



Public Facilities Fee Report Fiscal Year Ended June 30, 2014

City of Brentwood
150 City Park Way
Brentwood, CA 94513





Every year the City selects a theme for the covers of its major financial documents - the Capital Improvement Program (CIP), the Fiscal Model, the Operating Budget, the Cost Allocation Plan, the Comprehensive Annual Financial Report (CAFR) and the Public Facilities Fee Report. *This year each of the covers showcases an aspect of “City of Brentwood Public Art.”*

COVER: Shown on the cover are close-up photos of the cylindrical plasma cut metal sculptures located at Heron Park. The cylinders have an internal blue cylinder and layered herons on the exterior, lit from between the two cylinders.

LIST OF PRINCIPAL OFFICIALS

City Officials

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

Executive Team

Steven Salomon Interim City Manager
Damien Brower City Attorney
Karen Chew Assistant City Manager
Pamela Ehler City Treasurer/Director of Finance and Information Systems
Mark Evenson Chief of Police
Bailey Grewal Director of Public Works/City Engineer
Casey McCann Director of Community Development
Bruce Mulder Director of Parks and Recreation

Table of Contents

List of Principal Officials i
Table of Contents ii
Letter of Transmittal iii

PUBLIC FACILITIES FEES REPORT

 Legal Requirements 1
 Description of Public Facility Fees 4
 Current Fee Schedule 5

DEVELOPMENT IMPACT FEES REPORT

 Statement of Revenues, Expenditures and Changes in Fund Balance
 Financial Summary Report – Development Impact Fees 6
 Water Facility Fee Fund 7
 Roadway Facility Fee Fund 8
 Parks and Trails Facility Fee Fund 9
 Wastewater Facility Fee Fund 10
 Community Facility Fee Fund 11
 Fire Facility Fee Fund 12

NOTES TO THE PUBLIC FACILITIES FEE REPORT

 Note # 1 – Bonds 13
 Note # 2 – Notes Payable 15
 Note # 3 – Deferred Impact Fees 16
 Note # 4 – Development Reimbursements 19
 Note # 5 – Refunds Payable 19

DEVELOPMENT FEE PROJECT IDENTIFICATION 20

RESOLUTION NO. 2014-175 23



December 9, 2014

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

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

California Government Code requires reporting of the usage of public facilities fees. Therefore, in accordance with the provisions of the State of California and Government Code Section 66006 (b) and 66001 (d), as amended by AB 518 and SB 1693, I hereby submit the Public Facilities Fee Report for the City of Brentwood, California for the fiscal year (FY) ended June 30, 2014.

The publication of this Public Facilities Fee Report marks the sixth time the City has prepared one comprehensive document for meeting the reporting requirements of both California Government Code Section 66006 (b) and 66001 (d). In December of 2009, the City submitted the first comprehensive report and, in prior fiscal years, the City had complied with these requirements through the annual submittal of the Comprehensive Annual Financial Report (CAFR), the Five Year Capital Improvement Program (CIP) and the Operating Budget, all of which are on file with the City Clerk and available on the City's web site.

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

The Public Facilities Fee Program has been in effect in Brentwood since the 1989/90 FY. In June 1989, the City Council adopted Brentwood Municipal Code Section 16 creating and establishing the authority for imposing and charging Public Facility Fees. The City Council adopted Resolution No. 89-56, establishing and imposing Public Facility Fees be paid at the time of issuance of a building permit for development. The

City began collecting these fees in August of 1989. In order to implement the goals and objectives of the master facilities element of the City of Brentwood's General Plan, and to mitigate the impacts upon public facilities caused by new development in the city, a number of public improvements must be constructed. The City Council determined revised development impact fees were needed in order to finance these public improvements and to pay for the new development projects' fair share of the costs of these improvements. On May 20, 1990, the City Council adopted Ordinance No. 471, updating Title 16 of the Brentwood Municipal Code adding Sections 16.010 through 16.180, to meet the goals and objectives of the General Plan.

Fees are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on certain public facilities. However, in January 2009, due to economic and mortgage market challenges, the City Council implemented a temporary program to allow developers to defer certain residential development impact fees from permit issuance to final inspection. This program assisted developers with cash flow concerns, and facilitated the building of homes which otherwise might not have been constructed due to economic factors. The City was assured repayment through the execution and recordation of an agreement to guarantee notice of obligation and fee payment. The program was originally implemented for one year, with the option to allow the City Engineer to extend it by an additional six months depending on market conditions. The program proved to be successful and, through the option allowed the City Engineer, was extended through June 30, 2013, at which time the program ended. During the 2013/14 fiscal year, all deferred fees associated with this program were paid leaving no outstanding balance as of June 30, 2014.

Facility fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following types of public facilities: Water, Roadway, Parks and Trails, Wastewater, Community Facility and Fire.

State law requires the City prepare and make available to the public an annual report for each fund established to account for Public Facility Fees. The report must include the beginning and ending balances by public facility type for the fiscal year, as well as any changes. The report must also present the amount of fees, interest and other income, expenditures and the amount of any required refunds made during the fiscal year.

The City Council must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. This report was filed with the City Clerk's office and available for public review on November 24, 2014.

Respectfully submitted,



Pamela Ehler
City Treasurer, Director of Finance and Information Systems



PUBLIC FACILITIES FEE REPORT

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

State law (California Government Code Section 66006) requires each local agency that imposes AB1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006 (b) requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year. The applicable page numbers for each item are provided for reference.

- A brief description of the type of fee in the account or fund. *(See page 4)*
- The amount of the fee. *(See page 5)*
- The beginning and ending balance of the account or fund. *(See page 6)*
- The amount of the fees collected and interest earned. *(See pages 6 to 12)*
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees. *(See pages 21 to 22)*
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement. *(See pages 21 to 22)*
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan. *(See pages 13 to 19)*
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded. *(See page 19)*



LEGAL REQUIREMENTS (Continued)

California Government Code Section 66001 (d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted. The applicable page numbers for each item are provided for reference.

- Identify the purpose to which the fee is to be put. (See pages 21 to 22)
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.*
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.**
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.** (See pages 21 to 22)
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.*
 - * See the City’s Development Fee Program.
 - ** See the City’s 2014/15 – 2018/19 Capital Improvement Program, adopted on May 27, 2014.

B. ADDITIONAL NOTES

The State of California Government Code Section 66002 requires local agencies that have developed a fee program to adopt a CIP indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City annually produces a five-year CIP which helps to maintain and update the City’s General Plan. The CIP also includes a 10-year projection of development fee revenue and expenditures. Further, it identifies situations where infrastructure is needed to accommodate the planned development.



The CIP relates the City’s annual capital expenditures to a long-range plan for public improvements. By relating the plan for public improvements to the City’s capacity for funding, and scheduling expenditures over a period of years, the CIP helps maximize the funds available. This type of fiscal management is important during periods, such as the current one, that are typified by budgetary demands exceeding financial resources.

LEGAL REQUIREMENTS (Continued)

C. ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

The Public Facilities Fee Program has been in effect in Brentwood since the 1989/90 FY. The current program, the 2005/06 Development Fee Program, was adopted on September 13, 2005. The development fees have been periodically increased in accord with Engineering News Record construction cost index, at which time the Development Fee Program has been updated to reflect those costs. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. The City is currently in the process of conducting an official update to the Development Fee Program.

The City’s CIP projects are financed in part by the capital improvement fees outlined in the Development Fee Program. The City’s capital improvements provide infrastructure to the residents and businesses in Brentwood in order to keep pace with ongoing development in, and adjacent to, the community. Estimated project costs, and the summary of fee apportionment to each development fee type, are detailed within the City’s Development Fee Program in Appendices F-1 through F-19.

Information on projects in the Development Fee Program can be found on pages 21-22. The information in these tables include: Current Projects, Project Phase, Construction Estimated Start Date, Construction Estimated Completion Date, Estimated Project Cost and Development Fee information including Budget to Date, Funding to Date and Estimated % Attributable to New Development.



D. FUNDING OF INFRASTRUCTURE

The **2014/15 - 2018/19 CIP** identifies all funding sources and amounts for individual projects through 2018/19. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

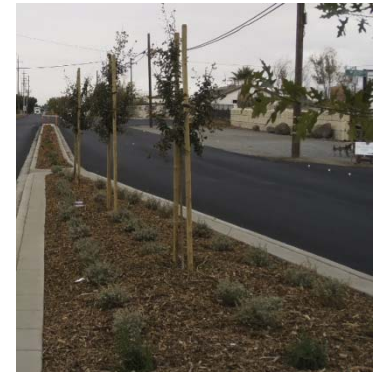
Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. All future planned infrastructure needs are outlined in the Development Fee Program. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

LEGAL REQUIREMENTS (Continued)

E. CURRENT MAJOR CIP PROJECTS

Construction has been completed on the Non-Potable Water Distribution System – Phase II project which was funded by Wastewater Facility fees.

Currently, design and construction continues on the Water, Wastewater and Roadway Improvements associated with the John Muir Parkway Phase I and Phase II capital projects. Also, construction is underway on the Brentwood Boulevard Median Landscaping Improvements project. Additional budget information is shown in the tables on pages 21-22.



DESCRIPTION OF PUBLIC FACILITY FEES As defined by California Government Code Section 66006 (b)

Water Facility Fee – To provide for the expansion of production, storage, transmission, treatment and distribution facilities in the water utility as specified in the City’s Infrastructure Master Plans and Development Fee Program.

Roadway Facility Fee – To provide for traffic improvements necessary to accommodate the increase in traffic generated by new development as specified in the City’s General Plan – Circulation Element and the Development Fee Program.

Parks and Trails Facility Fee – To provide for the acquisition and development of parks as specified in the City’s Parks, Trails and Recreation Master Plan and Development Fee Program.

Wastewater Facility Fee – To provide for the expansion of collection and treatment capacities in the wastewater utility as specified in the City’s Infrastructure Master Plan and Development Fee Program.

Community Facility Fee – To provide for the expansion, design and construction of capital facilities as specified in the City’s CIP and Development Fee Program.

Fire Facility Fee – To provide for the expansion, design and construction of fire facilities as set forth in the East Diablo Fire Protection District Financing Plan and Impact Fee Study (January 1998) and the City’s Development Fee Program.

CURRENT FEE SCHEDULE – The Development Fee program is reviewed annually in conjunction with the development of the CIP to ensure the Development Fee Program is accounting for all planned future development. The updated Development Fee Program information is then used to determine the amount of fees available for the funding of the proposed CIP projects.

DEVELOPMENT FEE PROGRAM							
General Plan Build Out							
Fee Category	S.F.R. Per Unit	A.S.R. Per Unit	M.F.R. Per Unit	S.H.U. (1200 SF Max)	Office Sq. Ft.	Commercial Sq. Ft.	Industrial Sq. Ft.
Water Facility	\$ 7,135.87	\$ 5,794.77	\$ 5,600.14	\$ 2,800.07	\$ 1.5387	\$ 1.5387	\$ 0.8905
Roadway Facility	10,745.97	4,635.52	6,637.22	3,318.61	6.7043	4.3664	4.6300
Parks and Trails Facility	7,198.70	4,698.10	5,430.60	2,715.30	-	-	-
Wastewater Facility	4,260.78	2,817.98	3,240.62	1,620.31	1.2788	1.0394	0.5467
Community Facility	3,660.20	2,426.01	2,787.54	1,393.77	0.4935	0.4935	0.3427
Fire Fee Facility	780.98	780.98	780.98	780.98	0.1538	0.1538	0.1538
Administration	574.71	354.78	412.66	206.33	0.1744	0.1295	0.1116
Total Fees	\$ 34,357.21	\$ 21,508.14	\$ 24,889.76	\$ 12,835.37	\$ 10.3435	\$ 7.7213	\$ 6.6753

S.F.R.-Single Family Residence. A.S.R.-Active Senior Residence. M.F.R.-Multi-Family Residence
 S.H.U.- Secondary Housing Unit up to 1200 SF - Over 1200 SF City Engineer will calculate fee

FUND BALANCES – Fund balances and the amount of fees collected and interest earned, as defined by California Government Code Section 66006 (b), are shown on pages 6 to 12.



DEVELOPMENT IMPACT FEES REPORT

City of Brentwood

Financial Summary Report

*Statement of Revenues, Expenditures and Changes in Fund Balance
For Year Ended June 30, 2014*

Development Impact Fees

Description	Water Facility	Roadway Facility	Parks and Trails Facility	Wastewater Facility	Community Facility	Fire Facility
REVENUES						
Fees	\$ 1,885,399	\$ 3,703,482	\$ 2,685,609	\$ 1,044,224	\$ 1,499,451	\$ 383,277
Interest	27,895	63,439	254	165,821	16,184	36,967
Other Revenues	12,460 ⁽⁴⁾	621,219 ⁽²⁾	10,059 ⁽⁴⁾	1,292,285 ⁽⁴⁾	3,631 ⁽⁴⁾	31,003 ⁽⁴⁾
Total Revenues	<u>1,925,754</u>	<u>4,388,140</u>	<u>2,695,922</u>	<u>2,502,330</u>	<u>1,519,266</u>	<u>451,247</u>
EXPENDITURES						
Expenditures	1,067,321	3,645,031	2,404,111	2,262,261	1,115,392	464,897
Total Expenditures	<u>1,067,321</u>	<u>3,645,031</u>	<u>2,404,111</u>	<u>2,262,261</u>	<u>1,115,392</u>	<u>464,897</u>
REVENUES OVER (UNDER) EXPENDITURES	858,433	743,109	291,811	240,069	403,874	(13,650)
Fund Balance, Beginning of Year	<u>(10,832,825)</u>	<u>3,648,303</u>	<u>(2,469,709)</u>	<u>(275,701)</u>	<u>1,097,130</u>	<u>3,429,842</u>
Fund Balance, End of Year	<u>\$ (9,974,392) ⁽¹⁾</u>	<u>\$ 4,391,412</u>	<u>\$ (2,177,898) ⁽⁵⁾</u>	<u>\$ (35,632) ⁽⁵⁾</u>	<u>\$ 1,501,004</u>	<u>\$ 3,416,192 ⁽⁶⁾</u>

Notes:

- (1) The Water Facility Fee Fund reports a negative fund balance as a result of bonds payable, in the amount of \$14,709,692, associated with the Surface Water Treatment Facility.
- (2) Other revenues for the Roadway Facility Fee Fund include developer contributions for fair share improvements and transfers in associated with the closure of CIP projects.
- (3) The Parks and Trails Facility Fee Fund reports a negative fund balance due to project timing issues which are expected to be corrected over the next several years as development occurs. Several CIP projects have been funded in advance on the basis of fees being collected in ensuing years. This type of fiscal management is mandatory to support the infrastructure needed to accommodate the planned development.
- (4) Other revenues include transfers in associated with the closure of CIP projects.
- (5) The Wastewater Facility Fee Fund reports a negative fund balance as a result of notes payable, in the amount of \$10,585,274, associated with the Wastewater Treatment Plant Expansion.
- (6) The Fire Facility Fee Fund reports funds being held beyond the five-year limit as described by AB1600. These funds will be expended on the two remaining fire stations as conditions warrant.

City of Brentwood

Water Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 538,846	\$ 573,286	\$ 1,118,078	\$ 1,676,750	\$ 1,885,399
Interest	104,661	71,422	62,808	27,996	27,895
Other Revenues	90,000 ⁽¹⁾	-	6,295 ⁽¹⁾	146,800 ⁽¹⁾	12,460 ⁽¹⁾
Total Revenues	<u>733,507</u>	<u>644,708</u>	<u>1,187,181</u>	<u>1,851,546</u>	<u>1,925,754</u>
EXPENDITURES					
Expenditures	603,744	970,694	825,001	1,197,595	1,067,321
Total Expenditures	<u>603,744</u>	<u>970,694</u>	<u>825,001</u>	<u>1,197,595</u>	<u>1,067,321</u>
REVENUES OVER (UNDER) EXPENDITURES	129,763	(325,986)	362,180	653,951	858,433
Fund Balance, Beginning of Year	<u>(11,652,733)</u>	<u>(11,522,970)</u>	<u>(11,848,956)</u>	<u>(11,486,776)</u>	<u>(10,832,825)</u>
Fund Balance, End of Year	<u>\$ (11,522,970) ⁽²⁾</u>	<u>\$ (11,848,956) ⁽²⁾</u>	<u>\$ (11,486,776) ⁽²⁾</u>	<u>\$ (10,832,825) ⁽²⁾</u>	<u>\$ (9,974,392) ⁽²⁾</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽³⁾	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Result: Five Year Revenue test met in accordance with Government Code 66001.

Notes:

- (1) Other revenues include a transfer in associated with the closure of CIP projects.
- (2) The Water Facility Fee Fund reports a negative fund balance beginning in FY 08/09 as a result of bonds payable associated with the Surface Water Treatment Facility. The payable as of June 30, 2014 is \$14,709,692. The fund balance includes the balance owed on the debt; however, the debt payments will occur over many years ending in 2038. This fund has a positive cash balance at June 30, 2014 of \$2,928,678.
- (3) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year. In a number of instances, this calculation shows that not only have fees collected five years ago been spent, but fees collected in ensuing years have also been spent; therefore, a negative fund balance is reported.

City of Brentwood

Roadway Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 1,110,861	\$ 1,198,245	\$ 1,677,856	\$ 2,543,041	\$ 3,703,482
Interest	218,557	117,062	88,249	20,154	63,439
Other Revenues	1,416,441 ⁽¹⁾	149,053 ⁽¹⁾	1,202,147 ⁽¹⁾	1,731,399 ⁽¹⁾	621,219 ⁽¹⁾
Total Revenues	<u>2,745,859</u>	<u>1,464,360</u>	<u>2,968,252</u>	<u>4,294,594</u>	<u>4,388,140</u>
EXPENDITURES					
Expenditures	2,281,907	2,217,085	2,631,395	3,256,740	3,645,031
Total Expenditures	<u>2,281,907</u>	<u>2,217,085</u>	<u>2,631,395</u>	<u>3,256,740</u>	<u>3,645,031</u>
REVENUES OVER (UNDER) EXPENDITURES	463,952	(752,725)	336,857	1,037,854	743,109
Fund Balance, Beginning of Year	<u>2,562,365</u>	<u>3,026,317</u>	<u>2,273,592</u>	<u>2,610,449</u>	<u>3,648,303</u>
Fund Balance, End of Year	<u>\$ 3,026,317</u>	<u>\$ 2,273,592</u>	<u>\$ 2,610,449</u>	<u>\$ 3,648,303</u>	<u>\$ 4,391,412</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽²⁾	\$ 2,745,859	\$ 1,464,360	\$ 2,610,449	\$ 3,648,303	\$ 4,388,140
Available Revenue Prior Fiscal Year (2-yr Old Funds)	280,458	809,232	-	-	3,272
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 3,026,317</u>	<u>\$ 2,273,592</u>	<u>\$ 2,610,449</u>	<u>\$ 3,648,303</u>	<u>\$ 4,391,412</u>

Result: Five Year Revenue test met in accordance with Government Code 66001.

Notes:

- (1) Other revenues include developer contributions for fair share improvements and transfers in associated with the closure of CIP projects.
- (2) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five-year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

City of Brentwood

Parks and Trails Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 502,200	\$ 682,738	\$ 1,080,077	\$ 1,759,594	\$ 2,685,609
Interest	38,539	24,956	15,483	497	254
Other Revenues	-	375,288 ⁽²⁾	59,772 ⁽²⁾	-	10,059 ⁽²⁾
Total Revenues	<u>540,739</u>	<u>1,082,982</u>	<u>1,155,332</u>	<u>1,760,091</u>	<u>2,695,922</u>
EXPENDITURES					
Expenditures	2,521,685 ⁽³⁾	1,046,290	1,106,459	1,728,381	2,404,111
Total Expenditures	<u>2,521,685</u>	<u>1,046,290</u>	<u>1,106,459</u>	<u>1,728,381</u>	<u>2,404,111</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,980,946)	36,692	48,873	31,710	291,811
Fund Balance, Beginning of Year	<u>(606,038)</u>	<u>(2,586,984)</u>	<u>(2,550,292)</u>	<u>(2,501,419)</u>	<u>(2,469,709)</u>
Fund Balance, End of Year	<u>\$ (2,586,984) ⁽¹⁾</u>	<u>\$ (2,550,292) ⁽¹⁾</u>	<u>\$ (2,501,419) ⁽¹⁾</u>	<u>\$ (2,469,709) ⁽¹⁾</u>	<u>\$ (2,177,898) ⁽¹⁾</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽⁴⁾	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Result: Five Year Revenue test met in accordance with Government Code 66001.

Notes:

- (1) The Parks and Trails Facility Fee Fund reports a negative fund balance due to timing issues which are expected to be corrected over the next several years as development occurs. Several CIP projects have been funded in advance on the basis of fees being collected in ensuing years. This type of fiscal management is mandatory to support the infrastructure needed to accommodate the planned development.
- (2) Other revenues include developer contributions for fair share improvements and transfers in associated with the closure of CIP projects.
- (3) In 2009/10, the Parks and Trails Facility Fee Fund paid \$1,366,574 to the Liberty Union High School District for the Pool and Gym per the Heritage High School Joint Use Agreement.
- (4) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year. In a number of instances, this calculation shows that not only have fees collected five years ago been spent, but fees collected in ensuing years have also been spent; therefore, a negative fund balance is reported.

City of Brentwood

Wastewater Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 485,189	\$ 336,016	\$ 614,557	\$ 969,476	\$ 1,044,224
Interest	410,012	263,082	209,715	81,374	165,821
Other Revenues	3,820	-	3,026,431 ⁽³⁾	168,000 ⁽²⁾	1,292,285 ⁽²⁾
Total Revenues	<u>899,021</u>	<u>599,098</u>	<u>3,850,703</u>	<u>1,218,850</u>	<u>2,502,330</u>
EXPENDITURES					
Expenditures	883,421	2,141,692	390,171	403,553	2,262,261
Total Expenditures	<u>883,421</u>	<u>2,141,692</u>	<u>390,171</u>	<u>403,553</u>	<u>2,262,261</u>
REVENUES OVER (UNDER) EXPENDITURES	15,600	(1,542,594)	3,460,532	815,297	240,069
Fund Balance, Beginning of Year	<u>(3,024,536)</u>	<u>(3,008,936)</u>	<u>(4,551,530)</u>	<u>(1,090,998)</u>	<u>(275,701)</u>
Fund Balance, End of Year	<u>\$ (3,008,936) ⁽¹⁾</u>	<u>\$ (4,551,530) ⁽¹⁾</u>	<u>\$ (1,090,998) ⁽¹⁾</u>	<u>\$ (275,701) ⁽¹⁾</u>	<u>\$ (35,632) ⁽¹⁾</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽⁴⁾	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Result: Five Year Revenue test met in accordance with Government Code 66001.

Notes:

- (1) The Wastewater Facility Fee Fund reports a negative fund balance as a result of the notes payable associated with the Wastewater Treatment Plant Expansion. The liability by fiscal year was: \$14.8M in FY 2009/10; \$13.8M in FY 2010/11; \$12.7M in FY 2011/12; \$11.7M in FY 2012/13; and \$10.6M in FY 2013/14.
- (2) Other revenues include a transfer in associated with the closure of CIP projects.
- (3) Other revenues for FY 11/12 include a transfer in from the Non-Potable Distribution and WWTP Solids System projects. These project timelines were modified to FY 13/14.
- (4) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year. In a number of instances, this calculation shows that not only have fees collected five years ago been spent, but fees collected in ensuing years have also been spent; therefore, a negative fund balance is reported.

City of Brentwood

Community Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 416,639	\$ 421,464	\$ 678,220	\$ 934,242	\$ 1,499,451
Interest	124,215	226,506	189,983	3,338	16,184
Other Revenues	654,382 ⁽¹⁾	25,520 ⁽¹⁾	-	-	3,631 ⁽¹⁾
Total Revenues	<u>1,195,236</u>	<u>673,490</u>	<u>868,203</u>	<u>937,580</u>	<u>1,519,266</u>
EXPENDITURES					
Expenditures	321,576	1,121,526	415,430	860,837	1,115,392
Total Expenditures	<u>321,576</u>	<u>1,121,526</u>	<u>415,430</u>	<u>860,837</u>	<u>1,115,392</u>
REVENUES OVER (UNDER) EXPENDITURES	873,660	(448,036)	452,773	76,743	403,874
Fund Balance, Beginning of Year	<u>141,990</u>	<u>1,015,650</u>	<u>567,614</u>	<u>1,020,387</u>	<u>1,097,130</u>
Fund Balance, End of Year	<u>\$ 1,015,650</u>	<u>\$ 567,614</u>	<u>\$ 1,020,387</u>	<u>\$ 1,097,130</u>	<u>\$ 1,501,004</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽²⁾	\$ 1,015,650	\$ 567,614	\$ 868,203	\$ 937,580	\$ 1,501,004
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	152,184	159,550	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 1,015,650</u>	<u>\$ 567,614</u>	<u>\$ 1,020,387</u>	<u>\$ 1,097,130</u>	<u>\$ 1,501,004</u>

Result: Five Year Revenue test met in accordance with Government Code 66001.

Notes:

(1) Other revenues include a transfer in associated with the closure of CIP projects.

(2) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

City of Brentwood

Fire Facility Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14
REVENUES					
Fees	\$ 103,969	\$ 84,502	\$ 187,494	\$ 273,799	\$ 383,277
Interest	21,199	13,557	11,492	7,567	36,967
Other Revenues	-	1,000	-	1,920,082 ⁽³⁾	31,003 ⁽³⁾
Total Revenues	<u>125,168</u>	<u>99,059</u>	<u>198,986</u>	<u>2,201,448</u>	<u>451,247</u>
EXPENDITURES					
Expenditures	797	600	600	1,398	464,897
Total Expenditures	<u>797</u>	<u>600</u>	<u>600</u>	<u>1,398</u>	<u>464,897</u>
REVENUES OVER (UNDER) EXPENDITURES	124,371	98,459	198,386	2,200,050	(13,650)
Fund Balance, Beginning of Year	<u>808,576</u>	<u>932,947</u>	<u>1,031,406</u>	<u>1,229,792</u>	<u>3,429,842</u>
Fund Balance, End of Year	<u>\$ 932,947</u>	<u>\$ 1,031,406</u>	<u>\$ 1,229,792</u>	<u>\$ 3,429,842</u>	<u>\$ 3,416,192</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽¹⁾	\$ 125,168	\$ 99,059	\$ 198,986	\$ 281,366	\$ 451,247
Available Revenue Prior Fiscal Year (2-yr Old Funds)	66,720	125,168	99,059	198,986	281,366
Available Revenue Prior Fiscal Year (3-yr Old Funds)	218,651	66,720	125,168	99,059	198,986
Available Revenue Prior Fiscal Year (4-yr Old Funds)	447,466	218,651	66,720	125,168	99,059
Available Revenue Prior Fiscal Year (5-yr Old Funds)	74,942 ⁽²⁾	447,466 ⁽²⁾	218,651 ⁽²⁾	66,720 ⁽²⁾	125,168 ⁽²⁾
Available Revenue Greater than Five Prior Fiscal Years	-	74,342 ⁽²⁾	521,208 ⁽²⁾	2,658,543 ⁽²⁾	2,260,366 ⁽²⁾
Total Revenue Available	<u>\$ 932,947</u>	<u>\$ 1,031,406</u>	<u>\$ 1,229,792</u>	<u>\$ 3,429,842</u>	<u>\$ 3,416,192</u>

Result: Five Year Revenue test met in accordance with Government Code 66001. ⁽²⁾

Notes:

- (1) In using the revenue and expenditure reports to determine whether the fees have been spent within five years of collection, the total expenditures and operating transfers out over the five year period must be added together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.
- (2) The Fire Facility Fee Fund reports funds being held beyond the five-year as described by AB1600. These funds are intended for the Fire Station #53 (Shady Willow), CIP project 337-37030, and will be transferred to this project in F15/16. The total project budget is \$4,564,400 and cannot begin until sufficient funds are available to complete the project and the East Contra Costa Fire Protection District has the staff available to man the new station.
- (3) Other revenues include a transfer in associated with the closure of CIP projects.



NOTES TO THE PUBLIC FACILITIES FEE REPORT

NOTES TO THE PUBLIC FACILITIES FEE REPORT – The Notes address two items required by California Government Code Section 66006 (b). First, Notes #1 to #4 provide information on any interfund transfer or loan made from a development fee account or fund, including the public improvement on which the transferred or loaned fees will be expended. In the case of an interfund loan, the date on which the loan will be repaid and the rate of interest the account or fund will receive on the loan is also provided. Second, Note #5 provides information on the amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

NOTE # 1 – BONDS

A. 2008 WATER REVENUE BONDS

On November 13, 2008, the City issued \$53,200,000 in Water Revenue Bonds associated with the construction of the Surface Water Treatment Facility, with interest rates ranging from 4.5 to 5.75 percent, due July 1, 2038. The City has pledged future water customer revenues, net of specified operating expenses, through 2038 to repay the Water Revenue Bonds. The Water Facility Fee is responsible for 35% of the principal attributable to this bond plus 10% for financing per the Development Fee Program. The Water Enterprise paid the first three years of debt service and the facility fee began paying debt service in FY 2012/13. As of June 30, 2014, the Water Facility Fee Fund’s gross repayment obligation, including interest, totaled \$16,180,656. During FY 2013/14, the Water Facility Fee Fund paid \$674,194 in principal and interest payments on the obligation. Future payments for these bonds are as follows:

Year Ending	Principal	Interest	Total
June 30			
2015	612,904	61,290	674,194
2016	612,904	61,290	674,194
2017	612,904	61,290	674,194
2018	612,904	61,290	674,194
2019	612,904	61,290	674,194
2020-2024	3,064,519	306,451	3,370,970
2025-2029	3,064,519	306,451	3,370,970
2030-2034	3,064,519	306,451	3,370,970
2035-2038	2,451,615	245,161	2,696,776
Total	\$ 14,709,692	\$ 1,470,964	\$ 16,180,656

NOTE # 1 – BONDS (Continued)

B. CIP 2012 REVENUE REFUNDING BONDS (ROADWAY)

On January 11, 2012, the Brentwood Infrastructure Financing Authority issued \$24,060,000 in Brentwood Capital Improvement Revenue Refunding Bonds, Series 2012. A portion of the original bond issuance, \$5,940,000, is attributable to the refinance of the 1996 Roadway Bonds. Proceeds from the 1996 bonds were used to fund a portion of Balfour Road; Oak Street; O’Hara Avenue; Sand Creek Road; Lone Tree Way; Griffith Lane; the Walnut Boulevard extension and the Sand Creek Road extension. Total annual debt service payments, including interest at 3.0 percent to 5.375 percent, range from \$399,706 to \$413,038. During FY 2013/14, the Roadway Facility Fee paid \$408,675 in principal and interest payments on the obligation. Future payments for these bonds are as follows:

Year Ending	Principal	Interest	Total
June 30			
2015	220,000	189,000	409,000
2016	230,000	178,875	408,875
2017	240,000	168,300	408,300
2018	250,000	156,650	406,650
2019	265,000	143,278	408,278
2020-2024	1,550,000	485,934	2,035,934
2025-2027	1,130,000	86,500	1,216,500
Total	\$ 3,885,000	\$ 1,408,538	\$ 5,293,538

NOTE # 2 – NOTES PAYABLE

A. STATE WATER RESOURCES LOAN (WASTEWATER)

In December 2000, the City entered into a loan contract with the State of California’s State Water Resources Control Board for the purpose of financing the Wastewater Treatment Plant 5MGD Expansion project. Under the terms of the contract, the City has agreed to repay the State \$45,580,886 in exchange for receiving \$37,983,920 in proceeds used to fund the project. The difference between the repayment obligation and proceeds amounted to \$7,596,966 upon issue and represents in-substance interest on the outstanding balance. This in-substance interest amount has been recorded as a discount on debt at an imputed yield of 1.81% per year and is being amortized over the remaining life of the contract. The loan was originally split 60% new development and 40% existing development. The first two payments were paid 100% by the Wastewater Facility Fee Fund, and the current balance has been revised to reflect those payments. The facility fee fund is now responsible for 56% of principal payments and has fulfilled its fair share of the unamortized discount. As of June 30, 2014, the facility fee fund’s gross repayment obligation totaled \$10,585,274. During FY 2013/14, the Wastewater Facility Fee Fund repaid \$1,074,357 of the obligation. Future payment for this loan is as follows:

Year Ending	
June 30	Principal
2015	1,093,750
2016	1,113,494
2017	1,133,593
2018	1,154,056
2019	1,174,888
2020-2023	4,915,493
Total	\$ 10,585,274

NOTE # 3 – DEFERRED IMPACT FEES

A. SILENT SECOND

In April of 2002, the City established the Police Officer Recruitment Incentive Program (Silent Second). Under this program, the City deferred a portion of the development infrastructure fees on a single family home for an officer who purchases a new home in the City of Brentwood. The facility fee funds receive payment for these deferred development fees at a rate of 5% of the original deferral amount per year over 20 years. The General Fund is obligated to make the annual 5% payments unless the officer’s employment with the City is terminated prior to full repayment of the deferred facility fees, at which time the remaining balance is immediately due and payable by the officer. The program is now closed to new applicants and will terminate once all of the existing loans have been paid. As of June 30, 2014, the gross repayment obligation to the Water Facility Fee Fund totaled \$116,525. During FY 2013/14, the Water Facility Fee Fund received \$27,950 in payments on deferred fees.

<u>Receivable Fund</u>	<u>Balance June 30, 2013</u>	<u>Payoffs</u>	<u>Balance June 30, 2014</u>
Water Facility Fee	\$ 144,475	\$ (27,950)	\$ 116,525
Total	<u>\$ 144,475</u>	<u>\$ (27,950)</u>	<u>\$ 116,525</u>

NOTE # 3 – DEFERRED IMPACT FEES (Continued)

B. SAND CREEK SHOPPING CENTER

On May 8, 2001, the City entered into a Deferred Fee agreement with the Sand Creek Crossing Shopping Center, in the amount of \$1,530,029, for the payment of development fees associated with Master Plan Public Infrastructure Facility Improvements. These improvements consisted of the widening of Sand Creek Road and San Jose Avenue; the modification and installation of traffic signals; the improvements to storm drainage and the extension of water lines for Zone 1 and Zone 2. Under this agreement, the City is obligated to pay a portion of the development fees associated with this project. As of June 30, 2014, the City’s gross repayment obligation totaled \$612,106. This loan is scheduled to be repaid in FY 2018/19, with annual payments of \$120,974 through FY 2017/18 and a final payment of the loan balance in FY 2018/19. The interest rate is set at the monthly Local Agency Investment Fund rate for the life of the loan.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Roadway Facility Fee	Economic Infrastructure Fund	\$ 279,843
Wastewater Facility Fee	Economic Infrastructure Fund	332,263
	Total	\$ 612,106

C. HOUSING ENTERPRISE

The Housing Enterprise deferred development fees related to the construction of housing units which became rental units for the City’s Housing Program. Payments are made annually from a portion of the net proceeds from the rental stream per Affordable Housing Ordinance 17.725.008 (C). As of June 30, 2014, the Housing Enterprise’s repayment obligation totaled \$159,889.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Roadway Facility Fee	Housing Enterprise	\$ 159,889
	Total	\$ 159,889

NOTE # 3 – DEFERRED IMPACT FEES (Continued)

D. COMMERCIAL, OFFICE & INDUSTRIAL

In 2000, the City enacted a Deferred Fee Payment Program for development fees associated with commercial, office and industrial development. This program allows for the deferral of a portion of the Water, Roadway, Wastewater, Community Facility and Fire Facility Fees. Highlights of the plan include payment of 10% of development fees at permit issuance with the remaining balance, including administrative and interest charges set at 4%, collected as a special assessment on the developer's property tax bill. In 2009 the program's repayment schedule was changed from ten years to five years. During FY 2013/14 the last outstanding agreement was paid in full leaving no outstanding agreements as of June 30, 2014.

E. RESIDENTIAL

In January of 2009, the City enacted a Deferred Fee Payment Program for development fees associated with residential development. This program allows for the deferral of the Water, Roadway, Parks and Trails, Wastewater and Community Facility development fees. This Council approved program was implemented for one year with the option to allow the City Engineer to extend it by an additional six months depending on market conditions. The program was successful and was extended, in six-month increments through the option allowed to the City Engineer, to June 30, 2013, at which point the program ended. During the FY 2013/14, fees associated with the remaining 35 deferred units were paid leaving no outstanding fees as of June 30, 2014.

NOTE # 4 – DEVELOPMENT REIMBURSEMENTS

A. DEVELOPMENT REIMBURSEMENTS

The Subdivision Map Act requires the City enter into a reimbursement agreement when a developer constructs excess improvements. Per the reimbursement agreement, the City shall reduce the facility fees collected from the developer, in the form of facility fee credits, for the costs associated with the design, financing, construction and installation of the excess improvements. The value of credits does not increase for inflation nor do they accrue interest. As of June 30, 2014 the total value of the credits is \$16,536,392. A total of \$4,910,834 was used as credits during FY 2013/14. Any remaining credits may be transferred by the developers to other projects located elsewhere in the City. Occasionally, credits may exceed the fees attributable to a development. In these limited situations, the reimbursement agreement requires the City to make annual installments from like development facility fee funds and no other. Currently, there are two outstanding agreements.

<u>Developer</u>	<u>Payable Fund</u>	<u>Credits Outstanding</u>
Braddock & Logan	Roadway Facility Fee	\$ 35,084
Braddock & Logan	Parks and Trails Facility Fee	3,063
William Lyon Homes	Water Facility Fee	205,300
	Total	\$ 243,447

NOTE # 5 – REFUNDS PAYABLE As defined by California Government. Code Section 66006 (b)

A. REFUNDS OF DEVELOPER FEES

When the City no longer needs the funds for the purposes collected, or if the City fails to make required findings or perform certain administrative tasks prescribed by AB1600, the City may be required to refund, on a prorated basis, to owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds. At this time, all fees being collected pursuant to the Developer Fee Program have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing service areas to serve new development.



DEVELOPMENT FEE PROJECT IDENTIFICATION



DEVELOPMENT FEE PROJECT IDENTIFICATION – California Government Code Sections 66006 and 66001 require the City to make certain findings and meet reporting requirements on the uses of development fees.

The following table, on pages 21-22, illustrates several of the reporting requirements defined in the Legal Requirements section on pages 1-4.

- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- Identify the purpose to which the fee is to be put.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

All of the current projects including all funding sources and approximate dates on funding can be found in the **2014/15 – 2018/19 Capital Improvement Program** budget.

City of Brentwood

Development Fee Project Identification

As of June 30, 2014

Project Number	Current Projects	Project Phase ⁽¹⁾	Construction		Estimated 5-yr Project Cost	Development Fees		
			Estimated Funding and Start Date	Estimated Completion Date		Budget To Date ⁽¹⁾	Funding To Date ⁽¹⁾	Estimated % Attributable to New Development
Water Facility Fee								
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2015	2018	\$ 2,650,000	\$ 10,000	\$ -	50%
	Brentwood Boulevard Widening North - Phase II	Preliminary	2016	2019	8,200,000	170,000	-	2%
37197	Development Services Software ⁽²⁾	Construction	2009	2015	450,000	97,290	97,290	22%
31640	John Muir Parkway Extension/Foothill Drive - Phase I	Construction	2010	2019	4,710,000	350,000	-	7%
31683	John Muir Parkway Extension - Phase II	Construction	2010	2016	3,911,250	150,000	150,000	4%
	Permanent Long-Term Water Conveyance	New Project	2016	2019	8,870,750	8,353,100	-	50%
56381	RBWTP Maintenance and Capital Upgrades	Construction	2010	2019	961,685	62,421	62,421	6%
56320	Underground Water System Corrosion Mitigation	Construction	2004	2017	200,000	188,058	120,058	94%
56280	Water System Connections / Regulating	Construction	2010	2015	600,000	600,000	600,000	100%
56380	Zone I Equalization Storage Reservoirs	Preliminary	2012	2019	3,500,000	12,605	12,605	100%
Total Water Facility Fee					\$ 34,053,685	\$ 9,993,474	\$ 1,042,374	
Roadway Facility Fee								
31600	Brentwood Boulevard/Guthrie Lane Traffic Signal	Preliminary	2017	2018	\$ 300,000	\$ 5,400	\$ -	2%
31691	Brentwood Boulevard Median Landscaping Improvements	Design	2013	2015	1,465,000	1,465,000	150,000	100%
31620	Brentwood Boulevard Widening North - Phase I	Design	2010	2017	6,850,000	400,000	400,000	6%
31686	CCWD Los Vaqueros Water Line Relocation	Construction	2012	2015	340,000	340,000	340,000	100%
31689	City Wide Survey Reference and Benchmark Standard	Construction	2012	2015	75,000	75,000	75,000	100%
31500	City Wide Traffic Signal Interconnect Program	Construction	2008	2015	474,000	474,000	474,000	100%
37197	Development Services Software ⁽²⁾	Construction	2009	2014	450,000	146,520	146,520	33%
31640	John Muir Parkway Extension/Foothill Drive - Phase I	Construction	2010	2019	4,710,000	2,198,243	768,243	47%
31340	Lone Tree Way - Union Pacific Undercrossing	Design	2011	2019	21,250,000	3,001,050	2,991,050	14%
	Oak Street and Garin Parkway Signal Installation	Preliminary	2017	2018	300,000	15,527	-	5%
31320	Signal Modifications and Upgrades	Construction	2001	2019	581,300	442,000	375,000	76%
Total Roadway Facility Fee					\$ 36,795,300	\$ 8,562,740	\$ 5,719,813	
Parks and Trails Facility Fee								
	CCWD Trail	Preliminary	2016	2017	\$ 161,283	\$ 161,283	\$ -	100%
37197	Development Services Software ⁽²⁾	Construction	2009	2015	450,000	98,145	98,145	22%
52120	Trail Expansions and Improvements	Preliminary	2014	2019	1,065,511	141,346	141,346	100%
Total Parks and Trails Facility Fee					\$ 1,676,794	\$ 400,774	\$ 239,491	

⁽¹⁾ These columns only reflect the Current Funding to Date and Budget to Date amounts for the Development Fees. Please refer to the 2014/15 - 2018/19 Capital Improvement Program for information on additional funding sources.

⁽²⁾ This project consists of a fully integrated enterprise software solution for development services automation. The Development Fee Program allows for costs associated with the administration of the program.

City of Brentwood

Development Fee Project Identification

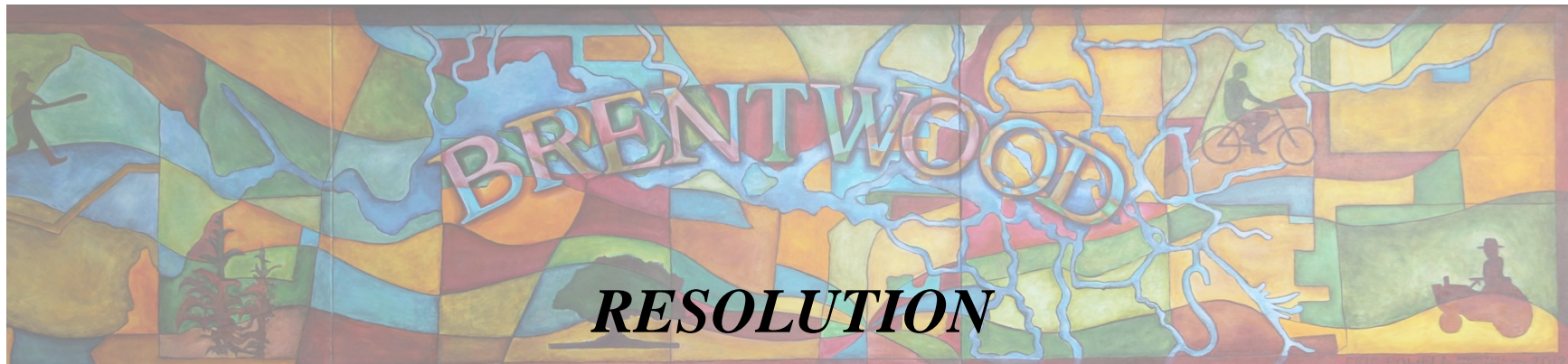
As of June 30, 2014

Project Number	Current Projects	Project Phase ⁽¹⁾	Construction		Estimated 5-yr Project Cost	Development Fees		
			Estimated Funding and Start Date	Estimated Completion Date		Budget To Date ⁽¹⁾	Funding To Date ⁽¹⁾	Estimated % Attributable to New Development
Wastewater Facility Fee								
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2015	2018	\$ 2,650,000	\$ 10,000	\$ -	50%
	Brentwood Boulevard Widening North - Phase II	Preliminary	2016	2019	8,200,000	170,000	-	2%
37197	Development Services Software ⁽³⁾	Construction	2009	2015	450,000	58,095	58,095	13%
31640	John Muir Parkway Extension/Foothill Drive - Phase I	Construction	2010	2019	4,710,000	420,000	-	9%
31683	John Muir Parkway Extension - Phase II	Construction	2010	2016	3,911,250	120,000	120,000	3%
	Marsh Creek Sewer Constriction Upgrade	Preliminary	2015	2017	375,000	187,500	-	100%
59198	Non-Potable Storage Facility	Preliminary	2014	2019	13,100,000	30,000	30,000	0%
59170	Non-Potable Water Distribution System - Phase III	Preliminary	2014	2019	14,510,000	10,000	2,000	50%
59140	Wastewater Treatment Plant Expansion - Phase II	Preliminary	2012	2019	28,000,000	343,000	123,000	1%
59180	Wastewater Treatment Plant - Solids System Expansion	Construction	2010	2016	4,433,218	2,662,531	2,006,500	60%
Total Wastewater Facility Fee					\$ 80,339,468	\$ 4,011,126	\$ 2,339,595	
Community Facility Fee								
37207	City Wide Sign/Identification Program	Construction	2010	2015	\$ 130,000	\$ 95,000	\$ 95,000	73%
37197	Development Services Software ⁽³⁾	Construction	2009	2015	450,000	49,950	49,950	11%
37206	Maintenance Service Center - Phase II	Design	2010	2019	12,404,480	1,254,480	254,480	10%
Total Community Facility Fee					\$ 12,984,480	\$ 1,399,430	\$ 399,430	
Fire Facility Fee								
⁽²⁾ 37030	Fire Station #53 (Shady Willow)	Design	2018	2019	\$ 4,564,400	\$ 697,397	\$ 697,397	100%
⁽²⁾ 37100	Fire Station #54 (Replace DT)	Design	2018	2019	4,500,000	3,400,000	462,000	50%
Total Fire Facility Fee					\$ 9,064,400	\$ 4,097,397	\$ 1,159,397	
Total Project Funding					\$ 174,914,127	\$ 28,464,941	\$ 10,900,100	

⁽¹⁾ These columns only reflect the Current Funding to Date and Budget to Date amounts for the Development Fees. Please refer to the 2014/15 - 2018/19 Capital Improvement Program for information on additional funding sources.

⁽²⁾ The Fire Facility Fee Fund reports funds being held beyond the five-year as described by AB1600. These funds are intended for the Fire Station #53 (Shady Willow), CIP project 337-37030, and will be transferred to this project in F15/16. The total project budget is \$4,564,400 and cannot begin until sufficient funds are available to complete the project and the East Contra Costa Fire Protection District has the staff available to man the new station.

⁽³⁾ This project consists of a fully integrated enterprise software solution for development services automation. The Development Fee Program allows for costs associated with the administration of the program.



RESOLUTION NO. 2014-175

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD, MAKING CERTAIN FINDINGS AND DETERMINATIONS RELATED TO, AND ACCEPTING, THE 2013/14 PUBLIC FACILITIES FEE REPORT FOR THE AB1600 DEVELOPMENT FEES, AS REQUIRED BY CALIFORNIA GOVERNMENT CODE SECTION 66006(b) AND CALIFORNIA GOVERNMENT CODE SECTION 66001(d).

WHEREAS, on September 13, 2005 the City Council approved Resolution 2005-222 adopting the 2005/06 Development Fee Program to fund public facilities; and

WHEREAS, on November 8, 2011, the City Council approved Resolution 2011-158 approving and authorizing the extension of the temporary deferral of certain Residential Development Impact Fees and authorizing the City Manager or designee to execute a Residential Fee Deferral Agreement and all necessary documents with developers upon deferral request. This fee deferral program ended June 30, 2013; and

WHEREAS, on December 10, 2013, the City Council approved Resolution 2013-169 making certain findings, and determinations related to, and accepting the 2012/13 Public Facilities Fee Report for the AB1600 Development Fees, as required by California Government Code Section 66006(b) and California Government Code Section 66001(d); and

WHEREAS, on May 27, 2014, the City Council approved Resolution 2014-70 adopting the 2014/15 – 2018/19 Capital Improvement Program Budget; and

WHEREAS, in accordance with California Government Code Section 66006(a), the City has established and maintained a separate capital facilities fund and maintained such separate capital facilities funds in a manner to avoid any commingling of the fees with other revenues and funds of the City, except for temporary investments, and has expended those fees solely for the purpose for which the fee was collected; and

WHEREAS, California Government Code Section 66006(b)(1) provides that the City shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year a report; and

WHEREAS, California Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the account, and every five years thereafter, the City shall make findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted; and

WHEREAS, when findings are required by California Government Code Section 66001(d), they shall be made in connection with the public information required by California Government Code Section 66006(b); and

WHEREAS, California Government Code Section 66006(b)(2) requires that the governing body of the City review the information made available to the public at a regularly scheduled public meeting not less than 15 days after the information is made available to the public; and

WHEREAS, this report was filed with the City Clerk’s office and available for public review on November 24, 2014; and

WHEREAS, the City has complied with all of the foregoing provisions.

NOW, THEREFORE BE IT RESOLVED

Section 1. That the City Council does hereby find and determine that the foregoing recitals and determinations are true and correct.

Section 2. That the City Council of the City of Brentwood at a public meeting has reviewed the following information pursuant to California Government Code Section 66006(b)(1), as is required by California Government Code Section 66006(b)(2), including:

- (A) A brief description of the type of fee in the account or fund;
- (B) The amount of the fee;
- (C) The beginning and ending balance of the account or fund;
- (D) The amount of fees collected and the interest earned;
- (E) An identification of each public improvement on which fees were expended and the amount of the expenditure on each improvement, including the total percentage of the cost of the public improvement that was funded with fees;

- (F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in Section 66001(a)(2), and the public improvement remains incomplete;
- (G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan; and
- (H) The amount of refunds made pursuant to Section 66001(e) and any allocations pursuant to Section 66001(f).

Section 3. That the City Council of the City of Brentwood at a public meeting has reviewed the proposed findings, as required by California Government Code Section 66001(d)(1), including:

- (1) Identify the purpose to which the fee is to be put;
- (2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- (3) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- (4) Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.

Section 4. That the City Council of the City of Brentwood hereby determines that all reportable fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the California Government Code and all other applicable laws for the fiscal year 2013/14.

Section 5. That the City Council of the City of Brentwood hereby determines that no refunds and allocations of reportable fees, as required by California Government Code Section 66001, are deemed payable at this time.

Section 6. That the City Council of the City of Brentwood hereby determines that the City is in compliance with California Government Code Section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure or refund of reportable fees received and expended relative to City Facilities for new development for the fiscal year 2013/14.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on the 9th day of December 2014, by the following vote:

AYES: Barr, Bryant, Clare, Stonebarger, Taylor

NOES: None

ABSENT: None

ABSTAIN: None

Robert Taylor

Robert Taylor

Mayor

ATTEST:

Margaret Wimberly

Margaret Wimberly, MMC

City Clerk