽¹⁾	\$761/residence	22	-	16,741
Institutional	\$4,972/acre ⁽²⁾	\$4,972/acre	-	7.76	38,565
Total			414	39.03	\$ 488,117

(1) Residential maximum rates are increased annually by 2%.

(2) Non-Residential maximum rates are increased annually by the CPI for San Francisco Bay Area Urban Wage Earners with a minimum of 2%.

ii. Expenditures

- Aside from the minor expenses associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 5 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 5 can be found in the Bonded Indebtedness section beginning on page 22.

D. SPECIAL TAX ROLL

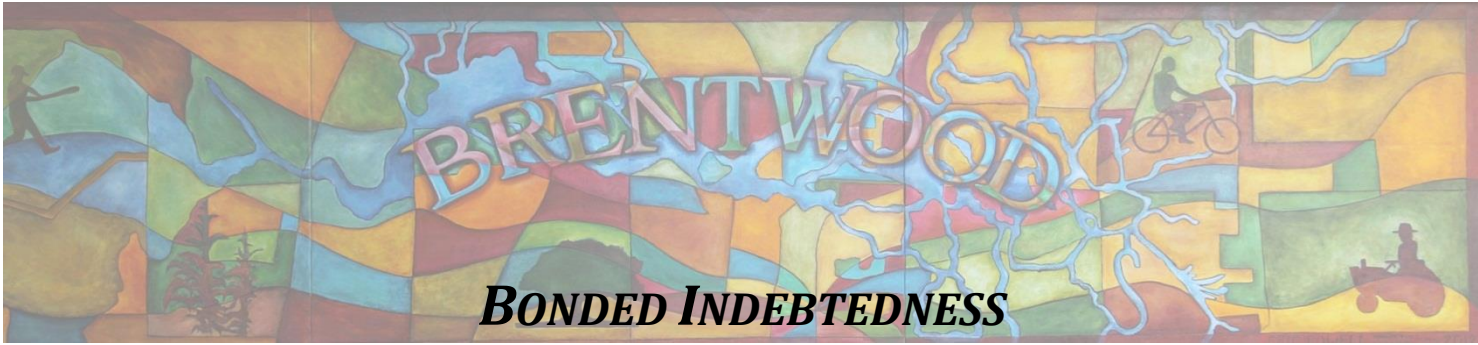
A list of each parcel within the boundaries of CFD No. 5, upon which the special tax has been levied for FY 2015/16, may be requested through the City Clerk.

E. DELINQUENCY RATES

Each year the special taxes are levied and due concurrently with general ad-valorem property taxes (December and April respectively). If the special taxes are not paid by these deadlines, they are considered delinquent. CFD No. 5 – Table 3, on the following page, shows the last ten years delinquency rates by fiscal year for CFD No. 5.



CFD No. 5 – TABLE 3 Delinquency History				
Fiscal Year	Amount Levied	Delinquent Amount	Delinquency As of June 30	
06/07	\$ -	\$ -	0.00%	
07/08	\$ -	\$ -	0.00%	
08/09	\$ 48,221	\$ -	0.00%	
09/10	\$ 87,327	\$ 2,326	2.66%	
10/11	\$ 110,439	\$ 23,180	20.99%	
11/12	\$ 143,621	\$ 703	0.49%	
12/13	\$ 198,905	\$ 25,497	12.82%	
13/14	\$ 339,646	\$ 40,018	11.78%	
14/15	\$ 420,015	\$ 8,447	2.01%	
15/16	\$ 488,117	\$ 17,243	3.53%	



BONDED INDEBTEDNESS

The Mello-Roos Community Facilities Act of 1982 allows local governments to establish Community Facilities Districts, which encompass areas to be served by proposed facilities or services. The CFDs have bonding and taxing authority, so bonds can be issued to finance public facilities or services and the bonds will be repaid by a special tax levied by the CFD. Therefore, in a Mello-Roos bond financing, users of financed facilities pay for those facilities through the payment of a special tax. Mello-Roos bond financing provides some unique advantages to local government. Mello-Roos bond projects are initiated, approved and operated for and by the local community, so that only projects which are truly positive additions to the area will be financed. Mello-Roos bond financing gives local governments a tool with which to promote appropriate development and to provide the infrastructure needed in developing areas.

On October 16, 2009, the Brentwood Infrastructure Financing Authority (“Authority”) issued \$48,000,000 in Civic Center Project Lease Revenue Bonds, Series 2009A \$4,055,000 and Taxable Series 2009B \$43,945,000 (“2009 Civic Center Bonds”), to finance the construction of a new City Hall, new Community Center and a new Senior Center, plus library improvements and other public capital improvements of which \$20,210,526 is the CFDs portion. Total annual debt service payments from the CFDs, including interest at 3.00% to 7.647%, range from \$1,318,306 to \$1,831,665. These debt service amounts are prior to Federal interest rebates relating to the 2009B portion of the bonds and portions paid by Capital Improvement Financing Plan (CIFP) refinance savings as described below.

The taxable portion of the 2009B bonds were sold as “Build America Bonds” (BABs) pursuant to the American Recovery and Reinvestment Act of 2009. The interest on BABs is not tax-exempt and therefore the bonds carry a higher interest rate. However, this higher interest rate will be offset by a subsidy payable by the United States Treasury to the Authority, or its designee, equal to 35% of the interest payable on the bonds. Such a subsidy will be payable on or about the date the City makes its debt service payments. The total subsidy received in FY 2015/16 was \$1,049,240 and was allocated entirety to the CFDs.

Due to the Federal sequestration, certain local government refundable credits, including the BABs rebate, have been reduced beginning with refunds processed on or after March 1, 2013. Refunds processed between October 1, 2015 and September 30, 2016 were reduced by 6.8% and those processed between October 1, 2016 and September 30, 2017 will be reduced by 6.9%. These reductions have been accounted for in the debt service obligation schedules included in this report. Due to the uncertainty of the continuation of sequestration reductions, the debt service obligation schedules assume the perpetuation of the 6.9% reduction in the BABs rebate for the remainder of the debt service obligation.

The 2009 Civic Center Bonds are secured by a lien on and pledge of revenues under the Trust Agreement. “Revenues” means all amounts received by the Trustee as payment on principal and interest. The City’s revenue sources are from the Successor Agency to the Brentwood Redevelopment Agency which has pledged future tax revenues for the repayment of a portion of the bonds, pledged payments from the CFD local obligations and pledged payments from the CIFP revenues. However, should these revenue sources not be sufficient to cover the principal and interest payments due in any year, the City is obligated under the Facilities Lease to pay such shortfall from the General Fund. The



terms of the 2009 Civic Center Bonds can be found in the Official Statement located on the City website. Payments on the 2009 Civic Center Bonds began in 2012; however, Federal interest rebates and the timing of CIFP debt service payments have delayed the onset of CFD debt service payments until FY 2015/16, in which the CFDs paid a portion of their debt service obligations.

The City utilizes CIFP Bonds to assist in the funding of master-planned infrastructure. CIFP Bonds allow developers to prefund their development fees and facilitate the ability of the City to keep pace with the new infrastructure demands associated with development. As interest rates have dropped, the City has taken advantage of the market and refinanced a portion of the outstanding CIFP bonds. The refinanced savings were allocated to pay a portion of the CFD debt service obligations in CFDs 3, 4 and 5 from 2012 through 2016. The City was not obligated to transfer the CIFP savings for this specific purpose.

A. FACILITIES FINANCED BY THE DISTRICTS

i. Brentwood Senior Activity Center

The development and construction of the Brentwood Senior Activity Center, an approximately 8,375 sq. ft. facility directly south of the Aquatic Center. This facility provides three meeting/classroom spaces, a large kitchen, a multi-purpose space of approximately 3,400 sq. ft., parking, a bus turnout, including a bus shelter on Balfour Road, landscaping, lighting and an art element.

ii. Brentwood Community Center

Construction of a 32,000 sq. ft., two story Community Center with a maximum 30-ft. height. The Community Center includes expanded services and offerings including space for art, multi-purpose rooms, banquet facilities, catering kitchen, activity rooms, exercise rooms and exterior event spaces. All new structures were designed to meet the Leadership in Energy and Environmental Design (LEED) Certified-level standard of the U.S. Green Building Council (USGBC).

iii. Library Relocation and New Construction

In order to construct the Civic Center, the existing library was relocated. Phase I of the project consisted of building an interim library in the 104 Oak Street portion of the City Hall annex building and consolidating staff in the remaining portion of the building. Phase I was completed in June 2009. Phase II began in 2013 with the preparation of a needs assessment and development alternatives which have been presented to and reviewed by City Council. City Council has agreed on the development alternative to tear down the three Oak Street buildings (104, 118 and 120 Oak Street).

In October 2015, City Council approved the Library – New Construction Capital Improvement Program (CIP) project to account for the tear down of the Oak Street buildings on the City-owned parcels and the construction of a new library slated to be two stories tall with only a partial upper story. The project will include an outdoor space for library patrons and an entrance courtyard. The total approximate square footage is 20,275.



B. BOND PROCEEDS AND STATUS OF CONSTRUCTION

The current status of facilities funded all, or in part, by CFD cash or CFD bond proceeds is shown below.

CFD Cash and Bond Proceeds Funding and Status of Facilities Construction						
	Library Relocation Phase I CIP No. 337-37194	Brentwood Senior Activity Center CIP No. 522-52280	Community Center CIP No. 337-37195	Library Relocation Phase II CIP No. 337-37222 ⁽¹⁾	Library - New Construction CIP No. 337-37241	TOTALS
Project Budget	\$ 1,149,706	\$ 5,018,755	\$ 13,744,212	\$ 86,935	\$ 12,200,000	\$ 32,199,608
Funding Sources						
CFD Bond Proceeds	\$ 1,000,000	\$ 4,699,712	\$ 2,741,664	\$ 86,935	\$ 7,700,000	\$ 16,228,311
CFD No. 3 Cash	-	16,728	-	-	-	16,728
CFD No. 4 Cash	149,706	2,027	-	-	-	151,733
CFD No. 5 Cash	-	-	-	-	-	-
Totals	\$ 1,149,706	\$ 4,718,467	\$ 2,741,664	\$ 86,935	\$ 7,700,000	\$ 16,396,772
Total % of Project Cost by Funding Source						
CFD Bond Proceeds	86.98%	93.64%	19.95%	100.00%	63.11%	50.40%
CFD Cash	13.02%	0.37%	0.00%	0.00%	0.00%	0.52%
Total % of CFD Funding	100.00%	94.01%	19.95%	100.00%	63.11%	50.92%
Percentage Complete	100%	100%	100%	100%	15%	
As of	June 2009	January 2009	January 2012	October 2015	October 2016	

(1) The Library Relocation Phase II project was closed out with the Council approval of the Library - New Construction project.

C. DEBT SERVICE

The debt service obligations for each CFD are shown below.

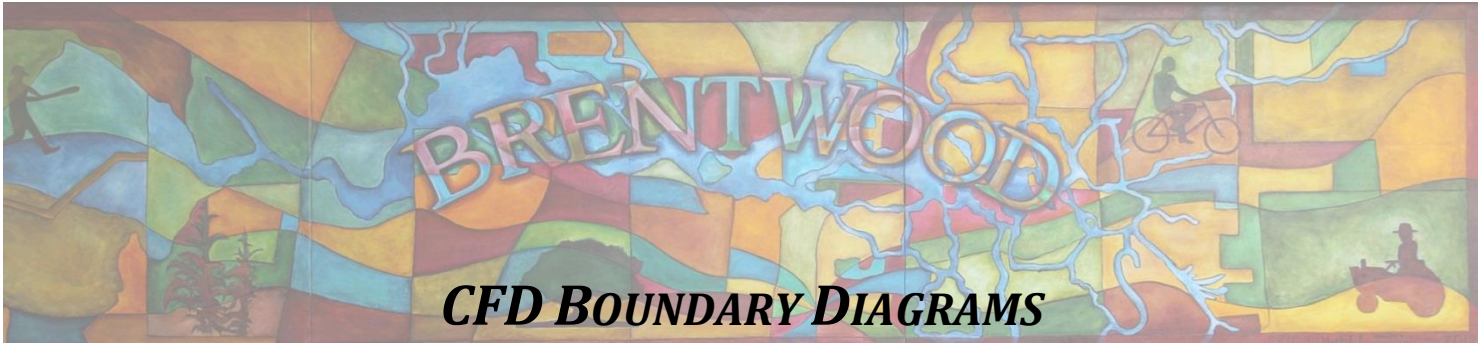
CFD No. 3 Debt Service Obligations				
Year Ending June 30	Principal	Interest	BABs	Total
2017	\$ 346,242	\$ 1,040,908	\$ (800,623)	\$ 586,527
2018	360,669	1,022,875	(791,596)	591,948
2019	375,096	1,000,213	(774,059)	601,250
2020	389,523	976,663	(755,833)	610,353
2021	405,552	951,870	(736,647)	620,775
2022-2026	2,306,679	4,320,278	(2,732,972)	3,893,985
2027-2031	2,899,779	3,375,026	(1,787,097)	4,487,708
2032-2036	3,685,236	1,993,386	(1,129,731)	4,548,891
2037-2040	3,665,999	717,825	(305,872)	4,077,952
Total	\$ 14,434,775	\$ 15,399,044	\$ (9,814,430)	\$ 20,019,389

CFD No. 4 Debt Service Obligations				
Year Ending June 30	Principal	Interest	BABs	Total
2017	\$ 83,070	\$ 249,733	\$ (192,084)	\$ 140,719
2018	86,531	245,407	(189,919)	142,019
2019	89,992	239,970	(185,711)	144,251
2020	93,454	234,320	(181,338)	146,436
2021	97,300	228,371	(176,735)	148,936
2022-2026	553,415	1,036,515	(655,691)	934,239
2027-2031	695,711	809,732	(428,758)	1,076,685
2032-2036	884,157	478,250	(271,043)	1,091,364
2037-2040	879,541	172,219	(73,385)	978,375
Total	\$ 3,463,171	\$ 3,694,517	\$ (2,354,664)	\$ 4,803,024

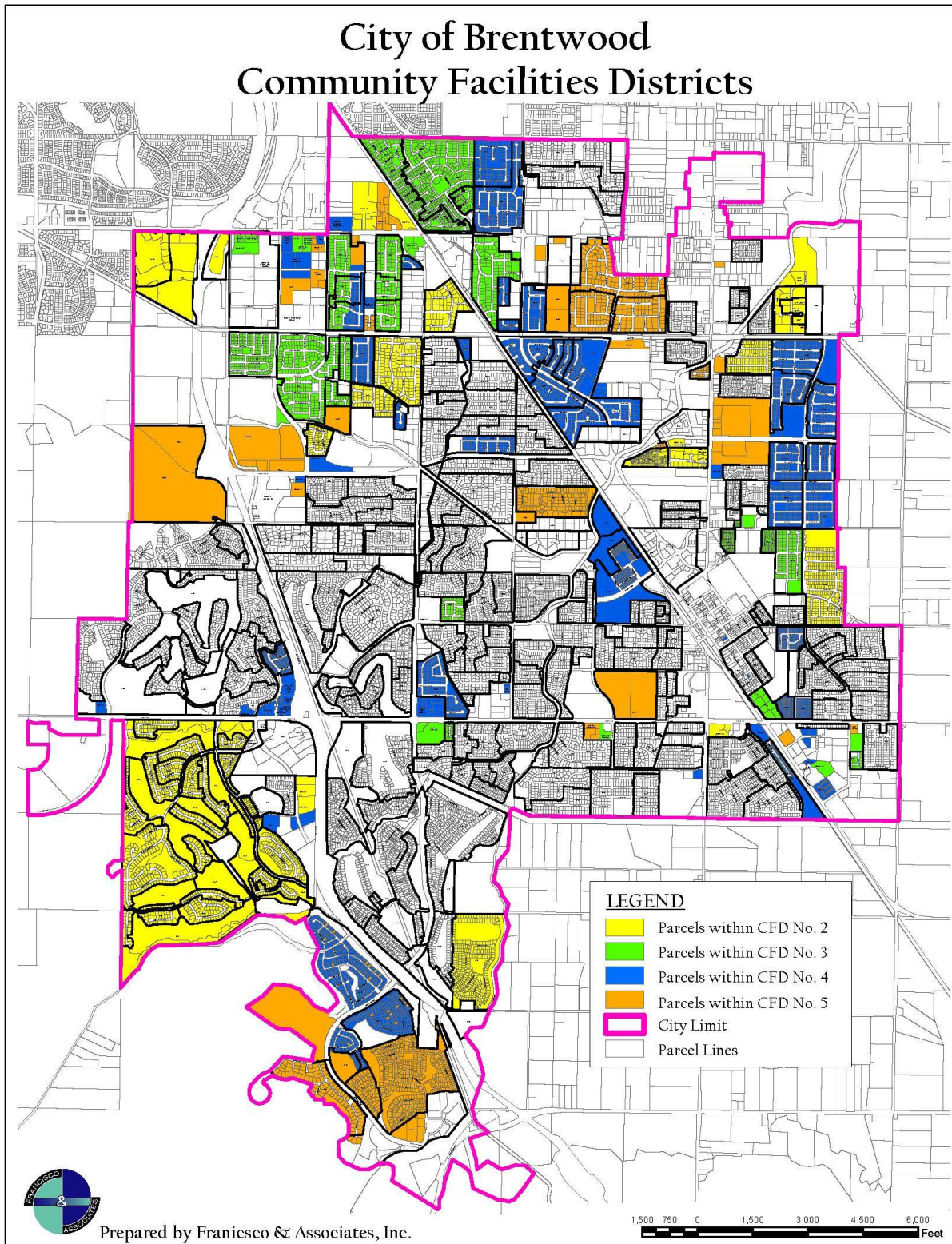
CFD No. 5 Debt Service Obligations				
Year Ending June 30	Principal	Interest	BABs	Total
2017	\$ 25,425	\$ 76,434	\$ (58,790)	\$ 43,069
2018	26,484	75,110	(58,127)	43,467
2019	27,543	73,446	(56,839)	44,150
2020	28,603	71,717	(55,501)	44,819
2021	29,780	69,896	(54,092)	45,584
2022-2026	169,380	317,239	(200,683)	285,936
2027-2031	212,931	247,829	(131,227)	329,533
2032-2036	270,608	146,375	(82,956)	334,027
2037-2040	269,195	52,710	(22,461)	299,444
Total	\$ 1,059,949	\$ 1,130,756	\$ (720,676)	\$ 1,470,029



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CFD BOUNDARY DIAGRAMS



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