



# COMBINED COMMUNITY FACILITIES DISTRICT ANNUAL REPORT FOR SPECIAL TAXES LEVIED

Fiscal Year Ended  
June 30, 2025



150 City Park Way  
Brentwood, CA 94513



### **City Council as of June 30, 2025**

Susannah Meyer ..... Mayor  
Pa'tanisha Pierson ..... Vice Mayor  
Faye Maloney ..... Council Member  
Jovita Mendoza ..... Council Member  
Tony Oerlemans ..... Council Member

### **Executive Team as of June 30, 2025**

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

### **Executive Team as of December 9, 2025**

G. Harold Duffey ..... City Manager  
Katherine Wisinski ..... City Attorney  
Darin Gale ..... Assistant City Manager  
E. Harith Aleem Jr. .... Director of Parks and Recreation  
Allen Baquilar ..... Director of Engineering/City Engineer  
Sukari Beshears ..... Director of Human Resources/Risk Manager  
Kerry Breen ..... City Treasurer/Director of Finance and Information Systems  
Alexis Morris ..... Director of Community Development  
Walter O'Grodnick ..... Interim Police Chief  
Casey Wichert ..... Director of Public Works



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Since 2002, the City Council of the City of Brentwood has formed four Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. The CFDs were formed to provide an annual revenue stream from all new development within the City to: 1) fund the purchase, construction and/or expansion of various authorized public facilities and 2) fund the operation and maintenance of authorized improvements and services within the City. These authorized public facilities and services are summarized below and described in detail within the applicable exhibits attached to the CFD formation resolutions beginning on page 34.

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

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

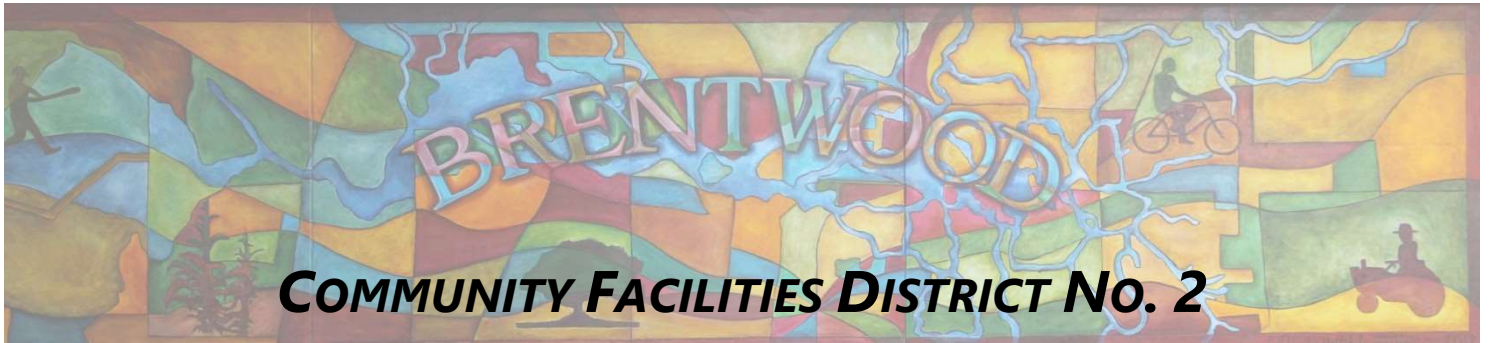
The Mello-Roos Community Facilities Act of 1982 does not require that an annual report be prepared unless requested by a person who resides in or owns property within the district; however, City staff believes it is prudent to be proactive in preparing the report in the event it is ever requested. The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

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

- (g) For monies expended for other administrative costs, an identification of each of these costs.
- (h) The annual report shall contain references to the relevant sections of the resolution of formation of the district so that interested persons may confirm that bond proceeds and special taxes are being used for authorized purposes. The annual report shall be made available to the public upon request.

A summary of the revenues and expenditures for each of the four CFDs is presented below with detailed information presented in each of the CFD sections beginning on page 8. Maps showing the combined CFD boundaries as well as individual CFD boundary maps can be found beginning on page 28.

Revenues and Expenditures Summary						
	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5	Total	
<b>Fund Balance July 1, 2024</b>	\$ 55,586	\$ 610,051	\$ 789,902	\$ 678,308	\$ 2,133,847	
<b>Revenues</b>						
Annual CFD Special Tax	\$ 723,209	\$ 1,819,037	\$ 3,212,891	\$ 2,973,589	\$ 8,728,726	
Interest	2,037	23,867	28,356	24,943	79,203	
Other	-	574,158	137,771	42,153	754,082	
<b>Total Revenues</b>	<b>\$ 725,246</b>	<b>\$ 2,417,062</b>	<b>\$ 3,379,018</b>	<b>\$ 3,040,685</b>	<b>\$ 9,562,011</b>	
<b>Expenditures</b>						
<b>Facilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Services</b>						
Reimburse City for Public Safety Services	708,154	1,485,091	3,119,371	2,955,524	8,268,140	
<b>Costs of Bonded Indebtedness</b>						
Debt Service Obligations	-	886,143	212,602	65,069	1,163,814	
<b>Costs of Collecting the Special Tax</b>						
Contra Costa County Property Tax Administration	2,044	1,659	2,806	2,420	8,929	
<b>Administration</b>						
CFD Special Tax Administration	5,206	8,433	6,301	6,333	26,273	
Investment Administration	33	354	447	398	1,232	
Administration Subtotal	5,239	8,787	6,748	6,731	27,505	
<b>Total Expenditures</b>	<b>\$ 715,437</b>	<b>\$ 2,381,680</b>	<b>\$ 3,341,527</b>	<b>\$ 3,029,744</b>	<b>\$ 9,468,388</b>	
<b>Fund Balance June 30, 2025</b>	<b>\$ 65,395</b>	<b>\$ 645,433</b>	<b>\$ 827,393</b>	<b>\$ 689,249</b>	<b>\$ 2,227,470</b>	





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

As of June 30, 2025, CFD No. 2 consisted of 1,931 taxable single-family residential parcels, 120 taxable residential condominium parcels and 108.70 acres of taxable non-residential property. Parcels became taxable if a building permit was issued prior to January 1, 2024.

**A. BOUNDARY MAP**

A map showing the boundary diagram of CFD No. 2 can be found on page 29.

**B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT**

The public facilities and services which may be financed by CFD No. 2 are described within the applicable exhibits attached to the formation resolution which can be found beginning on page 34.

**C. REVENUES AND EXPENDITURES**

CFD No. 2 – Table 1 shows the Fiscal Year (FY) 2024/25 revenues and expenditures of special tax funds for CFD No. 2. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

<b>CFD No. 2 – TABLE 1</b>		
<b>Revenues and Expenditures</b>		
<b>Fund Balance July 1, 2024</b>	<b>\$</b>	<b>55,586</b>
<b>Revenues</b>		
Annual CFD Special Tax	\$	723,209
Interest		2,037
<b>Total Revenues</b>	<b>\$</b>	<b>725,246</b>
<b>Expenditures</b>		<b>Comments</b>
<b>Facilities</b>	\$	-
<b>Services</b>		
Reimburse City for Public Safety Services	708,154	100% from Special Taxes
<b>Costs of Collecting the Special Tax</b>		
Contra Costa County Property Tax Administration	2,044	100% from Special Taxes
<b>Administration</b>		
CFD Special Tax Administration	5,206	
Investment Administration	33	
Administration Subtotal	5,239	
<b>Total Expenditures</b>	<b>\$</b>	<b>715,437</b>
<b>Fund Balance June 30, 2025</b>	<b>\$</b>	<b>65,395</b>

**i. Revenues**

a. Special Tax Levy

The maximum special tax rate has been levied each year since FY 2002/03 per the Rate and Method of Apportionment of Special Taxes. CFD No. 2 – Table 2 outlines the FY 2024/25 tax rates and the revenue by parcel classification.

<b>CFD No. 2 – TABLE 2</b>					
<b>Special Tax Revenue Summary for FY 2024/25</b>					
<b>Parcel Classification</b>	<b>Maximum Rate <sup>(1)</sup></b>	<b>Levied Rate</b>	<b>Number of Taxable Residences/Units</b>	<b>Number of Taxable Acres</b>	<b>Total Revenue</b>
Single-Family	\$271/residence	\$271/residence	1,931	-	\$ 522,413
Condominium	\$203/residence	\$203/residence	120	-	24,348
Multi-Family	\$135/unit	\$135/unit	-	-	-
Commercial	\$1,623/acre	\$1,623/acre	-	69.64	113,044
Industrial	\$1,623/acre	\$1,623/acre	-	32.73	53,122
Rural	\$271/residence	\$271/residence	-	-	-
Institutional	\$1,623/acre	\$1,623/acre	-	6.33	10,282
<b>Total</b>			<b>2,051</b>	<b>108.70</b>	<b>\$ 723,209</b>

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

**ii. Expenditures**

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

**D. SPECIAL TAX ROLL**

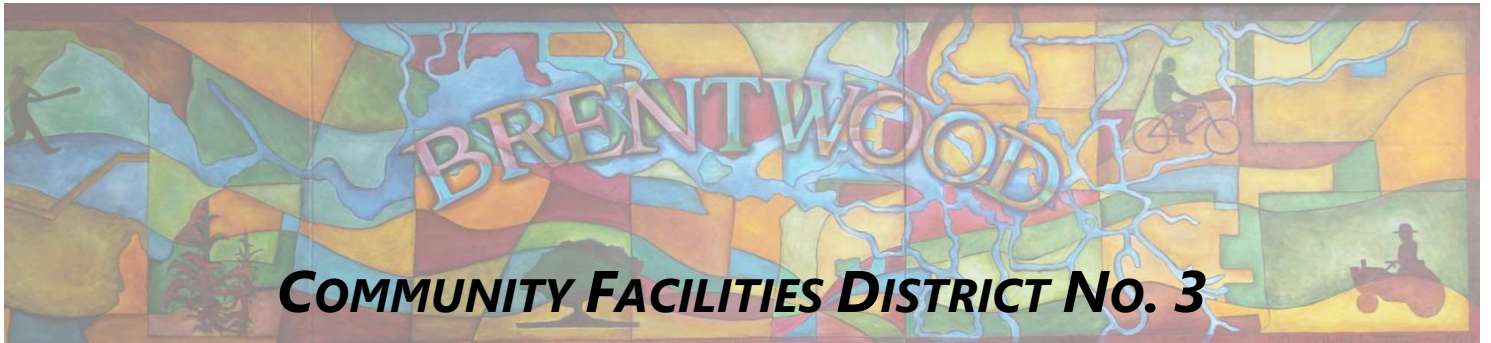
A list of each parcel within the boundaries of CFD No. 2, upon which the special tax has been levied for FY 2024/25, may be requested through the City Clerk.

**E. DELINQUENCY RATES**

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

<b>CFD No. 2 – TABLE 3 Delinquency History</b>			
<b>Fiscal Year</b>	<b>Amount Levied</b>	<b>Delinquent Amount</b>	<b>Delinquency As of June 30</b>
15/16	\$ 595,246	\$ 11,970	2.01%
16/17	\$ 596,105	\$ 6,436	1.08%
17/18	\$ 608,031	\$ 11,305	1.86%
18/19	\$ 620,211	\$ 5,105	0.82%
19/20	\$ 634,755	\$ 10,152	1.60%
20/21	\$ 661,180	\$ 9,883	1.49%
21/22	\$ 677,236	\$ 9,720	1.44%
22/23	\$ 694,606	\$ 4,226	0.61%
23/24	\$ 709,037	\$ 3,150	0.44%
24/25	\$ 723,209	\$ 4,532	0.63%







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

As of June 30, 2025, CFD No. 3 consisted of 1,635 taxable single-family residential parcels, 120 taxable multi-family residential units, and 40.87 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2024.

**A. BOUNDARY MAP**

A map showing the boundary diagram of CFD No. 3 can be found on page 30.

**B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT**

The public facilities and services which may be financed by CFD No. 3 are described within the applicable exhibits attached to the formation resolution which can be found beginning on page 40.

**C. REVENUES AND EXPENDITURES**

CFD No. 3 – Table 1 shows the FY 2024/25 revenues and expenditures of special tax funds for CFD No. 3. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

<b>CFD No. 3 – TABLE 1</b>		
<b>Revenues and Expenditures</b>		
<b>Fund Balance July 1, 2024</b>	<b>\$</b>	<b>610,051</b>
<b>Revenues</b>		
Annual CFD Special Tax	\$	1,819,037
Interest		23,867
Other		574,158
<b>Total Revenues</b>	<b>\$</b>	<b>2,417,062</b>
<b>Expenditures</b>		
		<b>Comments</b>
<b>Facilities</b>	\$	-
<b>Services</b>		
Reimburse City for Public Safety Services	1,485,091	100% from Special Taxes
<b>Costs of Bonded Indebtedness</b>		
Debt Service Obligations	886,143	33% from Special Taxes
<b>Costs of Collecting the Special Tax</b>		
Contra Costa County Property Tax Administration	1,659	100% from Special Taxes
<b>Administration</b>		
CFD Special Tax Administration	8,433	
Investment Administration		354
Administration Subtotal	8,787	
<b>Total Expenditures</b>	<b>\$</b>	<b>2,381,680</b>
<b>Fund Balance June 30, 2025</b>	<b>\$</b>	<b>645,433</b>

**i. Revenues**

a. Special Tax Levy

The maximum special tax rate has been levied each year since FY 2003/04 per the Rate and Method of Apportionment of Special Taxes. CFD No. 3 – Table 2 outlines the FY 2024/25 tax rates and the revenue by parcel classification.

CFD No. 3 – TABLE 2					
Special Tax Revenue Summary for FY 2024/25					
Parcel Classification	Maximum Rate	Levied Rate	Number of Taxable Residences/Units	Number of Taxable Acres	Total Revenue
Single-Family	\$909/residence <sup>(1)</sup>	\$909/residence	1,635	-	\$ 1,486,836
Condominium	\$682/residence <sup>(1)</sup>	\$682/residence	-	-	-
Multi-Family	\$455/unit <sup>(1)</sup>	\$455/unit	120	-	54,564
Commercial	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	36.94	250,932
Industrial	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	3.93	26,705
Rural	\$909/residence <sup>(1)</sup>	\$909/residence	-	-	-
Institutional	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	-	-
<b>Total</b>			<b>1,755</b>	<b>40.87</b>	<b>\$ 1,819,037</b>

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

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

b. Other

As discussed in the Bonded Indebtedness section beginning on page 24, in FY 2024/25, the City elected to allocate additional savings available from the 2019 refinance of the Civic Center Bonds to CFD No. 3. This savings allocation is in addition to the amount allocated in the debt service tables on page 26.

**ii. Expenditures**

Aside from the minor expenditures associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 3 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 3 can be found in the Bonded Indebtedness section beginning on page 24.

**D. SPECIAL TAX ROLL**

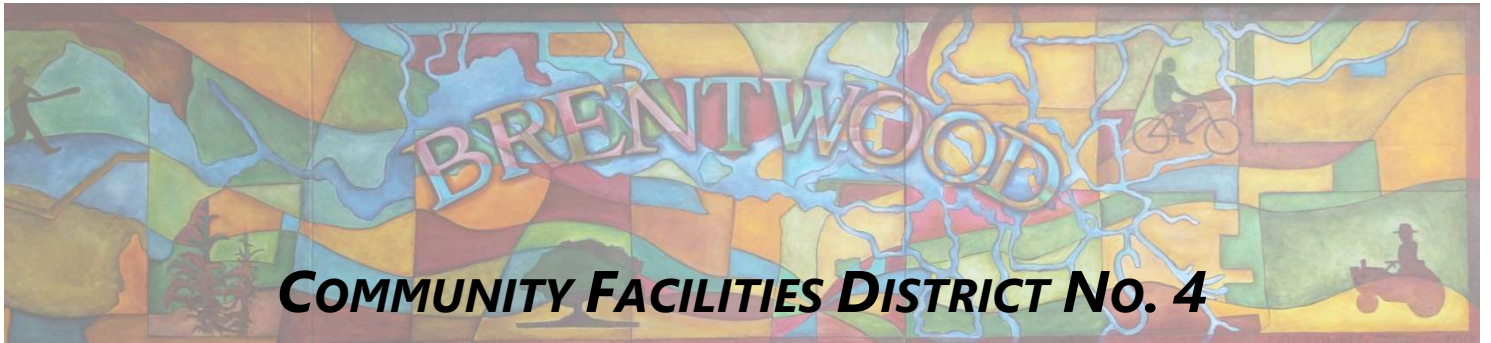
A list of each parcel within the boundaries of CFD No. 3, upon which the special tax has been levied for FY 2024/25, may be requested through the City Clerk.

**E. DELINQUENCY RATES**

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

<b>CFD No. 3 – TABLE 3 Delinquency History</b>			
<b>Fiscal Year</b>	<b>Amount Levied</b>	<b>Delinquent Amount</b>	<b>Delinquency As of June 30</b>
15/16	\$ 1,467,151	\$ 17,502	1.19%
16/17	\$ 1,498,883	\$ 22,897	1.53%
17/18	\$ 1,531,151	\$ 24,938	1.63%
18/19	\$ 1,565,488	\$ 15,343	0.98%
19/20	\$ 1,605,492	\$ 17,297	1.08%
20/21	\$ 1,643,733	\$ 25,624	1.56%
21/22	\$ 1,697,377	\$ 24,423	1.44%
22/23	\$ 1,745,029	\$ 14,422	0.83%
23/24	\$ 1,780,750	\$ 16,048	0.90%
24/25	\$ 1,819,037	\$ 12,731	0.70%







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

As of June 30, 2025, CFD No. 4 consisted of 2,921 taxable single-family residential parcels, 275 taxable multi-family residential units and 47.95 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2024.

**A. BOUNDARY MAP**

A map showing the boundary diagram of CFD No. 4 can be found on page 31.

**B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT**

The public facilities and services which may be financed by CFD No. 4 are described within the applicable exhibits attached to the formation resolution which can be found beginning on page 46.

**C. REVENUES AND EXPENDITURES**

CFD No. 4 – Table 1 shows the FY 2024/25 revenues and expenditures of special tax funds for CFD No. 4. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services shall include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

<b>CFD No. 4 – TABLE 1</b>		
<b>Revenues and Expenditures</b>		
<b>Fund Balance July 1, 2024</b>	<b>\$</b>	<b>789,902</b>
<b>Revenues</b>		
Annual CFD Special Tax	\$	3,212,891
Interest		28,356
Other		137,771
<b>Total Revenues</b>	<b>\$</b>	<b>3,379,018</b>
<b>Expenditures</b>		<b>Comments</b>
<b>Facilities</b>	\$	-
<b>Services</b>		
Reimburse City for Public Safety Services	3,119,371	100% from Special Taxes
<b>Costs of Bonded Indebtedness</b>		
Debt Service Obligations	212,602	22% from Special Taxes
<b>Costs of Collecting the Special Tax</b>		
Contra Costa County Property Tax Administration	2,806	100% from Special Taxes
<b>Administration</b>		
CFD Special Tax Administration	6,301	
Investment Administration	447	
Administration Subtotal	6,748	
<b>Total Expenditures</b>	<b>\$</b>	<b>3,341,527</b>
<b>Fund Balance June 30, 2025</b>	<b>\$</b>	<b>827,393</b>

**i. Revenues**

a. Special Tax Levy

CFD No. 4 has separate maximum special tax rates for facilities and services. The maximum special tax rate was levied each year, for both facilities and services, per the Rate and Method of Apportionment of Special Taxes from FY 2005/06 to FY 2007/08. Since then, the actual levied rate was reduced to more closely match the levied rates within CFDs No. 3 and No. 5. CFD No. 4 – Table 2 outlines the FY 2024/25 tax rates and the revenue by parcel classification.

CFD No. 4 – TABLE 2 Special Tax Revenue Summary for FY 2024/25							
Parcel Classification	Facilities Maximum Rate	Services Maximum Rate	Total Maximum Rate	Combined Levied Rate	No. of Taxable Residences/ Units	No. of Taxable Acres	Total Revenue <sup>(4)</sup>
Single-Family	\$253/residence <sup>(1)</sup>	\$1,228/residence <sup>(2)</sup>	\$1,480/residence	\$955/residence	2,921	-	\$ 2,788,912
Condominium	\$189/residence <sup>(1)</sup>	\$921/residence <sup>(2)</sup>	\$1,110/residence	\$716/residence	-	-	-
Multi-Family	\$126/unit <sup>(1)</sup>	\$614/unit <sup>(2)</sup>	\$740/unit	\$477/unit	275	-	131,282
Commercial	\$1,887/acre <sup>(3)</sup>	\$7,548/acre <sup>(3)</sup>	\$9,435/acre	\$6,086/acre	-	33.50	204,759
Industrial	\$1,887/acre <sup>(3)</sup>	\$7,548/acre <sup>(3)</sup>	\$9,435/acre	\$6,086/acre	-	8.21	49,945
Rural	\$253/residence <sup>(1)</sup>	\$1,228/residence <sup>(2)</sup>	\$1,480/residence	\$955/residence	-	-	-
Institutional	\$1,887/acre <sup>(3)</sup>	\$7,548/acre <sup>(3)</sup>	\$9,435/acre	\$6,086/acre	-	6.24	37,993
				<b>Total</b>	<b>3,196</b>	<b>47.95</b>	<b>\$ 3,212,891</b>

*(1) Residential maximum rates for Facilities are increased annually by 2%.*  
*(2) Residential maximum rates for Services are increased annually by the CPI for San Francisco Bay Area Urban Wage Earners with a minimum of 2% and maximum of 5%.*  
*(3) Non-Residential maximum rates are increased annually by the CPI for San Francisco Bay Area Urban Wage Earners with a minimum of 2%.*  
*(4) Levy amount may be subject to prior year adjustment by Contra Costa County.*

b. Other

As discussed in the Bonded Indebtedness section beginning on page 24, in FY 2024/25, the City elected to allocate additional savings available from the 2019 refinance of the Civic Center Bonds to CFD No. 4. This savings allocation is in addition to the amount allocated in the debt service tables on page 26.

**ii. Expenditures**

Aside from the minor expenditures associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 4 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 4 can be found in the Bonded Indebtedness section beginning on page 24.

**D. SPECIAL TAX ROLL**

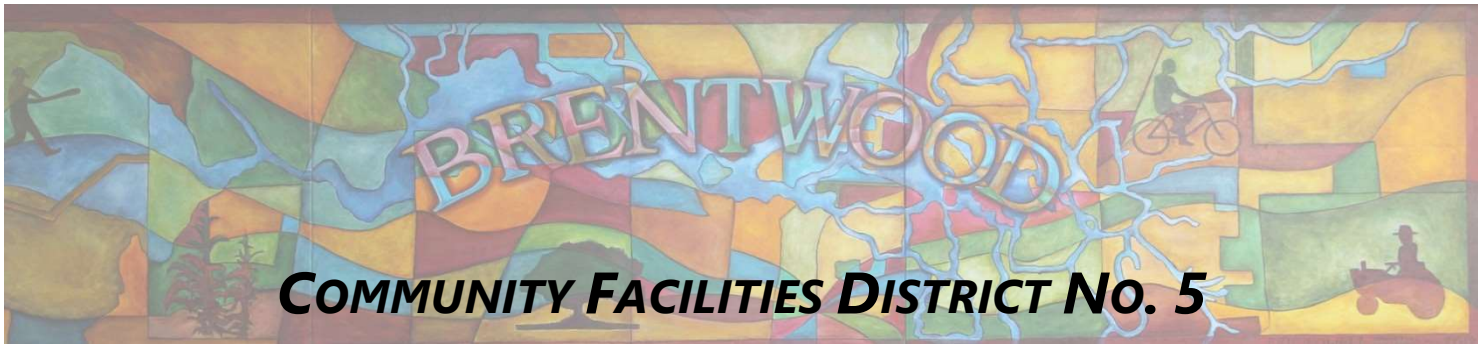
A list of each parcel within the boundaries of CFD No. 4, upon which the special tax has been levied for FY 2024/25, may be requested through the City Clerk.

**E. DELINQUENCY RATES**

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

<b>CFD No. 4 – TABLE 3 Delinquency History</b>			
<b>Fiscal Year</b>	<b>Amount Levied</b>	<b>Delinquent Amount</b>	<b>Delinquency As of June 30</b>
15/16	\$ 1,891,347	\$ 19,303	1.02%
16/17	\$ 2,160,261	\$ 51,181	2.37%
17/18	\$ 2,410,598	\$ 29,710	1.23%
18/19	\$ 2,635,687	\$ 30,129	1.14%
19/20	\$ 2,746,160	\$ 42,696	1.55%
20/21	\$ 2,832,550	\$ 25,988	0.92%
21/22	\$ 2,895,485	\$ 33,010	1.14%
22/23	\$ 2,971,450	\$ 17,919	0.60%
23/24	\$ 3,091,084	\$ 22,334	0.72%
24/25	\$ 3,212,891	\$ 26,336	0.82%







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

As of June 30, 2025, CFD No. 5 consisted of 2,512 taxable single-family residential parcels, 508 taxable multi-family residential units and 67.39 acres of taxable non-residential property. Parcels become taxable if a building permit was issued prior to January 1, 2024.

**A. BOUNDARY MAP**

A map showing the boundary diagram of CFD No. 5 can be found on page 32.

**B. FACILITIES AND SERVICES FINANCED BY THE DISTRICT**

The public facilities and services which may be financed by CFD No. 5 are described within the applicable exhibits attached to the formation resolution which can be found beginning on page 52.

**C. REVENUES AND EXPENDITURES**

CFD No. 5 – Table 1 shows the FY 2024/25 revenues and expenditures of special tax funds for CFD No. 5. Per Section 53343.1 of the California Government Code, monies expended for facilities and/or services include an identification of the categories of each type of facility/service funded, and the total percentage of the cost of each type of facility/service funded with either bond proceeds or special taxes. For monies expended for other administrative costs, each of the costs is identified.

<b>CFD No. 5 – TABLE 1</b>		
<b>Revenues and Expenditures</b>		
<b>Fund Balance July 1, 2024</b>	<b>\$</b>	<b>678,308</b>
<b>Revenues</b>		
Annual CFD Special Tax	\$	2,973,589
Interest		24,943
Other		42,153
<b>Total Revenues</b>	<b>\$</b>	<b>3,040,685</b>
<b>Expenditures</b>		<b>Comments</b>
<b>Facilities</b>	\$	-
<b>Services</b>		
Reimburse City for Public Safety Services	2,955,524	100% from Special Taxes
<b>Costs of Bonded Indebtedness</b>		
Debt Service Obligations	65,069	0% from Special Taxes
<b>Costs of Collecting the Special Tax</b>		
Contra Costa County Property Tax Administration	2,420	100% from Special Taxes
<b>Administration</b>		
CFD Special Tax Administration	6,333	
Investment Administration	398	
Administration Subtotal	6,731	
<b>Total Expenditures</b>	<b>\$</b>	<b>3,029,744</b>
<b>Fund Balance June 30, 2025</b>	<b>\$</b>	<b>689,249</b>

**i. Revenues**

a. Special Tax Levy

The maximum special tax rate has been levied each year since FY 2006/07 per the Rate and Method of Apportionment of Special Taxes. CFD No. 5 – Table 2 outlines the FY 2024/25 tax rates and the revenue by parcel classification.

CFD No. 5 – TABLE 2					
Special Tax Revenue Summary for FY 2024/25					
Parcel Classification	Maximum Rate	Levied Rate	Number of Taxable Residences/Units	Number of Taxable Acres	Total Revenue <sup>(3)</sup>
Single-Family	\$909/residence <sup>(1)</sup>	\$909/residence	2,512	-	\$ 2,284,834
Condominium	\$682/residence <sup>(1)</sup>	\$682/residence	-	-	-
Multi-Family	\$455/unit <sup>(1)</sup>	\$455/unit	508	-	230,988
Commercial	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	50.19	340,969
Industrial	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	4.43	30,074
Rural	\$909/residence <sup>(1)</sup>	\$909/residence	-	-	-
Institutional	\$6,793/acre <sup>(2)</sup>	\$6,793/acre	-	12.77	86,724
<b>Total</b>			<b>3,020</b>	<b>67.39</b>	<b>\$ 2,973,589</b>

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

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

*(3) Levy amount may be subject to prior year adjustment by Contra Costa County.*

b. Other

As discussed in the Bonded Indebtedness section beginning on page 24, in FY 2024/25, the City elected to allocate additional savings available from the 2019 refinance of the Civic Center Bonds to CFD No. 5. This savings allocation is in addition to the amount allocated in the debt service tables on page 26.

**ii. Expenditures**

Aside from the minor expenditures associated with the costs of collecting the special tax and the administration of the CFD, the funds in CFD No. 5 were expended on Public Safety Services incrementally required by development of properties within the CFD and debt service obligations. Additional information regarding the debt service obligations of CFD No. 5 can be found in the Bonded Indebtedness section beginning on page 24.

**D. SPECIAL TAX ROLL**

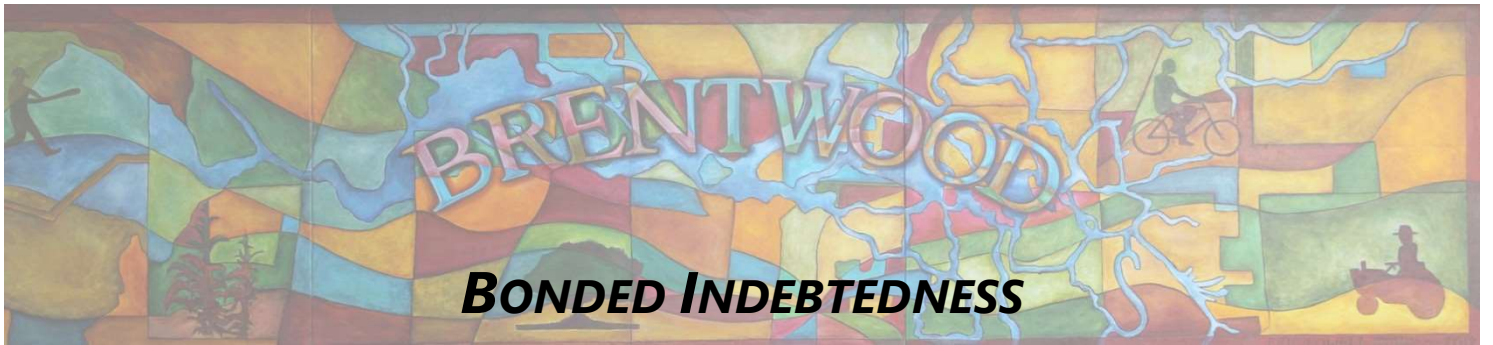
A list of each parcel within the boundaries of CFD No. 5, upon which the special tax has been levied for FY 2024/25, may be requested through the City Clerk.

**E. DELINQUENCY RATES**

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

<b>CFD No. 5 – TABLE 3 Delinquency History</b>			
<b>Fiscal Year</b>	<b>Amount Levied</b>	<b>Delinquent Amount</b>	<b>Delinquency As of June 30</b>
15/16	\$ 488,117	\$ 17,243	3.53%
16/17	\$ 644,000	\$ 24,795	3.85%
17/18	\$ 923,419	\$ 17,214	1.86%
18/19	\$ 1,195,477	\$ 22,893	1.91%
19/20	\$ 1,425,381	\$ 13,608	0.95%
20/21	\$ 1,721,402	\$ 29,767	1.73%
21/22	\$ 1,994,900	\$ 32,723	1.64%
22/23	\$ 2,522,935	\$ 24,443	0.97%
23/24	\$ 2,857,677	\$ 24,991	0.87%
24/25	\$ 2,973,589	\$ 22,729	0.76%





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

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

The taxable portion of the 2009B bonds were sold as "Build America Bonds" (BABs) pursuant to the American Recovery and Reinvestment Act of 2009. The interest on BABs was not tax-exempt and therefore the bonds carried a higher interest rate. However, this higher interest rate was offset by a subsidy payable by the United States Treasury to the Authority, or its designee, equal to 35% of the interest payable on the bonds. The subsidy was payable on or about the date the City made its debt service payments. Due to the Federal sequestration, certain local government refundable credits, including the BABs rebate, were reduced beginning with refunds processed on or after March 1, 2013.

On April 2, 2019, the Authority issued \$32,210,000 in Civic Center Project Lease Revenue Refunding Bonds, Series 2019 ("2019 Civic Center Bonds"), to refinance the 2009 Civic Center Bonds. The refunding resulted in overall debt service savings of \$17,856,031, of which \$10,655,412 has been allocated to the CFDs in part to replace the prior bonds' BABs subsidy. Beginning in FY 2019/20, the new debt service savings exceed the prior projected total BABs subsidy by approximately \$840,000, and are reflected in the debt service tables on page 26.

The 2019 Civic Center Bonds are secured, as were the 2009 Civic Center Bonds, by a lien on and pledge of revenues under the Trust Agreement. "Revenues" means all amounts received by the Trustee as payment on principal and interest. The City's revenue sources are from the Successor Agency to the Brentwood Redevelopment Agency which has pledged future tax revenues for the repayment of a portion of the bonds, pledged payments from the CFD local obligations and pledged payments from the Civic Center Capital Improvement Financing Program revenues. However, should these revenue sources not be sufficient to cover the principal and interest payments due in any year, the City is obligated under the Facilities Lease to pay such shortfall from the General Fund.

**A. FACILITIES FINANCED BY THE DISTRICTS**

**i. Brentwood Senior Activity Center**

The development and construction of the Brentwood Senior Activity Center, an approximately 8,375 sq. ft. facility which is located directly south of the Aquatic Center, was completed in January 2009. This facility provides three meeting/classroom spaces, a large kitchen, a multi-purpose

space of approximately 3,400 sq. ft., parking, a bus turnout, including a bus shelter on Balfour Road, landscaping, lighting and an art element.

**ii. Brentwood Community Center**

Construction of a 32,000 sq. ft., two story Community Center was completed in January 2012. The Community Center includes expanded services and offerings including space for art, multi-purpose rooms, banquet facilities, catering kitchen, activity rooms, exercise rooms and exterior event spaces. All new structures were designed to meet the Leadership in Energy and Environmental Design (LEED) Certified-level standard of the U.S. Green Building Council (USGBC).

**iii. Library Relocation and New Construction**

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

In October 2015, City Council approved the Library – New Construction Capital Improvement Program (CIP) project which accounted for the tear down of the Oak Street buildings on the City-owned parcels and the construction of a new, approximately 20,275 sq. ft. library that is two stories tall with a partial upper story. The new library, which was completed in September 2018, also includes an outdoor space for library patrons and an entrance courtyard.

**B. BOND PROCEEDS AND STATUS OF CONSTRUCTION**

As of September 2018, all of the facilities funded all, or in part, by CFD cash or CFD bond proceeds from the 2009 Civic Center Bonds have been constructed.

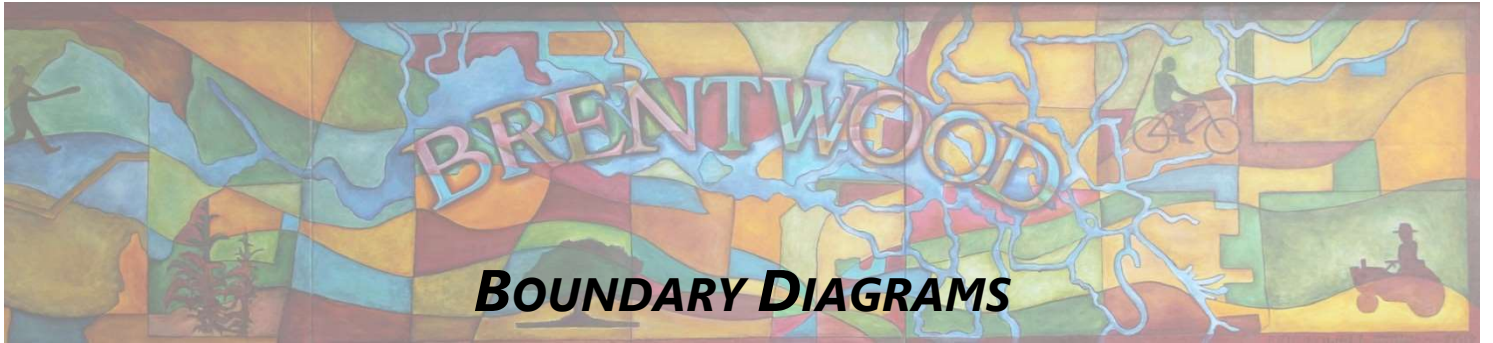
**C. DEBT SERVICE**

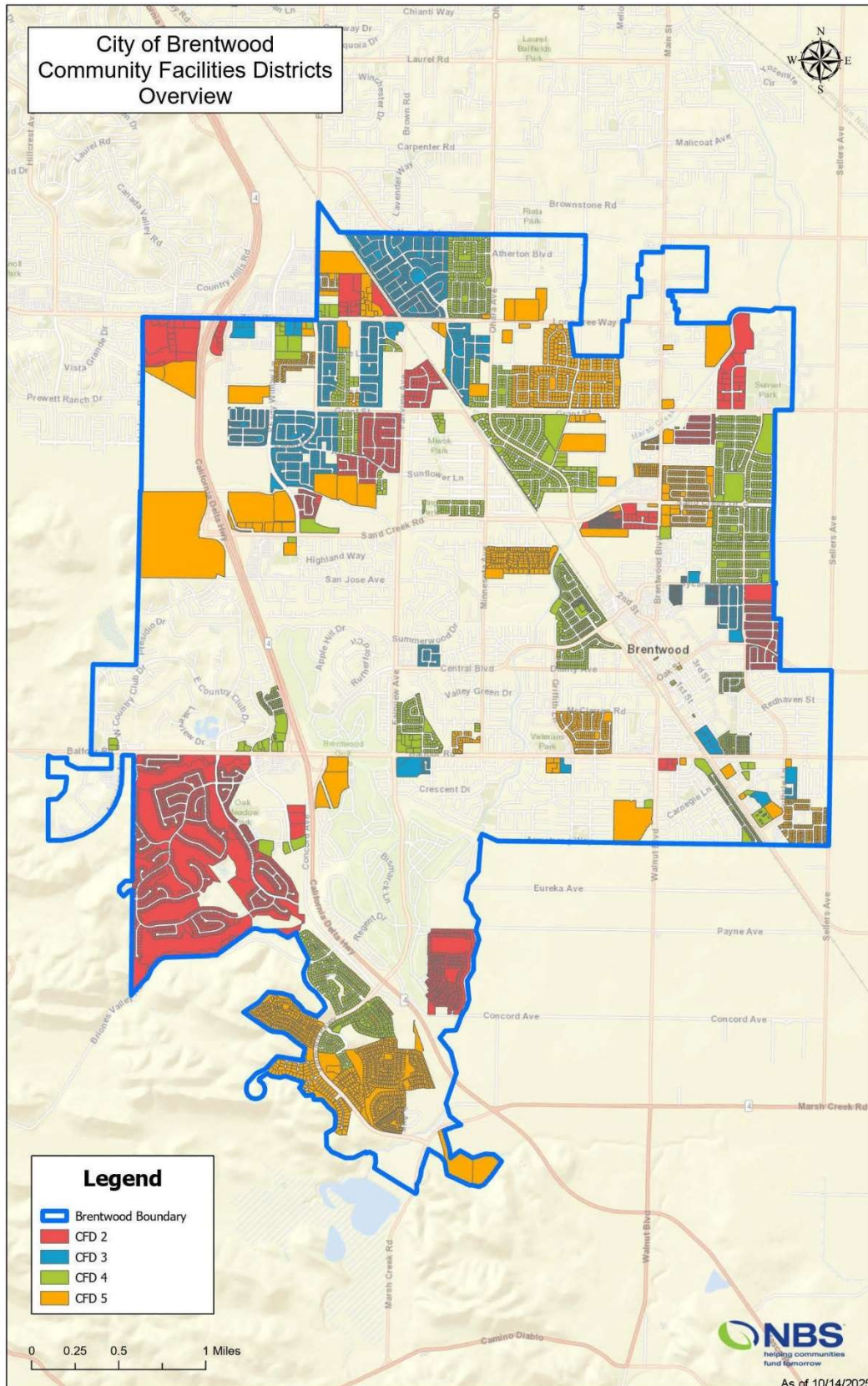
The debt service obligations for each CFD are shown on the following page.

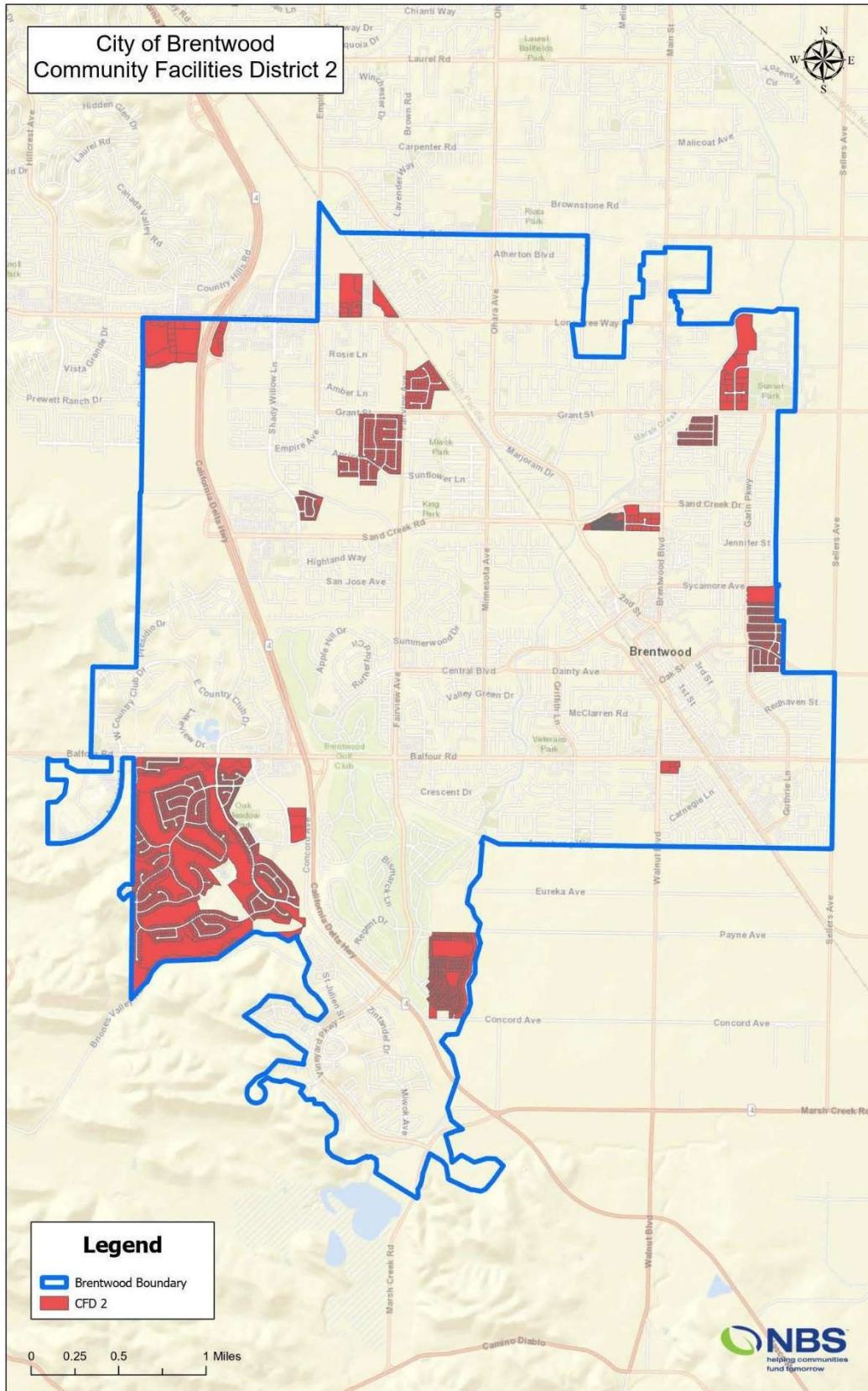
CFD No. 3					
Debt Service Obligations					
Year Ending June 30	Principal	Interest	2019 Bond Savings	Total	
2026	\$ 501,731	\$ 798,353	\$ (410,263)	\$ 889,821	
2027	525,775	759,837	(390,471)	895,141	
2028	551,423	719,458	(369,720)	901,161	
2029	578,673	677,096	(347,951)	907,818	
2030	607,527	632,632	(325,102)	915,057	
2031-2035	3,512,114	2,408,269	(1,237,579)	4,682,804	
2036-2040	4,475,502	888,945	(1,459,337)	3,905,110	
<b>Total</b>	<b>\$ 10,752,745</b>	<b>\$ 6,884,590</b>	<b>\$ (4,540,423)</b>	<b>\$ 13,096,912</b>	

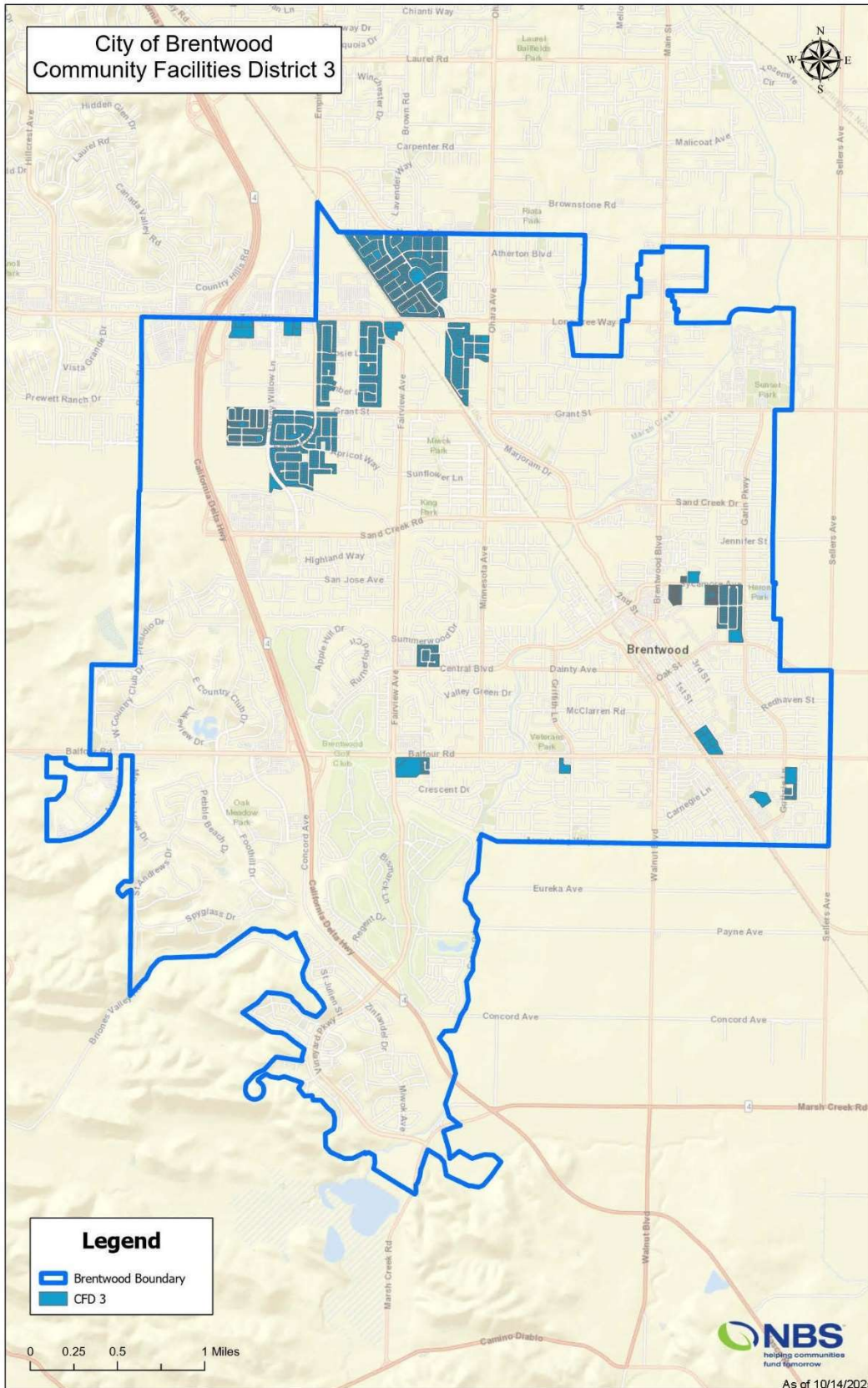
CFD No. 4					
Debt Service Obligations					
Year Ending June 30	Principal	Interest	2019 Bond Savings	Total	
2026	\$ 120,375	\$ 191,540	\$ (98,430)	\$ 213,485	
2027	126,143	182,299	(93,681)	214,761	
2028	132,297	172,611	(88,703)	216,205	
2029	138,835	162,448	(83,480)	217,803	
2030	145,757	151,780	(77,998)	219,539	
2031-2035	842,622	577,788	(296,918)	1,123,492	
2036-2040	1,073,755	213,275	(350,122)	936,908	
<b>Total</b>	<b>\$ 2,579,784</b>	<b>\$ 1,651,741</b>	<b>\$ (1,089,332)</b>	<b>\$ 3,142,193</b>	

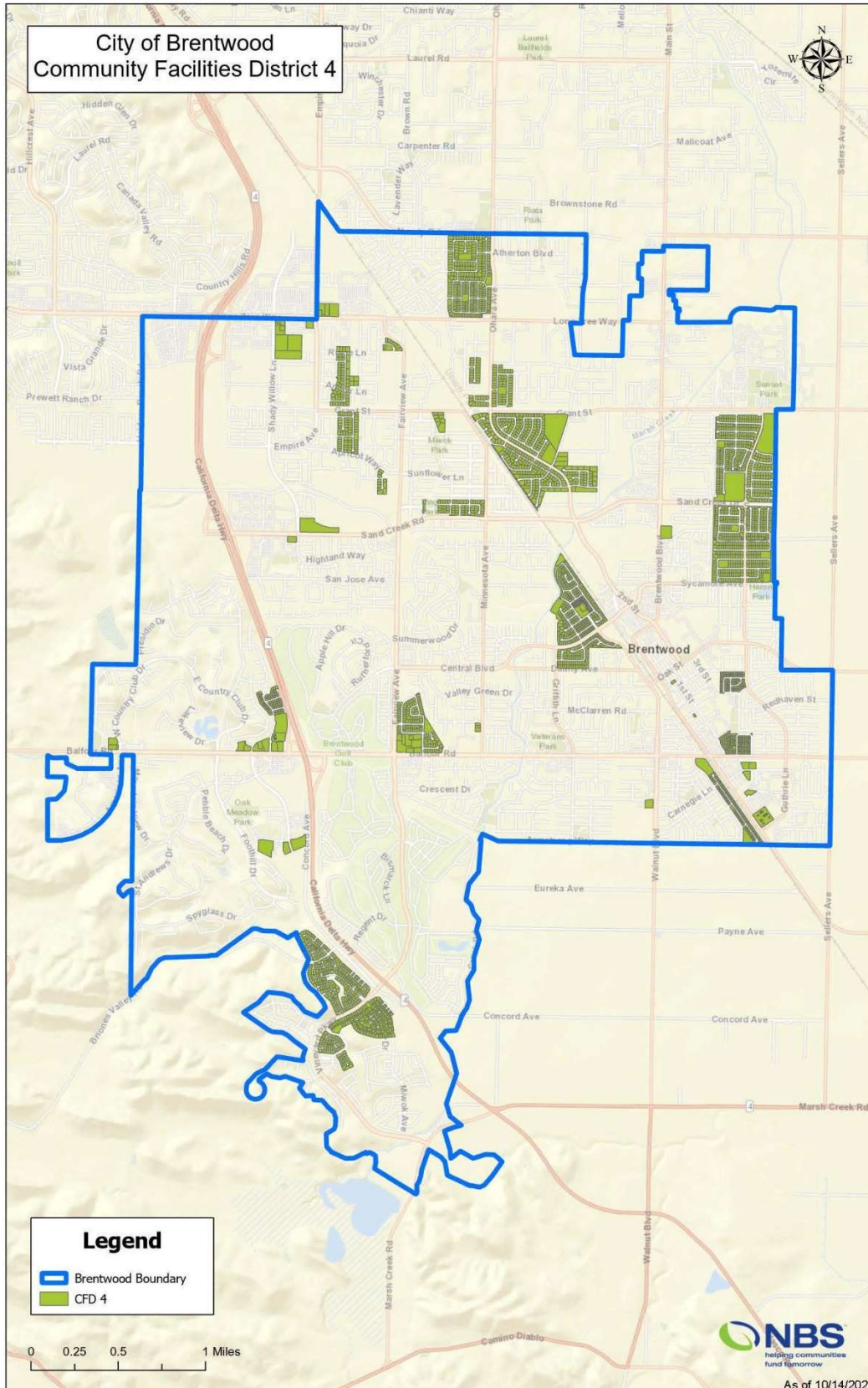
CFD No. 5					
Debt Service Obligations					
Year Ending June 30	Principal	Interest	2019 Bond Savings	Total	
2026	\$ 36,842	\$ 58,623	\$ (30,126)	\$ 65,339	
2027	38,608	55,795	(28,672)	65,731	
2028	40,491	52,830	(27,149)	66,172	
2029	42,492	49,719	(25,550)	66,661	
2030	44,611	46,454	(23,872)	67,193	
2031-2035	257,895	176,840	(90,876)	343,859	
2036-2040	328,637	65,276	(107,159)	286,754	
<b>Total</b>	<b>\$ 789,576</b>	<b>\$ 505,537</b>	<b>\$ (333,404)</b>	<b>\$ 961,709</b>	

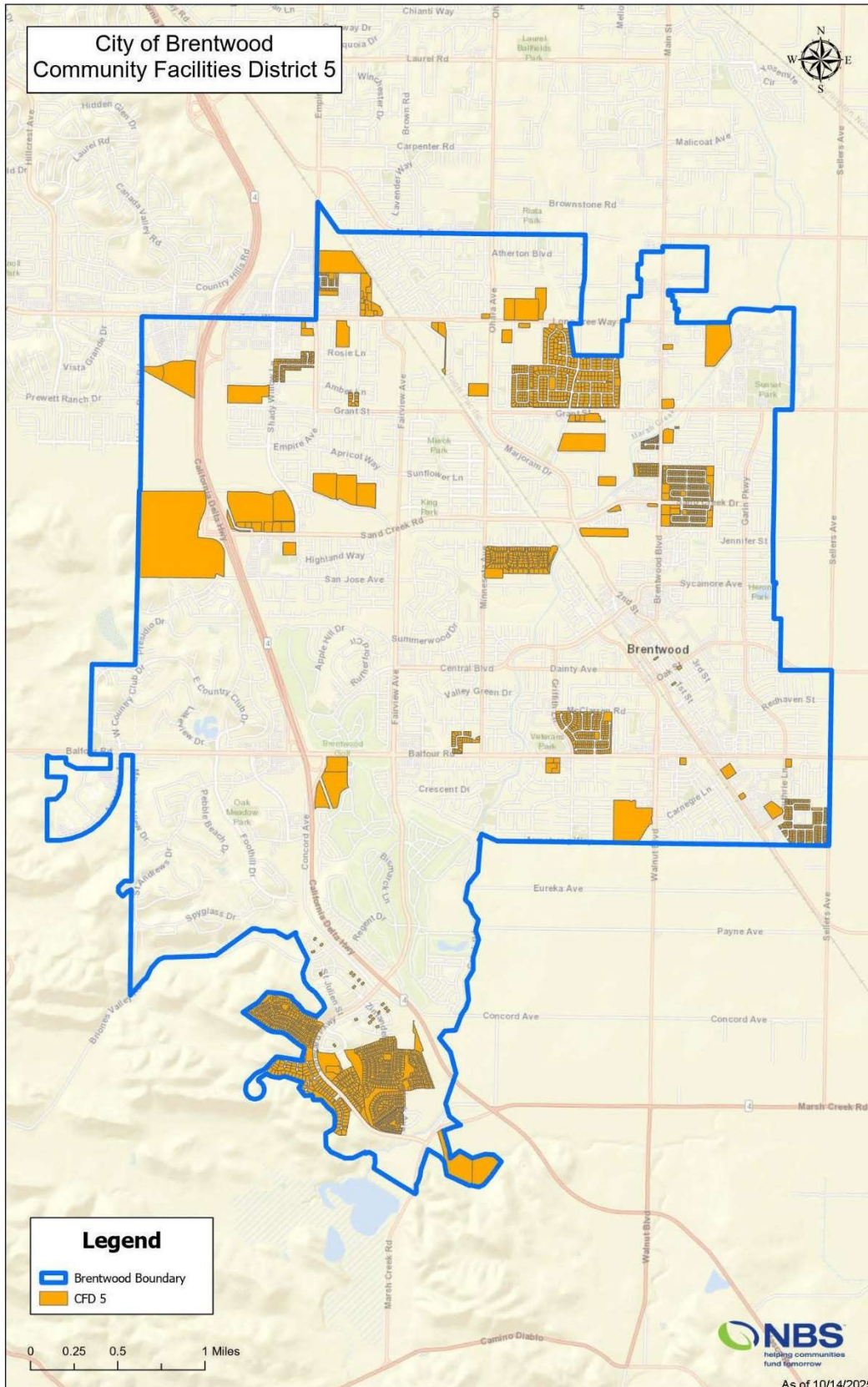


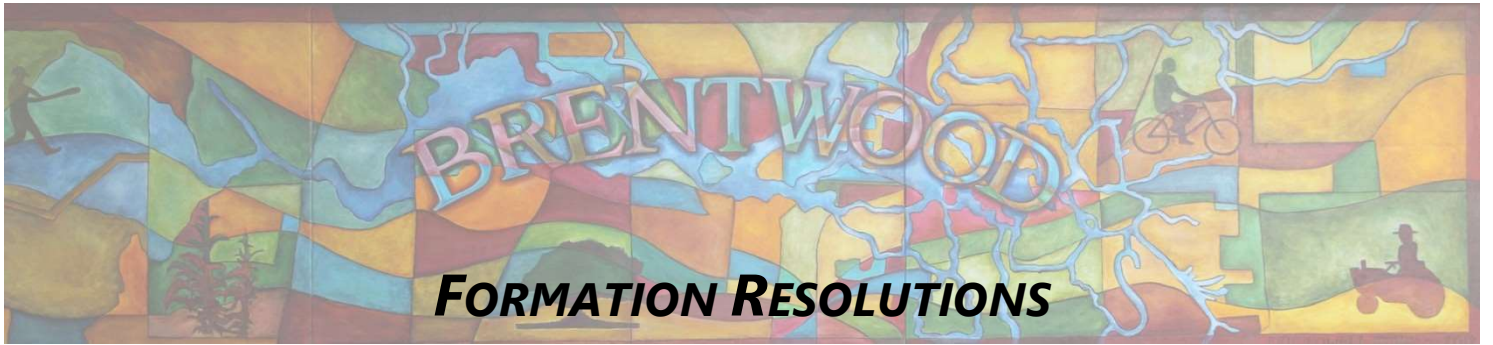














**CFD NO. 2 FORMATION CITY COUNCIL RESOLUTION NO. 2544**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD APPROVING AN AMENDED BOUNDARY MAP AND ESTABLISHING THE CITY OF BRENTWOOD COMMUNITY FACILITIES DISTRICT NO. 2, AND PROVIDING FOR THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE CERTAIN PUBLIC FACILITIES AND SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT**

**WHEREAS**, the City Council (the "Council") of the City of Brentwood (the "City") has duly adopted Resolution No. 2503 (the "Resolution") on March 26, 2002, wherein the Council declared its intention to and proposed to establish a community facilities district under and pursuant to the terms and provisions of the Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, as amended (the "Act"), to be known and designated as "Community Facilities District No. 2, City of Brentwood, County of Contra Costa, State of California" (the "Community Facilities District"), to finance public facilities and services in and for the Community Facilities District under and pursuant to the Act (which are public facilities that the City is authorized by law to construct, own or operate and public services that the City is authorized to provide, and that said public facilities and services are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which public facilities (the "Facilities") and public services (the "Services") are listed in Exhibit A and Exhibit B, respectively, attached hereto and incorporated herein and made a part hereof. The costs of financing the acquisition and construction of the Facilities and providing for the Services include incidental expenses as listed in Exhibit C attached hereto and incorporated herein and made a part hereof; and

**WHEREAS**, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate and method of apportionment of a special tax to finance the Facilities and the Services in and for the Community Facilities District and all other matters set forth in the Resolution; and

**WHEREAS**, the proposed boundary map for the Community Facilities District was filed for recorded in the office of the County Recorder of the County of Contra Costa on April 4, 2002, in Book 71 of Maps of Assessment and Community Facilities Districts at page 8.

**WHEREAS**, the City Council has determined that it is in the best interests of the City and the property owners within the Community Facilities District to amend the boundary map to remove certain property from the Community Facilities District and to provide that the boundaries of the Community Facilities District are as shown on the Amended Boundary Map, a copy of which is on file with the City Clerk; and

**WHEREAS**, the Director of Finance and Information Systems of the City has caused a report to be prepared on such proposal in accordance with the Resolution, which such report was submitted to the Council for review and has been reviewed by the Council, and which such report is incorporated herein and made a part of the record of the hearing hereinafter referred to on the Resolution; and

**WHEREAS**, pursuant to the Resolution, a public hearing was set by the Council for Tuesday, May 14, 2002, at 7:30p.m., or as soon thereafter as the City may reach the matter, at the regular meeting place of the Council at the City Council Chambers at 734 Third Street, Brentwood, California 94513, at which hearing the Council considered the establishment of the Community Facilities District, the proposed rate and method of apportionment of such special tax, and all other matters set forth in the Resolution, and at such public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the, Community Facilities District, or any of the Facilities and Services proposed therefor, or on any other matters set forth in the Resolution, was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

**WHEREAS**, one hundred percent (100%) of the qualified electors within the Community Facilities District have filed with the City Clerk waivers of certain time requirements for the conduct of the election in the Community Facilities District and therefore, pursuant to the Act, the Council is authorized to form the Community Facilities District and conduct the election as provided herein; and

**WHEREAS**, on the basis of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate and method of apportionment of such tax, is more particularly set forth in Exhibit D, attached hereto and incorporated herein and made a part hereof) to pay for the Facilities and the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District;



**NOW, THEREFORE BE IT RESOLVED** by the Council of the City of Brentwood, as follows:

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby reapproves and readopts the Resolution, and reconfirms all of its findings and determinations contained therein.

Section 3. The Council hereby approves the Amended Boundary Map on file with the City Clerk and directs the City Clerk to have the Amended Boundary Map recorded in the office of the County Recorder of the County of Contra Costa no later than fifteen (15) days after the adoption of this resolution.

Section 3. The Council hereby approves the Amended Boundary Map on file with the City Clerk and directs the City Clerk to have the Amended Boundary Map recorded in the office of the County Recorder of the County of Contra Costa no later than fifteen (15) days after the adoption of this resolution.

Section 4. The Council hereby approves the rate and method of apportionment of the special tax in and for the Community Facilities District as set forth in Exhibit D attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until the lien is cancelled in accordance with law, or until collection of the special tax by the City ceases or until June 30, 2053, whichever is earlier. In the case of any special tax to pay for the public facilities and services and to be levied against any parcel used for private residential purposes, under no circumstances will the special tax levied against any parcel be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the Community Facilities District by more than 10 percent.

Section 5. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or the provision of any of the Services proposed therefor, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefor, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or provision of any of the Services therefor, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 6. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which, as amended, are as set forth in the Amended Boundary Map on file with the City Clerk.

Section 7. Except where funds are otherwise available, a special tax sufficient to pay for the Facilities and the Services, including the payment of interest on and principal of bonds to be issued to finance the acquisition and construction of the Facilities and including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be annually levied within the boundaries of the Community Facilities District, and for particulars as to the rate and method of apportionment of such special tax reference is made to Exhibit D, attached hereto and incorporated herein and made a part hereof, which sets forth the rate and method of apportionment of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Facilities and the Services.

Section 8. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 9. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 11. A special mailed-ballot election shall be and is hereby called and ordered to be held in the Community Facilities District on Tuesday, May 14, 2002, in accordance with and subject to the Act and applicable law and the terms hereof, at which special



election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of five million dollars (\$5,000,000) per fiscal year in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California, and the Council hereby directs that the election at which the question of levying such special tax and establishing such appropriations limit is submitted to the landowners within the Community Facilities District shall be consolidated with the election at which the question of incurring a bonded indebtedness in the amount of fifteen million dollars (\$15,000,000) for the Facilities is submitted to the landowners within the Community Facilities District, and the question of levying such special tax and establishing such appropriations limit shall be combined in one ballot proposition with the question of incurring such bonded indebtedness to finance the acquisition and construction of the Facilities and to be secured by a special tax to be levied within the Community Facilities District, all as provided by the Act.

Section 12. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections in the City and consistent with the Act.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

(c) Said special election shall be conducted as a mailed-ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California and the prior proceedings of the City taken thereunder, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 10:00 o'clock P.M. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election at 10:00 P.M. on Tuesday, May 14, 2002, at the City Council Chambers at 734 Third Street, Brentwood, California 94513, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, May 14, 2002, at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 13. The Council hereby approves the form of Waiver and Consent Shortening Time Periods and Waiving Various Requirements for Conducting Mailed-Ballot Election in the Community Facilities District, a copy of which is attached hereto as Exhibit E. The Council hereby finds that the rights, procedures and time periods therein waived are solely for the protection of the voters, may be waived under Government Code Section 53326(a), and that the waiver constitutes a full and knowing waiver, by any voter who has executed the form, of those rights, procedures and time periods.

Section 14. The Council hereby accepts the Certificate of the City Clerk certifying that 100% of the voters eligible to vote in this election have delivered to the City Clerk properly executed waivers in the form of Exhibit E.

Section 15. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution,



subject to the Act, except that such special tax may be levied at a rate lower than that specified herein. Such special tax may be levied only so long as it is needed to pay for the Facilities and the Services referred to in Section 4 of this resolution, or so long as it is needed to pay the principal of and interest on the bonded indebtedness incurred in order to finance the acquisition and construction of the Facilities (including the repayment of funds advanced for the Community Facilities District).

Section 16. The Director of Finance and Information Systems of the City at 708 Third Street, Brentwood, California 94513 (telephone (925)516-5400) will be responsible for preparing annually a current roll of special tax levy obligations by Contra Costa County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a regular meeting on the 14<sup>th</sup> day of May, 2002 by the following vote:

- AYES:** Councilmembers: Beckstrand, Gomes, Petrovich, Mayor McPoland
- NOES:** None
- ABSENT:** Councilmember Hill

APPROVED:  
Michael A. McPoland, Sr.  
Michael A. McPoland, Sr.  
Mayor

ATTEST:  
Karen Diaz  
Karen Diaz, CMC  
City Clerk

**EXHIBIT A**

AUTHORIZED FACILITIES

**FACILITIES**

I. Open Space Facilities.

- a) Acquisition of open space lands, easements and rights-of-way and necessary incidental costs to acquire the land including title reports, appraisals, etc.
- b) Construction of trails, drainage structures, fire breaks, etc. to allow for safe pedestrian access within and throughout the open space areas.

**EXHIBIT B**

AUTHORIZED SERVICES

**SERVICES**

I. Fire Suppression, Emergency Medical and Public Safety Services.

- a) Fire fighting, emergency medical and public safety personnel salaries, benefits and other associated costs which may include uniforms, safety equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.

II. Open Space Services.

Maintenance and operation of open space and natural wildlands owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include, but is not limited to:

- a) Maintenance workers and patrol guard salaries, benefits and other associated costs which may include uniforms, safety equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.

III. Flood and Storm Drainage Services.

Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include, but is not limited to:

- a) Maintenance workers salaries, benefits and other associated costs which may include uniforms, maintenance equipment, etc. which is needed for the daily activities and normal employment of these types of personnel.



**CFD NO. 3 FORMATION CITY COUNCIL RESOLUTION NO. 2907**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD APPROVING AN AMENDED BOUNDARY MAP AND ESTABLISHING THE CITY OF BRENTWOOD COMMUNITY FACILITIES DISTRICT NO.3, AND PROVIDING FOR THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE CERTAIN PUBLIC FACILITIES AND SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT**

**WHEREAS**, the City Council (the "Council") of the City of Brentwood (the "City") has duly adopted Resolution No. 2844 (the "Resolution") on May 13, 2003, wherein the Council declared its intention to and proposed to establish a community facilities district under and pursuant to the terms and provisions of the Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, as amended (the "Act"), to be known and designated as "Community Facilities District No. 3, City of Brentwood, County of Contra Costa, State of California" (the "Community Facilities District"), to finance public facilities and services in and for the Community Facilities District under and pursuant to the Act (which are public facilities that the City is authorized by law to construct, own or operate and public services that the City is authorized to provide, and that said public facilities and services are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which public facilities (the "Facilities") and public services (the "Services") are listed in Exhibit A and Exhibit B, respectively, attached hereto and incorporated herein and made a part hereof. The costs of financing the acquisition and construction of the Facilities and providing for the Services include incidental expenses as listed in Exhibit C attached hereto and incorporated herein and made a part hereof; and

**WHEREAS**, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate and method of apportionment of a special tax to finance the Facilities and the Services in and for the Community Facilities District and all other matters set forth in the Resolution; and

**WHEREAS**, the proposed boundary map for the Community Facilities District was filed for recorded in the office of the County Recorder of the County of Contra Costa on May 20, 2003, in Book 73 of Maps of Assessment and Community Facilities Districts at page 11.

**WHEREAS**, the City Council has determined that it is in the best interests of the City and the property owners within the Community Facilities District to amend the boundary map to remove certain property from the Community Facilities District and to provide that the boundaries of the Community Facilities District are as shown on the Amended Boundary Map, a copy of which is on file with the City Clerk; and

**WHEREAS**, the Director of Finance and Information Systems of the City has caused a report to be prepared on such proposal in accordance with the Resolution, which such report was submitted to the Council for review and has been reviewed by the Council, and which such report is incorporated herein and made a part of the record of the hearing hereinafter referred to on the Resolution; and

**WHEREAS**, pursuant to the Resolution, a public hearing was set by the Council for Tuesday, June 24, 2003, at 7:00p.m., or as soon thereafter as the City may reach the matter, at the regular meeting place of the Council at the City Council Chambers at 734 Third Street, Brentwood, California 94513, at which hearing the Council considered the establishment of the Community Facilities District, the proposed rate and method of apportionment of such special tax, and all other matters set forth in the Resolution, and at such public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Facilities and Services proposed therefore, or on any other matters set forth in the Resolution, was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

**WHEREAS**, pursuant to Section 53325 of the Government Code of the State of California, the Council has modified the rate and method of apportionment of the special tax as attached to the Resolution of Intention to increase the rates of the special tax to be paid by the owner of any lot or parcel as described in the Formation Hearing Report on file with the City Clerk and as shown in the Rate and Method of Apportionment of Special Taxes, a copy of which is attached hereto as Exhibit D; and

**WHEREAS**, one hundred percent (100%) of the qualified electors within the Community Facilities District have filed with the City Clerk waivers of certain time requirements for the conduct of the election in the Community Facilities District and consented to the



increase in the maximum special tax rates, therefore, pursuant to the Act, the Council is authorized to form the Community Facilities District and conduct the election as provided herein; and

**WHEREAS**, on the basis of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate and method of apportionment of such tax, is more particularly set forth in Exhibit D, attached hereto and incorporated herein and made a part hereof) to pay for the Facilities and the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District;

**NOW, THEREFORE BE IT RESOLVED** by the Council of the City of Brentwood, as follows:

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby re-approves and readopts the Resolution (except as to the amendment of the Rate and Method of Apportionment of Special Taxes provided for herein), and reconfirms all of its findings and determinations contained therein.

Section 3. The Council hereby approves the Amended Boundary Map on file with the City Clerk and directs the City Clerk to have the Amended Boundary Map recorded in the office of the County Recorder of the County of Contra Costa no later than fifteen (15) days after the adoption of this resolution.

Section 4. The Council hereby approves the rate and method of apportionment of the special tax in and for the Community Facilities District as set forth in Exhibit D attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until (as to the public facilities portion of the special tax) the special tax obligation (or any portion thereof) is paid or prepaid and permanently satisfied and the public facilities portion of the special tax lien is cancelled in accordance with law, or until (as to the services portion of the special tax) collection of the special tax by the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit D attached to this resolution. The special tax with respect to the construction of facilities shall not be levied after Fiscal Year 2098-2099. The special tax with respect to the authorized services shall not be levied after Fiscal Year 2103-04. In the case of any special tax to pay for public facilities and to be levied against any parcel used for private residential purposes, under no circumstances will the special tax levied against any parcel be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within CFD No. 3 by more than 10 percent.

Section 5. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or the provision of any of the Services proposed therefore, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefore, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or provision of any of the Services therefore, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 6. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which, as amended, are as set forth in the Amended Boundary Map on file with the City Clerk.

Section 7. Except where funds are otherwise available, a special tax sufficient to pay for the Facilities and the Services, including the payment of interest on and principal of bonds to be issued to finance the acquisition and construction of the Facilities and including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be annually levied within the boundaries of the Community Facilities District, and for particulars as to the rate and method of apportionment of such special tax reference is made to Exhibit D, attached hereto and incorporated herein and made a part hereof, which sets forth the rate and method of apportionment of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Facilities and the Services.

Section 8. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.



Section 9. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 10. It is the intention of the Council, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency (which property is otherwise exempt from the special tax) to be payable by the owner of the leasehold or possessory interests in such property.

Section 11. A special mailed-ballot election shall be and is hereby called and ordered to be held in the Community Facilities District on Tuesday, June 24, 2003, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of five million dollars (\$5,000,000) for Fiscal Year 2003-04 in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California, and the Council hereby directs that the election at which the question of levying such special tax and establishing such appropriations limit is submitted to the landowners within the Community Facilities District shall be consolidated with the election at which the question of incurring a bonded indebtedness in the amount of thirty million dollars (\$30,000,000) for the Facilities is submitted to the landowners within the Community Facilities District, and the question of levying such special tax and establishing such appropriations limit shall be combined in one ballot proposition with the question of incurring such bonded indebtedness to finance the acquisition and construction of the Facilities and to be secured by a special tax to be levied within the Community Facilities District, all as provided by the Act.

Section 12. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections in the City and consistent with the Act.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

(c) Said special election shall be conducted as a mailed-ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California and the prior proceedings of the City taken there under, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 7:00 o'clock P.M. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election immediately upon adoption of this resolution at the City Council Chambers at 734 Third Street, Brentwood, California 94513, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, June 24, 2003, at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 13. The Council hereby approves the form of Waiver and Consent Shortening Time Periods and Waiving Various Requirements for Conducting Mailed-Ballot Election and Waiving Notice and Hearing with Respect to Changes to the Special Tax in the Community Facilities District, a copy of which is attached hereto as Exhibit E. The Council hereby finds that the rights, procedures and time periods therein waived are solely for the protection of the voters, may be waived under Government Code Section 53326(a), and



that the waiver constitutes a full and knowing waiver, by any voter who has executed the form, of those rights, procedures and time periods.

Section 14. The Council hereby accepts the Certificate of the City Clerk certifying that 100% of the voters eligible to vote in this election have delivered to the City Clerk properly executed waivers in the form of Exhibit E.

Section 15. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act, except that such special tax may be levied at a rate lower than that specified herein. Such special tax may be levied only so long as it is needed to pay for the Facilities and the Services referred to in Section 4 of this resolution, or so long as it is needed to pay the principal of and interest on the bonded (including the repayment of funds advanced for the Community Facilities District).

Section 16. The Director of Finance and Information Systems of the City at 708 Third Street, Brentwood, California 94513 (telephone (925)516-5400) will be responsible for preparing annually a current roll of special tax levy obligations by Contra Costa County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a regular meeting on the 24<sup>th</sup> day of June 2003 by the following vote:

- AYES:** Councilmembers: Beckstrand, Gutierrez, Hill, Petrovich, Mayor Swisher
- NOES:** None
- ABSENT:** None
- ABSTAIN:** None

APPROVED:  
Annette Beckstrand  
Annette Beckstrand  
Vice Mayor

ATTEST:  
Karen Diaz  
Karen Diaz, CMC  
City Clerk/Director of Administrative Services

**EXHIBIT A**

AUTHORIZED FACILITIES

**FACILITIES**

I. Open Space Facilities.

- a) Acquisition of open space lands, easements and rights-of-ways including all necessary incidental costs needed to acquire the lands including title reports, appraisals, etc.
- b) Construction of trails, bridge structures, drainage structures, fire breaks, necessary appurtenances, etc. to allow for safe pedestrian access within and throughout the open space areas.

II. Police Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of police facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of police facilities, including equipment, furnishings and all incidental costs needed to conduct police services throughout the City.

III. Flood & Storm Drainage Facilities

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of flood & storm drainage facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of flood & storm drainage facilities, including design, construction, administrative, etc. and all other miscellaneous costs needed to comply with local and state regulations.

IV. Joint Use School Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of school site joint use facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of school site joint use facilities, including equipment, furnishings and all incidental costs needed to conduct joint use programs and services throughout the City.

**EXHIBIT B**

AUTHORIZED SERVICES

**SERVICES**

The following services to be provided in the CFD are in addition to those presently provided in the territory of the CFD:

I. Fire Suppression and Emergency Medical Services.

- a) Fire fighting and emergency medical service personnel salaries, benefits and other associated operations and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

II. Police Protection and Public Safety Services

- a) Police and public safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

III. Open Space Services.

Maintenance and operation of open space and natural wild lands owned or otherwise controlled by the City of Brentwood including State Park Lands adjacent to the City of Brentwood subject to Joint Use or a Memorandum of Understanding between the City and the State of California. Maintenance and operation may include, but is not limited to:

- a) Maintenance workers, volunteers and patrol guard salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

IV. Flood and Storm Drainage Services.

Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include but is not limited to:

- a) Maintenance workers salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

V. Joint Use School Site Services.

- a) Maintenance of joint use school park facilities between the City and the School Districts within the City of Brentwood which includes, but is not limited to, elementary and secondary school park sites and structures servicing the residents of the City of Brentwood. Staff and maintenance workers salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel are also included. Such services shall only be those necessary for the general public use of the joint use school park facilities and shall not include any costs associated with school use or maintenance.



**CFD NO. 4 FORMATION CITY COUNCIL RESOLUTION NO. 2004-263**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD APPROVING AN AMENDED BOUNDARY MAP AND ESTABLISHING THE CITY OF BRENTWOOD COMMUNITY FACILITIES DISTRICT NO. 4, AND PROVIDING FOR THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE CERTAIN PUBLIC FACILITIES AND SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT**

**WHEREAS**, the City Council (the "Council") of the City of Brentwood (the "City") has duly adopted Resolution No. 2004-215 (the "Resolution") on September 14, 2004, wherein the Council declared its intention to and proposed to establish a community facilities district under and pursuant to the terms and provisions of the Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, as amended (the "Act"), to be known and designated as "Community Facilities District No.4, City of Brentwood, County of Contra Costa, State of California" (the "Community Facilities District"), to finance public facilities and services in and for the Community Facilities District under and pursuant to the Act (which are public facilities that the City is authorized by law to construct, own or operate and public services that the City is authorized to provide, and that said public facilities and services are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which public facilities (the "Facilities") and public services (the "Services") are listed in Exhibit A and Exhibit B, respectively, attached hereto and incorporated herein and made a part hereof. The costs of financing the acquisition and construction of the Facilities and providing for the Services include incidental expenses as listed in Exhibit C attached hereto and incorporated herein and made a part hereof; and

**WHEREAS**, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate and method of apportionment of a special tax to finance the Facilities and the Services in and for the Community Facilities District and all other matters set forth in the Resolution; and

**WHEREAS**, the proposed boundary map for the Community Facilities District was recorded in the office of the County Recorder of the County of Contra Costa on September 21, 2004, in Book 76 of Maps of Assessment and Community Facilities Districts at page 44; and

**WHEREAS**, the City Council has determined that it is in the best interest of the City and the property owners within the Community Facilities District to amend the boundary map to remove certain property from the Community Facilities District and to provide that the boundaries of the Community Facilities District are as shown on the Amended Boundary Map, a copy of which is on file with the City Clerk; and

**WHEREAS**, the Director of Finance and Information Systems of the City has caused a report to be prepared on such proposal in accordance with the Resolution, which such report was submitted to the Council for review and has been reviewed by the Council, and which such report is incorporated herein and made a part of the record of the hearing hereinafter referred to on the Resolution; and

**WHEREAS**, pursuant to the Resolution, a public hearing was set by the Council for Tuesday, November 9, 2004, at 7:00 p.m., or as soon thereafter as the City may reach the matter, at the regular meeting place of the Council at the City Council Chambers at 734 Third Street, Brentwood, California 94513, at which hearing the Council considered the establishment of the Community Facilities District, the proposed rate and method of apportionment of such special tax, and all other matters set forth in the Resolution, and at such public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Facilities and Services proposed therefore, or on any other matters set forth in the Resolution, was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

**WHEREAS**, one hundred percent (100%) of the qualified electors within the Community Facilities District have filed with the City Clerk waivers of certain time requirements for the conduct of the election in the Community Facilities District and consented to the increase in the maximum special tax rates, therefore, pursuant to the Act, the Council is authorized to form the Community Facilities District and conduct the election as provided herein; and

**WHEREAS**, on the basis of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate and method of apportionment of such tax, is more particularly set forth



in Exhibit D, attached hereto and incorporated herein and made a part hereof) to pay for the Facilities and the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District.

**NOW, THEREFORE BE IT RESOLVED** by the Council of the City of Brentwood, as follows:

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby reapproves and readopts the Resolution, and reconfirms all of its findings and determinations contained therein.

Section 3. The Council hereby approves the Amended Boundary Map on file with the City Clerk and directs the City Clerk to have the Amended Boundary Map recorded in the office of the County Recorder of the County of Contra Costa no later than fifteen (15) days after the adoption of this resolution.

Section 4. The Council hereby approves the rate and method of apportionment of the special tax in and for the Community Facilities District as set forth in Exhibit D attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until (as to the public facilities portion of the special tax) the special tax obligation (or any portion thereof) is paid or prepaid and permanently satisfied and the public facilities portion of the special tax lien is cancelled in accordance with law, or until (as to the services portion of the special tax) collection of the special tax by the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit D attached to this resolution. The special tax with respect to the construction of facilities shall not be levied after Fiscal Year 2099-2100. The special tax with respect to the authorized services shall not be levied after Fiscal Year 2104-05. In the case of any special tax to pay for public facilities and to be levied against any parcel used for private residential purposes, under no circumstances will the special tax levied against any parcel be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within CFD No. 4 by more than 10 percent.

Section 5. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or the provision of any of the Services proposed therefor, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefor, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or provision of any of the Services therefor, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 6. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which, as amended, are as set forth in the Amended Boundary Map on file with the City Clerk.

Section 7. Except where funds are otherwise available, a special tax sufficient to pay for the Facilities and the Services, including the payment of interest on and principal of bonds to be issued to finance the acquisition and construction of the Facilities and including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be annually levied within the boundaries of the Community Facilities District, and for particulars as to the rate and method of apportionment of such special tax reference is made to Exhibit D, attached hereto and incorporated herein and made a part hereof, which sets forth the rate and method of apportionment of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Facilities and the Services.

Section 8. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 9. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.



Section 10. It is the intention of the Council, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency (which property is otherwise exempt from the special tax) to be payable by the owner of the leasehold or possessory interests in such property.

Section 11. A special mailed-ballot election shall be and is hereby called and ordered to be held in the Community Facilities District on Tuesday, November 9, 2004, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of five million dollars (\$5,000,000) for Fiscal Year 2004-05 in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California, and the Council hereby directs that the election at which the question of levying such special tax and establishing such appropriations limit is submitted to the landowners within the Community Facilities District shall be consolidated with the election at which the question of incurring a bonded indebtedness in the amount of fifty million dollars (\$50,000,000) for the Facilities is submitted to the landowners within the Community Facilities District, and the question of levying such special tax and establishing such appropriations limit shall be combined in one ballot proposition with the question of incurring such bonded indebtedness to finance the acquisition and construction of the Facilities and to be secured by a special tax to be levied within the Community Facilities District, all as provided by the Act.

Section 12. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections in the City and consistent with the Act.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

(c) Said special election shall be conducted as a mailed-ballot election, in accordance with the provisions of Sections 1340 et seq. and Section 23511.1 of the Elections Code of the State of California and the prior proceedings of the City taken thereunder, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 7:00 o'clock P.M. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election immediately upon adoption of this resolution at the City Council Chambers at 734 Third Street, Brentwood, California 94513, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, November 9, 2004, at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 13. The Council hereby approves the form of Waiver and Consent Shortening Time Periods and Waiving Various Requirements for Conducting Mailed-Ballot Election and Waiving Notice and Hearing with Respect to Changes to the Special Tax in the Community Facilities District, a copy of which is attached hereto as Exhibit E. The Council hereby finds that the rights, procedures and time periods therein waived are solely for the protection of the voters, may be waived under Government Code Section 53326(a), and that the waiver constitutes a full and knowing waiver, by any voter who has executed the form, of those rights, procedures and time periods.

Section 14. The Council hereby accepts the Certificate of the City Clerk certifying that 100% of the voters eligible to vote in this election have delivered to the City Clerk properly executed waivers in the form of Exhibit E.



Section 15. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act, except that such special tax may be levied at a rate lower than that specified herein. Such special tax may be levied only so long as it is needed to pay for the Facilities and the Services referred to in Section 4 of this resolution, or so long as it is needed to pay the principal of and interest on the bonded indebtedness incurred in order to finance the acquisition and construction of the Facilities (including the repayment of funds advanced for the Community Facilities District).

Section 16. The Director of Finance and Information Systems of the City at 708 Third Street, Brentwood, California 94513 (telephone (925) 516-5400) will be responsible for preparing annually a current roll of special tax levy obligations by Contra Costa County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Government Code of the State of California.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a regular meeting on the 9<sup>th</sup> day of November 2004, by the following vote:

**AYES:** Councilmembers: Beckstrand, Gutierrez, Hill, Mayor Swisher  
**NOES:** None  
**ABSENT:** Councilmember Petrovich  
**ABSTAIN:** None

APPROVED:  
Brian Swisher  
Brian Swisher  
Mayor

ATTEST:  
Karen Diaz  
Karen Diaz, CMC  
City Clerk/Director of Administrative Services

**EXHIBIT A**

AUTHORIZED FACILITIES

**FACILITIES**

I. Flood and Storm Drainage Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of flood and storm drainage facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of flood and storm drainage facilities, including design, construction, administration etc. and all other miscellaneous costs needed to comply with local and state regulations.

II. Joint Use School Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of school site joint use facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of school site joint use facilities, including equipment, furnishings and all incidental costs needed to conduct joint use programs and services throughout the City.

III. Roadway Rehabilitation Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the purposes of roadway rehabilitation, including all necessary incidental costs including title reports, appraisals, etc.
- b) Rehabilitation of roadways, including but not limited to pavement, curb, gutter, sidewalk, pavement sealing, etc. to repair, improve and extend the life of the roadway.

IV. Library Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of library facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Construction and/or acquisition of library facilities, including equipment, furnishings and all incidental costs needed. This may include the expansion or rehabilitation of existing libraries.

V. Undergrounding of Utility Transmission and Distribution Facilities

- a) Acquisition of lands, easements and rights-of-way needed for the undergrounding of utility transmission and distribution facilities, including all necessary incidental costs such as, but not limited to, title reports, appraisals, etc.
- b) Undergrounding of utility transmission and distribution facilities, including construction, equipment, furnishings and all incidental costs related thereto.

**EXHIBIT B**

AUTHORIZED SERVICES

**SERVICES**

I. Fire Suppression and Emergency Medical Services.

- a) Fire fighting and emergency medical service personnel salaries, benefits and other associated operations and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

II. Police Protection and Public Safety Services.

- a) Police and public safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

III. Open Space Services.

Maintenance and operation of open space and natural wild lands owned or otherwise controlled by the City of Brentwood including State Park Lands adjacent to the City of Brentwood subject to Joint Use or a Memorandum of Understanding between the City and the State of California. Maintenance and operation may include, but is not limited to:

- a) Maintenance workers, volunteers and patrol guard salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

IV. Flood and Storm Drainage Services.

Maintenance and operation of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood. Maintenance and operation may include but is not limited to:

- a) Maintenance workers salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel.

V. Joint Use School Site Services.

- a) Maintenance of joint use school park facilities between the City and the School Districts within the City of Brentwood which includes, but is not limited to, elementary and secondary school park sites and structures servicing the residents of the City of Brentwood. Staff and maintenance workers salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal employment of these types of personnel are also included. Such services shall only be those necessary for the general public use of the joint use school park facilities and shall not include any costs associated with school use or maintenance.



**CFD NO. 5 FORMATION CITY COUNCIL RESOLUTION NO. 2007-152**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRENTWOOD ESTABLISHING THE CITY OF BRENTWOOD COMMUNITY FACILITIES DISTRICT NO. 5, AND PROVIDING FOR THE LEVY OF A SPECIAL TAX THEREIN TO FINANCE CERTAIN PUBLIC FACILITIES AND SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND CALLING A SPECIAL ELECTION TO SUBMIT TO THE QUALIFIED ELECTORS WITHIN SUCH COMMUNITY FACILITIES DISTRICT THE QUESTION OF LEVYING SUCH SPECIAL TAX AND ESTABLISHING AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT.**

**WHEREAS**, the City Council (the "Council") of the City of Brentwood (the "City") has duly adopted Resolution No. 2007-76 (the "Resolution"), on April 24, 2007, wherein the Council declared its intention to and proposed to establish a community facilities district under and pursuant to the terms and provisions of the Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, as amended (the "Act"), to be known and designated as "Community Facilities District No. 5, City of Brentwood, County of Contra Costa, State of California" (the "Community Facilities District"), to finance public facilities and services in and for the Community Facilities District under and pursuant to the Act (which are public facilities that the City is authorized by law to construct, own or operate and public services that the City is authorized to provide, and that said public facilities and services are necessary to meet increased demands placed upon the City as a result of development occurring and anticipated to occur in the Community Facilities District), and which public facilities (the "Facilities") and public services (the "Services") are listed in Exhibit A-1, attached hereto and incorporated herein and made a part hereof. The costs of financing the acquisition and construction of the Facilities and providing for the Services include incidental expenses as listed in Exhibit C, attached hereto and incorporated herein and made a part hereof; and

**WHEREAS**, the Resolution fixed a time and place for a public hearing to be held by the Council to consider the establishment of the Community Facilities District, the proposed rate and method of apportionment of a special tax to finance the Facilities and the Services in and for the Community Facilities District and all other matters set forth in the Resolution; and

**WHEREAS**, the proposed boundary map for the Community Facilities District was recorded in the office of the County Recorder of the County of Contra Costa on May 2, 2007, in Book 82 of Maps of Assessment and Community Facilities Districts at Page 7.

**WHEREAS**, the Director of Finance and Information Systems and the City Engineer of the City have caused a report to be prepared on such proposal in accordance with the Resolution, which such report (Exhibit A, attached hereto and incorporated herein and made a part hereof) was submitted to the Council for review and has been reviewed by the Council, and which such report is incorporated herein and made a part of the record of the hearing hereinafter referred to on the Resolution; and

**WHEREAS**, pursuant to the Resolution, a public hearing was set by the Council for Tuesday, June 12, 2007, at 7:00p.m., or as soon thereafter as the City may reach the matter, at the regular meeting place of the Council at the City Council Chambers at 734 Third Street, Brentwood, California 94513, at which hearing the Council opened the Public Hearing at the time and place as scheduled and continued the Public Hearing to June 26, 2007. A Notice of Continuance was posted by the City Clerk within 24-hours at the usual place of the City Council agenda posting, notifying all interested parties of the continuance of the Public Hearing.

**WHEREAS**, on June 26, 2007, the City Council considered the establishment of the Community Facilities District, the proposed rate and method of apportionment of such special tax, and all other matters set forth in the Resolution, and at such public hearing all persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, were given an opportunity to appear and be heard, and the testimony of all interested persons and all taxpayers, property owners and registered voters for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or any of the Facilities and Services proposed therefore, or on any other matters set forth in the Resolution, was heard and considered, and such special tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code of the State of California, and the Council at the conclusion of said hearing was fully advised in the premises, and was authorized to proceed as hereinafter provided; and

**WHEREAS** one hundred percent (100%) of the qualified electors within the Community Facilities District have filed with the City Clerk waivers of certain time requirements as set forth in Exhibit E, for the conduct of the election in the Community Facilities District, therefore, pursuant to the Act, the Council is authorized to form the Community Facilities District and conduct the election as provided herein; and

**WHEREAS**, on the basis of the foregoing, the Council has determined at this time to call an election in the Community Facilities District to authorize the levy of a special tax therein (as the rate and method of apportionment of such tax, is more particularly set forth in Exhibit D, attached hereto and incorporated herein and made a part hereof) to pay for the Facilities and the Services proposed to be provided in and for the Community Facilities District, and to establish an appropriations limit for the Community Facilities District.



**NOW, THEREFORE BE IT RESOLVED** by the Council of the City of Brentwood, as follows:

Section 1. The above recitals are true and correct, and the Council so finds and determines.

Section 2. The Council hereby reapproves and readopts the Resolution, and reconfirms all of its findings and determinations contained therein.

Section 3. The Council hereby approves the rate and method of apportionment of the special tax in and for the Community Facilities District as set forth in Exhibit D attached hereto and incorporated herein and made a part hereof, and upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the Community Facilities District, which lien shall continue in force and effect until (as to the public facilities portion of the special tax) the special tax obligation (or any portion thereof) is paid or prepaid and permanently satisfied and the public facilities portion of the special tax lien is cancelled in accordance with law, or until (as to the services portion of the special tax) collection of the special tax by the City ceases. The rate and method of apportionment of the special tax is set forth in Exhibit D attached to this resolution. The special tax with respect to the construction of facilities shall not be levied after Fiscal Year 2102-2103. The special tax with respect to the authorized services shall not be levied after Fiscal Year 2106-2107. In the case of any special tax to pay for public facilities and to be levied against any parcel used for private residential purposes, under no circumstances will the special tax levied against any parcel be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within CFD No. 5 by more than 10 percent.

Section 4. The Council finds and determines that written protests to the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or the provision of any of the Services proposed therefore, are insufficient in number and in amount under the Act, and the Council hereby further orders and determines that all protests to the establishment of the Community Facilities District therefore, or the levy of the special tax proposed to be levied therein, or the extent of the Community Facilities District, or the acquisition and construction of any of the Facilities or provision of any of the Services therefore, or the establishment of an appropriations limit for the Community Facilities District, are hereby overruled.

Section 5. The Council finds and determines that all prior proceedings had and taken by the Council with respect to the establishment of the Community Facilities District are valid and in conformity with the requirements of the Act; and accordingly, the Council finds, determines and orders that, consistent with the Resolution, the Community Facilities District is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which are as set forth in the Proposed Boundary Map on file with the City Clerk.

Section 6. Except where funds are otherwise available, a special tax sufficient to pay for the Facilities and the Services, including the payment of interest on and principal of bonds to be issued to finance the acquisition and construction of the Facilities and including the repayment of funds advanced by the City for the Community Facilities District and including the repayment under any agreement (which shall not constitute a debt or liability of the City) of advances of funds or the reimbursement for the lesser of the value or cost of work in-kind provided by any person for the Community Facilities District, which tax shall be secured by recordation of a continuing lien against all nonexempt property in the Community Facilities District, will be annually levied within the boundaries of the Community Facilities District, and for particulars as to the rate and method of apportionment of such special tax reference is made to Exhibit D, attached hereto and incorporated herein and made a part hereof, which sets forth the rate and method of apportionment of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Facilities and the Services.

Section 7. It is the intention of the Council, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 8. It is the intention of the Council, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 9. It is the intention of the Council, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency (which property is otherwise exempt from the special tax) to be payable by the owner of the leasehold or possessory interests in such property.

Section 10. A special mailed-ballot election shall be and is hereby called and ordered to be held in the Community Facilities District on Tuesday, June 26, 2007, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within the Community Facilities District (which landowners are the electors and

persons qualified to vote at said special election) the question of levying such special tax and the establishment of an appropriations limit in the amount of ten million dollars (\$10,000,000) for Fiscal Year 2006-07 in connection therewith for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California, and the Council hereby directs that the election at which the question of levying such special tax and establishing such appropriations limit is submitted to the landowners within the Community Facilities District shall be consolidated with the election at which the question of incurring a bonded indebtedness in an amount not to exceed fifty million dollars (\$50,000,000) for the Facilities is submitted to the landowners within the Community Facilities District, and the question of levying such special tax and establishing such appropriations limit shall be combined in one ballot proposition with the question of incurring such bonded indebtedness to finance the acquisition and construction of the Facilities and to be secured by a special tax to be levied within the Community Facilities District, all as provided by the Act.

Section 11. The City Clerk of the City is hereby designated as the official to conduct said special election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and in all particulars not prescribed by this resolution said special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections in the City and consistent with the Act.

(b) All landowners within the Community Facilities District upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said special election.

(c) Said special election shall be conducted as a mailed-ballot election, in accordance with the provisions of the Act and the prior proceedings of the City taken thereunder, and there shall be no polling places for said special election. All ballots shall be delivered by the City Clerk of the City to such landowners, and all voted ballots are required to be received at the office of the City Clerk of the City not later than 7:00 o'clock P.M. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) Each voter to vote for the proposition to be submitted at said special election and for levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "YES" on the ballot to the right of said proposition, and to vote against said proposition and against levying such special tax and establishing such appropriations limit and incurring such bonded indebtedness shall mark a cross (+) in the blank space opposite the word "NO" on the ballot to the right of said proposition, which cross (+) may be marked with either pen or pencil.

(e) The City Clerk of the City shall commence the canvass of the returns of said special election immediately upon adoption of this resolution at the City Council Chambers at 734 Third Street, Brentwood, California 94513, and at the conclusion thereof shall determine the results of said special election; provided, that if all the qualified voters have voted prior to such date and time, the City Clerk of the City shall close said special election and thereupon shall proceed to canvass the returns of said special election and to determine the results thereof.

(f) The Council shall meet at its regular meeting on Tuesday, June 26, 2007, at its usual meeting place and declare the results of said special election, and shall cause to be spread upon its minutes a statement of the results of said special election as ascertained by said canvass.

Section 12. The Council hereby approves the form of Waiver and Consent Shortening Time Periods and Waiving Various Requirements for Conducting Mailed-Ballot Election in the Community Facilities District, a copy of which is attached hereto as Exhibit E. The Council hereby finds that the rights, procedures and time periods therein waived are solely for the protection of the voters, may be waived under Government Code Section 53326(a), and that the waiver constitutes a full and knowing waiver, by any voter who has executed the form, of those rights, procedures and time periods.

Section 13. The Council hereby accepts the Certificate of the City Clerk certifying that 100% of the voters eligible to vote in this election have delivered to the City Clerk properly executed waivers in the form of Exhibit E.

Section 14. If two-thirds (2/3) of the votes cast upon the question of levying such special tax and establishing such appropriations limit are cast in favor of levying such special tax and establishing such appropriations limit, as determined by the Council after reviewing the canvass of the returns of such consolidated election, the Council may levy such special tax within the territory of the Community Facilities District under the Act in the amount and for the purposes specified in this resolution, and such appropriations limit shall be established for the Community Facilities District, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California. Such special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act, except that such special tax may be levied at a rate lower than that specified herein. Such special tax may be levied



only so long as it is needed to pay for the Facilities and the Services referred to in Section 4 of this resolution, or so long as it is needed to pay the principal of and interest on the bonded indebtedness incurred in order to finance the acquisition and construction of the Facilities (including the repayment of funds advanced for the Community Facilities District).

Section 15. The Director of Finance and Information Systems of the City at 708 Third Street, Brentwood, California 94513 (telephone (925) 516-5400) will be responsible for preparing annually a current roll of special tax levy obligations by Contra Costa County Assessor's parcel numbers, and will be responsible for estimating future special tax levies pursuant to Section 53340.2 of the Government Code of the State of California.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Brentwood at a regular meeting on the 26<sup>th</sup> day of June 2007, by the following vote:

- AYES:** Becnel, Brockman, Richey, Stonebarger, Taylor
- NOES:** None
- ABSENT:** None
- ABSTAIN:** None

APPROVED:  
Robert Taylor  
Robert Taylor  
Mayor

ATTEST:  
Margaret Wimberly  
Margaret Wimberly, CMC  
City Clerk

**EXHIBIT A-1**

**CITY OF BRENTWOOD Community  
Facilities District No. 5**

**PUBLIC FACILITIES AND SERVICES TO BE PROVIDED  
BY COMMUNITY FACILITIES DISTRICT NO. 5**

The Facilities and Services shown below are proposed to be financed by Community Facilities District No. 5 (the "CFD") of the City of Brentwood (the "City") and consist of the following:

FACILITIES

I. Public Protection and Safety Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of public protection and safety facilities, including but not limited to Emergency Operations Center, Dispatch Center and Mobile Command Center, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
- b) Construction and/or acquisition of public protection and safety facilities, including, but not limited to, design, construction, administration, equipment, furnishings, and all incidental costs necessary to provide said facilities and public protection and safety services and programs throughout the City.

II. Governmental and Community Facilities.

- a) Governmental and Community Facilities which the City of Brentwood is authorized by law to contribute revenue to, construct, own or operate, including, but not limited to, Community and Cultural Centers, Libraries, Joint Use School Facilities and Downtown Brentwood Infrastructure. This may include the expansion, rehabilitation and/or upgrade of existing facilities.
- b) Acquisition of lands, easements and rights-of-way needed for the construction and/or acquisition of governmental and community facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
- c) Construction and/or acquisition of governmental and community facilities, including, but not limited to, design, construction, administration, equipment, furnishings, and all incidental costs necessary to provide said facilities for conducting community and/or joint use programs and services throughout the City.

III. Flood and Storm Drainage Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the construction, acquisition and/or modification of flood and storm drainage facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
- b) Construction, acquisition and/or modification of flood and storm drainage facilities, including, but not limited to, design, construction, administration and equipment together with all other miscellaneous costs necessary for compliance with local, state and federal regulations.

IV. Roadway Construction and Rehabilitation of Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the purposes of roadway construction, modification, rehabilitation and/or widening, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
- b) Construction, modification, rehabilitation and/or widening of roadways, including, but not limited to pavement, curb, gutter, sidewalk and pavement sealing, necessary to repair, improve and extend the life of the roadway.

V. Undergrounding of Utility Transmission and Distribution Facilities.

- a) Acquisition of lands, easements and rights-of-way needed for the undergrounding of utility transmission and distribution facilities, together with all associated costs including, but not limited to, professional services, title reports and appraisals.
- b) Undergrounding of utility transmission and distribution facilities, including construction, equipment, furnishings and all incidental costs related thereto.

SERVICES

The following services to be provided by the Community Facilities District are in addition to those presently provided within the territory of the district.

I. Public Protection and Safety Services.

- a) Public protection and safety personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal operation of these types of services and the employment of the necessary personnel.

II. Joint Use School Site Services

- a) Maintenance of joint use school park facilities and structures between the City and the School Districts within the City of Brentwood which includes, but is not limited to, elementary and secondary school park sites and structures servicing the residents of the City of Brentwood. Such services shall only be those necessary for the City's share of the general public use of the joint use school park facilities and structures, and shall not include any costs associated with school use or maintenance.
- b) Personnel salaries, benefits and other associated operation and maintenance costs which are needed for the daily activities and normal operation of these types of services and programs and the employment of the necessary personnel.

III. Flood and Storm Drainage Services.

- a) Maintenance, operation and inspection for regulatory compliance of flood and storm drainage improvements owned or otherwise controlled by the City of Brentwood.
- b) Salaries, benefits and other associated operation, maintenance and regulatory compliance inspection costs which are needed for the daily activities and normal employment of these types of personnel.



CITY HALL

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