



Development Impact Fee Report

Fiscal Year Ended

June 30, 2023



City of Vacaville
650 Merchant Street
Vacaville, CA 95688

CITY OF VACAVILLE

LIST OF PRINCIPAL OFFICIALS

City Officials

John Carli..... Mayor
Jeanette Wylie..... Vice Mayor, District 6
Roy Stockton..... Councilmember, District 1
Gregory Ritchie II..... Councilmember, District 2
Michael Silva..... Councilmember, District 3
Sarah Chapman..... Councilmember, District 4
Jason Roberts..... Councilmember, District 5

Administrative Team

Aaron Busch..... City Manager
Melinda Stewart..... City Attorney
GeorgeAnne MeggersSmith..... Assistant City Manager
Don Burrus..... Director of Economic Development
Ken Matsumiya..... Director of Finance
Jessica Bowes..... Director of Human Resources
Erin Morris..... Director of Community Development
Brian McLean..... Director of Public Works
Justen Cole..... Director of Utilities
Emily Cantu..... Director of Housing and Community Services
Ian Schmutzler..... Police Chief
Kris Concepcion..... Fire Chief
Reggie Hubbard..... Director of Parks and Recreation

CITY OF VACAVILLE

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December 12, 2023

The Honorable Mayor, Members of the City Council, and Citizens of the City of Vacaville
Vacaville, CA 95688

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

In accordance with the provisions of the State of California and Government Code Section 66006 (b) and 66001 (d), we have developed and hereby submit the Public Facilities Fee Report for the City of Vacaville, California for the Fiscal Year (FY) ended June 30, 2023.

Public Facilities Fees, otherwise known as Development Impact Fees (DIF), are charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a defined portion of the cost of certain public facilities and infrastructure necessitated by development within the governmental jurisdiction. The legal requirements for enactment of a Development Impact Fee program are set forth in Government Code §§ 66000-66025 (the “Mitigation Fee Act”).

For the City of Vacaville, Development Impact Fees are collected at the time a building permit is issued, and are for the purpose of mitigating the impacts caused by new development on certain public facilities and infrastructure. Facility fees are used to finance property acquisition, design, environmental mitigation, and construction of the public facilities needed to support or accommodate the cumulative impacts this new development has on City facilities. Separate and unique funds have been established to manage and account for the Development Impact Fees deposited by new development projects for each of the following types of public facilities: Park and Recreation, Greenbelt Preservation, General Facilities, Police, Fire, Traffic, Storm Drain Detention, Storm Drain Conveyance, Sewer, and Water.

State law requires the City to prepare an annual report for the City’s Public Facilities Fees, summarizing the revenues, interest income, and expenditures for each of the Development Impact Fee funds during the fiscal year. The report includes the beginning and ending balances of each DIF fund for the fiscal year, as well as any adjustments or changes to the fee program during the course of the year.

This annual Development Impact Fee Report will be presented to the City Council for their review during a regular scheduled council meeting. This Development Impact Fee Report was made available for public review on the City's website at <https://www.ci.vacaville.ca.us/residents/reports-and-studies> fifteen days prior to the presentation to council.

Sincerely,

A handwritten signature in blue ink, appearing to read "B. McLean", with a long, sweeping underline.

BRIAN MCLEAN
Director of Public Works



DEVELOPMENT IMPACT FEES REPORT

CITY OF VACAVILLE

LEGAL REQUIREMENTS

A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 Development Impact Fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for those purposes for which the fees were collected.

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

- A brief description of the type of fee in a particular DIF fund. *(See page 6)*
- A fee schedule indicating the amount to be assessed for each DIF depending upon the type of development. This schedule shall include any adjustments made to the DIF's during the prior fiscal year as a result of construction cost indexes. *(See page 7)*
- The beginning (July 1) and ending (June 30) balance of a particular DIF fund. *(See pages 8 to 9)*
- The amount of the fees collected and interest earned by fund. *(See pages 8 to 9)*
- An identification of each public improvement upon which fees were expended or encumbered during the prior fiscal year. Compare DIF expenditures to the total amount of expenditures on each improvement, identifying the total percentage of the cost of the public improvement that was funded with DIF's. *(See pages 29 to 34)*

CITY OF VACAVILLE

LEGAL REQUIREMENTS *(Continued)*

- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement. *
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended; and, in the case of an interfund loan, the terms of the loan, including the repayment schedule for the loan, and the rate of interest that the account or fund will receive on the loan. *(See pages 26 to 27)*
- A summary of any refunds made, and their respective amount, due to sufficient funds being collected to complete financing of scheduled public improvements. Indicate the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded. *(See page 28)*

*See the City of Vacaville <https://www.ci.vacaville.ca.us/government/public-works/capital-improvement-projects> on the City's website at www.cityofvacaville.com.

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

- Identify the purpose to which the fee is to be put. *(See pages 29 to 34)*
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged. *(See page 3)*
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

*See the City of Vacaville <https://www.ci.vacaville.ca.us/government/public-works/capital-improvement-projects> on the City's website at www.cityofvacaville.com.

CITY OF VACAVILLE

LEGAL REQUIREMENTS *(Continued)*

B. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a Capital Improvement Program (CIP) indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. The City of Vacaville has developed and adopted a Capital Improvement Program, which is updated annually at a minimum, during the normal fiscal budget process. Mid-year CIP budget adjustments occur as needed wherein staff seeks City Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects. Any modification of DIF funding within the CIP requires Council action as a matter of the City's CIP Policy.

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

The City's Capital Improvement Program projects are financed in part by the Development Impact Fees pursuant to Vacaville Municipal Code Chapter 11.01. The Development Impact Fees provide their share of the funding for infrastructure and community facilities necessary to mitigate the impacts of new residential, commercial, and industrial development on the City of Vacaville. The Development Impact Fees in the City of Vacaville (see Appendix A "Connection & Development Impact Fees") are derived based on a mathematical calculation that considers future development, facilities, and infrastructure needed to serve future development and the estimated costs of those improvements. City of Vacaville Municipal Code Section 11.01.050.D establishes that in the absence of a comprehensive DIF update, the DIF schedule shall be annually adjusted on January 1 by the change, if any, in the Engineering News Record San Francisco Bay Area Construction Cost Index published the second week of October of the prior year. For calendar year 2023, the DIF rates were increased by 4.8% in accordance with the ENR Construction Cost Index published October 17, 2022.

The City produces a Quarterly Report of the CIP which includes project scope and description, project phase, estimated funding, funding sources and amount, estimated start and completion date, and status of all projects in the Capital Improvement Program, including DIF funded projects. The report also identifies all funding sources and funding accumulated for any partially budgeted CIP projects which are planned for full funding over a five to ten year projection.

CITY OF VACAVILLE

LEGAL REQUIREMENTS *(Continued)*

D. FUNDING OF INFRASTRUCTURE

The CIP is updated annually to reflect the current infrastructure needs of the City. The CIP may be updated or modified during the year as necessary, through a mid-year budget adjustment. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development, and therefore what portion of the project is eligible to receive DIF funding.

Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development fee based on the type of project (water, sewer, police, fire, etc.). The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community, funding constraints, and development priorities.

CITY OF VACAVILLE

LEGAL REQUIREMENTS *(Continued)*

E. CURRENT MAJOR CIP PROJECTS

Following is a summary of current major DIF funded CIP projects as of June 2023:

Projects:

Design Phase:

- Jepson Parkway Phase 2
- Vaca Valley Parkway/I-505 Interchange

Construction Phase:

- Corp Yard Administration Building
- Jepson Parkway Phase 2-SID Byrnes Canal and Lateral B-B Relocation

Studies, Master Plans, and Other:

- Al Patch Park Phase 2 Master Plan
- Nelson Park Master Plan
- Intelligent Transportation System Master Plan
- Sewer Master Plan & Connection Fee Analysis
- Sewer System Management Plan
- Infiltration Control Program
- Water System Study

CITY OF VACAVILLE

DESCRIPTION OF IMPACT FEES

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

Greenbelt Preservation Fee – To provide funding for the acquisition and preservation of undeveloped greenbelt property bordering the City of Vacaville as set forth in the Vacaville Greenbelt Preservation Fee Study and the City’s Development Fee Program.

General Facilities Impact Fee – To provide funding for the expansion of general City facilities to serve new development as set forth in the Vacaville General Facilities Fee Study and the City’s Development Fee Program.

Police Impact Fee - To provide for the expansion, design, and construction of police facilities as set forth in the Vacaville Police Impact Fee Study and the City’s Development Fee Program.

Fire Impact Fee – To provide for the expansion, design, and construction of fire facilities as set forth in the Vacaville Fire Impact Fee Study and the City’s Development Fee Program.

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

Drainage Detention and Drainage Conveyance Impact Fee – To provide for the construction of storm drainage detention facilities and major storm drainage conveyance facilities to serve and mitigate new development as set forth in the Vacaville Drainage Detention and Drainage Conveyance Fee Study and the City’s Development Fee Program.

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

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

CITY OF VACAVILLE

CURRENT FEE SCHEDULE- The Development Impact Fee program is reviewed annually in conjunction with the development of the CIP to ensure the Development Fee Program is accounting for all planned future development. The updated Development Fee Program information is then used to determine the amount of fees available for the funding of the proposed CIP projects. The current <https://www.ci.vacaville.ca.us/government/community-development/building/building-fees> schedule can be found on the City's website at www.cityofvacaville.com.

CITY OF VACAVILLE

Financial Summary Report

Statement of Revenue, Expenditures and Changes in Fund Balance

For the Year End June 30, 2023

Description	Development Impact Fees				
	Park and Recreation	Greenbelt Preservation	General Facilities	Police	Fire
REVENUES					
Fees	\$ 2,147,118	\$ 120,553	\$ 1,045,246	\$ 1,035,975	\$ 365,556
Interest	129,366	14,153	28,183	23,298	4,900
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>2,276,484</u>	<u>134,705</u>	<u>1,073,430</u>	<u>1,059,272</u>	<u>370,457</u>
EXPENDITURES					
Capital Improvement Expenditures	35,738	-	1,411,120	252,145	50
Loan Payments	126,482	-	-	-	100,000
In Lieu Charges-Administration of Fee	70,944	4,029	40,771	42,355	14,211
Engineering Services Allocation	-	-	-	-	-
Payable Accounts	-	-	-	-	-
Other Expenditures	192,402 ¹	-	-	-	-
Total Expenditures	<u>425,567</u>	<u>4,029</u>	<u>1,451,892</u>	<u>294,500</u>	<u>114,261</u>
REVENUES OVER (UNDER) EXPENDITURES	1,850,917	130,676	(378,462)	764,773	256,195
Fund Balance, Beginning of Year	8,851,744	1,019,250	2,359,965	1,200,743	135,784
Prior Year(s) Budgeted Commitments	(8,310,114)	(332,921)	(86,035)	(197,990)	(93,930)
Fund Balance, End of Year	<u>\$ 2,392,547</u>	<u>\$ 817,005</u>	<u>\$ 1,895,468</u>	<u>\$ 1,767,526</u>	<u>\$ 298,049</u>

Notes:

¹Skate Center Lease

CITY OF VACAVILLE

Financial Summary Report

Statement of Revenue, Expenditures and Changes in Fund Balance

For the Year End June 30, 2023

Description	Development Impact Fees				
	Traffic	Drainage Detention	Drainage Conveyance	Sewer	Water
REVENUES					
Fees	\$ 12,942,602	\$ 452,226	\$ 437,775	\$ 7,295,212	\$ 4,333,121
Interest	332,471	73,781	16,071	540,634	693,648
Loan Payments	-	-	-	75,494	93,286
Other Revenue	567,093 ²	285,227 ²	-	298,790 ⁴	1,676,387 ²
Total Revenues	<u>13,842,167</u>	<u>811,233</u>	<u>453,845</u>	<u>8,210,130</u>	<u>6,796,442</u>
EXPENDITURES					
Capital Improvement Expenditures	5,971,769	2,710	39,788	434,711	1,229,773
Loan Payments	-	-	-	11,000,000	-
In Lieu Charges-Administration of Fee	508,725	13,189	17,141	282,047	163,934
Engineering Services Allocation	-	-	5,000	7,500	7,500
Payable Accounts	(1,219)	-	-	-	-
Other Expenditures	298,706 ³	-	-	-	-
Total Expenditures	<u>6,777,982</u>	<u>15,900</u>	<u>61,929</u>	<u>11,724,258</u>	<u>1,401,207</u>
REVENUES OVER (UNDER) EXPENDITURES	7,064,185	795,334	391,916	(3,514,128)	5,395,236
Fund Balance, Beginning of Year	31,643,698	16,802	925,632	40,454,664	54,085,492
Prior Year(s) Budgeted Commitments	<u>(24,098,088)</u>	<u>(225,604)</u>	<u>(824,675)</u>	<u>(18,145,187)</u>	<u>(45,286,856)</u>
Fund Balance, End of Year	<u>\$ 14,609,794</u>	<u>\$ 586,532</u>	<u>\$ 492,873</u>	<u>\$ 18,795,349</u>	<u>\$ 14,193,873</u>

Notes:

² Release of Benefit Districts, Nut Tree/Summerfield Clean-Up

³ Traffic Impact Analysis

⁴ General Plan Update Reimbursement



DEVELOPMENT IMPACT FEES REPORT
Five Year

CITY OF VACAVILLE

Park and Recreation Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 1,220,771	\$ 1,975,569	\$ 3,174,518	\$ 1,598,269	\$ 2,147,118
Interest	77,071	102,549	99,715	87,913	129,366
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>1,297,842</u>	<u>2,078,118</u>	<u>3,274,233</u>	<u>1,686,181</u>	<u>2,276,484</u>
EXPENDITURES					
Expenditures	407,871	1,791,687	824,632	249,720	299,085
Loan Payments	126,482	126,482	126,482	126,482	126,482
Total Expenditures	<u>534,354</u>	<u>1,918,169</u>	<u>951,114</u>	<u>376,203</u>	<u>425,567</u>
REVENUES OVER (UNDER) EXPENDITURES	763,488	159,949	2,323,119	1,309,978	1,850,917
Fund Balance, Beginning of Year	<u>4,295,210</u>	<u>5,058,698</u>	<u>5,218,647</u>	<u>7,541,766</u>	<u>8,851,744</u>
Fund Balance, End of Year	<u>\$ 5,058,698</u>	<u>\$ 5,218,647</u>	<u>\$ 7,541,766</u>	<u>\$ 8,851,744</u>	<u>\$ 10,702,662</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 1,297,842	\$ 2,078,118	\$ 3,274,233	\$ 1,686,181	\$ 2,276,484
Available Revenue Prior Fiscal Year (2-yr Old Funds)	920,831	1,297,842	2,078,118	3,274,233	1,686,181
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,577,466	920,831	1,297,842	2,078,118	3,274,233
Available Revenue Prior Fiscal Year (4-yr Old Funds)	1,262,560	921,857	891,573	1,297,842	2,078,118
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	515,370	1,297,842
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	89,803 ²
Total Revenue Available	<u>\$ 5,058,698</u>	<u>\$ 5,218,647</u>	<u>\$ 7,541,766</u>	<u>\$ 8,851,744</u>	<u>\$ 10,702,662</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²The Parks and Recreation Fee fund reports funds being held past the fifth year of first deposit. These funds are intended for a number of projects that cannot begin until sufficient funds are available to complete the project. Please see page 29 (Project Identification) to see a listing of current projects budgeted with balances.

CITY OF VACAVILLE

Greenbelt Preservation Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 65,155	\$ 105,370	\$ 168,850	\$ 92,004	\$ 120,553
Interest	9,458	12,945	12,604	10,342	14,153
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>74,613</u>	<u>118,315</u>	<u>181,454</u>	<u>102,347</u>	<u>134,705</u>
EXPENDITURES					
Expenditures	6,251	5,712	6,748	3,289	4,029
Loan Payments	-	-	-	-	-
Total Expenditures	<u>6,251</u>	<u>5,712</u>	<u>6,748</u>	<u>3,289</u>	<u>4,029</u>
REVENUES OVER (UNDER) EXPENDITURES	68,362	112,603	174,706	99,058	130,676
Fund Balance, Beginning of Year	564,521	632,883	745,486	920,192	1,019,250
Fund Balance, End of Year	<u>\$ 632,883</u>	<u>\$ 745,486</u>	<u>\$ 920,192</u>	<u>\$ 1,019,250</u>	<u>\$ 1,149,926</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 74,613	\$ 118,315	\$ 181,454	\$ 102,347	\$ 134,705
Available Revenue Prior Fiscal Year (2-yr Old Funds)	52,413	74,613	118,315	181,454	102,347
Available Revenue Prior Fiscal Year (3-yr Old Funds)	85,784	52,413	74,613	118,315	181,454
Available Revenue Prior Fiscal Year (4-yr Old Funds)	118,597	85,784	52,413	74,613	118,315
Available Revenue Prior Fiscal Year (5-yr Old Funds)	59,308	118,597	85,784	52,413	74,613
Available Revenue Greater than Five Prior Fiscal Years	242,167 ²	295,764 ²	407,613 ²	490,107 ²	538,491 ²
Total Revenue Available	<u>\$ 632,883</u>	<u>\$ 745,486</u>	<u>\$ 920,192</u>	<u>\$ 1,019,250</u>	<u>\$ 1,149,926</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²The Greenbelt Preservation Fee Fund reports funds being held past the fifth year of first deposit. These funds are intended for the purchase of APN 0167-070-060.

CITY OF VACAVILLE

General Facilities Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 372,474	\$ 341,105	\$ 845,438	\$ 293,877	\$ 1,045,246
Interest	33,291	45,524	45,582	36,548	28,183
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>405,765</u>	<u>386,629</u>	<u>891,020</u>	<u>330,424</u>	<u>1,073,430</u>
EXPENDITURES					
Expenditures	78,808	84,129	33,782	1,384,031	1,451,892
Loan Payments	-	-	-	-	-
Total Expenditures	<u>78,808</u>	<u>84,129</u>	<u>33,782</u>	<u>1,384,031</u>	<u>1,451,892</u>
REVENUES OVER (UNDER) EXPENDITURES	326,957	302,500	857,238	(1,053,607)	(378,462)
Fund Balance, Beginning of Year	<u>1,926,878</u>	<u>2,253,834</u>	<u>2,556,334</u>	<u>3,413,572</u>	<u>2,359,965</u>
Fund Balance, End of Year	<u>\$ 2,253,834</u>	<u>\$ 2,556,334</u>	<u>\$ 3,413,572</u>	<u>\$ 2,359,965</u>	<u>\$ 1,981,503</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 405,765	\$ 386,629	\$ 891,020	\$ 330,424	\$ 1,073,430
Available Revenue Prior Fiscal Year (2-yr Old Funds)	237,977	405,765	386,629	891,020	330,424
Available Revenue Prior Fiscal Year (3-yr Old Funds)	402,230	237,977	405,765	386,629	577,649
Available Revenue Prior Fiscal Year (4-yr Old Funds)	454,376	402,230	237,977	405,765	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	333,882	454,376	402,230	237,977	-
Available Revenue Greater than Five Prior Fiscal Years	419,605 ²	669,357 ²	1,089,951 ²	108,150 ²	-
Total Revenue Available	<u>\$ 2,253,834</u>	<u>\$ 2,556,334</u>	<u>\$ 3,413,572</u>	<u>\$ 2,359,965</u>	<u>\$ 1,981,503</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²The General Facilities Fee fund reports funds being held past the fifth year of first deposit. These funds are intended for a number of projects that cannot begin until sufficient funds are available to complete the project. Please see page 30 (Project Identification) to see a listing of current projects budgeted with balances.

CITY OF VACAVILLE

Police Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 394,871	\$ 356,064	\$ 918,142	\$ 315,807	\$ 1,035,975
Interest	(9,135)	5,208	11,720	11,481	23,298
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>385,736</u>	<u>361,272</u>	<u>929,862</u>	<u>327,288</u>	<u>1,059,272</u>
EXPENDITURES					
Expenditures	84,825	324,916	355,070	92,694	294,500
Loan Payments	161,486	-	-	-	-
Total Expenditures	<u>246,311</u>	<u>324,916</u>	<u>355,070</u>	<u>92,694</u>	<u>294,500</u>
REVENUES OVER (UNDER) EXPENDITURES	139,425	36,356	574,792	234,594	764,773
Fund Balance, Beginning of Year	<u>215,576</u>	<u>355,001</u>	<u>391,357</u>	<u>966,149</u>	<u>1,200,743</u>
Fund Balance, End of Year	<u>\$ 355,001</u>	<u>\$ 391,357</u>	<u>\$ 966,149</u>	<u>\$ 1,200,743</u>	<u>\$ 1,965,516</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 355,001	\$ 361,272	\$ 929,862	\$ 327,288	\$ 1,059,272
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	30,085	36,287	873,456	327,288
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	578,956
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 355,001</u>	<u>\$ 391,357</u>	<u>\$ 966,149</u>	<u>\$ 1,200,743</u>	<u>\$ 1,965,516</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

CITY OF VACAVILLE

Fire Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 149,373	\$ 158,499	\$ 348,894	\$ 130,199	\$ 365,556
Interest	2,223	2,964	4,480	3,645	4,900
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>151,596</u>	<u>161,463</u>	<u>353,374</u>	<u>133,844</u>	<u>370,457</u>
EXPENDITURES					
Expenditures	5,975	34,706	13,945	248,854	14,261
Loan Payments	100,000	100,000	100,000	100,000	100,000
Total Expenditures	<u>105,975</u>	<u>134,706</u>	<u>113,945</u>	<u>348,854</u>	<u>114,261</u>
REVENUES OVER (UNDER) EXPENDITURES	45,621	26,758	239,429	(215,010)	256,195
Fund Balance, Beginning of Year	<u>38,987</u>	<u>84,608</u>	<u>111,365</u>	<u>350,794</u>	<u>135,784</u>
Fund Balance, End of Year	<u>\$ 84,608</u>	<u>\$ 111,365</u>	<u>\$ 350,794</u>	<u>\$ 135,784</u>	<u>\$ 391,980</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 84,608	\$ 111,365	\$ 350,794	\$ 133,844	\$ 370,457
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	1,940	21,523
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 84,608</u>	<u>\$ 111,365</u>	<u>\$ 350,794</u>	<u>\$ 135,784</u>	<u>\$ 391,980</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

CITY OF VACAVILLE

Traffic Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 4,790,313	\$ 4,400,453	\$ 9,979,633	\$ 3,350,156	\$ 12,942,602
Interest	300,753	401,443	338,074	228,457	332,471
Loan Payments	-	-	-	-	-
Other Revenue	132,459 ¹	-	-	-	567,093 ¹
Total Revenues	<u>5,223,525</u>	<u>4,801,896</u>	<u>10,317,707</u>	<u>3,578,613</u>	<u>13,842,167</u>
EXPENDITURES					
Expenditures	1,813,914	2,273,395	2,891,416	2,167,243	6,777,982
Loan Payments	-	-	-	-	-
Total Expenditures	<u>1,813,914</u>	<u>2,273,395</u>	<u>2,891,416</u>	<u>2,167,243</u>	<u>6,777,982</u>
REVENUES OVER (UNDER) EXPENDITURES	3,409,611	2,528,501	7,426,291	1,411,370	7,064,185
Fund Balance, Beginning of Year	<u>16,867,925</u>	<u>20,277,536</u>	<u>22,806,037</u>	<u>30,232,328</u>	<u>31,643,698</u>
Fund Balance, End of Year	<u>\$20,277,536</u>	<u>\$22,806,037</u>	<u>\$30,232,328</u>	<u>\$ 31,643,698</u>	<u>\$ 38,707,882</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ²	\$ 5,223,525	\$ 4,801,896	\$ 10,317,707	\$ 3,578,613	\$ 13,842,167
Available Revenue Prior Fiscal Year (2-yr Old Funds)	2,899,564	5,223,525	4,801,896	10,317,707	3,578,613
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,280,687	2,899,564	5,223,525	4,801,896	10,317,707
Available Revenue Prior Fiscal Year (4-yr Old Funds)	6,873,760	5,280,687	2,899,564	5,223,525	4,801,896
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	4,600,365	5,280,687	2,899,564	5,223,525
Available Revenue Greater than Five Prior Fiscal Years	-	-	1,708,949 ³	4,822,393 ³	943,975 ³
Total Revenue Available	<u>\$ 20,277,536</u>	<u>\$ 22,806,037</u>	<u>\$ 30,232,328</u>	<u>\$ 31,643,698</u>	<u>\$ 38,707,882</u>

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

Notes:

¹ Release of Benefit Districts, Nut Tree/Summerfield Clean-Up

² In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

³ The Traffic Impact Fee Fund reports funds being held past the fifth year of first deposit. These funds are intended for the future construction of the Vaca Valley I-505 Interchange and Phase 2 of Jepson Parkway.

CITY OF VACAVILLE

Drainage Detention Zone 1 Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 123,730	\$ 28,440	\$ 671,965	\$ 15,450	\$ 42,624
Interest	18,190	23,770	24,668	21,157	-
Loan Payments	-	-	-	1,390,000	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>141,920</u>	<u>52,210</u>	<u>696,633</u>	<u>1,426,607</u>	<u>42,624</u>
EXPENDITURES					
Expenditures	11,881	82,156	24,730	11,693	3,334,073 ³
Loan Payments	-	-	-	-	-
Total Expenditures	<u>11,881</u>	<u>82,156</u>	<u>24,730</u>	<u>11,693</u>	<u>3,334,073</u>
REVENUES OVER (UNDER) EXPENDITURES	130,039	(29,946)	671,903	1,414,915	(3,291,449)
Fund Balance, Beginning of Year	<u>1,104,538</u>	<u>1,234,578</u>	<u>1,204,632</u>	<u>1,876,535</u>	<u>3,291,449</u>
Fund Balance, End of Year	<u>\$ 1,234,578</u>	<u>\$ 1,204,632</u>	<u>\$ 1,876,535</u>	<u>\$ 3,291,449</u>	<u>\$ -</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 141,920	\$ 52,210	\$ 696,633	\$ 1,426,607	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	17,105	141,920	52,210	696,633	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	267,621	17,105	141,920	52,210	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	115,858	267,621	17,105	141,920	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	335,414	115,858	267,621	17,105	-
Available Revenue Greater than Five Prior Fiscal Years	<u>356,659 ²</u>	<u>609,918 ²</u>	<u>701,046 ²</u>	<u>956,974 ²</u>	<u>-</u>
Total Revenue Available	<u>\$ 1,234,578</u>	<u>\$ 1,204,632</u>	<u>\$ 1,876,535</u>	<u>\$ 3,291,449</u>	<u>\$ -</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²The Drainage Zone 1 Fee Fund reports funds being held past the fifth year of first deposit. These funds are intended for the design and construction of North Horse Creek Detention Basin #2. (Drainage DIF Project #36)

³Remaining funding transferred to new Drainage Detention Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Drainage Detention Zone 2 Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 61,835	\$ 37,709	\$ 236,201	\$ 310,850	\$ 50,916
Interest	(38,324)	(82,284)	29,576	22,235	-
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>23,511</u>	<u>(44,575)</u>	<u>265,777</u>	<u>333,085</u>	<u>50,916</u>
EXPENDITURES					
Expenditures	196,862	12,499	28,789	144,686	(3,223,732) ³
Loan Payments	-	-	-	-	-
Total Expenditures	<u>196,862</u>	<u>12,499</u>	<u>28,789</u>	<u>144,686</u>	<u>(3,223,732)</u>
REVENUES OVER (UNDER) EXPENDITURES	(173,351)	(57,074)	236,988	188,399	3,274,647
Fund Balance, Beginning of Year	<u>(3,469,609)</u>	<u>(3,642,960)</u>	<u>(3,700,034)</u>	<u>(3,463,046)</u>	<u>(3,274,647)</u>
Fund Balance, End of Year	<u>\$ (3,642,960) ¹</u>	<u>\$ (3,700,034) ¹</u>	<u>\$ (3,463,046) ¹</u>	<u>\$ (3,274,647) ¹</u>	<u>\$ -</u>

Five-Year Revenue Test Using First In First Out Method

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

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

Notes:

¹The Drainage Detention Zone 2 Fee Fund reports a negative fund balance as a result of ongoing costs associated with the Pleasants Valley, Upper Alamo Creek, and Ulatits Creek detention basin projects.

²In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

³Remaining funding transferred to new Drainage Detention Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Drainage Detention Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 287,106
Interest	-	-	-	-	73,781
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	561,880 ²
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>922,766</u>
EXPENDITURES					
Expenditures	-	-	-	-	110,630
Loan Payments	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,630</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	812,136
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812,136</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ -	\$ -	\$ -	\$ -	\$ 812,136
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812,136</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²Release of Benefit Districts and Drainage Detention Fee Fund established with new DIF Report. The Drainage Zone 1 and Drainage Zone 2 Fee Funds were combined with this new fund.

CITY OF VACAVILLE

Drainage Conveyance Fee Fund (old)

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 99,140	\$ 31,967	\$ 237,467	\$ 110,970	\$ 19,601
Interest	4,944	6,674	6,754	5,464	-
Loan Payments	-	-	-	-	-
Other Revenue	-	-	12,800 ¹	-	-
Total Revenues	104,084	38,641	257,021	116,434	19,601
EXPENDITURES					
Expenditures	101,139	84,735	91,336	43,938	560,579 ²
Loan Payments	-	-	-	-	-
Total Expenditures	101,139	84,735	91,336	43,938	560,579
REVENUES OVER (UNDER) EXPENDITURES	2,946	(46,094)	165,685	72,496	(540,978)
Fund Balance, Beginning of Year	345,946	348,892	302,798	468,482	540,978
Fund Balance, End of Year	\$ 348,892	\$ 302,798	\$ 468,482	\$ 540,978	\$ -

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 104,084	\$ 38,641	\$ 257,021	\$ 116,434	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	44,608	104,084	38,641	257,021	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	68,457	44,608	104,084	38,641	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	90,405	68,457	44,608	104,084	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	41,338	47,007	24,128	24,798	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 348,892	\$ 302,798	\$ 468,482	\$ 540,978	\$ -

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

Notes:

¹ In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

² Remaining funding transferred to new Drainage Conveyance Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Drainage Conveyance-Water Quality Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 42,590	\$ 3,286	\$ 101,859	\$ 47,539	\$ 8,358
Interest	3,407	4,311	4,443	3,888	-
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>45,997</u>	<u>7,597</u>	<u>106,302</u>	<u>51,426</u>	<u>8,358</u>
EXPENDITURES					
Expenditures	37,371	410	4,070	1,962	393,012 ³
Loan Payments	-	-	-	-	-
Total Expenditures	<u>37,371</u>	<u>410</u>	<u>4,070</u>	<u>1,962</u>	<u>393,012</u>
REVENUES OVER (UNDER) EXPENDITURES	8,626	7,187	102,232	49,464	(384,654)
Fund Balance, Beginning of Year	<u>217,145</u>	<u>225,771</u>	<u>232,958</u>	<u>335,190</u>	<u>384,654</u>
Fund Balance, End of Year	<u>\$ 225,771</u>	<u>\$ 232,958</u>	<u>\$ 335,190</u>	<u>\$ 384,654</u>	<u>\$ -</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ 45,997	\$ 7,597	\$ 106,302	\$ 51,426	\$ 8,358
Available Revenue Prior Fiscal Year (2-yr Old Funds)	19,955	45,997	7,597	106,302	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	29,629	19,955	45,997	7,597	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	22,743	29,629	19,955	45,997	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	37,173	22,743	29,629	19,955	-
Available Revenue Greater than Five Prior Fiscal Years	<u>70,274 ²</u>	<u>107,037 ²</u>	<u>125,711 ²</u>	<u>153,377 ²</u>	<u>-</u>
Total Revenue Available	<u>\$ 225,771</u>	<u>\$ 232,958</u>	<u>\$ 335,190</u>	<u>\$ 384,654</u>	<u>\$ 8,358</u>

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²The Drainage Conveyance Water Quality Fee Fund reports funds being held past the fifth year of first deposit. These funds are intended to obtain a National Pollutant Discharge Elimination System (NPDES) permit from the State of California.

³Remaining funding transferred to new Drainage Conveyance Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Drainage Conveyance Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 409,816
Interest	-	-	-	-	16,071
Loan Payments	-	-	-	-	-
Other Revenue	-	-	-	-	908,803 ²
Total Revenues	-	-	-	-	1,334,690
EXPENDITURES					
Expenditures	-	-	-	-	17,141
Loan Payments	-	-	-	-	-
Total Expenditures	-	-	-	-	17,141
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	1,317,549
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 1,317,549

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ -	\$ -	\$ -	\$ -	\$ 1,317,549
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ 1,317,549

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

Notes:

¹In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

²Drainage Conveyance Fee Fund established with new DIF Report. The old Drainage Conveyance and Drainage Conveyance Water Quality Fee Funds were combined with this new fund.

CITY OF VACAVILLE

Sewer Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 4,348,616	\$ 5,565,952	\$ 9,341,717	\$ 5,100,948	\$ 7,295,212
Interest	447,541	481,302	475,210	410,948	540,634
Loan Payments	92,553	75,494	75,494	75,494	75,494
Other Revenue	425,257 ¹	298,790 ¹	298,790 ¹	298,790 ¹	298,790 ¹
Total Revenues	<u>5,313,967</u>	<u>6,421,537</u>	<u>10,191,211</u>	<u>5,886,180</u>	<u>8,210,130</u>
EXPENDITURES					
Expenditures	9,627,510	5,046,271	802,603	596,610	11,724,258
Loan Payments	-	-	-	-	-
Total Expenditures	<u>9,627,510</u>	<u>5,046,271</u>	<u>802,603</u>	<u>596,610</u>	<u>11,724,258</u>
REVENUES OVER (UNDER) EXPENDITURES	(4,313,544)	1,375,267	9,388,608	5,289,571	(3,514,128)
Fund Balance, Beginning of Year	<u>28,714,762</u>	<u>24,401,218</u>	<u>25,776,485</u>	<u>35,165,093</u>	<u>40,454,664</u>
Fund Balance, End of Year	<u>\$24,401,218</u>	<u>\$25,776,485</u>	<u>\$35,165,093</u>	<u>\$40,454,664</u>	<u>\$36,940,536</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ²	\$ 5,313,967	\$ 6,421,537	\$ 10,191,211	\$ 5,886,180	\$ 8,210,130
Available Revenue Prior Fiscal Year (2-yr Old Funds)	4,528,820	5,313,967	6,421,537	10,191,211	5,886,180
Available Revenue Prior Fiscal Year (3-yr Old Funds)	5,669,865	4,528,820	5,313,967	6,421,537	10,191,211
Available Revenue Prior Fiscal Year (4-yr Old Funds)	7,241,159	5,669,865	4,528,820	5,313,967	6,421,537
Available Revenue Prior Fiscal Year (5-yr Old Funds)	1,647,408	3,842,297	5,669,865	4,528,820	5,313,967
Available Revenue Greater than Five Prior Fiscal Years	-	-	3,039,694	8,112,949 ³	917,511 ³
Total Revenue Available	<u>\$ 24,401,218</u>	<u>\$ 25,776,485</u>	<u>\$ 35,165,093</u>	<u>\$ 40,454,664</u>	<u>\$ 36,940,536</u>

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

Notes:

¹ General Plan Update Reimbursement, Benefit District Payments

² In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

³ The Sewer Fee fund reports funds being held past the fifth year of first deposit. These funds are intended for a number of projects that cannot begin until sufficient funds are available to complete the project. Please see pages 32 to 33 (Project Identification) to see a listing of current projects budgeted with balances.

CITY OF VACAVILLE

Water Capital Plant Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 1,971,830	\$ 3,554,584	\$ 4,108,711	\$ 3,154,287	\$ 420,266
Interest	468,314	612,172	561,845	424,416	69,011
Loan Payments	75,494	75,494	75,494	75,494	-
Other Revenue	171,835 ¹	-	-	-	-
Total Revenues	<u>2,687,473</u>	<u>4,242,250</u>	<u>4,746,050</u>	<u>3,654,197</u>	<u>489,277</u>
EXPENDITURES					
Expenditures	364,407	678,170	1,204,144	522,214	41,095,463 ⁴
Loan Payments	-	-	-	-	-
Total Expenditures	<u>364,407</u>	<u>678,170</u>	<u>1,204,144</u>	<u>522,214</u>	<u>41,095,463</u>
REVENUES OVER (UNDER) EXPENDITURES	2,323,066	3,564,079	3,541,906	3,131,983	(40,606,186)
Fund Balance, Beginning of Year	<u>28,045,152</u>	<u>30,368,218</u>	<u>33,932,297</u>	<u>37,474,203</u>	<u>40,606,186</u>
Fund Balance, End of Year	<u>\$30,368,218</u>	<u>\$33,932,297</u>	<u>\$37,474,203</u>	<u>\$40,606,186</u>	<u>\$ -</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ²	\$ 2,687,473	\$ 4,242,250	\$ 4,746,050	\$ 3,654,197	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	1,878,402	2,687,473	4,242,250	4,746,050	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	2,849,657	1,878,402	2,687,473	4,242,250	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	2,230,009	2,849,657	1,878,402	2,687,473	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	2,736,592	2,230,009	2,849,657	1,878,402	-
Available Revenue Greater than Five Prior Fiscal Years	17,986,086 ³	20,044,507 ³	21,070,372 ³	23,397,815 ³	-
Total Revenue Available	<u>\$ 30,368,218</u>	<u>\$ 33,932,297</u>	<u>\$ 37,474,203</u>	<u>\$ 40,606,186</u>	<u>\$ -</u>

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

Notes:

¹Benefit District Payments

²In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

³The Water Plant Fee fund reports funds being held past the fifth year of first deposit. These funds are intended for a number of projects that cannot begin until sufficient funds are available to complete the project. Please see pages 33 to 34 (Project Identification) to see a listing of current projects budgeted with balances.

⁴Remaining funding transferred to new Water Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Water Capital Distribution Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ 1,010,070	\$ 1,466,423	\$ 2,644,046	\$ 1,365,377	\$ 276,228
Interest	144,407	161,470	157,906	138,453	22,743
Loan Payments	75,494	75,494	75,494	75,494	-
Other Revenue	83,426 ¹	-	6,946 ⁴	-	-
Total Revenues	<u>1,313,398</u>	<u>1,703,387</u>	<u>2,884,392</u>	<u>1,579,325</u>	<u>298,971</u>
EXPENDITURES					
Expenditures	1,642,016	356,625	110,713	137,444	13,778,277 ⁵
Loan Payments	-	-	-	-	-
Total Expenditures	<u>1,642,016</u>	<u>356,625</u>	<u>110,713</u>	<u>137,444</u>	<u>13,778,277</u>
REVENUES OVER (UNDER) EXPENDITURES	(328,619)	1,346,763	2,773,679	1,441,881	(13,479,306)
Fund Balance, Beginning of Year	<u>8,245,603</u>	<u>7,916,984</u>	<u>9,263,746</u>	<u>12,037,425</u>	<u>13,479,306</u>
Fund Balance, End of Year	<u>\$ 7,916,984</u>	<u>\$ 9,263,746</u>	<u>\$ 12,037,425</u>	<u>\$ 13,479,306</u>	<u>\$ -</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ²	\$ 1,313,398	\$ 1,703,387	\$ 2,884,392	\$ 1,579,325	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	884,869	1,313,398	1,703,387	2,884,392	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	1,427,372	884,869	1,313,398	1,703,387	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	970,034	1,427,372	884,869	1,313,398	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	1,394,879	970,034	1,427,372	884,869	-
Available Revenue Greater than Five Prior Fiscal Years	1,926,432 ³	2,964,686 ³	3,824,008 ³	5,113,936 ³	-
Total Revenue Available	<u>\$ 7,916,984</u>	<u>\$ 9,263,746</u>	<u>\$ 12,037,425</u>	<u>\$ 13,479,306</u>	<u>\$ -</u>

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

Notes:

¹Benefit District Payments

² In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

³The Water Plant Fee fund reports funds being held past the fifth year of first deposit. These funds are intended for a number of projects that cannot begin until sufficient funds are available to complete the project. Please see page 33 to 34 (Project Identification) to see a listing of current projects budgeted with balances.

⁴ Corrections to Fixed Assets due to variances from imports into Munis.

⁵ Remaining funding transferred to new Water Fee Fund established with new DIF Report.

CITY OF VACAVILLE

Water Fee Fund

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

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
REVENUES					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,009,657
Interest	-	-	-	-	601,894
Loan Payments	-	-	-	-	150,988
Other Revenue	-	-	-	-	55,989,784 ²
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,752,323</u>
EXPENDITURES					
Expenditures	-	-	-	-	271,595
Loan Payments	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,595</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	59,480,728
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$59,480,728</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year ¹	\$ -	\$ -	\$ -	\$ -	\$ 59,480,728
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,480,728</u>

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

Notes:

¹ In using the revenue and expenditure reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and operating transfer out over the five year period must add together, and that total must be subtracted from the earliest fund balance plus any operating transfer for that year.

² Release of Benefit Districts and Water Fee Fund established with new DIF Report. The Water Plant and Water Distribution Fee Funds were combined with this new fund.



NOTES TO THE DEVELOPMENT IMPACT FEES REPORT

CITY OF VACAVILLE

NOTES TO THE DEVELOPMENT IMPACT FEE REPORT-The Notes address two items required by California Government Code Section 66006 (b). First, Note #1 provides information on any interfund transfer or loan made from a development fee account or fund, including the public improvement on which the transferred or loaned fees will be expended. In the case of an interfund loan, the date on which the loan will be repaid and the rate of interest the account or fund will receive on the loan is also provided. Second, Note #2 provides information on the amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

NOTE #1-INTERFUND LOANS

A. CENTENNIAL PARK LOAN

The Parks & Recreation fee fund has a loan commitment to the Sewer and Water fee funds for the construction of Centennial Park in the amount of \$119,767.03 at 5.6% interest as of June 30, 2023. Payments on the loan began in Fiscal Year 2000/01 and continue through Fiscal Year 2023/24. Annual installments are \$126,482.32.

Fiscal Year	Principal	Interest	Total Payment	Outstanding Principal
2023/24	119,767.04	6,715.70	126,482.74	-

CITY OF VACAVILLE

NOTE #1-INTERFUND LOANS (Continued)

B. Fire Station #4

The Fire fee fund has a loan commitment to the Sewer and Water fee funds for the construction of Fire Station #4 in the amount of \$659,052.51 at 5.6% interest as of June 30, 2023. Payments on the loan began in Fiscal Year 2000/01 and continue through Fiscal Year 2030/31. Annual installments are \$100,000 with the exception of the final year.

Fiscal Year	Principal	Interest	Total Payment	Outstanding Principal
2023/24	63,044.94	36,955.06	100,000.00	596,007.57
2024/25	66,580.05	33,419.95	100,000.00	529,427.52
2025/26	70,313.40	29,686.60	100,000.00	459,114.12
2027-2031	459,114.12	84,681.05	543,795.17	-

CITY OF VACAVILLE

NOTE #2-REFUNDS PAYABLE

A. REFUNDS OF DEVELOPER FEES

When the City no longer needs the funds for the purposes collected, or if the City fails to make required findings or perform certain administrative tasks prescribed by AB 1600, the City may be required to refund, on a prorated basis, to owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds. At this time, all fees being collected pursuant to the Developer Fee Program have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing service areas to serve new development.



DEVELOPMENT IMPACT FEES PROJECT IDENTIFICATION

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
Park and Recreation								
810120	Development Fee Impact Update	Active	\$ 611,675	\$ 10,000	2%	\$ -	\$ 10,000	\$ -
840067	Al Patch Park	Completed	5,060,606	3,418,153	68%	3,418,153	-	-
840068	Citywide Park & Recreation Master Plan	Active	265,332	205,832	78%	204,482	1,350	-
840069	Youth Athletic League	Active	150,000	150,000	100%	113,045	36,955	-
840088	Corderos Park	Completed	2,124,901	2,099,901	99%	2,099,901	-	-
840092	Magnolia Park Water Feature	Completed	194,460	194,460	100%	194,460	-	-
840094	Dog Park	Active	61,976	11,895	19%	11,895	-	-
840095	Gymnasium	Active	250,000	250,000	100%	-	250,000	-
840097	Centennial Park Riparian Restoration & Loop Trail	Completed	788,523	103,511	13%	103,511	-	-
840104	Lagoon Valley Park Trail Marking	Active	25,168	25,168	100%	504	24,664	-
840107	Brighton Landing Neighborhood Park	Completed	1,991,402	1,991,402	100%	1,991,402	-	-
840108	Al Patch Park Phase 2 Master Plan	Active	3,977,855	3,977,855	100%	69,872	3,907,983	10,508
840113	Nelson Park Master Plan	Active	776,323	776,323	100%	108,204	668,119	8,500
840144	Magnolia Park Phase 2	Active	20,206	20,206	100%	206	20,000	206
840145	Vanden Meadows Neighborhood Park	Active	1,536,487	1,501,487	98%	-	1,501,487	-
840156	Roberts Ranch Community Park	Active	1,243,468	1,243,468	100%	-	1,243,468	-
840157	Farmstead Neighborhood Park	Construction	325,860	325,860	100%	-	325,860	-
840177	Brighton Landing Neighborhood Park Phase 2	Active	336,754	336,754	100%	16,525	320,229	16,525
Total Park and Recreation Fee			\$ 19,740,998	\$ 16,642,276		\$ 8,332,162	\$ 8,310,114	\$ 35,738
Greenbelt Preservation								
810120	Development Fee Impact Update	Active	\$ 611,675	\$ 2,000	0%	\$ -	\$ 2,000	\$ -
830032	Pleasants Valley Detention Basin	Completed	6,740,791	728,840	11%	728,840	-	-
830047	Caliguri Open Space Access	Active	150,000	150,000	100%	15,127	134,873	-
830048	Pleasants Valley Open Space	Active	200,000	200,000	100%	3,952	196,048	-
Total Greenbelt Preservation Fee			\$ 7,702,466	\$ 1,080,840		\$ 747,919	\$ 332,921	\$ -

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
General Facilities								
810109	General Plan Update	Completed	\$ 3,021,858	\$ 26,250	1%	\$ 26,250	\$ -	\$ -
810120	Development Fee Impact Update	Active	611,675	21,000	3%	13,479	7,521	-
810166	Corp Yard Building B Improvements	Completed	130,132	80,113	62%	80,113	-	-
810241	Energy Services Contract	Completed	14,027,945	40,000	0%	26,165	13,835	-
810266	Equipment Pole Barn	Completed	14,900	14,900	100%	14,900	-	-
810273	Asset Management System	Active	495,388	246,500	50%	246,500	-	-
810274	Corp Yard Administration Building	Completed	4,860,288	2,839,218	58%	2,824,539	14,679	1,411,120
810351	City Hall Tenant Improvements Phase 2	Active	50,000	50,000	100%	-	50,000	-
Total General Facilities Fee			\$ 23,212,187	\$ 3,317,981		\$ 3,231,945	\$ 86,035	\$ 1,411,120
Police								
810120	Development Fee Impact Update	Active	\$ 611,675	\$ 16,000	3%	\$ -	\$ 16,000	\$ -
810276	Business Districts Video Monitoring Project	Active	527,734	527,734	100%	443,041	84,693	-
810315	Police Mobile Vehicle Asset Cover/Structure	Completed	45,119	45,119	100%	45,119	-	-
810317	CAD/RMS Replacement	Active	259,730	27,500	11%	27,500	-	-
810330	Intel, Analytics, and Investigation Tech	Active	122,211	122,211	100%	26,458	95,753	2,891
810337	Communication Center Renovation/Addition	Active	499,885	499,885	100%	498,341	1,544	249,254
Total Police Fee			\$ 2,066,354	\$ 1,238,449		\$ 1,040,459	\$ 197,990	\$ 252,145
Fire								
810120	Development Fee Impact Update	Active	\$ 611,675	\$ 32,675	5%	\$ -	\$ 32,675	\$ -
810317	CAD/RMS Replacement	Active	259,730	27,500	11%	27,500	-	-
810346	Wildland Type 3 Engine	Active	519,000	244,000	47%	243,597	403	-
810357	Prevention Supervisor Vehicle	Active	26,902	26,902	100%	50	26,852	50
810358	Code Enforcement Supervisor Vehicle	Active	34,000	34,000	100%	-	34,000	-
Total Fire Fee			\$ 1,451,307	\$ 365,077		\$ 271,147	\$ 93,930	\$ 50

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
Traffic								
810109	General Plan Update	Completed	\$ 3,021,858	\$ 10,000	0%	\$ 10,000	\$ -	\$ -
810120	Development Fee Impact Update	Active	611,675	200,000	33%	200,000	-	-
810138	City Standard Drawings & Specs Update	Active	289,832	155,000	53%	71,931	83,069	56
820138	Leisure Town/I-80 Overcrossing	Completed	26,885,867	13,019,627	48%	12,983,256	36,371	-
820238	California Drive Ext/OC Prelim Engineering	Completed	72,399	72,399	100%	72,399	-	-
820244	Traffic Signals	Active	1,007,285	1,007,285	100%	123,221	884,065	-
820259	Intersection Level of Service Improvements	Active	1,898,392	1,898,392	100%	1,487,431	410,961	24,641
820260	Citywide Basemap & Benchmark Development	Active	309,122	309,122	100%	103,725	205,397	4,000
820279	Vaca Valley Parkway/I-505 Interchange	Design	16,571,123	16,571,123	100%	1,889,708	14,681,415	438,652
820281	Engineering Services GIS Support	Active	55,524	6,250	11%	6,250	-	-
820289	Browns Valley Parkway Widening	Active	5,109,041	5,109,041	100%	-	5,109,041	-
820297	Foxboro Parkway Extension	Construction	2,650,000	2,650,000	100%	600,424	2,049,576	-
820298	Update Citywide Traffic Model	Active	331,008	307,308	93%	291,667	15,641	290
820299	Ulatis Creek Bike Path (McClellan-Depot)	Completed	115,652	55,632	48%	55,632	-	-
820300	Allison Drive Bike and Pedestrian Improvements	Completed	532,677	109,238	21%	109,238	-	-
820301	Vacaville SR2S Infrastructure Improvements	Completed	563,797	44,960	8%	44,960	-	-
820304	Merchant St Sidewalk ADA Improvements	Completed	1,153,269	352,879	31%	352,879	-	-
820306	Jepson Parkway Phase 2 (N of Commerce)	Design	10,257,138	7,335,000	72%	7,257,066	77,934	4,804,787
820310	Nut Tree/Summerfield Signal	Completed	563,804	563,804	100%	563,804	-	-
820312	Jepson Parkway Phase One (Roadway)	Completed	27,549,612	2,485,715	9%	2,388,972	96,743	24,776
820313	Jepson Parkway Phase One (Bridge)	Completed	3,998,217	423,896	11%	379,127	44,769	-
820314	STA Reimbursement Jepson Parkway	Active	3,640,736	3,640,736	100%	3,640,736	0	520,105
820327	VV Parkway/EMV Interim Intersection Imp	Completed	49,847	49,847	100%	49,847	-	-
820328	2019 Slurry Seal	Completed	1,247,244	111,153	9%	111,153	-	-
820330	TIF Update (2019)	Active	400,000	400,000	100%	276,979	123,021	-
820331	Treatments at 21 Signalized Intersections	Design	2,675,700	198,000	7%	104,557	93,443	64,857
820332	Bike/Ped Imp@BV/Waterford & Marshall/SSB	Completed	316,100	30,000	9%	19,249	10,751	-
820350	Ulatis Creek Bike Path Extension	Design	100,000	100,000	100%	66,685	33,315	32,185
820357	Intelligent Transportation System Master Plan	Active	200,000	200,000	100%	57,421	142,579	57,421
Total Traffic Fee			\$ 112,176,921	\$ 57,416,408		\$ 33,318,320	\$ 24,098,088	\$ 5,971,769

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
Drainage Detention								
810120	Development Fee Impact Update	Active	\$ 611,675	\$ 4,000	1%	\$ 4,000	\$ -	\$ -
830014	Ulatis Creek #1 Detention Basin Setaside	Active	1,743,296	1,137,963	65%	1,112,963	25,000	-
830032	Pleasants Valley Detention Basin	Active	6,740,791	4,220,022	63%	4,220,022	-	-
830040	Upper Alamo Creek Detention Basin	Design	5,010,417	2,211,067	44%	2,011,618	199,449	2,710
830042	Detention Basin Master Planning	Completed	86,962	86,962	100%	86,962	-	-
830045	Storm Drain Master Plan	Active	443,357	240,000	54%	238,845	1,155	-
Total Drainage Detention Fee			\$ 14,636,499	\$ 7,900,015		\$ 7,674,411	\$ 225,604	\$ 2,710
Drainage Conveyance								
810109	General Plan Update	Completed	\$ 3,021,858	\$ 10,000	0%	\$ 10,000	\$ -	\$ -
810120	Development Fee Impact Update	Active	611,675	36,000	6%	36,000	-	-
810138	City Standard Drawings & Specs Update	Active	289,832	30,000	10%	30,000	-	-
830002	Storm Drain Master Plan	Completed	425,345	76,549	18%	76,549	-	-
830012	Storm Water Monitoring Program	Active	583,729	503,857	86%	475,927	27,930	1,263
830015	Storm Drain System Studies	Active	1,397,107	1,356,989	97%	1,084,930	272,059	38,525
830023	Storm Drain Upgrade Program	Active	177,656	177,656	100%	18,656	159,000	-
830024	NPDES Permit	Active	821,777	821,777	100%	483,353	338,424	-
830045	Storm Drain Master Plan	Active	443,357	203,357	46%	203,357	-	-
830046	MS4 Permit Trash Amendment Consulting	Active	133,979	133,979	100%	106,717	27,262	-
Total Drainage Conveyance			\$ 7,906,315	\$ 3,350,164		\$ 2,525,489	\$ 824,675	\$ 39,788
Sewer								
810109	General Plan Update	Completed	\$ 3,021,858	\$ 1,879,885	62%	\$ 1,879,885	\$ -	\$ -
810120	Development Fee Impact Update	Active	611,675	140,000	23%	140,000	-	-
810138	City Standard Drawings & Specs Update	Active	289,832	25,000	9%	25,000	-	-
820312	Jepson Parkway Phase One (Roadway)	Completed	27,549,612	1,271,252	5%	1,271,252	-	-
820313	Jepson Parkway Phase One (Bridge)	Completed	3,998,217	125,425	3%	125,425	-	-
850045	Fry Rd/CSP Sewer: Fry Road to EWWTP	Completed	8,230,434	8,230,434	100%	8,230,434	-	-
850056	Sewer Master Plan & Connection Fee Analysis	Active	776,910	776,910	100%	513,004	263,906	4,841
850066	Allison Parkway Sewer Lift Station	Construction	5,483,402	1,043,000	19%	472,219	570,781	242,391
850068	Ulatis Dr. Sewer: Nut Tree Rd to LTR	Active	2,899,780	399,780	14%	(220)	400,000	-

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
Sewer (continued)								
850069	Leisure Town Rd Swr: Ulatis Dr to Elmira	Design	7,437,684	7,437,684	100%	57,957	7,379,727	34
850076	Leisure Town/Vaca Valley Sewer Lift Station	Design	2,596,315	2,150,000	83%	-	2,150,000	-
850077	Sewer System Management Plan (SSMP)	Active	500,000	500,000	100%	225,683	274,317	41,390
850079	Tertiary Project-Denitrification	Completed	33,450,510	911,604	3%	911,604	-	-
850087	Wastewater System Studies	Active	339,520	339,520	100%	306,250	33,270	104,983
850088	Infiltration Control Program	Active	3,303,094	2,578,945	78%	538,457	2,040,488	115,954
850090	Sewer Main Capacity Program	Active	1,423,747	1,423,747	100%	6,647	1,417,100	-
850091	Miscellaneous Sewer Main Rehab	Completed	105,307	5,307	5%	5,307	-	-
850099	Recycle Water Program	Active	510,000	500,000	98%	425,000	75,000	(75,000)
850101	Birch Street Sewer (Orchard's End)	Design	1,538,347	932,602	61%	11,002	921,600	-
850105	Elmira Road Junction Structure	Active	400,355	400,000	100%	602	399,398	118
850112	Stinson/West Monte Vista Sewer	Design	3,064,195	1,809,600	59%	-	1,809,600	-
850123	Mason Street Sewer Upsizing	Active	410,000	410,000	100%	-	410,000	-
Total Sewer Fee			\$ 107,940,793	\$ 33,290,694		\$ 15,145,507	\$ 18,145,187	\$ 434,711
Water								
810109	General Plan Update	Completed	\$ 3,021,858	\$ 10,000	0%	\$ 10,000	\$ -	\$ -
810120	Development Fee Impact Update	Active	611,675	150,000	25%	73,998	76,002	11,759
810138	City Standard Drawings & Specs Update	Active	289,832	30,000	10%	30,000	-	-
820281	Engineering Services GIS Support	Active	55,524	5,957	11%	5,957	-	-
820312	Jepson Parkway Phase One (Roadway)	Completed	27,549,612	3,199,916	12%	3,199,916	-	-
820313	Jepson Parkway Phase One (Bridge)	Completed	3,998,217	312,168	8%	186,743	125,425	-
840088	Corderos Park	Completed	2,124,901	25,000	1%	25,000	-	-
860025	Well Field Equipment/Install Improvement	Completed	443,693	88,118	20%	88,118	-	-
860028	Alamo Dr Water Line: Peabody Rd to I-80	Design	5,934,004	5,934,004	100%	20,633	5,913,371	124
860045	Water Development Projects	Completed	4,424,779	4,424,779	100%	4,424,779	-	-
860051	Well 17 Drilling	Active	1,975,000	1,475,000	75%	570,366	904,634	-
860057	Treated Water Reservoir: #6 (2MG Orchard)	Active	2,640,539	2,640,539	100%	1,014,319	1,626,220	-
860074	Water DIF Study	Active	458,000	458,000	100%	117,700	340,300	-
860081	Well 17 Equipping	Construction	7,508,000	7,508,000	100%	2,687,035	4,820,965	1,104,690
860085	Groundwater Monitoring & Modeling	Active	718,000	718,000	100%	72,709	645,291	-

CITY OF VACAVILLE

Development Fee Project Identification

As of June 30, 2023

Project Number	Current Projects	Project Phase	Total Project Funding	Development Impact Fees				
				Total Impact Fee Funding	% Impact Fee Funded	Total Impact Fee Expenditures	Impact Fee Funding Remaining	FY 2023 Impact Fee Expenditures
Water (continued)								
860100	Water System Study	Active	1,116,779	1,116,779	100%	636,766	480,013	110,499
860101	Water Main Capacity Program	Active	390,661	276,065	71%	2,330	273,735	2,330
860102	Water Facilities-Rehab/Upgrades	Active	3,435,640	3,363	0%	3,363	-	-
860103	Habitat Conservation Plan	Active	50,000	50,000	100%	2,653	47,347	-
860105	Buck Reservoir Rehabilitation	Completed	1,802,265	43,972	2%	43,972	-	-
860106	DE WTP Disinfections Conversion	Completed	113,611	52,500	46%	52,500	-	-
860108	Chromium 6 Treatment Facilities	Active	818,214	100,000	12%	-	100,000	-
860109	Butcher #1 Reservoir	Completed	313,269	40,000	13%	40,000	-	-
860110	Butcher #2 Reservoir	Completed	733,618	14,433	2%	14,433	-	-
860111	Well #16 Chrome 6 Treatment/Misc Imprv	Active	4,325,000	2,000,000	46%	69,896	1,930,104	-
860112	Well #14 Chrome 6 Treatment/Misc Imprv	Active	4,505,000	2,100,000	47%	204,480	1,895,520	-
860115	Water Main: Crocker to Eubanks Drive	Completed	2,053,654	2,053,654	100%	2,053,654	-	-
860121	Well #18	Active	6,000,000	6,000,000	100%	-	6,000,000	-
860126	Water Reclamation Project	Active	6,000,000	6,000,000	100%	-	6,000,000	-
860131	Well #19	Active	5,300,000	5,300,000	100%	-	5,300,000	-
860132	Midway Road Waterline	Design	1,200,000	1,200,000	100%	124	1,199,876	124
860135	East Monte Vista Waterline	Design	5,000,000	5,000,000	100%	-	5,000,000	-
860136	Downtown Specific Plan Waterline	Design	5,688,300	2,608,300	46%	248	2,608,053	248
Total Water Fee			\$ 110,599,646	\$ 60,938,547		\$ 15,651,691	\$ 45,286,856	\$ 1,229,773
Total Project Funding			\$ 407,433,486	\$ 185,540,451		\$ 87,939,051	\$ 97,601,401	\$ 9,377,805