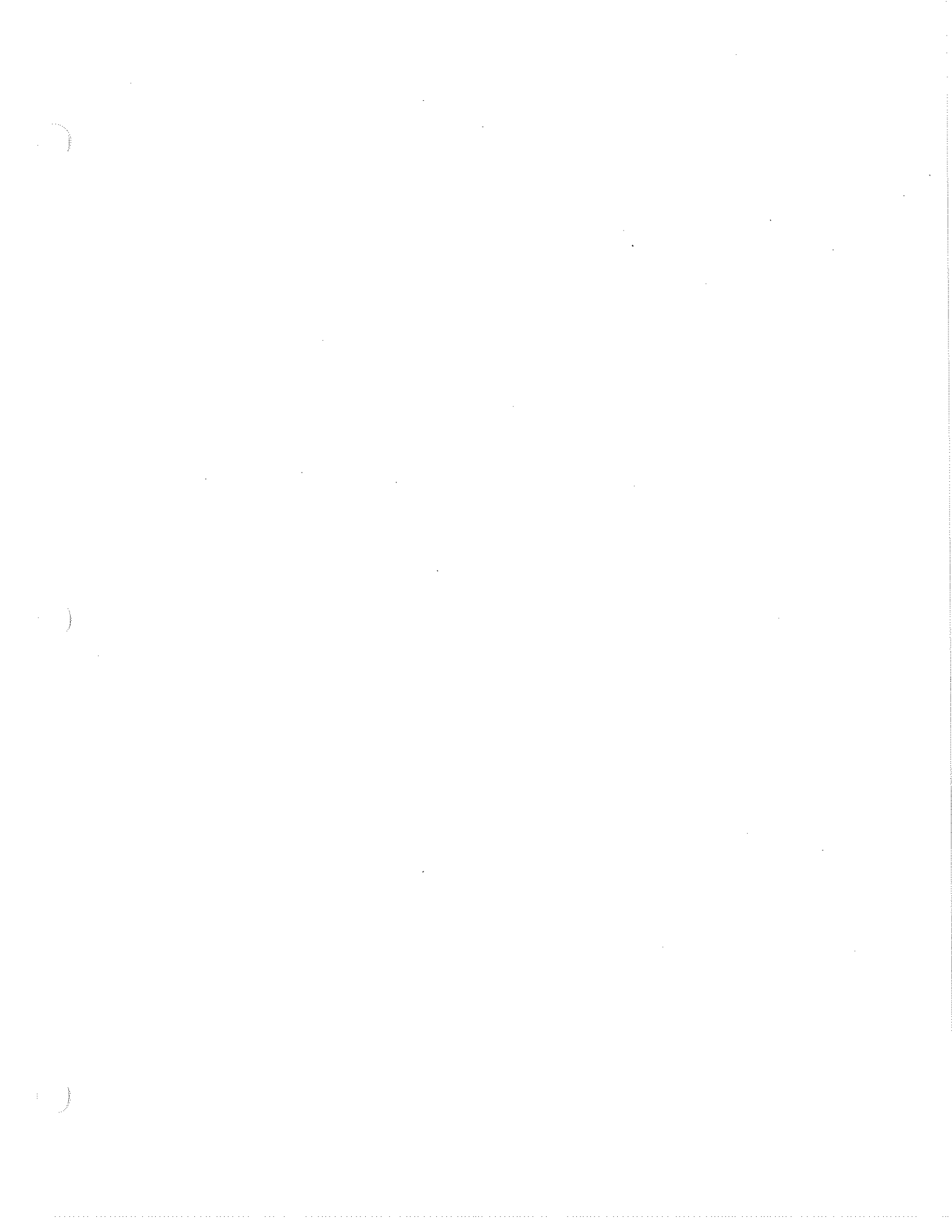


City of Vacaville Development Impact Fee Update — 1992

**SUMMARY OF RESPONSIBILITIES**  
*Police Development Impact Fee*

Prepared By	Approved By
Sizing and Timing of Projects to Meet Demand  _____ Lt. Michael Cook	_____ Lee Dean, Police Chief
Project Cost Estimate — <i>Buildings</i>  _____ Paul Hom, P.E. Deputy Director of Public Works	_____ Dale I. Pfeiffer, P.E. Director of Public Works
Project Cost Estimate — <i>Police Equipment</i>  _____ Lt. Michael Cook	_____ Lee Dean, Police Chief
Assignment of Burden to Land Uses  _____ Robert E. Goldman Angus McDonald & Associates	_____ Lee Dean, Police Chief
Development Impact Fee Estimate  _____ Robert E. Goldman Angus McDonald & Associates	_____ Lee Dean, Police Chief
Legal Adequacy and Form  _____	_____ Charles O. Lamoree, City Attorney
Approval for Transmittal to City Council  _____ David Van Kirk, Assistant City Manager	_____ John P. Thompson, City Manager



*Police* Development Impact Fee

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1 **Purpose Of The Fee**

2 The City of Vacaville adopted an updated *General Plan* (r-\_\_\_)\* in 1990. The City also  
3 adopted a *Planned Growth Ordinance* on September 24, 1991 and published its first *Growth*  
4 *Audit* (r-1002) in 1992. Finally, the City of Vacaville adopted Ordinance No. \_\_\_ {Mr.  
5 Lamoree to supply No.} which consolidated all of Vacaville's previous Ordinances relating  
6 to Development Impact Fees into a single Ordinance. The general purpose of all of  
7 Vacaville's Development Impact Fees is to provide a means to finance the public  
8 improvements required to meet the objectives of the *General Plan* and the *Planned Growth*  
9 *Ordinance*.

10 The specific purpose of the *Police Development Impact Fee* is to assure financing for the  
11 police facilities, equipment and other capital costs required to serve new development.  
12 These are identified in Table 3. Development Impact Fees, together with other sources of  
13 financing available to the City of Vacaville, are necessary to finance public improvements  
14 to implement the *General Plan* and the *Planned Growth Ordinance*. Development Impact  
15 Fees will assure an equitable distribution of costs between the existing City and new  
16 development in Vacaville.

17 The City of Vacaville intends to participate aggressively in State and Federal programs that  
18 may become available to finance public improvements. The City is not prepared to depend  
19 on State and Federal grant funding to pay for public improvement projects that are  
20 essential to the growth and development of Vacaville. Accordingly, State and Federal  
21 programs will be used for opportunities that may occur to improve services and amenities  
22 to the residents and employees in Vacaville. These potential revenue sources will not be  
23 used as a substitute for revenues that are directly under the control of the Vacaville City  
24 Council.

25 The *Police Capital Improvements Program* (CIP) and the *Police Development Impact Fee*  
26 described in the present Report was originally intended to finance public improvements for  
27 the period July 1, 1989 to January 1, 2010. It should be understood that the capital  
28 improvements for police services have been designed to be implemented in a timely  
29 manner, over this entire planning period. The service capacity or the cost over some  
30 arbitrarily-selected span of years during that planning period may be higher or lower than  
31 the average amount of capacity added or cost incurred during the entire planning period.  
32 It is frequently necessary to construct projects in their entirety rather than be able to add

---

33 \* Underscored numbers in parentheses refer to References listed at the end of this Development Impact  
34 Fee Report.

1 very small increments of capacity each year directly in response to demand. Thus, the  
2 "average cost" may vary significantly from year to year, over the planning period.

3 The Development Impact Fees necessary to construct public improvements are subject to  
4 revision because of several factors. These factors include the impossibility of forecasting  
5 exactly the rate and location of development in Vacaville, variations in the cost of  
6 construction of public improvements and variation in the standards that may be applicable  
7 in the future to the design of individual public improvements.

8 The City of Vacaville intends to review its *Police* Development Impact Fee resolution  
9 annually at or near the start of the fiscal year. Any change in Development Impact Fees  
10 would generally be effective on January 1 of the following year. The change in  
11 Development Impact Fees will reflect changes in the *Engineering News Record San*  
12 *Francisco Bay Area Construction Cost Index* and would also reflect any changes in design  
13 standards or costs of projects that had occurred during the previous fiscal year. In addition,  
14 the City intends to assure that the *General Plan* and the *Police* Master Plan remain  
15 responsive to City policy and changing development conditions in Vacaville. The City  
16 intends to review both the *General Plan* and the comprehensive *Police* Master Plan on a  
17 five-year cycle. Policies in an amended *General Plan* will be incorporated into all of the  
18 City's Facilities Master Plans and into each Impact Fee Ordinance and Resolution. At the  
19 same time, a five-year forecast of growth and development for an additional five years will  
20 be added to the planning period for each public service document.

21 Information about changes in the availability of State/Federal grants and loans or other  
22 sources of revenue will be incorporated into the Fee programs during the annual review.  
23 In general, an adjustment to the Fee calculation will be made if changes in other sources  
24 of revenue (whether increases or decreases) equal or exceed 2 percent of the cost of the  
25 projects in the *Police* Capital Improvements Program.

## 26 **Development Being Served**

27 As noted previously, the *Police* Master Plan and the *Police* Development Impact Fee are  
28 designed to provide the required capacity during the period July 1, 1989 to January 1, 2010.  
29 The City of Vacaville has prepared a development forecast for this time period (x-) that  
30 is being used for the 1992 update of all of the Development Impact Fees in Vacaville.

31 All of Vacaville's Development Impact Fees are based on the concept that public services  
32 are provided both to residents and employees in Vacaville. The capacity to provide public  
33 services must be made available for both residents and employees. In general, non-

1 residential land uses are equated to residential land uses in terms of the burden that they  
2 place on each class of public improvements (e.g., roads, water systems, sewer systems).  
3 This equivalence may be expressed in terms of Equivalent Dwelling Units (EDUs) for those  
4 services (e.g., sewer services, drainage) where land uses primarily determine the demand  
5 for capacity. Demand may be driven by "Persons Served" for those classes of public  
6 improvements (e.g., parks, police protection) where the person being served (whether  
7 resident or employee) provides the best measure of demand for capacity.

8 The concepts of EDUs and Persons Served can be used interchangeably, in mathematical  
9 terms, if assumptions about density, floor area ratio, number of employees per thousand  
10 building square feet, and residents per occupied household) are used appropriately to make  
11 the conversion from one set of units to another. The choice of the appropriate set of units  
12 to express demand depends on the nature of the service being provided.

13 In the case of *Police*, EDUs are used as the basic determinant of demand for additional  
14 capacity. A forecast of EDUs for *Police* is shown in Figure 1. This forecast is based on  
15 the City's development forecast cited previously.

## Level Of Service And Timing Standard

### Service Standard

18 The present Section of the Report describes Vacaville's existing Level Of Service (LOS)  
19 for *Police* and the LOS that will be maintained over the planning period.

20 Some cities have stated standards of officers per thousand population (or patrol officers per  
21 thousand population). While useful for some broad comparisons, such standards do not  
22 recognize the demand for police services generated by nonresidential land uses. As Table  
23 2 shows, nonresidential land use generated a very substantial portion of emergency calls for  
24 police service in Vacaville in 1991.

25 The City of Vacaville does not have a formally adopted standard for police services. The  
26 fee is based upon a continuation of the existing level of service as determined from the calls  
27 for service presented in Table 2.

28 Table 2 summarizes by land use category high priority calls for police services to the City  
29 of Vacaville. The data summarized in that table reflect all Priority 1 calls for police  
30 services received in 1991 and all Priority 2 calls received from mid-June through the end  
31 of 1991. The Total Time and Average Time presented in that table reflect the elapsed time

1 from the point at which the officer is dispatched until the call is "closed" (i.e. the officer is  
2 available to respond to another call).

3 The existing Level of Service for police was measured by the number of Equivalent  
4 Dwelling Units (EDU) per patrol officer. The EDU factors, which reflect the demand for  
5 police services for each land use category relative to a single family house, were derived  
6 from the data presented in Table 2. The derivation of the EDU factors is presented later  
7 in this report. When applied to existing development, these EDU factors produce the  
8 number of existing EDU's (i.e. the number of existing dwelling units or their equivalent).  
9 These calculations yielded an estimate of approximately 34,600 police EDU's for 1991.  
10 Since there were 35 patrol officer positions at that time, each patrol officer served on  
11 average 989 dwelling units or their equivalent. Put another way, the existing level of service  
12 provides slightly over 1 officer per thousand dwelling units or their equivalent. To maintain  
13 the existing level of service into the future, one patrol office would be added for each 989  
14 new dwelling units or their equivalent.



Figure 1

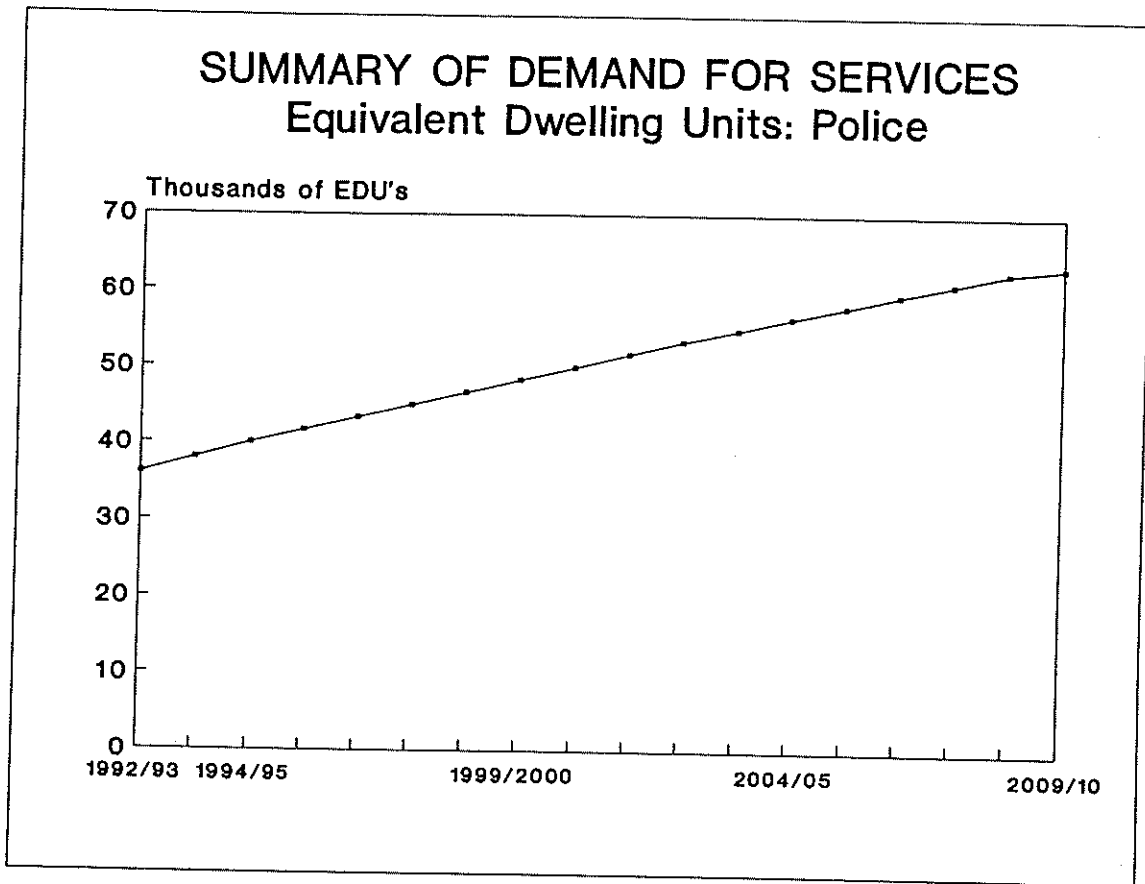


Table 2A

**CALLS FOR SERVICE  
Priority 1 and 2 Calls  
City of Vacaville, 1991**

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Land Use Category	No. of Calls	Total Time On Call (in Hours)	Avg. Time On Call (in Min.)	Percent of Calls
Single Family	1,522	906.76	35.75	33.44%
Multi Family	620	389.25	37.67	13.62%
Commercial	1,192	558.12	28.09	26.19%
Office	51	20.99	24.69	1.12%
Industrial	130	66.19	30.55	2.86%
School	263	118.59	27.06	5.78%
Streets and Highways	554	300.01	32.49	12.17%
Hospitals & Health Facilities	201	5.95	47.85	0.44%
City Facilities	139	56.22	24.27	3.05%
Churches	22	6.82	18.61	0.48%
Other	<u>39</u>	<u>20.83</u>	<u>32.04</u>	<u>0.86%</u>
SUBTOTAL	4,552	2,459.74	32.42	100.00%
Missing data or response canceled	<u>113</u>			
<b>TOTAL CALLS</b>	<b>4,665</b>			

Source: Tabulated by Angus McDonald & Associates from dispatch data file provided by Vacaville Police Department.

Table 2B

LEVEL OF SERVICE  
Vacaville Police Staffing Ratios

Personnel	Ratio
Patrol Officers	1 per 989 EDUs
Traffic Officers	1 per 4 Patrol Officers
Detectives	1 per 4 Patrol Officers
Support Services Officers	1 per 7 Patrol Officers
Sergeants	1 per 10 Officers
Non-sworn Personnel	1 per 1.5 Officers
Lieutenants	1 per 20 Personnel (Officers and Non-Sworn)

Source: City of Vacaville and Angus McDonald & Associates.

Timing Standard

The timing (i.e., the year[s] of construction) of planned public improvements is often a key consideration that affects the success of a program for expanding public services' capacity. The City of Vacaville has set a target such that capacity is sought to be available to serve demand, but not to anticipate demand. The City's targets are subject to the risks and uncertainty that were noted above regarding rate and location of development, future costs costs of capital improvements projects, etc.

Planned *Police* Facilities

Table 3 lists the *Police* projects that have been planned to provide the capacity to serve the increased demand summarized in Figure 1. More detailed project descriptions, detailed cost estimates and information about timing of construction relative to demand for capacity are included for each project in the *Project List* Section of the present *Police* Development Impact Fee Report.

1 **Table 3**

2 **PROJECT LIST AND SOURCES OF FINANCING**  
3 ***Police Development Impact Fee***

---

	Total Project	Police Development Impact Fee Cost	
4			
5			
6			
7			
8	Patrol Vehicles	\$128,300	\$128,300
9	Traffic Vehicles	\$135,300	\$135,300
10	Detective Vehicles	\$123,200	\$123,200
11	Public Safety Building	\$8,639,400	\$8,639,400
12	Personal Equipment	\$101,000	\$101,000
13	Special Hiring Costs	\$74,000	\$74,000
	Training Costs	\$86,900	\$86,900
15	Office Furnishings	\$160,800	\$160,800
16	Communications System	\$656,300	\$656,300
17	Other Equipment	\$80,600	<u>\$80,600</u>
18	<b>TOTAL</b>		<b>\$10,185,800</b>

---

1 Table 3 and the supporting exhibits in the *Project List* Section is referred to subsequently  
2 as the *Police* Capital Improvements Program (CIP).

### 3 Sources Of Financing

4 Table 3 shows the sources of financing for each of the planned projects in the *Police* CIP.

5 Selection of sources of financing was based on the principles described in the following  
6 paragraphs:

7 **Capacity To Serve New Development.** Local governmental fiscal realities in the 1990s have  
8 caused the City of Vacaville to conclude that traditional sources of financing to pay for  
9 public improvements to serve new development are no longer available. The time when  
10 State and Federal grants were available to finance new capacity has passed away. The  
11 current situation is one of increasing fiscal constraints on cities throughout California.  
12 Development fees and comparable charges are the only reliable sources of financing that  
13 is within the control of the City of Vacaville to provide to the capacity to serve new  
14 development.

- 16 ● **Development Impact Fees**, collected at or near the time of development, are used  
17 wherever practical to finance the expansion and capacity that are necessary to meet  
18 Vacaville's LOS targets and to accommodate the demand for new capacity as closely  
as practical to the time when development will occur.
  
- 19 ● **Enhancements to Development Impact Fees**, such as borrowing (with interest)  
20 between Development Impact Fee accounts or employing other comparable devices,  
21 are used if traditional Development Impact Fees, considered alone, would not  
22 produce sufficient cash in time to build each public improvement before Vacaville's  
23 Timing Standard would be exceeded.

24 Another possible enhancement to development impact fees involves the use of a  
25 "two-tier" fee. The cost in the early years of a development impact fee program may  
26 exceed the average cost over the planning period, because of the necessity to build  
27 public improvements as usable segments. (For example, a freeway interchange must  
28 be constructed as a complete and usable improvement). A two-tier fee provides a  
29 higher average fee in early years. The amount above the long term average is  
30 subject to a contingent reimbursement. Development projects that occur later in the  
31 planning period may be available to repay those who necessarily financed  
32 improvements in the early years of the planning period.

- 1 ● **Development-related Bond Financing** (e.g., conventional special assessment bonds  
2 or Mello-Roos Community Facilities Districts), will be considered, if conventional  
3 Development Impact Fees, or enhanced versions of these Development Impact Fees,  
4 are simply incapable of providing sufficient cash flow to fund an improvement before  
5 Vacaville's timing standard is exceeded. An example would be a sewer plant  
6 expansion that cannot practically be staged in small increments and that must be  
7 available early in the planning period, because the existing capacity is already being  
8 used or is already spoken for.

9 **State and Federal Grants And Loans.** In spite of the caution mentioned earlier — that  
10 exclusive dependence on State and Federal grants is no longer practical to pay for public  
11 improvements in California — Vacaville intends to participate aggressively in existing State  
12 and Federal programs and in State and Federal programs that may be approved by the  
13 Legislature, the Congress or the voters in the future. Vacaville will use these existing and  
14 future sources of revenues to fund projects that would be highly desirable but that are not,  
15 strictly speaking, required to meet established LOS targets and accommodate planned  
16 growth.

17 **Gifts, Bequests And Other Financing Sources.** In some cases, highly-desirable public  
18 improvements are simply beyond the current financial capacity of the City of Vacaville.  
19 Nonetheless, the City of Vacaville intends to pursue every reasonable opportunity to find  
20 sources of financing for an enhanced capacity to provide public services.

21 One example of a source of financing that would be highly desirable but that cannot be  
22 planned is the use of gifts or bequests from interested and committee citizens. In some  
23 cases, desirable projects that would exceed Vacaville's LOS target are included in the CIP.  
24 If gifts, bequests or other sources of financing can be found, these improvements will be  
25 constructed.

## 26 **Relationship To Land Use**

27 Demand for *Police* Facilities in Vacaville is generated by the land uses that are being  
28 accommodated and by the residents, employees and visitors that are being served. As  
29 discussed previously, in some cases, measures of land use (e.g., acres, building square feet,  
30 number of dwelling units) are most conveniently used to express the relationship between  
31 demand and required public facilities to meet this demand. In other cases, a measure of  
32 the population being served (i.e., a combination of residents, employees and visitors to  
33 Vacaville) presents a more convenient measure of demand. In the case of *Police* Facilities,

1 the measure of demand is EDUs. The relationship between land use and demand for  
 2 capacity for the *Police* Fee is summarized in Table 4.

3 Table 4

4 **RELATIONSHIP TO LAND USE**  
 5 ***Police* Development Impact Fee**

---

6 Land Use Category	7 Units	8 Existing Development	9 Total Time On Calls	10 Time Per Unit	11 EDU
12 Single Family	DU's	17,360	1195.54	0.06887	1.0000
13 Multi Family	DU's	7,934	473.88	0.05973	0.8673
14 Commercial	TSF	4,619	586.65	0.12700	1.8442
15 Office	TSF	328	22.53	0.06872	0.9979
16 Industrial	TSF	4,284	80.89	0.01888	0.2742
17 Hospitals & Health Facil.	TSF	109	16.32	0.14976	2.1745
18 Churches	TSF	220	6.88	0.03125	0.4538

---

16 As was discussed earlier, the calculation of EDUs was based upon the amount of time  
 17 spent by police officers in responding to high-priority calls. The data in Table 5 are based  
 18 on the data presented earlier in Table 2A, but with the calls to public schools allocated to  
 19 residential land uses, and the calls to street and highway locations allocated to all other  
 20 land uses proportionate to their use of streets and highways. Since public schools serve  
 21 enrollment generated by residences, the calls to schools were allocated to the single- and  
 22 multi-family residential categories proportionate to population. Since most calls to street  
 23 and highway locations relate in the same way to a motor vehicle, these calls were allocated  
 24 back by the traffic EDU factors that had been developed earlier for the City's traffic fee.

1     **The Development Impact Fee**

2     The *Police* Development Impact Fee is shown in Table 5.

3             **The Two-Tier Concept**

4     The Development Impact Fee has two components:

- 5     ●     **Portion Not Subject To Contingent Reimbursement:** This component of the Fee is  
6         collected per Equivalent Dwelling Unit (EDU) and is charged for the entire  
7         planning period.
  
- 8     ●     **Portion Subject To Contingent Reimbursement:** The situation of having a portion  
9         of the total Fee subject to contingent reimbursement is brought on by having a  
10        significantly higher proportion of project costs to finance in the earlier years of the  
11        fee program. This would result in cash flow problems that would make it impossible  
12        for improvements to be funded in a timely manner if only a single uniform fee were  
13        charged. The two-component fee has to be imposed on new development in the  
14        earlier years of the fee program to insure funding for improvements in a timely  
       manner.

16     If development occurs according to the forecast, the additional charge will not be  
17     imposed for the entire planning period. Those who develop in the early years and  
18     pay the two-component fee will be reimbursed for the second component from fee  
19     receipts from future development if, and when, that development occurs. The  
20     reimbursement will include interest over the period it is outstanding. The  
21     reimbursement is not guaranteed, as it is subject to several contingencies. Examples  
22     of contingencies that could affect the timing or the amount of reimbursement  
23     include:

- 24     ●     The rate and location of future development in Vacaville;
- 25     ●     Future standards for construction of future public improvements; and
- 26     ●     Cost of future public improvements.

27     If adverse contingencies occur, then the future reimbursement may be reduced or  
28     eliminated.



Table 5

**SUMMARY OF DEVELOPMENT IMPACT FEE**  
**Police Development Impact Fee**

	Portion Not Subject To Contingent Reimbursement	Portion Subject To Contingent Reimbursement	Total
Per EDU:	\$443	\$67	\$510

Land Use Categories	Unit	EDU	Charge Per Unit			Per Building Square Foot Non Residential Land Uses		
			Portion Not Subject To Contingent Reimbursement	Portion Subject To Contingent Reimbursement	Total	Portion Not Subject To Contingent Reimbursement	Portion Subject To Contingent Reimbursement	Total
<b>RESIDENTIAL</b>								
Single Family	Dwelling Unit	1.00	\$443	\$67	\$510			
Multi-Family	Dwelling Unit	0.87	\$384	\$58	\$442			
<b>NON-RESIDENTIAL</b>								
Commercial	1,000 Sq Ft	1.84	\$817	\$123	\$940	\$0.82	\$0.12	\$0.94
Office	1,000 Sq Ft	1.00	\$442	\$67	\$509	\$0.44	\$0.07	\$0.51
Industrial	1,000 Sq Ft	0.27	\$121	\$18	\$140	\$0.12	\$0.02	\$0.14
<b>INSTITUTIONAL</b>								
Hospital	1,000 Sq Ft	2.17	\$963	\$145	\$1,108	\$0.96	\$0.14	\$1.11
Church	1,000 Sq Ft	0.45	\$201	\$30	\$231	\$0.20	\$0.03	\$0.23

Note: Figures are expressed in January 1, 1993 dollars.

Note: The Portion Subject To Contingent Reimbursement is charged through 2000/01.

Source: Angus McDonald & Associates.

1 Full reimbursement for the second component of the fee is also contingent on the actual  
2 cost of projects being equal to, or less than, the estimated cost.

### 3 Method of Calculation

4 The portion of the Fee not subject to contingent reimbursement is approximately equal to  
5 the total cost of all improvements, divided by the total number of EDUs that have been  
6 forecast to develop by January 1, 2010. This relationship is approximate, rather than exact,  
7 because the balances in the fee accounts earn interest, and interest is earned by, and paid  
8 on, the outstanding portion of the fee that is subject to contingent reimbursement.

9 The calculation of the portion of the Fee subject to contingent reimbursement is more  
10 complex. This portion of the Fee is necessary because the portion not subject to  
11 reimbursement fails to meet the cash flow demands of the Capital Improvements Program.  
12 A heuristic algorithm is employed and successive modifications of three separate variables  
13 are made. The first two variables are the level of the portion of the Fee subject to  
14 contingent reimbursement and the years the contingent portion is collected. The third  
15 variable is the years in which the portion subject to contingent reimbursement, plus accrued  
interest, is repaid from the funds then available in the Development Impact Fee account.

17 A project phasing schedule is prepared, as determined by the development forecast and the  
18 adopted service standard, showing the timing of the expenditures required for each  
19 improvement. This schedule is shown in Table 6. The EDU forecast is then converted into  
20 a forecast of the amount of fee not subject to contingent reimbursement and fee subject  
21 to contingent reimbursement that will be collected in each year. The fee, and cost of  
22 capital improvements are inflated, for purposes of analysis, at the same rate (6 percent per  
23 year). However, the recommended fee is set at its level on January 1 to account for  
24 inflation during the course of the current year, and the fact that the fee will be updated  
25 only once each year.

26 The amount of both components of the fee, along with the years the portion subject to  
27 contingent reimbursement is imposed and subsequently repaid, are successively manipulated  
28 until:

- 29 ● All projects have been constructed at their then actual-year cost;
- 30 ● All yearly deficits in the Development Impact Fee account have been eliminated;
- 31 ● The portion subject to contingent reimbursement, along with accumulated interest  
32 due, has been fully repaid;

Table 6

**CASH FLOW ANALYSIS**  
**Police Development Impact Fee**

BUILDOUT SUMMARY		Total	1992/93	1993/94	1994/95	1995/96
Financing Equivalent Dwelling Units						
For The Time Period		28,723	1,429	1,991	1,991	1,668
Annual Average			1,429	1,991	1,991	1,668
Cumulative			1,429	3,421	5,412	7,080
-----						
DEVELOPMENT FEE SCHEDULE						
Fee Per Equivalent Dwelling Unit (July 1, 1993 Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement			\$432	\$432	\$432	\$432
Portion of Fee Subject To Contingent Reimbursement			\$65	\$65	\$65	\$65
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement			\$443	\$466	\$490	\$515
Portion of Fee Subject To Contingent Reimbursement			\$67	\$70	\$74	\$77
-----						
ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS						
		Total	1992/93	1993/94	1994/95	1995/96
Funds Not Subject to Contingent Reimbursement from Prior Periods		\$0				
Funds Subject to Contingent Reimbursement from Prior Periods		\$0				
Beginning Fund Balance			\$0	\$599,461	\$1,578,673	\$1,827,029
Revenues:						
Portion Not Subject To Contingent Reimbursement		\$19,597,848	\$633,139	\$927,318	\$974,863	\$858,647
Portion Subject To Contingent Reimbursement		\$1,263,058	\$95,264	\$139,527	\$146,681	\$129,195
Total Revenues		\$20,860,906	\$728,403	\$1,066,845	\$1,121,544	\$987,842
Expenditures for Public Improvements		\$19,840,387	\$146,746	\$152,683	\$975,285	\$887,398
Reimbursement of Fee and Interest		\$2,188,515	\$0	\$0	\$0	\$0
Net Revenues (Expenditures)		(\$1,167,996)	\$581,657	\$914,162	\$146,259	\$100,444
Interest Earnings on Fund Balance		\$1,218,138	\$17,804	\$65,050	\$102,097	\$116,052
Fund Balance - End of Period		\$50,142	\$599,461	\$1,578,673	\$1,827,029	\$2,043,524
-----						
CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS						
		Total	1992/93	1993/94	1994/95	1995/96
Funds Subject To Contingent Reimbursement From Prior Periods		\$0				
Reimbursement Due - Start of Period			\$0	\$98,180	\$248,049	\$414,558
Collections - Portion Subject to Contingent Reimbursement		\$1,263,058	\$95,264	\$139,527	\$146,681	\$129,195
Reimbursements - This Period		\$2,188,515	\$0	\$0	\$0	\$0
Net Collections (Reimbursements)		(\$925,457)	\$95,264	\$139,527	\$146,681	\$129,195
Interest Accrued - This Period		\$925,457	\$2,916	\$10,342	\$19,828	\$29,589
Reimbursement Account Balance Due - End of Period		\$0	\$98,180	\$248,049	\$414,558	\$573,342
-----						
Rangenname: #WORK-AREA						
City of Vacaville - Police Fee						
					Levy Portion Subject To	
					Contingent Reimbursement	Yes/No
Average Cost Per EDU Through End of Program		\$433				
Maximum Cumulative Average Cost Per EDU During Program		\$489				
Total Fee (July 1, 1993 Dollars)		\$497	1992/93	1993/94	1994/95	1995/96
Portion of Fee - Not Subject To Contingent Reimbursement		\$432				
Portion of Fee - Subject To Contingent Reimbursement		\$65	YES	YES	YES	YES
-----						
Minimum Fund Balance		\$50,142				
Final Balance Not Subject To Contingent Reimbursement		\$50,142				
Final Reimbursement Account Balance		(\$0)				
Fund Balance - End of Period		\$50,142	\$599,461	\$1,578,673	\$1,827,029	\$2,043,524
Total Reimbursement In Period		\$2,188,515	\$0	\$0	\$0	\$0
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Source: Angus McDonald & Associates.						

**City of Vacaville Development Impact Fee Update — 1992**

**CASH FLOW ANALYSIS**

City of Vacaville - Police Fee

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**BUILDOUT SUMMARY**

Financing Equivalent Dwelling Units For The Time Period	1996/97	1997/98	1998/99	1999/00	2000/01
Annual Average	1,668	1,668	1,668	1,668	1,668
Cumulative	8,748	10,417	12,085	13,753	15,422

**DEVELOPMENT FEE SCHEDULE**

Fee Per Equivalent Dwelling Unit (July 1, 1993 Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$432	\$432	\$432	\$432	\$432
Portion of Fee Subject To Contingent Reimbursement	\$65	\$65	\$65	\$65	\$65
Fee Per Equivalent Dwelling Unit (in Actual-Year Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$541	\$569	\$598	\$629	\$661
Portion of Fee Subject To Contingent Reimbursement	\$81	\$86	\$90	\$95	\$99

**ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS**

	1996/97	1997/98	1998/99	1999/00	2000/01
Funds Not Subject to Contingent Reimbursement from Prior Periods					
Funds Subject to Contingent Reimbursement from Prior Periods					
Beginning Fund Balance	\$2,043,524	\$2,204,869	\$738,071	\$930,244	\$1,422,953
Revenues:					
Portion Not Subject To Contingent Reimbursement	\$902,671	\$948,952	\$997,606	\$1,048,754	\$1,102,525
Portion Subject To Contingent Reimbursement	\$135,819	\$142,782	\$150,103	\$157,799	\$165,889
Total Revenues	\$1,038,490	\$1,091,734	\$1,147,709	\$1,206,553	\$1,268,414
Expenditures for Public Improvements	\$1,004,549	\$2,647,260	\$1,005,527	\$784,292	\$756,261
Reimbursement of Fee and Interest	\$0	\$0	\$0	\$0	\$0
Net Revenues (Expenditures)	\$33,941	(\$1,555,526)	\$142,181	\$422,261	\$512,153
Interest Earnings on Fund Balance	\$127,403	\$88,728	\$49,992	\$70,448	\$103,667
Fund Balance - End of Period	\$2,204,869	\$738,071	\$930,244	\$1,422,953	\$2,038,773

**CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS**

	1996/97	1997/98	1998/99	1999/00	2000/01
Funds Subject To Contingent Reimbursement From Prior Periods					
Reimbursement Due - Start of Period	\$573,342	\$748,771	\$942,225	\$1,155,186	\$1,389,248
Collections - Portion Subject to Contingent Reimbursement	\$135,819	\$142,782	\$150,103	\$157,799	\$165,889
Reimbursements - This Period	\$0	\$0	\$0	\$0	\$0
Net Collections (Reimbursements)	\$135,819	\$142,782	\$150,103	\$157,799	\$165,889
Interest Accrued - This Period	\$39,611	\$50,672	\$62,858	\$76,263	\$90,984
Reimbursement Account Balance Due - End of Period	\$748,771	\$942,225	\$1,155,186	\$1,389,248	\$1,646,121

Rangename: @WORK-AREA

City of Vacaville - Police Fee

Levy Portion Subject To  
Contingent Reimbursement Yes/No

	1996/97	1997/98	1998/99	1999/00	2000/01
Average Cost Per EDU Through End of Program					
Maximum Cumulative Average Cost Per EDU During Program					
Total Fee (July 1, 1993 Dollars)					
Portion of Fee - Not Subject To Contingent Reimbursement					
Portion of Fee - Subject To Contingent Reimbursement	YES	YES	YES	YES	YES

Minimum Fund Balance  
Final Balance Not Subject To Contingent Reimbursement  
Final Reimbursement Account Balance

Fund Balance - End of Period	\$2,204,869	\$738,071	\$930,244	\$1,422,953	\$2,038,773
Total Reimbursement In Period	\$0	\$0	\$0	\$0	\$0

Source: Angus McDonald & Associates.

**City of Vacaville Development Impact Fee Update — 1992**

CASH FLOW ANALYSIS  
City of Vacaville - Police Fee

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**BUILDOUT SUMMARY**

Financing Equivalent Dwelling Units For The Time Period Annual Average Cumulative	2001/02	2002/03	2003/04	2004/05	2005/06
	1,668	1,668	1,533	1,533	1,533
	1,668	1,668	1,533	1,533	1,533
	17,090	18,758	20,291	21,824	23,357

**DEVELOPMENT FEE SCHEDULE**

Fee Per Equivalent Dwelling Unit (July 1, 1993 Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$432	\$432	\$432	\$432	\$432
Portion of Fee Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0	\$0
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$695	\$730	\$758	\$807	\$849
Portion of Fee Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0	\$0

**ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS**

	2001/02	2002/03	2003/04	2004/05	2005/06
Funds Not Subject to Contingent Reimbursement from Prior Periods					
Funds Subject to Contingent Reimbursement from Prior Periods					
Beginning Fund Balance	\$2,038,773	\$110,904	\$329,580	\$344,948	\$566,719
Revenues:					
Portion Not Subject To Contingent Reimbursement	\$1,159,053	\$1,218,479	\$1,176,993	\$1,237,339	\$1,300,779
Portion Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,159,053	\$1,218,479	\$1,176,993	\$1,237,339	\$1,300,779
Expenditures for Public Improvements	\$3,051,990	\$762,952	\$931,857	\$792,851	\$772,116
Reimbursement of Fee and Interest	\$100,000	\$250,000	\$250,000	\$250,000	\$250,000
Net Revenues (Expenditures)	(\$1,992,938)	\$205,527	(\$4,863)	\$194,488	\$278,663
Interest Earnings on Fund Balance	\$65,069	\$13,149	\$20,231	\$27,283	\$43,574
Fund Balance - End of Period	\$110,904	\$329,580	\$344,948	\$566,719	\$888,956

**CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS**

	2001/02	2002/03	2003/04	2004/05	2005/06
Funds Subject to Contingent Reimbursement From Prior Periods					
Reimbursement Due - Start of Period	\$1,646,121	\$1,644,850	\$1,488,910	\$1,323,327	\$1,147,505
Collections - Portion Subject to Contingent Reimbursement	\$0	\$0	\$0	\$0	\$0
Reimbursements - This Period	\$100,000	\$250,000	\$250,000	\$250,000	\$250,000
Net Collections (Reimbursements)	(\$100,000)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
Interest Accrued - This Period	\$98,730	\$94,060	\$84,417	\$74,178	\$63,305
Reimbursement Account Balance Due - End of Period	\$1,644,850	\$1,488,910	\$1,323,327	\$1,147,505	\$960,810

Rangename: #WORK-AREA  
City of Vacaville - Police Fee

Average Cost Per EDU Through End of Program  
Maximum Cumulative Average Cost Per EDU During Program

Levy Portion Subject To  
Contingent Reimbursement Yes/No

Total Fee (July 1, 1993 Dollars)	2001/02	2002/03	2003/04	2004/05	2005/06
Portion of Fee - Not Subject To Contingent Reimbursement	NO	NO	NO	NO	NO
Portion of Fee - Subject To Contingent Reimbursement					

Minimum Fund Balance  
Final Balance Not Subject To Contingent Reimbursement  
Final Reimbursement Account Balance

Fund Balance - End of Period	\$110,904	\$329,580	\$344,948	\$566,719	\$888,956
Total Reimbursement In Period	\$100,000	\$250,000	\$250,000	\$250,000	\$250,000

Source: Angus McDonald & Associates.

**City of Vacaville Development Impact Fee Update — 1992**

**CASH FLOW ANALYSIS**  
City of Vacaville - Police Fee

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**BUILDOUT SUMMARY**

Financing Equivalent Dwelling Units For The Time Period	2006/07	2007/08	2008/09	2009/10
Annual Average	1,533	1,533	1,533	766
Cumulative	1,533	1,533	1,533	766
	24,890	26,423	27,956	28,723

**DEVELOPMENT FEE SCHEDULE**

Fee Per Equivalent Dwelling Unit (July 1, 1993 Dollars)				
Portion of Fee Not Subject To Contingent Reimbursement	\$432	\$432	\$432	\$432
Portion of Fee Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)				
Portion of Fee Not Subject To Contingent Reimbursement	\$892	\$938	\$986	\$1,036
Portion of Fee Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0

**ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS**

	2006/07	2007/08	2008/09	2009/10
Funds Not Subject to Contingent Reimbursement from Prior Periods				
Funds Subject to Contingent Reimbursement from Prior Periods				
Beginning Fund Balance	\$888,956	\$1,112,827	\$1,601,211	\$1,938,741
Revenues:				
Portion Not Subject To Contingent Reimbursement	\$1,367,471	\$1,437,583	\$1,511,289	\$794,387
Portion Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0
Total Revenues	\$1,367,471	\$1,437,583	\$1,511,289	\$794,387
Expenditures for Public Improvements	\$953,586	\$780,474	\$1,029,857	\$2,404,705
Reimbursement of Fee and Interest	\$250,000	\$250,000	\$250,000	\$338,515
Net Revenues (Expenditures)	\$163,885	\$407,109	\$231,433	(\$1,948,832)
Interest Earnings on Fund Balance	\$59,986	\$81,275	\$106,097	\$60,233
Fund Balance - End of Period	\$1,112,827	\$1,601,211	\$1,938,741	\$50,142

**CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS**

Funds Subject to Contingent Reimbursement From Prior Periods	2006/07	2007/08	2008/09	2009/10
Reimbursement Due - Start of Period	\$960,810	\$762,571	\$552,073	\$328,559
Collections - Portion Subject to Contingent Reimbursement	\$0	\$0	\$0	\$0
Reimbursements - This Period	\$250,000	\$250,000	\$250,000	\$338,515
Net Collections (Reimbursements)	(\$250,000)	(\$250,000)	(\$250,000)	(\$338,515)
Interest Accrued - This Period	\$51,761	\$39,502	\$26,486	\$9,955
Reimbursement Account Balance Due - End of Period	\$762,571	\$552,073	\$328,559	(\$0)

Rangename: @WORK-AREA

City of Vacaville - Police Fee

Average Cost Per EDU Through End of Program      Levy Portion Subject To  
Maximum Cumulative Average Cost Per EDU During Program      Contingent Reimbursement Yes/No

Total Fee (July 1, 1993 Dollars)	2006/07	2007/08	2008/09	2009/10
Portion of Fee - Not Subject To Contingent Reimbursement	NO	NO	NO	NO
Portion of Fee - Subject To Contingent Reimbursement				

Minimum Fund Balance  
Final Balance Not Subject To Contingent Reimbursement  
Final Reimbursement Account Balance

Fund Balance - End of Period	\$1,112,827	\$1,601,211	\$1,938,741	\$50,142
Total Reimbursement In Period	\$250,000	\$250,000	\$250,000	\$338,515

Source: Angus McDonald & Associates.

- 1 ● Only a nominal surplus remains in the Development Impact Fee account.

2 Table 6 shows the detailed financial analysis. The analysis identifies forecast fee revenues,  
3 interest earnings on both components of the fee and their respective balances, expenditures  
4 for improvements, and repayments of the portion subject to contingent reimbursement, all  
5 on an annual basis.

1

**REFERENCES**

2

***Police Development Impact Fee***