

**DEVELOPMENT IMPACT FEE ANNUAL REPORT – FY 2015/16**

**Vineyard Public Facilities Financing Plan Development Impact Fee Program  
Southgate Recreation & Park District  
Park Improvement Development Fee**

**Brief description of the type of fee in the fund:**

The Vineyard Southgate Recreation and Park District park improvement development impact fee was established to finance basic park improvements, a portion of a community center, tot lots and recreational fields and miscellaneous structures in the Vineyard Financing Plan area (excluding the Vineyard Springs area). This fee program was previously known as the Elk Grove/West Vineyard Development Fee Program.

**Amount of the fee:** See attached schedules from Vineyard Fee Schedule Update (Page 11)

**Beginning fund balance FY 2015/16:** \$2,229,620

**Amount of fees collected FY 2015/16:** \$108,975

**Amount of fee deferral payment accrued in FY 2014/15:** \$(841)

**Interest Correction for FY 2009/10 to 2013/14:** \$(850)

**Interest earned FY 2015/16:** \$7,465

**Public Improvement Expenditures FY 2015/16:** \$0 (see table below)\*

**Ending fund balance FY 2015/16:** \$2,344,369

**List of public improvements on which development impact 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 the fees:**

Public Improvement Project Title	Amount Spent Previous FYs	Amount Spent FY 2015/16	% Funded with Fees
Vineyard Community Center	\$72,332	\$0	2%
Churchill Downs North Park	\$12,942	\$0	34%
<b>Total Expenditures FY 2015/16</b>		<b>\$0</b>	

**List of public improvements for which sufficient funding has been collected, but the public improvement remains incomplete:**

Public Improvement Project Title	Approximate Date Construction Will Begin
Vineyard Community Center*	2015
Churchill Downs North Park*	2015

**List of interfund transfers or loans:**

None

**Amount of refunds made pursuant to subdivision (e) of Section 66001 of the Government Code:**

None

\*Construction of the Vineyard Community Center and Churchill Downs North Park Improvements began in October 2015 using funds from other sources. \$3,167,085 has been spent to date for the Vineyard Community Center and \$37,527 has been spent on Churchill Down North Park Improvements. The District anticipates the use of development impact fees for these projects in FY 2016-17.