



VACAVILLE FIRE PROTECTION DISTRICT

FIRE IMPACT FEE PROGRAM FIVE-YEAR FINDINGS REPORT

**FISCAL YEAR ENDING
JUNE 30, 2025**

PREPARED FOR:

**BOARD OF SUPERVISORS
COUNTY OF SOLANO**

PREPARED BY:



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EXECUTIVE SUMMARY

INTRODUCTION

The Mitigation Fee Act (Government Code Section 66000 et. seq., hereafter the “Act”) requires local agencies to report, every year and every fifth year, certain financial information regarding their development impact fee programs. These reporting requirements are applicable to the fire impact fee (“Reportable Fee”) program of the Vacaville Fire Protection District (“District”) that became effective on February 9, 2021, upon adoption by the County of Solano (“County”) on behalf of the District.

This *Five-Year Findings Report* provides the findings required by Section 66001(d)(1) of the Act for the District’s fire impact fee fund for fiscal year ending June 30, 2025.

BACKGROUND

Section 66006(b)(1) the Act requires that the following information, entitled “*Annual Report*,” be made available to the public within 180 days after the last day of each fiscal year:

- A. a brief description of the type of fee in the account.
- B. the amount of the fee.
- C. the beginning and ending balance of the account.
- D. the fees collected that year and the interest earned.
- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- F. (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.
 - a. (ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.
 - b. (iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in

the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- H. The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

The District has prepared a timely Annual Report every fiscal year since fiscal year 2015-16, following the establishment of the fire impact fee program.

In addition to the Annual Report, local agencies are required, for the fifth fiscal year following the first receipt of any development impact fee proceeds, and every five years thereafter, to comply with Section 66001(d)(1) of the Act by affirmatively demonstrating that the local agency still needs unexpended development impact fee revenue to achieve the purpose for which it was originally imposed and that the local agency has a plan on how to use the unexpended balance to achieve that purpose.

Specifically, local agencies must make the following findings, entitled “*Five-Year Findings Report*,” with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

In addition to the requirements set forth above, Section 66001(e) of the Act states that when sufficient funds have been collected to complete financing on incomplete public improvements, and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public

improvement will be commenced, or shall refund to the then-current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon.

However, 66001(f) of the Act states that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected and which serves the project on which the fee was originally imposed.

FIVE-YEAR FINDINGS REPORT (FISCAL YEAR ENDING JUNE 30, 2025)

In accordance with Government Code Section 66001(d)(1), the District affirmatively demonstrates that the District still needs the unexpended fire impact fee revenue to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose.

UNEXPENDED REPORTABLE FEE FUND BALANCE

The District's fire impact fee ("Reportable Fee") fund balance, as of June 30, 2025, is zero. Therefore, there were no unexpended Reportable Fees as of June 30, 2025.

PURPOSE OF THE REPORTABLE FEE FUND BALANCE

The purpose of the Reportable Fee imposed and collected on new development within the District is to fund the cost of new or expanded fire protection and emergency response facilities, apparatus, vehicles, and equipment attributable to new development in order to maintain the District's existing level of service. Specifically, the District has used Reportable Fees collected since FY 11-12 to fund the debt service on a 10-year loan with Solano County Water Agency to construct a new (added) fire station (\$1,024,016) plus other related construction costs (\$349,310). The District General Fund has initially funded these debt service payments and the related construction costs. Reportable Fees since FY 11-12 have been used to repay the General Fund for its contribution to the new (added) fire station.

RELATIONSHIP BETWEEN UNEXPENDED REPORTABLE FEE BALANCE AND THE PURPOSE OF THE FEE

The District has no unexpended Reportable fees as of June 30, 2025. However, there is reasonable relationship between the Reportable Fees collected since FY 2011-12 and the purpose of the Reportable Fee, by reason of the fact that the additional persons and structural area created by the development projects that paid the Reportable Fee created the need for new or expanded facilities, apparatus, vehicles, and equipment in order for the District to maintain their level of service. The District intends to use future Reportable Fees to fully repay the District's General Fund for funding the construction cost of the new (added) fire station (Station 68) in order to serve the District's growing persons (residents and employees) and structural area (living area or nonresidential building area) in which they live or work.

SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY UNEXPENDED REPORTABLE FEE

The estimated cost of the District's incomplete improvements funded by the unexpended Reportable Fee and the sources and amounts of funding anticipated to complete the financing of the incomplete improvements are shown in Figure 1 on Page 6.

APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

The approximate dates on which the funding anticipated to complete the financing of the District's incomplete improvements is expected to be deposited into the Reportable Fee fund are shown in Figure 2 on page 7.



FIGURE 1 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS

Incomplete Improvement	Anticipated Funding Amount						Estimated Cost
	Unexpended Reportable Fees ¹	Prior Reportable Fees ²	Future Reportable Fees ²	General Fund Contribution ³	Donations ⁴	Grants ⁵	
Prior construction of a New (Added) Fire Station - Station 68 in Fall 2010	\$0	\$1,316,889	\$56,436	\$0	\$0	\$0	\$1,373,325
TOTAL	\$0	\$1,316,889	\$56,436	\$0	\$0	\$0	\$1,373,325

Source: County of Solano; Vacaville Fire Protection District

Notes:

¹ Reportable fees collected and unexpended as of June 30, 2025.

² Reportable fees collected after June 30, 2025. The District has average between \$90,000 and \$100,000 annually in Reportable Fees.

³ The District's General Fund has contributed \$1,316,889 to the project which has been repaid by Reportable Fees collected since FY 11-12.

Future Reportable Fees for anticipated for the upcoming year will be used to repay the General Fund for the remaining contribution to the project.

⁴ Anticipated donations dedicated to the projects indicated.

⁵ Anticipated grant proceeds dedicated to the projects indicated.

FIGURE 2 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING

Incomplete Improvement	Anticipated Deposit Date of Funding						Construction / Purchase Completion Date
	Unexpended Reportable Fees	Prior Reportable Fees	Future Reportable Fees	General Fund Contribution ¹	Donations	Grants	
Prior construction of a New (Added) Fire Station - Station 68 in Fall 2010	NA	Collected Since FY 11-12	FY 2025-26	NA	NA	NA	Fall 2010

Source: County of Solano; Vacaville Fire Protection District

Notes:

¹ The District's General Fund has contributed \$1,316,889 to the project which has been repaid by Reportable Fees collected since FY 11-12. Future Reportable Fees for anticipated for fiscal year 2025-26 will be used to repay the General Fund for the remaining contribution to the project.

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