



Public Facilities Fee Report Fiscal Year Ended June 30, 2015



City of Brentwood
150 City Park Way
Brentwood, CA 94513



Every year the City selects photographs for the covers of its major financial documents that highlight the City of Brentwood - the Capital Improvement Program (CIP), the General Fund Fiscal Model, the Operating Budget, the Cost Allocation Plan, the Comprehensive Annual Financial Report (CAFR), the Combined Community Facilities District (CFD) Annual Report for Special Taxes Levied and the Public Facilities Fee Report.



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

Gustavo “Gus” Vina City Manager
 Damien Brower City Attorney
 Pamela Ehler City Treasurer/Director of Administrative Services
 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





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December 8, 2015

The Honorable Mayor, Members of the City Council and Citizens of the 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 Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Public Facilities Fee Report for the City of Brentwood, California for the fiscal year (FY) ended June 30, 2015.

The publication of this Public Facilities Fee Report marks the seventh 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 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 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. Facility fees are used to finance the acquisition, construction and improvement of the 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 23, 2015.

Respectfully submitted,



Pamela Ehler
City Treasurer/Director of Administrative Services



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 AB 1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 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 18)*
- 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 of Brentwood Development Impact Fee Program 2015 on the City’s website at www.brentwoodca.gov.

** See the City’s 2015/16 – 2019/20 Capital Improvement Program (CIP), adopted on May 26, 2015 on the City’s website at www.brentwoodca.gov.

B. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may 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 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 City of Brentwood Development Impact Fee Program 2015 (“Development Fee Program”), was adopted on April 28, 2015. Adjustments to the fees may be made annually in accord with the Engineering News Record Construction Cost Index. 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. Comprehensive updates to the program are completed on an as-needed basis to ensure the program continues to reflect the appropriate fees in relation to updated costs.

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 beginning with Table 7.

Information on projects in the Development Fee Program can be found on pages 20-21. The information in these tables include: Current Projects, Project Phase, Estimated Funding and Start Date, Estimated Completion Date, Estimated 5-Year Project Cost and Development Fee information including Budget to Date, Funding to Date and Estimated % of Project Funded With Fees.



D. FUNDING OF INFRASTRUCTURE

The 2015/16 – 2019/20 CIP identifies all funding sources and amounts for individual projects through 2019/20. 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.

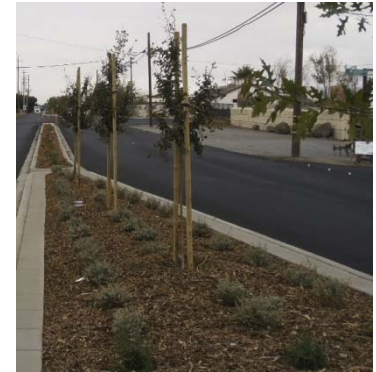
Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on 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 Brentwood Boulevard Median Landscaping Improvements and Contra Costa Water District Los Vaqueros Water Line projects which were funded by Roadway Facility Fees and the Water Systems Connections/Regulating project funded by Water Facility Fees.

Currently, planning and design has begun on the Non-Potable Storage Facility, Non-Potable Water Distribution System – Phase III and Wastewater Treatment Plant Solids System Expansion projects, funded in part by Wastewater Facility Fees and the Police Dispatch Center project funded by Community Facility Fees. Additional budget information is shown in the tables on pages 21-22.



DESCRIPTION OF PUBLIC FACILITY FEES

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 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 (EDFPD) Financing Plan and Impact Fee Study (January 1998) and the City’s Development Fee Program.

CURRENT FEE SCHEDULE – The Development Impact 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	RESIDENTIAL per Unit			NON-RESIDENTIAL per Building SF		
	Single Family	Multi-Family	Active Adult	Commercial	Office	Industrial/ Institutional
Administration	\$ 615.66	\$ 408.33	\$ 308.84	\$ 0.3626	\$ 0.4665	\$ 0.2779
Community Facilities	2,689.96	1,784.07	1,349.40	0.4910	0.6317	0.3763
Fire**	819.25	819.25	819.25	0.1613	0.1613	0.1613
Parks and Trails	7,915.86	5,250.05	3,970.94	-	-	-
Roadways	11,206.35	6,947.94	4,930.79	4.1758	5.0092	3.0930
Wastewater	5,545.97	3,984.04	4,527.32	1.8552	1.8552	1.2883
Water	8,481.76	3,641.06	7,626.10	1.0288	1.2860	1.1163
Total Fees	\$ 37,274.81	\$ 22,834.74	\$ 23,532.64	\$ 8.07	\$ 9.41	\$ 6.31

*Fees Effective July 1, 2015, City Council Resolution No. 2015-67

**1998 EDFPD & 2004 City of Brentwood Fire Fee Studies

City of Brentwood
Financial Summary Report

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2015

<u>Description</u>	Development Impact Fees					
	<u>Water Facility</u>	<u>Roadway Facility</u>	<u>Parks and Trails Facility</u>	<u>Wastewater Facility</u>	<u>Community Facility</u>	<u>Fire Facility</u>
REVENUES						
Fees	\$ 1,512,438	\$ 3,388,341	\$ 2,290,309	\$ 1,562,653	\$ 1,203,898	\$ 359,275
Interest	44,122	49,776	3,882	147,390	22,014	37,542
Other Revenues	400,655 ⁽¹⁾	22,589 ⁽²⁾	-	-	-	-
Total Revenues	<u>1,957,215</u>	<u>3,460,706</u>	<u>2,294,191</u>	<u>1,710,043</u>	<u>1,225,912</u>	<u>396,817</u>
EXPENDITURES						
Expenditures	1,978,686	3,775,205	2,080,986	563,740	702,139	4,186
Total Expenditures	<u>1,978,686</u>	<u>3,775,205</u>	<u>2,080,986</u>	<u>563,740</u>	<u>702,139</u>	<u>4,186</u>
REVENUES OVER (UNDER) EXPENDITURES	(21,471)	(314,499)	213,205	1,146,303	523,773	392,631
Fund Balance, Beginning of Year	<u>(9,974,392)</u>	<u>4,391,412</u>	<u>(2,177,898)</u>	<u>(35,632)</u>	<u>1,501,004</u>	<u>3,416,192</u>
Fund Balance, End of Year	<u>\$ (9,995,863) ⁽³⁾</u>	<u>\$ 4,076,913</u>	<u>\$ (1,964,693) ⁽⁴⁾</u>	<u>\$ 1,110,671</u>	<u>\$ 2,024,777</u>	<u>\$ 3,808,823 ⁽⁵⁾</u>

Notes:

- (1) Other revenues include transfers in associated with the closure of CIP projects.
- (2) Other revenues include developer contributions for fair share improvements and transfers in associated with the closure of CIP projects.
- (3) The Water Facility Fee Fund reports a negative fund balance as a result of bonds payable associated with the Surface Water Treatment Facility. The payable as of June 30, 2015 is \$13,553,481.
- (4) 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.
- (5) The Fire Facility Fee Fund reports funds being held beyond five years. These funds will be expended on the two remaining fire stations as conditions warrant.



DEVELOPMENT IMPACT FEES REPORT

City of Brentwood

Water Facility Fee Fund

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

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 573,286	\$ 1,118,078	\$ 1,676,750	\$ 1,885,399	\$ 1,512,438
Interest	71,422	62,808	27,996	27,895	44,122
Other Revenues	-	6,295 ⁽¹⁾	146,800 ⁽¹⁾	12,460 ⁽¹⁾	400,655 ⁽¹⁾
Total Revenues	644,708	1,187,181	1,851,546	1,925,754	1,957,215
EXPENDITURES					
Expenditures	970,694	825,001	1,197,595	1,067,321	1,978,686
Total Expenditures	970,694	825,001	1,197,595	1,067,321	1,978,686
REVENUES OVER (UNDER) EXPENDITURES	(325,986)	362,180	653,951	858,433	(21,471)
Fund Balance, Beginning of Year	(11,522,970)	(11,848,956)	(11,486,776)	(10,832,825)	(9,974,392)
Fund Balance, End of Year	\$ (11,848,956) ⁽²⁾	\$ (11,486,776) ⁽²⁾	\$ (10,832,825) ⁽²⁾	\$ (9,974,392) ⁽²⁾	\$ (9,995,863) ⁽²⁾

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	\$ -	\$ -	\$ -	\$ -	\$ -

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 as a result of bonds payable associated with the Surface Water Treatment Facility. The payable as of June 30, 2015 is \$13,553,481. The fund balance includes the balance owed on the debt; however, annual debt payments will occur through 2038. This fund has a positive cash balance at June 30, 2015 of \$2,631,524.
- (3) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, 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

Roadway Facility Fee Fund

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

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 1,198,245	\$ 1,677,856	\$ 2,543,041	\$ 3,703,482	\$ 3,388,341
Interest	117,062	88,249	20,154	63,439	49,776
Other Revenues	149,053 ⁽¹⁾	1,202,147 ⁽¹⁾	1,731,399 ⁽¹⁾	621,219 ⁽¹⁾	22,589 ⁽¹⁾
Total Revenues	<u>1,464,360</u>	<u>2,968,252</u>	<u>4,294,594</u>	<u>4,388,140</u>	<u>3,460,706</u>
EXPENDITURES					
Expenditures	<u>2,217,085</u>	<u>2,631,395</u>	<u>3,256,740</u>	<u>3,645,031</u>	<u>3,775,205</u>
Total Expenditures	<u>2,217,085</u>	<u>2,631,395</u>	<u>3,256,740</u>	<u>3,645,031</u>	<u>3,775,205</u>
REVENUES OVER (UNDER) EXPENDITURES	(752,725)	336,857	1,037,854	743,109	(314,499)
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 2,273,592</u>	<u>\$ 2,610,449</u>	<u>\$ 3,648,303</u>	<u>\$ 4,391,412</u>	<u>\$ 4,076,913</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽²⁾	\$ 1,464,360	\$ 2,610,449	\$ 3,648,303	\$ 4,388,140	\$ 3,460,706
Available Revenue Prior Fiscal Year (2-yr Old Funds)	809,232	-	-	3,272	616,207
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>\$ 2,273,592</u>	<u>\$ 2,610,449</u>	<u>\$ 3,648,303</u>	<u>\$ 4,391,412</u>	<u>\$ 4,076,913</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 report fees that have been held past the fifth year of first deposit, 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 Last Five Fiscal Years

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 682,738	\$ 1,080,077	\$ 1,759,594	\$ 2,685,609	\$ 2,290,309
Interest	24,956	15,483	497	254	3,882
Other Revenues	375,288 ⁽¹⁾	59,772 ⁽¹⁾	-	10,059 ⁽¹⁾	-
Total Revenues	<u>1,082,982</u>	<u>1,155,332</u>	<u>1,760,091</u>	<u>2,695,922</u>	<u>2,294,191</u>
EXPENDITURES					
Expenditures	<u>1,046,290</u>	<u>1,106,459</u>	<u>1,728,381</u>	<u>2,404,111</u>	<u>2,080,986</u>
Total Expenditures	<u>1,046,290</u>	<u>1,106,459</u>	<u>1,728,381</u>	<u>2,404,111</u>	<u>2,080,986</u>
REVENUES OVER (UNDER) EXPENDITURES	36,692	48,873	31,710	291,811	213,205
Fund Balance, Beginning of Year	<u>(2,586,984)</u>	<u>(2,550,292)</u>	<u>(2,501,419)</u>	<u>(2,469,709)</u>	<u>(2,177,898)</u>
Fund Balance, End of Year	<u><u>\$ (2,550,292)</u></u> ⁽²⁾	<u><u>\$ (2,501,419)</u></u> ⁽²⁾	<u><u>\$ (2,469,709)</u></u> ⁽²⁾	<u><u>\$ (2,177,898)</u></u> ⁽²⁾	<u><u>\$ (1,964,693)</u></u> ⁽²⁾

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>\$ -</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 developer contributions for fair share improvements and transfers in associated with the closure of CIP projects.
- (2) 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.
- (3) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, 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

Wastewater Facility Fee Fund

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

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 336,016	\$ 614,557	\$ 969,476	\$ 1,044,224	\$ 1,562,653
Interest	263,082	209,715	81,374	165,821	147,390
Other Revenues	-	3,026,431 ⁽¹⁾	168,000 ⁽²⁾	1,292,285 ⁽²⁾	-
Total Revenues	<u>599,098</u>	<u>3,850,703</u>	<u>1,218,850</u>	<u>2,502,330</u>	<u>1,710,043</u>
EXPENDITURES					
Expenditures	<u>2,141,692</u>	<u>390,171</u>	<u>403,553</u>	<u>2,262,261</u>	<u>563,740</u>
Total Expenditures	<u>2,141,692</u>	<u>390,171</u>	<u>403,553</u>	<u>2,262,261</u>	<u>563,740</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,542,594)	3,460,532	815,297	240,069	1,146,303
Fund Balance, Beginning of Year	<u>(3,008,936)</u>	<u>(4,551,530)</u>	<u>(1,090,998)</u>	<u>(275,701)</u>	<u>(35,632)</u>
Fund Balance, End of Year	<u>\$ (4,551,530) ⁽³⁾</u>	<u>\$ (1,090,998) ⁽³⁾</u>	<u>\$ (275,701) ⁽³⁾</u>	<u>\$ (35,632) ⁽³⁾</u>	<u>\$ 1,110,671 ⁽³⁾</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽⁴⁾	\$ -	\$ -	\$ -	\$ -	\$ 1,110,671
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>\$ 1,110,671</u>

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

Notes:

- (1) 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.
- (2) Other revenues include a transfer in associated with the closure of CIP projects.
- (3) The Wastewater Facility Fee Fund reported a negative fund balance through FY 13/14 as a result of the notes payable associated with the Wastewater Treatment Plant Expansion. At June 30, 2015 the payable balance was \$9,491,524 and the fund's cash balance was \$10,606,494 resulting in a positive fund balance for FY 14/15.
- (4) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, 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

Community Facility Fee Fund

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

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 421,464	\$ 678,220	\$ 934,242	\$ 1,499,451	\$ 1,203,898
Interest	226,506	189,983	3,338	16,184	22,014
Other Revenues	25,520 ⁽¹⁾	-	-	3,631 ⁽¹⁾	-
Total Revenues	<u>673,490</u>	<u>868,203</u>	<u>937,580</u>	<u>1,519,266</u>	<u>1,225,912</u>
EXPENDITURES					
Expenditures	1,121,526	415,430	860,837	1,115,392	702,139
Total Expenditures	<u>1,121,526</u>	<u>415,430</u>	<u>860,837</u>	<u>1,115,392</u>	<u>702,139</u>
REVENUES OVER (UNDER) EXPENDITURES	(448,036)	452,773	76,743	403,874	523,773
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u>\$ 567,614</u>	<u>\$ 1,020,387</u>	<u>\$ 1,097,130</u>	<u>\$ 1,501,004</u>	<u>\$ 2,024,777</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽²⁾	\$ 567,614	\$ 868,203	\$ 937,580	\$ 1,501,004	\$ 1,225,912
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	152,184	159,550	-	798,865
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>\$ 567,614</u>	<u>\$ 1,020,387</u>	<u>\$ 1,097,130</u>	<u>\$ 1,501,004</u>	<u>\$ 2,024,777</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 report fees that have been held past the fifth year of first deposit, 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 Last Five Fiscal Years

Description	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
REVENUES					
Fees	\$ 84,502	\$ 187,494	\$ 273,799	383,277	359,275
Interest	13,557	11,492	7,567	36,967	37,542
Other Revenues	1,000	-	1,920,082 ⁽¹⁾	31,003 ⁽¹⁾	-
Total Revenues	<u>99,059</u>	<u>198,986</u>	<u>2,201,448</u>	<u>451,247</u>	<u>396,817</u>
EXPENDITURES					
Expenditures	600	600	1,398	464,897	4,186
Total Expenditures	<u>600</u>	<u>600</u>	<u>1,398</u>	<u>464,897</u>	<u>4,186</u>
REVENUES OVER (UNDER) EXPENDITURES	98,459	198,386	2,200,050	(13,650)	392,631
Fund Balance, Beginning 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>
Fund Balance, End of Year	<u><u>\$ 1,031,406</u></u>	<u><u>\$ 1,229,792</u></u>	<u><u>\$ 3,429,842</u></u>	<u><u>\$ 3,416,192</u></u>	<u><u>\$ 3,808,823</u></u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ⁽²⁾	\$ 99,059	\$ 198,986	\$ 281,366	\$ 451,247	\$ 396,817
Available Revenue Prior Fiscal Year (2-yr Old Funds)	125,168	99,059	198,986	281,366	451,247
Available Revenue Prior Fiscal Year (3-yr Old Funds)	66,720	125,168	99,059	198,986	281,366
Available Revenue Prior Fiscal Year (4-yr Old Funds)	218,651	66,720	125,168	99,059	198,986
Available Revenue Prior Fiscal Year (5-yr Old Funds)	447,466 ⁽³⁾	218,651 ⁽³⁾	66,720 ⁽³⁾	125,168 ⁽³⁾	99,059 ⁽³⁾
Available Revenue Greater than Five Prior Fiscal Years	74,342 ⁽³⁾	521,208 ⁽³⁾	2,658,543 ⁽³⁾	2,260,366 ⁽³⁾	2,381,348 ⁽³⁾
Total Revenue Available	<u><u>\$ 1,031,406</u></u>	<u><u>\$ 1,229,792</u></u>	<u><u>\$ 3,429,842</u></u>	<u><u>\$ 3,416,192</u></u>	<u><u>\$ 3,808,823</u></u>

Result: Five Year Revenue test met in accordance with Government Code 66001. ⁽³⁾

Notes:

- (1) Other revenues include transfers in associated with the modification of timelines for the Fire Station #53 (Shady Willow) project.
- (2) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, 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.
- (3) The Fire Facility Fee Fund reports funds being held past the fifth year of first deposit. These funds are intended for the Fire Station #53 (Shady Willow), CIP project 337-37030, and \$3.5M 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.



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. WATER REVENUE BONDS SERIES 2008

On November 13, 2008, the Brentwood Infrastructure Financing Authority (the “Authority”) issued \$53,200,000 in Water Revenue Bonds Series 2008 (“2008 Water Bonds”) associated with the construction of the Surface Water Treatment Facility, with interest rates ranging from 4.5 to 5.75%, due July 1, 2038. On December 4, 2014, the Authority issued Water Revenue Refunding Bonds Series 2014 (“2014 Water Bonds”) (see following page) which refunded and defeased the outstanding 2008 Water Bonds maturing after July 1, 2018 in the aggregate principal amount of \$43,335,000.

The Authority has pledged future water customer revenues, net of specified operating expenses, through 2018 to repay the remaining 2008 Water Bonds. The Water Enterprise paid the first three years of debt service and the facility fee began paying debt service in FY 2012/13. The Water Facility Fee was responsible for 35% of the principal attributable to the 2008 Water Bonds plus 10% for financing per the Development Fee Program, which results in principal and interest payments of \$674,194 annually. Due to the bond refunding, a portion of this annual payment will be paid toward the remaining 2008 Water Bonds and the balance toward the 2014 Water Bonds. During FY 2014/15, the Water Facility Fee Fund paid \$348,425 in principal and interest payments on the obligation. Future payment obligations for the 2008 Water Bonds are as follows:

Year Ending			
June 30	Principal	Interest	Total
2016	\$ 332,500	\$ 33,250	\$ 365,750
2017	350,000	35,000	385,000
2018	369,250	36,925	406,175
Total	\$ 1,051,750	\$ 105,175	\$ 1,156,925



NOTE # 1 – BONDS (Continued)

B. WATER REVENUE REFUNDING BONDS SERIES 2014

On December 4, 2014, the Authority issued \$42,810,000 in Water Revenue Refunding Bonds, Series 2014 to 1) refund a portion of the Authority’s Water Revenue Bonds, Series 2008 and 2) pay costs of issuance incurred in connection with the issuance, sale and delivery of the 2014 Bonds, with interest rates ranging from 3.0 to 5.0%.

The Authority has pledged future water customer revenues, net of specified operating expenses, through 2038 to repay the 2014 Water Bonds. During FY 2014/15, the Water Facility Fee Fund paid \$325,769 in principal and interest payments on the obligation. Future payment obligations for the 2014 Water Bonds are as follows:

Year Ending June 30	Principal	Interest	Total
2016	\$ -	\$ 308,444	\$ 308,444
2017	-	289,194	289,194
2018	243,654	24,365	268,019
2019	612,904	61,290	674,194
2020	612,904	61,290	674,194
2021-2025	3,064,519	306,451	3,370,970
2026-2030	3,064,519	306,451	3,370,970
2031-2035	3,064,519	306,451	3,370,970
2036-2038	1,838,712	183,870	2,022,582
Total	\$ 12,501,731	\$ 1,847,806	\$ 14,349,537



NOTE # 1 – BONDS (Continued)

C. 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 future annual debt service payments, including interest at 4.25 to 5.375%, range from \$404,125 to \$408,875. During FY 2014/15, the Roadway Facility Fee paid \$409,000 in principal and interest payments on the obligation. Future payments for these bonds are as follows:

Year Ending	Principal	Interest	Total
June 30			
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	280,000	128,631	408,631
2021-2025	1,630,000	404,803	2,034,803
2026-2027	770,000	39,000	809,000
Total	\$ 3,665,000	\$ 1,219,538	\$ 4,884,538



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 5 Million Gallons per Day 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, 2015, the facility fee fund’s gross repayment obligation totaled \$9,491,524. During FY 2014/15, the Wastewater Facility Fee Fund repaid \$1,093,750 of the obligation. Future payment for this loan is as follows:

Year Ending	Principal
June 30	
2016	\$ 1,113,494
2017	1,133,593
2018	1,154,056
2019	1,174,888
2020	1,196,096
2021-2023	3,719,397
Total	\$ 9,491,524

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 purchased 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, 2015, the gross repayment obligation to the Water Facility Fee Fund totaled \$102,725. During FY 2014/15, the Water Facility Fee Fund received \$13,800 in payments on deferred fees.

<u>Receivable Fund</u>	<u>Balance June 30, 2014</u>	<u>Payoffs</u>	<u>Balance June 30, 2015</u>
Water Facility Fee	\$ 116,525	\$ (13,800)	\$ 102,725
Total	\$ 116,525	\$ (13,800)	\$ 102,725

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. On January 27, 2015 City Council approved Resolution 2015-26 allowing for the full repayment of the remaining obligation in FY 2014/15. The obligation was paid in full with a final payment of \$612,106 plus interest set at the monthly Local Agency Investment Fund rate during FY 2014/15.



NOTE # 3 – DEFERRED IMPACT FEES (Continued)

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). During FY 2014/15 this obligation was paid in full with a final payment of \$159,889.

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, 2015 the total value of the credits is \$9,613,742. A total of \$3,830,877 of credits were used during FY 2014/15. Any unused credits from one development project may be transferred by a developer to another project located elsewhere in the City. Occasionally, credits exceed the fees attributable to the development and another development project is not available to transfer the excess credits to. In these limited situations, the reimbursement agreement requires the City to make annual installment payments to the developer from like development facility fee funds and no other. Currently, there is one such outstanding agreement.

<u>Developer</u>	<u>Payable Fund</u>	<u>Credits Outstanding</u>
William Lyon Homes	Water Facility Fee	\$ 164,240
	Total	\$ 164,240



NOTE # 5 – REFUNDS PAYABLE

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 AB 1600, 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

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 2015/16 – 2019/20 CIP budget.

City of Brentwood

Development Fee Project Identification

As of June 30, 2015

Project Number	Current Projects	Project Phase	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 % of Project Funded With Fees ⁽³⁾
Water Facility Fee								
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2016	2019	\$ 2,650,000	\$ 10,000	\$ -	25%
	Brentwood Boulevard Widening North - Phase II	Preliminary	2017	2020	8,200,000	170,000	-	2%
37197	Development Services Software ⁽²⁾	Construction	2009	2016	450,000	97,290	97,290	22%
31683	John Muir Parkway Extension - Phase II	Design	2010	2020	3,911,250	150,000	150,000	4%
56396	Permanent Long-Term Water Conveyance	Construction	2015	2020	11,967,950	5,983,975	835,310	50%
56320	Underground Water System Corrosion Mitigation	Construction	2004	2018	200,000	188,058	120,058	94%
56380	Zone I Equalization Storage Reservoirs	Design	2012	2019	5,012,605	12,605	12,605	100%
Total Water Facility Fee					\$ 32,391,805	\$ 6,611,928	\$ 1,215,263	
Roadway Facility Fee								
31600	Brentwood Boulevard/Guthrie Lane Traffic Signal	Preliminary	2018	2019	\$ 300,000	\$ 5,400	\$ -	2%
31620	Brentwood Boulevard Widening North - Phase I	Design	2010	2018	6,849,874	400,000	400,000	99%
31500	City Wide Traffic Signal Interconnect Program	Construction	2008	2016	474,000	474,000	474,000	100%
37197	Development Services Software ⁽²⁾	Construction	2009	2016	450,000	146,520	146,520	33%
31640	John Muir Parkway Extension/Foothill Drive - Phase I	Design	2010	2020	4,710,000	268,243	268,243	57%
31683	John Muir Parkway Extension - Phase II	Design	2010	2016	3,911,250	52,188	52,188	1%
31340	Lone Tree Way - Union Pacific Undercrossing	Design	2011	2020	21,240,509	2,991,050	2,991,050	14%
	Oak Street and Garin Parkway Signal Installation	Preliminary	2018	2019	300,000	15,527	-	5%
31320	Signal Modifications and Upgrades	Construction	2001	2020	782,300	643,000	375,000	82%
Total Roadway Facility Fee					\$ 39,017,933	\$ 4,995,928	\$ 4,707,001	
Parks and Trails Facility Fee								
37197	Development Services Software ⁽²⁾	Construction	2009	2016	450,000	98,145	98,145	22%
52120	Trail Expansions and Improvements	Preliminary	2014	2020	924,011	141,346	141,346	100%
Total Parks and Trails Facility Fee					\$ 1,374,011	\$ 239,491	\$ 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 2015/16 - 2019/20 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.

⁽³⁾ Estimated funding with development fees may include funding that is anticipated to occur in future years and will be budgeted accordingly in future years' Capital Improvement Programs.

City of Brentwood

Development Fee Project Identification

As of June 30, 2015

Project Number	Current Projects	Project Phase	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 % of Project Funded With Fees ⁽⁴⁾	
Wastewater Facility Fee									
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2016	2019	\$ 2,650,000	\$ 10,000	\$ -	25%	
	Brentwood Boulevard Widening North - Phase II	Preliminary	2017	2020	8,200,000	170,000	-	2%	
37197	Development Services Software ⁽³⁾	Construction	2009	2016	450,000	58,095	58,095	13%	
31683	John Muir Parkway Extension - Phase II	Design	2010	2020	3,911,250	120,000	120,000	3%	
	Marsh Creek Sewer Constriction Upgrade	Preliminary	2017	2019	375,000	187,500	-	50%	
59198	Non-Potable Storage Facility	Preliminary	2014	2019	9,150,000	1,930,000	30,000	66%	
59170	Non-Potable Water Distribution System - Phase III	Construction	2014	2019	14,503,200	1,710,000	10,000	48%	
59140	Wastewater Treatment Plant Expansion - Phase II	Preliminary	2012	2019	32,300,000	343,000	343,000	85%	
59180	Wastewater Treatment Plant - Solids System Expansion	Design	2010	2017	4,433,218	2,006,500	2,006,500	45%	
Total Wastewater Facility Fee					\$ 75,972,668	\$ 6,535,095	\$ 2,567,595		
Community Facility Fee									
37207	City Wide Sign/Identification Program	Construction	2010	2016	\$ 130,000	\$ 95,000	\$ 95,000	73%	
37197	Development Services Software ⁽³⁾	Construction	2009	2016	450,000	49,950	49,950	11%	
37206	Maintenance Service Center - Phase II	Design	2010	2020	12,404,480	354,480	354,480	65%	
37232	Police Dispatch Center	Design	2015	2016	2,598,357	2,598,357	100,000	100%	
Total Community Facility Fee					\$ 15,582,837	\$ 3,097,787	\$ 599,430		
Fire Facility Fee									
⁽²⁾ 37030	Fire Station #53 (Shady Willow)	Design	2005	2017	\$ 4,564,400	\$ 4,314,400	\$ 697,397	100%	
⁽²⁾ 37100	Fire Station #54 (Replace DT)	Design	2013	2020	4,500,000	462,000	462,000	50%	
Total Fire Facility Fee					\$ 9,064,400	\$ 4,776,400	\$ 1,159,397		
Total Project Funding					\$ 173,403,654	\$ 26,256,629	\$ 10,488,177		

⁽¹⁾ These columns only reflect the Current Funding to Date and Budget to Date amounts for the Development Fees. Please refer to the 2015/16 - 2019/20 Capital Improvement Program for information on additional funding sources.

⁽²⁾ The Fire Facility Fee Fund reports funds being held beyond the fifth year of first deposit. 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.

⁽⁴⁾ Estimated funding with development fees may include funding that is anticipated to occur in future years and will be budgeted accordingly in future years' Capital Improvement Programs.



RESOLUTION NO. 2015-168

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD, MAKING CERTAIN FINDINGS AND DETERMINATIONS RELATED TO, AND ACCEPTING, THE 2014/15 PUBLIC FACILITIES FEE REPORT FOR COMPLIANCE WITH ASSEMBLY BILL 1600, 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 December 9, 2014, the City Council approved Resolution 2014-175 making certain findings, and determinations related to, and accepting the 2013/14 Public Facilities Fee Report for the Assembly Bill (AB) 1600 Development Fees, as required by California Government Code Section 66006(b) and California Government Code Section 66001(d); and

WHEREAS, on May 26, 2015, the City Council approved Resolution 2015-79 adopting the 2015/16 – 2019/20 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 23, 2015; 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 2014/15.

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 2014/15.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Brentwood at a regular meeting held on the 8th day of December 2015, by the following vote:

AYES: Barr, Bryant, Stonebarger, Taylor
NOES: None
ABSENT: Clare
ABSTAIN: None

Robert Taylor
Robert Taylor
Mayor

ATTEST:
Margaret Wimberly
Margaret Wimberly, MMC
City Clerk