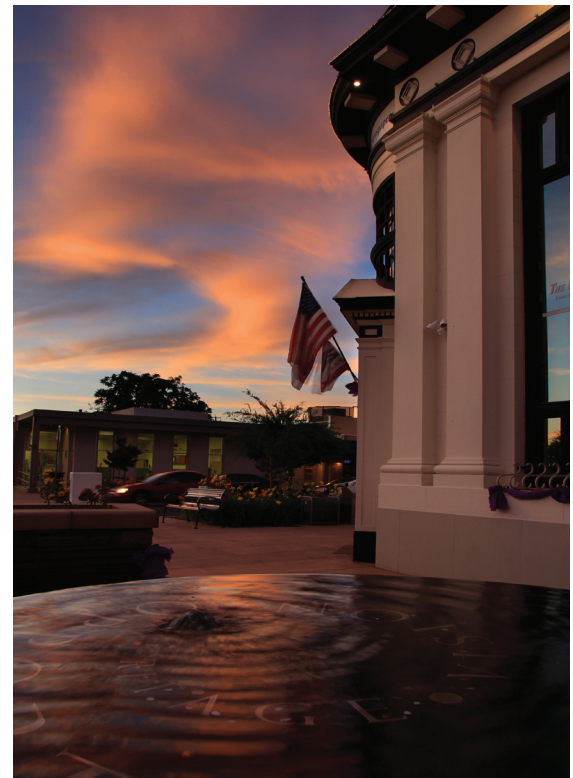


# Development Impact Fee Report Fiscal Year Ended June 30, 2018





## City Council as of June 30, 2018

Robert Taylor ..... Mayor  
Joel Bryant ..... Vice Mayor  
Balwinder "Bailey" Grewal ..... Council Member  
Karen Rarey ..... Council Member  
Claudette Staton ..... Council Member

## Executive Team as of June 30, 2018

Gustavo "Gus" Vina ..... City Manager  
Damien Brower ..... City Attorney  
Sukari Beshears ..... Director of Human Resources/Risk Manager  
Kerry Breen ..... City Treasurer/Director of Finance and Information Systems  
Tom Hansen ..... Chief of Police  
Casey McCann ..... Director of Community Development  
Bruce Mulder ..... Director of Parks and Recreation  
Miki Tsubota ..... Director of Public Works/City Engineer



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December 11, 2018

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

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

State law requires any local agency that imposes development impact fees to prepare an annual report providing specific information about those fees. Therefore, in accordance with the provisions of the California Government Code Section 66006 (b) and 66001 (d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Development Impact Fee (DIF) Report for the City of Brentwood, California for the fiscal year (FY) ended June 30, 2018.

DIFs are charged by local governmental agencies in connection with approval of development projects. 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 DIF 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".

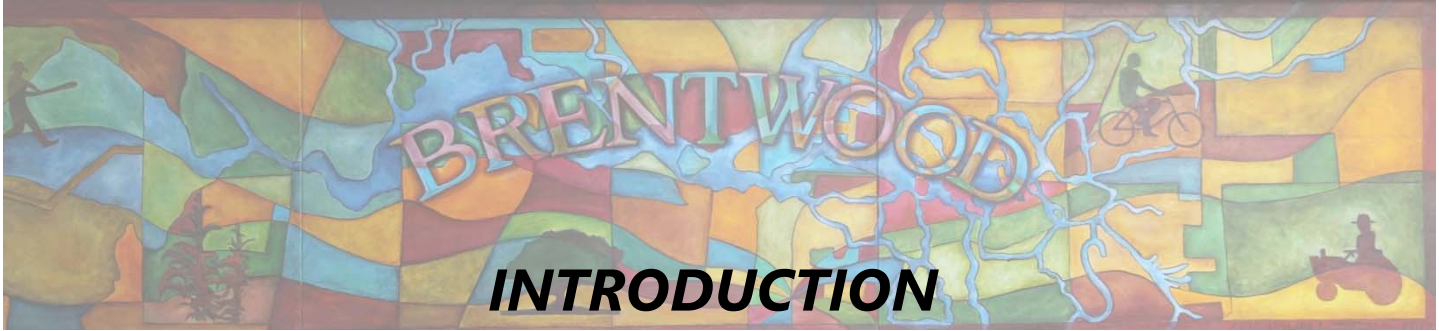
In Brentwood, DIFs are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on the City's infrastructure. Fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. 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 Facilities and Fire.

Fees imposed on new development within the City have been in place since 1979. In 1989, the City prepared its first "Capital Improvements Costs and Basis of Development Fees" report which was a detailed study of the impacts of future growth on local facilities. This report provided the analysis and support for the DIFs imposed by the City, with various updates to the study occurring through 1998. In the 1999 update of the study, the report was renamed the City of Brentwood Development Fee Program with the most recent update, the City of Brentwood Development Fee Program ("DIF Program"), being adopted by City Council on November 14, 2017.

State law requires the City prepare and make available to the public the DIF Report within 180 days after the last day of each 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 26, 2018.

Respectfully submitted,

Kerry Breen  
City Treasurer/Director of Finance and Information Systems





## **LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING**

### **A. CALIFORNIA GOVERNMENT CODE SECTION 66006 (b)**

California Government Code Section 66006 (b) defines the specific reporting requirements for local agencies that impose AB 1600 DIFs on new development. Annually, for each separate fund established for the collection and expenditure of DIFs, 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 the location where each item can be found in the report are provided for reference.

- A brief description of the type of fee in the account or fund. *(Pages 4 to 5)*
- The amount of the fee. *(Page 5)*
- The beginning and ending balance of the account or fund. *(Page 7)*
- The amount of the fees collected and interest earned. *(Pages 7 to 13)*
- 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. *(Page 21)*
- 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. *(Page 21)*
- 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. *(Pages 15 to 17)*
- 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. *(Page 18)*

### **B. CALIFORNIA GOVERNMENT CODE SECTION 66001 (d)**

For all funds established for the collection and expenditure of DIFs, California Government Code Section 66001 (d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put.
- 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.

As of June 30, 2018, the City's Fire DIF Fund reports funds held past the fifth year of first deposit, therefore, the City is reporting the following findings relating to the Fire DIF Fund:

- The available Fire DIF funds are intended for the Fire Station #53 (Shady Willow) Capital Improvement Program (CIP) project 337-37030. Currently, this project is projected to commence in FY 2019/20.
- The purpose of the fire DIF is to provide necessary funding for fire facilities required to serve new development in the City through build-out as defined by the General Plan. The Fire Station #53 (Shady Willow) project will construct an approximately 7,000 ft<sup>2</sup> fire station on the northwest corner of Grant Street and Shady Willow Lane which will provide a portion of the additional fire facilities needed by the City.
- The current total project budget is \$6,545,397 and is, at this time, projected to be completely funded by Fire DIFs.
- This project cannot move forward until the East Contra Costa Fire Protection District (ECCFPD) completes their Strategic Plan and determines station design requirements. It is anticipated that ECCFPD's Strategic Plan will be completed during FY 2018/19, however, project construction cannot begin until sufficient DIF funds are available to complete the project, which is currently projected to be in FY 2019/20.

Additional information about the Fire Station #53 (Shady Willow) project can be found in the City's most recently adopted CIP (see Additional Notes below).

### **C. 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 support the City's General Plan as well as identify situations where infrastructure is needed to accommodate the planned development.

The City's current, adopted 2018/19 – 2022/23 Capital Improvement Program can be found on the City's website at [www.brentwoodca.gov](http://www.brentwoodca.gov).

### **D. ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED**

The City's DIF Program has been in effect in Brentwood since FY 1989/90. The current DIF Program, titled the City of Brentwood Development Fee Program 2018 Update, was adopted on November 14, 2017. Adjustments to the fees shall be made annually in accord with the Engineering News Record Construction Cost Index. The DIF 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.

Many of the City's CIP projects are financed in part by the impact fees outlined in the DIF 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 impact fee type, are detailed within the City's DIF Program beginning with Table 7 in that document.

Information on current CIP projects that are in the DIF Program can be found on page 21 including: Current Projects, Project Phase, Estimated Construction Start Date, Estimated Completion Date, Estimated Project Cost and Development Impact Fee information including Budget to Date, Funding to Date and Estimated % of Project Funded with Fees.

#### **E. FUNDING OF INFRASTRUCTURE**

The 2018/19 – 2022/23 CIP identifies all funding sources and amounts for individual projects through FY 2022/23. 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 impact 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 DIF Program. Estimated construction start dates for projects are adjusted, as needed, to reflect the needs of the community.

#### **F. CURRENT MAJOR CIP PROJECTS**

Currently, construction is in-progress on the Municipal Service Center project funded in part by Community Facilities DIFs and the Citywide Traffic Signal Interconnect Program project funded by Roadway DIFs. Also under construction is the Non-Potable Storage Facility project funded through a State Revolving Fund loan to be repaid, in-part, with Wastewater DIFs. Expenditures associated with the Purchase of Capacity Rights project, funded 50% from Water DIFs continued in FY 2017/18. Planning and design continues on the Wastewater Treatment Plant (WWTP) – Phase II Expansion project funded in part by Wastewater DIFs. Additional budget information regarding CIP projects funded by DIFs is shown in the table on page 21.



*Non-Potable Storage Facility*

#### **DESCRIPTION OF DEVELOPMENT IMPACT FEES**

Water Development Impact Fee – To provide for the expansion of production, storage, transmission, treatment and distribution facilities in the water utility as specified in the City's Water Master Plan (2017) and DIF Program.





Roadway Development Impact 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 DIF Program.

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

Wastewater Development Impact Fee – To provide for the expansion of collection and treatment capacities in the wastewater utility and expansion of non-potable water facilities as specified in the City’s Sewer Master Plan (2017), the Recycled Water Feasibility Study (2013) and DIF Program.

Community Facilities Development Impact Fee – To provide for the expansion, design and construction of capital facilities that attain the Community Services and Facilities goals of the City’s General Plan as specified in the City’s CIP and DIF Program.

Fire Development Impact Fee – To provide for the expansion, design and construction of fire facilities as set forth in the East Contra Costa Fire Protection District (ECCFPD), formerly East Diablo Fire Protection District (EDFPD), Facilities Financing Plan and Impact Fee Study (January 1998), the City’s Fire Mitigation Fee Study (February 2004) and DIF Program.

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

<b>DEVELOPMENT FEE PROGRAM <sup>(1)</sup></b>					
<b>SCHEDULE OF FEES</b>					
<b>General Plan Build Out</b>					
<b>Fee Category</b>	<b>RESIDENTIAL per Unit</b>		<b>NON-RESIDENTIAL per Building SF</b>		
	<b>Single Family</b>	<b>Multi-Family</b>	<b>Commercial</b>	<b>Office</b>	<b>Industrial/ Institutional</b>
Administration	\$638.65	\$472.02	\$0.4176	\$0.5361	\$0.3199
Community Facilities	\$1,635.48	\$1,208.79	\$0.3904	\$0.5012	\$0.2991
Fire <sup>(2), (3)</sup>	\$880.95	\$880.95	\$0.1737	\$0.1737	\$0.1737
Parks and Trails	\$6,200.89	\$4,583.08	-	-	-
Roadways	\$12,358.07	\$7,662.00	\$4.6049	\$5.5241	\$3.4108
Wastewater	\$7,509.43	\$5,550.22	\$1.7071	\$2.0175	\$1.4010
Water	\$11,983.68	\$4,915.44	\$1.2341	\$1.5189	\$1.0548
<b>Total Fees</b>	<b>\$41,207.15</b>	<b>\$25,272.50</b>	<b>\$8.53</b>	<b>\$10.27</b>	<b>\$6.66</b>

<sup>(1)</sup> Fees updated July 1, 2018, pursuant to City Council Resolution No. 2017-146

<sup>(2)</sup> 1998 EDFPD & 2004 City of Brentwood Fire Fee Studies

<sup>(3)</sup> Pursuant to City Council Resolution No. 92-24 - \$20 per building permit is for administration.



## Financial Summary Report

### Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2018

#### Development Impact Fees

Description	Water	Roadway	Parks and Trails	Wastewater	Community Facilities	Fire
<b>REVENUES</b>						
Fees	\$ 3,558,249	\$ 4,476,246	\$ 1,890,544	\$ 2,489,516	\$ 653,792	\$ 348,905
Interest	15,559	20,631	1,914	25,183	6,110	10,919
Other Revenues	-	273,243 <sup>(1)</sup>	-	1,783,250 <sup>(1)</sup>	-	-
<b>Total Revenues</b>	<u>3,573,808</u>	<u>4,770,120</u>	<u>1,892,458</u>	<u>4,297,949</u>	<u>659,902</u>	<u>359,824</u>
<b>EXPENDITURES</b>						
Expenditures	1,566,704	1,653,417	1,562,464	266,030	2,655,750	5,033
<b>Total Expenditures</b>	<u>1,566,704</u>	<u>1,653,417</u>	<u>1,562,464</u>	<u>266,030</u>	<u>2,655,750</u>	<u>5,033</u>
<b>REVENUES OVER (UNDER)</b>						
<b>EXPENDITURES</b>	2,007,104	3,116,703	329,994	4,031,919	(1,995,848)	354,791
<b>Fund Balance, Beginning of Year</b>	<u>(8,080,966)</u>	<u>7,398,533</u>	<u>599,810</u>	<u>2,353,452</u>	<u>715,936</u>	<u>5,214,528</u>
<b>Fund Balance, End of Year</b>	<u>\$ (6,073,862) <sup>(2)</sup></u>	<u>\$ 10,515,236</u>	<u>\$ 929,804</u>	<u>\$ 6,385,371</u>	<u>\$ (1,279,912) <sup>(3)</sup></u>	<u>\$ 5,569,319</u>

**Notes:**

- (1) Other revenues include transfers in associated with CIP project funding timing changes, the closure of CIP projects and developer contributions for fair share improvements.
- (2) The Water Development Impact 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, 2018 is \$12,258,077.
- (3) The Community Facilities Development Impact 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. 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.





## Water Development Impact Fee Fund

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

Description	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
<b>REVENUES</b>					
Fees	\$ 1,885,399	\$ 1,512,438	\$ 3,713,700	\$ 2,106,069	\$ 3,558,249
Interest	27,895	44,122	74,934	13,844	15,559
Other Revenues	12,460 <sup>(1)</sup>	400,655 <sup>(1)</sup>	-	62,421 <sup>(1)</sup>	-
<b>Total Revenues</b>	<u>1,925,754</u>	<u>1,957,215</u>	<u>3,788,634</u>	<u>2,182,334</u>	<u>3,573,808</u>
<b>EXPENDITURES</b>					
Expenditures	1,067,321	1,978,686	1,799,944	2,256,127	1,566,704
<b>Total Expenditures</b>	<u>1,067,321</u>	<u>1,978,686</u>	<u>1,799,944</u>	<u>2,256,127</u>	<u>1,566,704</u>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	858,433	(21,471)	1,988,690	(73,793)	2,007,104
<b>Fund Balance, Beginning of Year</b>	<u>(10,832,825)</u>	<u>(9,974,392)</u>	<u>(9,995,863)</u>	<u>(8,007,173)</u>	<u>(8,080,966)</u>
<b>Fund Balance, End of Year</b>	<u>\$ (9,974,392) <sup>(2)</sup></u>	<u>\$ (9,995,863) <sup>(2)</sup></u>	<u>\$ (8,007,173) <sup>(2)</sup></u>	<u>\$ (8,080,966) <sup>(2)</sup></u>	<u>\$ (6,073,862) <sup>(2)</sup></u>

#### Five-Year Revenue Test Using First In First Out Method <sup>(3)</sup>

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Notes:**

- (1) Other revenues include transfers in associated with the closure of CIP projects.
- (2) The Water Development Impact Fee Fund reports a negative fund balance as a result of bonds payable associated with the Surface Water Treatment Facility. The amount payable as of June 30, 2018 is \$12,258,077. The fund balance includes the balance owed on the debt and annual debt payments will continue through 2038. This fund has a positive cash and investments balance at June 30, 2018 of \$5,696,590.
- (3) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.



## Roadway Development Impact Fee Fund

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

Description	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
<b>REVENUES</b>					
Fees	\$ 3,703,482	\$ 3,388,341	\$ 3,455,393	\$ 4,791,511	\$ 4,476,246
Interest	63,439	49,776	165,890	10,655	20,631
Other Revenues	621,219 <sup>(1)</sup>	22,589 <sup>(1)</sup>	620,000 <sup>(1)</sup>	-	273,243 <sup>(1)</sup>
<b>Total Revenues</b>	<u>4,388,140</u>	<u>3,460,706</u>	<u>4,241,283</u>	<u>4,802,166</u>	<u>4,770,120</u>
<b>EXPENDITURES</b>					
Expenditures	3,645,031	3,775,205	3,580,297	2,141,532	1,653,417
<b>Total Expenditures</b>	<u>3,645,031</u>	<u>3,775,205</u>	<u>3,580,297</u>	<u>2,141,532</u>	<u>1,653,417</u>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	743,109	(314,499)	660,986	2,660,634	3,116,703
<b>Fund Balance, Beginning of Year</b>	3,648,303	4,391,412	4,076,913	4,737,899	7,398,533
<b>Fund Balance, End of Year</b>	<u>\$ 4,391,412</u>	<u>\$ 4,076,913</u>	<u>\$ 4,737,899</u>	<u>\$ 7,398,533</u>	<u>\$ 10,515,236</u>

#### Five-Year Revenue Test Using First In First Out Method <sup>(2)</sup>

Revenue Available:					
Current Fiscal Year	\$ 4,388,140	\$ 3,460,706	\$ 4,241,283	\$ 4,802,166	\$ 4,770,120
Prior Fiscal Year (2-yr Old Funds)	3,272	616,207	496,616	2,596,367	4,802,166
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	942,950
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ 4,391,412</u>	<u>\$ 4,076,913</u>	<u>\$ 4,737,899</u>	<u>\$ 7,398,533</u>	<u>\$ 10,515,236</u>

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

**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 revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.



**Parks and Trails Development Impact Fee Fund**

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

Description	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
<b>REVENUES</b>					
Fees	\$ 2,685,609	\$ 2,290,309	\$ 3,457,763	\$ 3,001,952	\$ 1,890,544
Interest	254	3,882	1,117	3,180	1,914
Other Revenues	10,059 <sup>(1)</sup>	-	-	28,525 <sup>(1)</sup>	-
<b>Total Revenues</b>	<u>2,695,922</u>	<u>2,294,191</u>	<u>3,458,880</u>	<u>3,033,657</u>	<u>1,892,458</u>
<b>EXPENDITURES</b>					
Expenditures	2,404,111	2,080,986	1,667,299	2,260,735	1,562,464
<b>Total Expenditures</b>	<u>2,404,111</u>	<u>2,080,986</u>	<u>1,667,299</u>	<u>2,260,735</u>	<u>1,562,464</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	291,811	213,205	1,791,581	772,922	329,994
<b>Fund Balance, Beginning of Year</b>	<u>(2,469,709)</u>	<u>(2,177,898)</u>	<u>(1,964,693)</u>	<u>(173,112)</u>	<u>599,810</u>
<b>Fund Balance, End of Year</b>	<u>\$ (2,177,898) <sup>(2)</sup></u>	<u>\$ (1,964,693) <sup>(2)</sup></u>	<u>\$ (173,112) <sup>(2)</sup></u>	<u>\$ 599,810</u>	<u>\$ 929,804</u>

**Five-Year Revenue Test Using First In First Out Method <sup>(3)</sup>**

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 599,810	\$ 929,804
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 599,810</u>	<u>\$ 929,804</u>

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

**Notes:**

- (1) Other revenues include transfers in associated with the closure of CIP projects.
- (2) The Parks and Trails Development Impact Fee Fund reported a negative fund balance which was corrected over several years as development occurred. The negative fund balance was due to timing issues as several CIP projects had been funded in advance on the basis of fees being collected in ensuing years.
- (3) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.



## Wastewater Development Impact Fee Fund

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

Description	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
<b>REVENUES</b>					
Fees	\$ 1,044,224	\$ 1,562,653	\$ 2,614,215	\$ 1,722,497	\$ 2,489,516
Interest	165,821	147,390	316,925	81,657	25,183
Other Revenues	1,292,285 <sup>(1)</sup>	-	2,006,500 <sup>(1)</sup>	387,431 <sup>(1)</sup>	1,783,250 <sup>(1)</sup>
<b>Total Revenues</b>	<u>2,502,330</u>	<u>1,710,043</u>	<u>4,937,640</u>	<u>2,191,585</u>	<u>4,297,949</u>
<b>EXPENDITURES</b>					
Expenditures	2,262,261	563,740	5,478,586	407,858	266,030
<b>Total Expenditures</b>	<u>2,262,261</u>	<u>563,740</u>	<u>5,478,586</u>	<u>407,858</u>	<u>266,030</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	240,069	1,146,303	(540,946)	1,783,727	4,031,919
<b>Fund Balance, Beginning of Year</b>	(275,701)	(35,632)	1,110,671	569,725	2,353,452
<b>Fund Balance, End of Year</b>	<u>\$ (35,632) <sup>(2)</sup></u>	<u>\$ 1,110,671 <sup>(2)</sup></u>	<u>\$ 569,725 <sup>(2)</sup></u>	<u>\$ 2,353,452 <sup>(2)</sup></u>	<u>\$ 6,385,371 <sup>(2)</sup></u>

#### Five-Year Revenue Test Using First In First Out Method <sup>(3)</sup>

Revenue Available:					
Current Fiscal Year	\$ -	\$ 1,110,671	\$ 569,725	\$ 2,191,585	\$ 4,297,949
Prior Fiscal Year (2-yr Old Funds)	-	-	-	161,867	2,087,422
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ -</u>	<u>\$ 1,110,671</u>	<u>\$ 569,725</u>	<u>\$ 2,353,452</u>	<u>\$ 6,385,371</u>

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

**Notes:**

- (1) Other revenues include transfers in associated with CIP project funding timing changes and the closure of CIP projects.
- (2) The Wastewater Development Impact Fee Fund reported a negative fund balance through FY 2013/14 as a result of the note payable associated with the Wastewater Treatment Plant Expansion. The positive FY 2017/18 fund balance is inclusive of the June 30, 2018 note payable balance of \$6,090,381.
- (3) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.



## Community Facilities Development Impact Fee Fund

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

Description	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18
<b>REVENUES</b>					
Fees	\$ 1,499,451	\$ 1,203,898	\$ 986,792	\$ 1,210,205	\$ 653,792
Interest	16,184	22,014	85,701	14,911	6,110
Other Revenues	3,631 <sup>(1)</sup>	-	-	100,000 <sup>(1)</sup>	-
<b>Total Revenues</b>	<u>1,519,266</u>	<u>1,225,912</u>	<u>1,072,493</u>	<u>1,325,116</u>	<u>659,902</u>
<b>EXPENDITURES</b>					
Expenditures	1,115,392	702,139	2,677,328	1,029,122	2,655,750
<b>Total Expenditures</b>	<u>1,115,392</u>	<u>702,139</u>	<u>2,677,328</u>	<u>1,029,122</u>	<u>2,655,750</u>
<b>REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	403,874	523,773	(1,604,835)	295,994	(1,995,848)
<b>Fund Balance, Beginning of Year</b>	<u>1,097,130</u>	<u>1,501,004</u>	<u>2,024,777</u>	<u>419,942</u>	<u>715,936</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,501,004</u>	<u>\$ 2,024,777</u>	<u>\$ 419,942</u>	<u>\$ 715,936</u>	<u>\$ (1,279,912) <sup>(2)</sup></u>

#### Five-Year Revenue Test Using First In First Out Method <sup>(3)</sup>

Revenue Available:					
Current Fiscal Year	\$ 1,501,004	\$ 1,225,912	\$ 419,942	\$ 715,936	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	798,865	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ 1,501,004</u>	<u>\$ 2,024,777</u>	<u>\$ 419,942</u>	<u>\$ 715,936</u>	<u>\$ -</u>

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

**Notes:**

- (1) Other revenues include transfers in associated with the closure of CIP projects.
- (2) The Community Facilities Development Impact 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. 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 revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.





## Fire Development Impact Fee Fund

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>
<b>REVENUES</b>					
Fees	\$ 383,277	\$ 359,275	\$ 426,102	\$ 470,957	\$ 348,905
Interest	36,967	37,542	40,609	11,136	10,919
Other Revenues	31,003 <sup>(1)</sup>	-	-	3,962,000 <sup>(1)</sup>	-
<b>Total Revenues</b>	<u>451,247</u>	<u>396,817</u>	<u>466,711</u>	<u>4,444,093</u>	<u>359,824</u>
<b>EXPENDITURES</b>					
Expenditures	464,897	4,186	3,501,234	3,865	5,033
<b>Total Expenditures</b>	<u>464,897</u>	<u>4,186</u>	<u>3,501,234</u>	<u>3,865</u>	<u>5,033</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	(13,650)	392,631	(3,034,523)	4,440,228	354,791
<b>Fund Balance, Beginning of Year</b>	<u>3,429,842</u>	<u>3,416,192</u>	<u>3,808,823</u>	<u>774,300</u>	<u>5,214,528</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,416,192</u>	<u>\$ 3,808,823</u>	<u>\$ 774,300</u>	<u>\$ 5,214,528</u>	<u>\$ 5,569,319</u>

#### Five-Year Revenue Test Using First In First Out Method <sup>(2)</sup>

Revenue Available:					
Current Fiscal Year	\$ 420,244	\$ 396,817	\$ 466,711	\$ 482,093	\$ 359,824
Prior Fiscal Year (2-yr Old Funds)	281,366	420,244	307,589	466,711	482,093
Prior Fiscal Year (3-yr Old Funds)	198,986	281,366	-	396,817	466,711
Prior Fiscal Year (4-yr Old Funds)	99,059	198,986	-	420,244	396,817
Prior Fiscal Year (5-yr Old Funds)	125,168	99,059	-	281,366	420,244
In Excess of Five Prior Fiscal Years	2,291,369 <sup>(3)</sup>	2,412,351 <sup>(3)</sup>	-	3,167,297 <sup>(3)</sup>	3,443,630 <sup>(3)</sup>
<b>Total Revenue Available</b>	<u>\$ 3,416,192</u>	<u>\$ 3,808,823</u>	<u>\$ 774,300</u>	<u>\$ 5,214,528</u>	<u>\$ 5,569,319</u>

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

**Notes:**

- (1) Other revenues include transfers in associated with the modification of timelines for the Fire Station #53 (Shady Willow) and Fire Station #54 (Replace Downtown) 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 revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See pages 2 to 3.
- (3) The Fire Development Impact 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, with a total project budget of \$6,545,397. This project cannot move forward until the ECCFPD completes their Strategic Plan determining station design requirements and sufficient DIF funds are available to complete the project. See page 3.



*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 DIF 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 below) which refunded and defeased the outstanding 2008 Water Bonds maturing after July 1, 2018 in the aggregate principal amount of \$43,335,000.

The Water Enterprise fund paid the first three years of debt service and the Water DIF Fund began paying debt service in FY 2012/13. The Water DIF Fund was responsible for 35% of the principal attributable to the 2008 Water Bonds plus 10% for financing per the DIF 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. The final payment obligation from the Water DIF Fund for the 2008 Water Bonds was paid in FY 2017/18 in the principal and interest amounts of \$369,250 and \$36,925, respectively, for a total final payment of \$406,175.

**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 Water Bonds, with interest rates ranging from 3.0 to 5.0%.

During FY 2017/18, the Water DIF Fund paid \$268,019 in principal and interest payments on the obligation. Future payment obligations for the 2014 Water Bonds are listed on the following page:



## Notes to the Development Impact Fee Report

<b>Year Ending</b>			
<b>June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 612,904	\$ 61,290	\$ 674,194
2020	612,904	61,290	674,194
2021	612,904	61,290	674,194
2022	612,904	61,290	674,194
2023	612,904	61,290	674,194
2024-2028	3,064,519	306,451	3,370,970
2029-2033	3,064,519	306,451	3,370,970
2034-2038	3,064,519	306,451	3,370,970
<b>Total</b>	<b>\$ 12,258,077</b>	<b>\$ 1,225,803</b>	<b>\$ 13,483,880</b>

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

### **C. CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS SERIES 2012 (ROADWAY)**

On January 11, 2012, the 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 to be paid by the Roadway DIF Fund, including interest at 5.00% to 5.375%, range from \$404,125 to \$408,631. During FY 2017/18, the Roadway DIF Fund paid \$406,650 in principal and interest payments on the obligation. Future payments for these bonds are as follows:

<b>Year Ending</b>			
<b>June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2019	\$ 265,000	\$ 143,278	\$ 408,278
2020	280,000	128,631	408,631
2021	295,000	113,178	408,178
2022	310,000	97,500	407,500
2023	325,000	81,625	406,625
2024-2027	1,470,000	151,501	1,621,501
<b>Total</b>	<b>\$ 2,945,000</b>	<b>\$ 715,713</b>	<b>\$ 3,660,713</b>

### **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



Notes to the Development Impact Fee Report

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 DIF Fund, and the current balance has been revised to reflect those payments. The Wastewater DIF Fund is now responsible for 56% of principal payments and has fulfilled its fair share of the unamortized discount. As of June 30, 2018, the Wastewater DIF Fund's gross repayment obligation totaled \$6,090,381. During FY 2017/18, the Wastewater DIF Fund repaid \$1,154,056 of the obligation. Future payment obligations for this loan is as follows:

<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30</b>			
2019	\$ 1,174,888	\$ -	\$ 1,174,888
2020	1,196,096	-	1,196,096
2021	1,217,686	-	1,217,686
2022	1,239,667	-	1,239,667
2023	1,262,044	-	1,262,044
<b>Total</b>	<b>\$ 6,090,381</b>	<b>\$ -</b>	<b>\$ 6,090,381</b>

**NOTE # 3 – DEFERRED DEVELOPMENT 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 DIFs on a single family home for an officer who purchased a new home in the City of Brentwood. The DIF 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 DIFs, 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, 2018, the gross repayment obligation to the Water DIF Fund totaled \$53,300. During FY 2017/18, the Water DIF Fund received \$26,475 in payments on deferred fees.

<b>Receivable Fund</b>	<b>Balance June 30, 2017</b>	<b>Payoffs</b>	<b>Balance June 30, 2018</b>
Water Facility Fee	\$ 79,775	\$ (26,475)	\$ 53,300
<b>Total</b>	<b>\$ 79,775</b>	<b>\$ (26,475)</b>	<b>\$ 53,300</b>

**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 DIFs



## Notes to the Development Impact Fee Report

collected from the developer, in the form of DIF 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, 2018 the total value of credits was \$2,543,512, after a total of \$2,101,579 was used as credits and an additional \$663,754 was added by agreements during FY 2017/18. 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 which the excess credits can be transferred to. In these limited situations, the reimbursement agreement requires the City to make annual installment payments to the developer from like DIF funds and no other. Currently, there are three such outstanding agreements.

<u>Developer</u>	<u>Payable Fund</u>	<u>Outstanding</u>
D. R. Horton	Parks and Trails DIF	\$ 117,838
Lennar Homes	Water DIF	(9,397)
Lennar Homes	Wastewater DIF	(4,502)
Lennar Homes	Roadways DIF	(54,317)
Lennar Homes	Parks and Trails DIF	488,465
William Lyon Homes	Water DIF	41,060
<b>Total</b>		<b>\$ 579,147</b>

### **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 DIF 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 Impact Fee Project Identification

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The Development Impact Fee Project Identification table, on page 21, illustrates the following reporting requirements defined by California Government Code Section 66006 (b):

- 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.

All of the current projects including all funding sources and approximate dates of funding can be found in the 2018/19 – 2022/23 CIP budget on the City's website at [www.brentwoodca.gov](http://www.brentwoodca.gov).

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# Development Impact Fee Project Identification

## Development Impact Fee Project Identification

As of June 30, 2018

Project Number	Current Projects	Project Phase	Construction		Estimated Project Cost <sup>(1)</sup>	Development Impact Fees		Estimated % of Project Funded with Fees <sup>(2)</sup>
			Estimated Construction Start Date	Estimated Completion Date		Budget To Date <sup>(1)</sup>	Funding To Date <sup>(1)</sup>	
<b>Water Development Impact Fee</b>								
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2020/21	2022/23	\$ 3,400,000	\$ 10,000	\$ -	31%
56400	Canal Replacement Cost Share	Construction	2016/17	2018/19	2,294,335	1,147,168	277,820	50%
37197	Development Services Software <sup>(3)</sup>	Construction	2008/09	2018/19	450,000	97,290	97,290	22%
31683	John Muir Parkway Extension - Phase II	Construction	2009/10	2018/19	5,460,000	190,000	190,000	3%
	O'Hara Ave/Lone Tree Way Water Upgrade	Preliminary	2019/20	2019/20	590,000	295,000	-	50%
56396	Purchase of Capacity Rights	Construction	2015/16	2018/19	8,353,100	4,176,550	3,341,240	50%
56320	Underground Water System Corrosion Mitigation	Construction	2006/07	2018/19	300,000	188,058	188,058	63%
	Water Treatment Plant Master Plan	Preliminary	2018/19	2022/23	711,000	312,840	-	44%
<b>Total Water Development Impact Fee</b>					<b>\$ 21,558,435</b>	<b>\$ 6,416,906</b>	<b>\$ 4,094,408</b>	
<b>Roadway Development Impact Fee</b>								
31620	Brentwood Boulevard Widening N. - Phase I	Design	2020/21	2021/22	\$ 6,700,000	\$ 400,000	\$ 400,000	6%
31500	City Wide Traffic Signal Interconnect Program	Construction	2004/05	2018/19	574,000	574,000	524,000	100%
37197	Development Services Software <sup>(3)</sup>	Construction	2008/09	2018/19	450,000	146,520	146,520	33%
31640	John Muir Parkway Extension/Foothill Dr. - Phase I	Design	2022/23	2022/23	5,603,757	683,000	-	78%
31683	John Muir Parkway Extension - Phase II	Construction	2009/10	2018/19	5,460,000	514,699	124,699	9%
31340	Lone Tree Way - Union Pacific Undercrossing	Design	2019/20	2022/23	27,057,212	2,991,050	2,991,050	11%
31695	Priority Area 1 Infrastructure Improvements	Design	2018/19	2019/20	7,500,000	4,000,000	-	53%
<b>Total Roadway Development Impact Fee</b>					<b>\$ 53,344,969</b>	<b>\$ 9,309,269</b>	<b>\$ 4,186,269</b>	
<b>Parks and Trails Development Impact Fee</b>								
	CCWD Trail	Preliminary	2021/22	2021/22	\$ 161,283	\$ 161,283	\$ -	100%
37197	Development Services Software <sup>(3)</sup>	Construction	2008/09	2018/19	450,000	98,145	98,145	22%
<b>Total Parks and Trails Development Impact Fee</b>					<b>\$ 611,283</b>	<b>\$ 259,428</b>	<b>\$ 98,145</b>	
<b>Wastewater Development Impact Fee</b>								
56392	Brentwood Boulevard Sewer and Water Main	Preliminary	2020/21	2022/23	\$ 3,400,000	\$ 10,000	\$ -	31%
37197	Development Services Software <sup>(3)</sup>	Construction	2008/09	2018/19	450,000	58,095	58,095	13%
	Highland Way Wastewater Upgrade	Preliminary	2021/22	2021/22	800,000	400,000	-	50%
31683	John Muir Parkway Extension - Phase II	Construction	2009/10	2018/19	5,460,000	155,000	155,000	3%
	Lone Tree/Arroyo Seco Wastewater Upgrade	Preliminary	2019/20	2019/20	2,450,000	1,225,000	-	50%
59198	Non-Potable Storage Facility	Construction	2017/18	2018/19	8,903,500	46,750	46,750	33%
59140	Wastewater Treatment Plant Expansion - Phase II	Design	2018/19	2019/20	62,552,150	2,499,500	2,499,500	65%
<b>Total Wastewater Development Impact Fee</b>					<b>\$ 84,015,650</b>	<b>\$ 4,394,345</b>	<b>\$ 2,759,345</b>	
<b>Community Facilities Development Impact Fee</b>								
37237	City Fiber Optic Connection	Construction	2015/16	2018/19	\$ 300,000	\$ 200,000	\$ 200,000	67%
37207	City Wide Sign/Identification Program	Construction	2010/11	2018/19	130,000	95,000	95,000	73%
37197	Development Services Software <sup>(3)</sup>	Construction	2008/09	2018/19	450,000	49,950	49,950	11%
37206	Municipal Service Center	Construction	2017/18	2018/19	7,604,480	1,654,480	1,654,480	45%
<b>Total Community Facilities Development Impact Fee</b>					<b>\$ 8,484,480</b>	<b>\$ 1,999,430</b>	<b>\$ 1,999,430</b>	
<b>Fire Development Impact Fee</b>								
37030	Fire Station #53 (Shady Willow)	Design	2019/20	2019/20	\$ 6,545,397	\$ 6,545,397	\$ 697,397	100%
<b>Total Fire Development Impact Fee</b>					<b>\$ 6,545,397</b>	<b>\$ 6,545,397</b>	<b>\$ 697,397</b>	
<b>Total Project Funding</b>					<b>\$174,560,214</b>	<b>\$ 28,924,775</b>	<b>\$ 13,834,994</b>	

(1) Estimated Project Cost and Budget to Date amounts are from the 2018/19 - 2022/23 CIP. Funding to Date amounts are as of June 30, 2018. Budget to Date and Funding to Date include Development Impact Fee amounts only. For information on additional funding sources please see the CIP.

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

(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.