

**DRAFT**

**SUMMARY OF RESPONSIBILITIES**

***Parks & Recreation Development Impact Fee***

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*Parks & Recreation Development Impact Fee*

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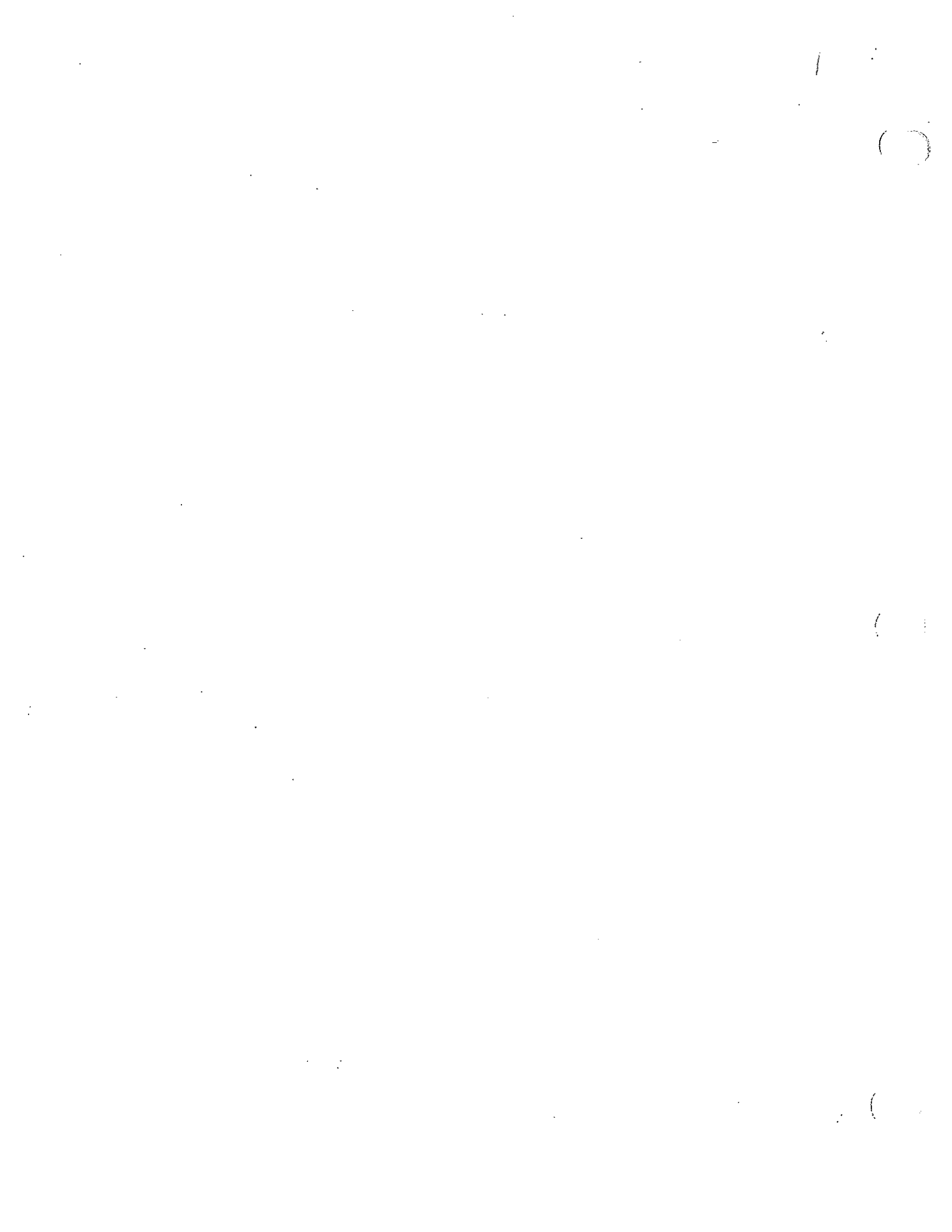
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1 **Purpose Of The Fee**

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

9 The specific purpose of the *Parks & Recreation Development Impact Fee* is to assure  
10 financing for the projects listed in the *Parks & Recreation Master Plan (R-5)*. Development  
11 Impact Fees, together with other sources of financing available to the City of Vacaville, are  
12 necessary to finance public improvements to implement the *General Plan*, the *Planned*  
13 *Growth Ordinance* and the *Parks & Recreation Master Plan*. Development Impact Fees will  
14 assure an equitable distribution of costs between the existing City and new development in  
15 Vacaville.

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

25 The *Parks & Recreation Master Plan* and the *Parks & Recreation Development Impact Fee*  
26 described in the present Report was originally intended to finance public improvements for  
27 the period July 1, 1992 to January 1, 2010. It should be understood that the public  
28 improvements required to implement the *Parks & Recreation Master Plan* have been  
29 designed to be implemented in a timely manner, over this entire planning period. The  
30 service capacity or the cost over some arbitrarily-selected span of years during that planning  
31 period may be higher or lower than the average amount of capacity added or cost incurred  
32 during the entire planning period. It is frequently necessary to construct projects in their

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

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

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

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

22 Information about changes in the availability of State/Federal grants and loans or other  
23 sources of revenue will be incorporated into the Fee programs during the annual review.  
24 In general, adjustments to the Fee calculation will be made at the annual review if changes  
25 in other sources of revenue on a cumulative basis equal or exceed 10 percent of the cost  
26 of the projects in the *Parks & Recreation* Capital Improvements Program. Should the  
27 annual cumulative outside sources of funds be less than 10 percent, the adjustment will be  
28 made at the next update.

## 29 Development Being Served

30 As noted previously, the *Parks & Recreation* Master Plan and the *Parks & Recreation*  
31 Development Impact Fee are designed to provide the required capacity during the period  
32 July 1, 1992 to January 1, 2010. The City of Vacaville has prepared a development forecast

1 for this time period (R-1) that is being used for the 1992 update of all of the Development  
2 Impact Fees in Vacaville.

3 All of Vacaville's Development Impact Fees are based on the concept that public services  
4 are provided both to residents and employees in Vacaville. The capacity to provide public  
5 services must be made available for both residents and employees. In general, non-  
6 residential land uses are equated to residential land uses in terms of the burden that they  
7 place on each class of public improvements (e.g., roads, water systems, sewer systems).  
8 This equivalence may be expressed in terms of Equivalent Dwelling Units (EDUs) for those  
9 services (e.g., sewer services, drainage) where land uses primarily determine the demand  
10 for capacity. Demand may be driven by "Persons Served" for those classes of public  
11 improvements (e.g., parks, police protection) where the person being served (whether  
12 resident or employee) provides the best measure of demand for capacity.

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

18 In every case (i.e., whether EDUs or Persons Served is used as the primary determinant  
19 of demand for services), the Development Impact Fee that results from the calculations is  
20 expressed as a fee per EDU.

21 In the case of *Parks & Recreation*, Persons Served is used as the basic determinant of  
22 demand for additional capacity. A forecast of Persons Served for *Parks & Recreation* is  
23 shown in Figure 1. This forecast is based on the City's development forecast cited  
24 previously.

## 25 Level Of Service And Timing Standard

### 26 Service Standard

27 The present Section of the Report describes Vacaville's existing Level Of Service (LOS)  
28 for *Parks & Recreation* and the LOS that will be achieved over the planning period. The  
29 City of Vacaville's target for LOS for *Parks & Recreation* is summarized in Table 2. This  
30 exhibit conveys two separate measurements:

- 1 ● The LOS that has been achieved by 1992, the starting point for the time period that  
2 is included in the present edition of the *Parks & Recreation* Impact Fee Report.
- 3 ● The target for LOS that should be achieved throughout Vacaville by January 1,  
4 2010.

5 It should be understood that the LOS target for the planning period shown in Table 2,  
6 together with the estimate of increase in demand for services that was summarized in  
7 Figure 1, was used directly to calculate the size and the timing for each planned *Parks &*  
8 *Recreation* project. Accordingly, there is a direct relationship both between the forecast of  
9 future development and the target for LOS and the size and cost of each *Parks &*  
10 *Recreation* project that will be constructed.

11 In general, the LOS standards that existed in Vacaville in 1992 provided the basis for  
12 planning for future LOS and future *Parks & Recreation* projects. In some cases, a target  
13 for a higher LOS was contemplated and was incorporated into the City's *Park, Recreation*  
14 *& Open Space Master Plan*. Projects to improve Vacaville's *Parks & Recreation* LOS are  
15 described in the paragraphs that follow. None of these projects that represent either an  
16 upgrading of existing parks or an improved LOS is financed with Development Impact  
17 Fees.

#### 18 Timing Standard

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

25 The following standards for timing of construction of *Parks & Recreation* improvements are  
26 as follows:

- 27 ● Wherever possible, the land ultimately required for each improvement included in  
28 the *Parks & Recreation* Master Plan will be preserved before development occurs in  
29 an area.
- 30 ● *Parks & Recreation* facilities will be constructed and available for use at the time  
31 that the neighborhood or other area served by the facility has grown to a level of  
32 development where the facility is fully justified by demand. In other words, a park



1 (e.g., a neighborhood park) or a facility (e.g., a baseball field) would be available at  
2 generally the same time, but not before, the residents who will be the primary users  
3 have moved to Vacaville. Note clearly that acquisition or preservation of the  
4 underlying land for capital improvements (e.g. park, land, road right of way) is part  
5 of the "public improvement".

## 6 **Planned Parks & Recreation Facilities**

7 Table 3 lists the *Parks & Recreation* projects that have been planned to provide the capacity  
8 to serve the increased demand summarized in Figure 1 as well as to provide the  
9 requirements for rehabilitation of facilities and remedies of existing deficiencies in  
10 Vacaville. More detailed project descriptions, detailed cost estimates and information  
11 about timing of construction relative to demand for capacity are included for each project  
12 in the *Project List* Section of the present *Parks & Recreation* Development Impact Fee  
13 Report.

14 Table 3 and the supporting exhibits in the *Project List* Section is referred to subsequently  
15 as the *Parks & Recreation* Capital Improvements Program (CIP).

16 A 4 percent administrative charge is included in the calculation of the Fee. The  
17 administrative charge will be used for City staff time to collect, monitor, and account for  
18 the Fee revenues, perform an annual review of the fee program, and prepare a major  
19 review of the fee program, to be performed every five years.

## 20 **Sources Of Financing**

21 Table 3 shows one or more sources of financing for each of the planned projects in the  
22 *Parks & Recreation* CIP.

23 Selection of sources of financing was based on the principles described in the following  
24 paragraphs:

25 **Capacity To Serve New Development.** Local governmental fiscal realities in the 1990s have  
26 caused the City of Vacaville to conclude that traditional sources of financing to pay for  
27 public improvements to serve new development are no longer available. The time when  
28 State and Federal grants were available to finance new capacity has passed away. The  
29 current situation is one of increasing fiscal constraints on cities throughout California.

1 Development fees and comparable charges are the only reliable sources of financing that  
2 is within the control of the City of Vacaville to provide to the capacity to serve new  
3 development.

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

13 Another possible enhancement to Development Impact Fees involves the use of a  
14 "two-tier" fee. The cost in the early years of a Development Impact Fee program  
15 may exceed the average cost over the planning period, because of the necessity to  
16 build public improvements as usable segments. (For example, a freeway interchange  
17 must be constructed as a complete and usable improvement.) A two-tier Fee  
18 provides a higher average Fee in early years. The amount above the long term  
19 average is subject to a contingent reimbursement. Development projects that occur  
20 later in the planning period may be available to repay those who necessarily financed  
21 improvements in the early years of the planning period.

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

30 State and Federal Grants And Loans. In spite of the caution mentioned earlier — that  
31 exclusive dependence on State and Federal grants is no longer practical to pay for public  
32 improvements in California — Vacaville intends to participate aggressively in existing State  
33 and Federal programs and in State and Federal programs that may be approved by the  
34 Legislature, the Congress or the voters in the future. Vacaville will use these existing and

1 future sources of revenues to fund projects that would be highly desirable but that are not,  
2 strictly speaking, required to meet established LOS targets and accommodate planned  
3 growth.

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

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

13 **Other Sources of Financing.** Deficiencies in existing park facilities or future expansion that  
14 would exceed current service standards (and for which no other revenue source can be  
15 found) will be financed from a variety of sources. Examples include funding from the  
16 redevelopment agency, a possible city-wide bond issue in the future or the Vacaville  
17 General Fund.

## 18 **Relationship To Land Use**

19 Demand for *Parks & Recreation* Facilities in Vacaville is generated by the land uses that are  
20 being accommodated and by the residents, employees and visitors that are being served.  
21 As discussed previously, in some cases, measures of land use (e.g., acres, building square  
22 feet, number of dwelling units) are most conveniently used to express the relationship  
23 between demand and required public facilities to meet this demand. In other cases, a  
24 measure of the population being served (i.e., a combination of residents, employees and  
25 visitors to Vacaville) presents a more convenient measure of demand. In the case of *Parks*  
26 *& Recreation* Facilities, the measure of demand is Persons Served. The relationship  
27 between land use and demand for capacity for the *Parks & Recreation* Fee is summarized  
28 in Table 4.

29 At the present time, the resident population is the only population considered in deriving  
30 Vacaville's Persons Served factors. In other words, no weight is given to employees who  
31 use Vacaville's parks and facilities on lunch breaks or as part of after-work organized  
32 activities or other after-work individual activities. Data were not available regarding

1 employees' use of Vacaville's facilities. The City of Vacaville intends to conduct visitor's  
2 surveys and surveys of employers to determine whether, in the future, a reasonable burden  
3 should be placed on future employment-generating land uses, to reflect fairly the use of  
4 park and recreation facilities by employees.

## 5 **The Development Impact Fee**

6 The *Parks & Recreation* Development Impact Fee is summarized in Table 5.

7 The Fee is approximately equal to the total cost of all improvements, divided by the total  
8 number of Equivalent Dwelling Units (EDUs) that have been forecast to develop through  
9 January 1, 2010. This relationship is approximate, rather than exact, because the balances  
10 in the Development Impact Fee accounts earn interest, and interest is earned by, or paid  
11 on, borrowings between Development Impact Fee accounts to accommodate cash flow  
12 requirements.

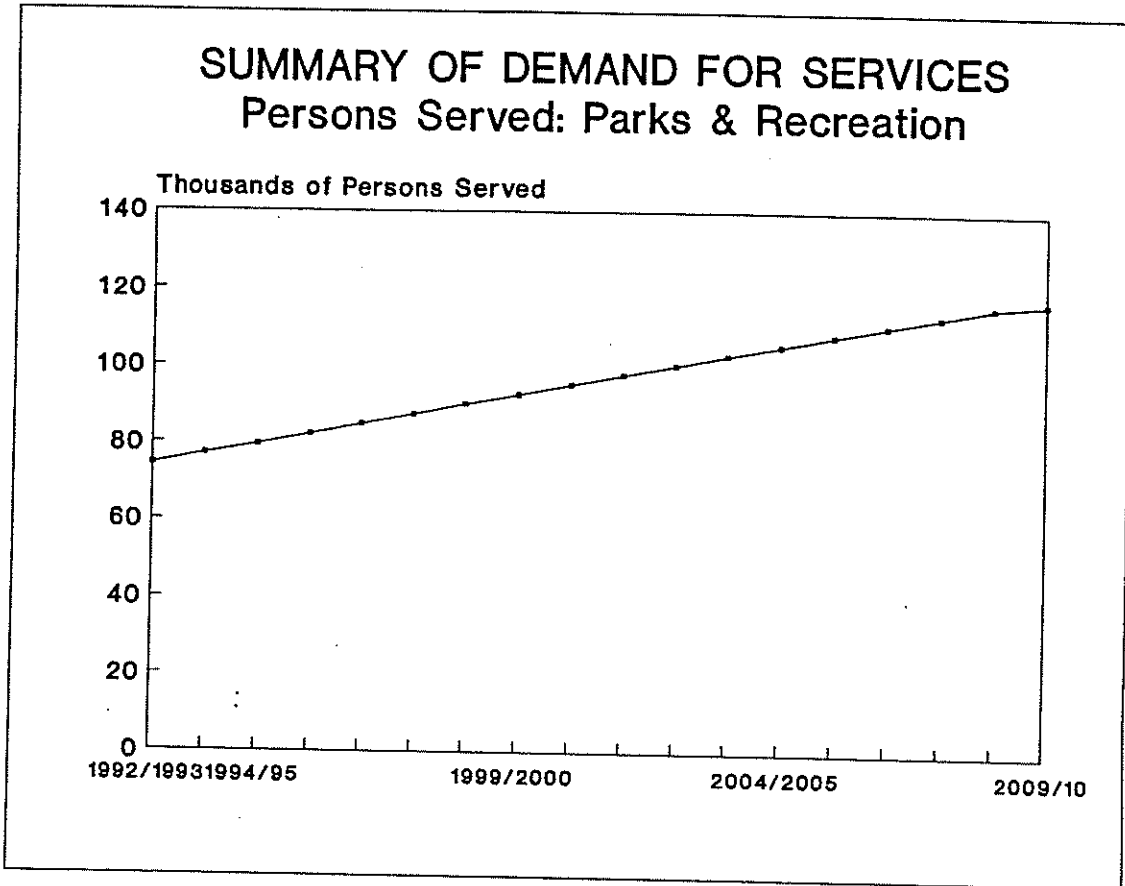
13 Tables 6 and 7 show project phasing and the detailed drawdown schedule for the  
14 Development Impact Fee. The project phasing schedule was determined by the  
15 development forecast and the adopted service standard. The analysis also identifies  
16 forecast fee revenues, interest earnings and expenditures for improvements.

## 17 **Expenditure of Impact Fees in Prior Years**

18 As noted previously, the *Parks & Recreation* Development Impact Fee described in the  
19 present report was designed to provide required public improvements over the time period  
20 July 1, 1992 through January 1, 2010. A *Parks & Recreation* Development Impact Fee was  
21 been collected prior to the start of that time period. Table 8 shows the use that has been  
22 made of collected funds from January 1, 1989 up to June 30, 1992, the date just before the  
23 July 1, 1992 starting point for the time period included in the present report.

1

Figure 1



1

**Table 2**

2

**LEVEL OF SERVICE**

3

***Parks & Recreation* Development Impact Fee**

Table 2  
LEVEL OF SERVICE

Park & Recreation Development Impact Fee

Filename: @PARKS-STANDARD  
Park & Recreation Standards  
Park & Recreation Development Fee  
City of Vacaville

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Recreation Facility	Current Number Of Facilities	Required Number Of Facilities For Existing Development At The Recommended Level Of Service	Current Surplus (Deficit) Recommended Level Of Service	Current Level Of Service	Level Of Service 1 per Pop. In Planning Analysis	Added In 1992-2009 To Serve New Development To Serve Recommended Level Of Service	Recommended Level Of Service 1 per Pop.
Baseball/Soccer Fields	21	21		3,400	3,400		
Volleyball Courts	4	4		17,800	17,800	13	2,750
Basketball Courts	16	15		4,700	4,700	3	10,000
Football/Soccer Fields	17	17		4,100	4,100	10	5,000
Swimming Pools	1	1		70,500	70,500	11	4,000
Lap Pool	0	1	(1.0)	0	100,000	1	32,000
Gymnasiums	1	1		70,500	70,500	0	100,000
Community Centers	2	2		35,300	35,300	1	32,000
Tennis Courts	18	18		4,400	4,400	1	32,000
Neighborhood Center	6	6		11,800	11,800	10	5,000
Youth Center	0	1	(1.0)	0	100,000	4	13,000
Senior Center	1	1		70,500	70,500	1	100,000
Neighborhood Parks (In Acres)	128.5	141	(14.5)	600	500	1	64,000
Community Park (In Acres)	161.3	141	20.3	400	500	92	500
Additions to Community Park						92	500
City Park	0	71	(71.0)	0	1,000	46	1,000
<b>Totals</b>			(87.2)				

Population for Analysis	70,536
Population 1/1/90	63,800
Population 1/1/92 (Official State Est. No Group)	70,500
Population Added 1/1/92-7/1/92	789 Estimate From Vacaville Planning Department
Population Added 1992/93-7/1/2010	71,305 60.9% 46,814 39.1%
Total Population, 1/1/10	117,121

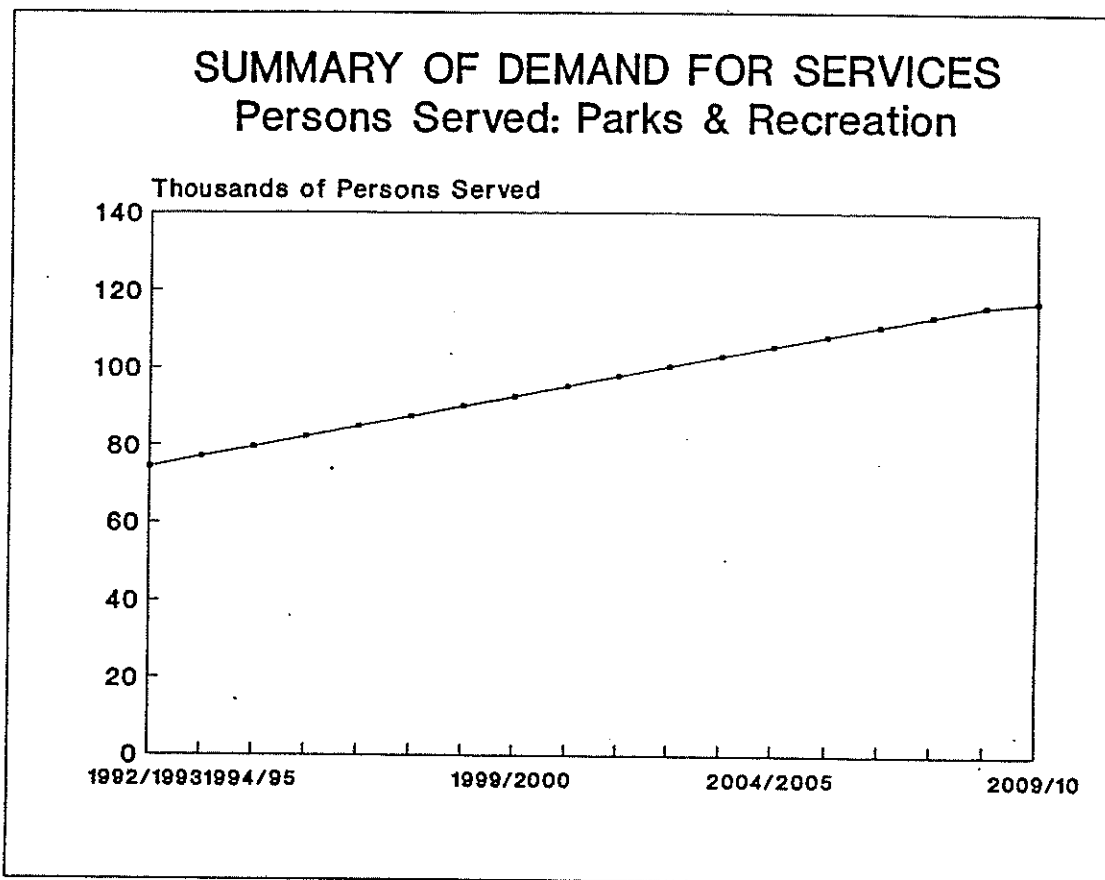
Example: Football/Soccer Fields

	Population/Inventory	No. Served by Each Field	No. of fields
Current Standard	70,536/17	4,179	1 per 4,100 (Rounded)
Added Demand	+45,816/4100	- 11.17 fields	- 11 new fields required (Rounded)





Figure 1



City of Vacaville Development Impact Fee Update - 1992  
 July 28, 1992  
 (Revised March 22, 1996)

**Table 2**  
**LEVEL OF SERVICE**  
**Parks & Recreation Development Impact Fee**

Recreation Facility	22-Mar-96 02:35 PM Year 1990 Inventory (Number of Served Per Facilities)	Year 1990 Level of Service (Persons Served Per Facility)	Additional Facilities To Serve Additional Development	
			Using City Standard	Actual 1992 Park CIP
Baseball/Softball Fields	21	3,042	15	14
Volleyball Courts	4	15,972	3	3
Basketball Courts	14	4,564	10	10
Football/Soccer Fields	16	3,993	11	11
Swimming Pools	2	31,945	1	1
Gymnasiums (Full-time Equivalent)	1.57	40,694	1	1
Community Centers	2	31,945	1	1
Tennis Courts	20	3,194	14	10
Neighborhood Center	6	10,648	4	4
Senior Center (40% Fee-funded)	1	63,889	1	0.4
Neighborhood Parks (Acres)	123.0	519	86.8	60.0
Community Park (Acres)	126.3	506	89.1	73.0

1990 Household Population 63,889  
 Population Added By 2010 45,088

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**Example: Football/Soccer Field**

	Population/Inventory		Number Served by each Field		Number Of Fields
Current Standard	63,889/16	=	3,993	=	1 per 4,000 (Rounded)
Added Demand	45,088/4,000	=	11.3 fields	=	11 New Fields Required (Rounded)

**Table 3**  
**PROJECT LIST & SOURCES OF FINANCING**  
**Parks & Recreation Development Impact Fee**

FACILITY	1. Number of Facilities	2. Unit Cost	3. Total	4. Park Development Impact Fee		6. Develop. Agreement or Dedication	7. State/Fed. Grants & Bonds	8. Other 4)	9. Notes
				Community Component	Neighborhood Component				
<b>Regional Facilities</b>									
Lagoon Valley Reg. Park									
Park Development			\$1,800,000			\$1,800,000			
Open Space Fencing			\$388,000			\$388,000			
<b>City-wide Facilities</b>									
City Park			\$5,000,000	\$1,955,000			\$2,500,000	\$545,000	(2) (3)
Senior Center			\$2,070,000	\$809,000			\$1,000,000	\$261,000	(2) (3)
Swimming Pool			\$2,308,000	\$2,308,000					(2)
Gymnasium			\$2,093,000	\$2,093,000					(2)
<b>Community Parks and Community Facilities</b>									
Laguna Hills Park			\$2,240,000	\$2,240,000					(2)
El Mira Leisure Park			\$2,055,000	\$2,055,000					(2)
Community Center			\$2,366,000	\$2,366,000					(2)
Lap Pool			\$887,000	\$887,000					(2)
<b>Additions to Existing Community Parks:</b>									
John Arlington Park			\$377,000	\$377,000					(2)
Keating Park			\$91,000	\$91,000					(2)
Nelson Park			\$378,000	\$378,000					(2)
<b>Neighborhood Parks and Facilities</b>									
Neighborhood Parks	10	\$1,249,000	\$12,490,000		\$12,490,000				(2)
Neighborhood Center (site built)	1	\$455,000	\$455,000		\$455,000				(2)
Neighborhood Center (modular)	3	\$68,000	\$204,000		\$204,000				(2)
<b>Facilities for Individual and Organized Sports</b>									
Baseball/Softball Fields (lighted)	8	\$432,000	\$3,456,000	\$3,456,000					(2)
Baseball/Softball Fields (w/o lights)	6	\$328,000	\$1,968,000	\$1,968,000					(2)
Football/Soccer Fields	11	\$116,000	\$1,276,000	\$1,276,000					(2)
Tennis Courts (lighted)	4	\$54,000	\$216,000	\$216,000					(2)
Tennis Courts (w/o lights)	6	\$30,000	\$180,000	\$180,000					(2)
Basketball Courts	10	\$36,000	\$360,000	\$360,000					(2)
Volleyball Courts	3	\$18,000	\$54,000	\$54,000					(2)
<b>Other Facilities</b>									
Hiking Trails			\$210,000				\$50,000	\$160,000	
Picnic Facilities			\$250,000					\$250,000	
Amphitheater			\$100,000				\$25,000	\$75,000	
Golf Course			\$7,000,000					\$7,000,000	(5)
Bandstand			\$60,000					\$60,000	
Youth Center			\$2,000,000			\$200,000	\$300,000	\$1,500,000	
Bocceball Court			\$7,000					\$7,000	
Arboretum			\$110,000				\$20,000	\$90,000	
Theme Playground			\$1,200,000					\$1,200,000	(5)
Outdoor Hockey			\$500,000					\$500,000	(5)
Croquet Center			\$400,000					\$400,000	
Radio Controlled Airplane Field			\$3,000					\$3,000	
Community Garden			\$20,000					\$20,000	
Open Space & Trails			\$400,000			\$400,000			
<b>TOTAL</b>			<b>\$54,972,000</b>	<b>\$23,069,000</b>	<b>\$13,149,000</b>	<b>\$2,788,000</b>	<b>\$3,895,000</b>	<b>\$12,071,000</b>	

**Notes:**

- 1) Dollar amounts are in January 1, 1992 dollars.
- 2) See Cost Detail sheet.
- 3) Approximately 40% of project funded by Park Dev. Impact Fee
- 4) See text for examples of "other."
- 5) Provided by concessionaire.

[17503D001(S0054)Parkcost\Parcos02.wk3\PRN.SOURCES&USES]

Table 4

**RELATIONSHIP TO LAND USE**  
**Parks & Recreation Development Impact Fee**

Land Use Category	Units	Total Persons Per Land Use Unit	Park and Recreation DUEs
Single Family	DU	3.10	1.00
Multi Family	DU	2.13	0.69
Commercial	1,000 SQFT		0.00
Office	1,000 SQFT		0.00
Industrial	1,000 SQFT		0.00
Hospital	1,000 SQFT		0.00
Church	ACRE		0.00
Schools - Elem/JHS	Students		0.00
Schools - HS	Students		0.00

Source: Angus McDonald & Associates.

City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992

Table 5

**SUMMARY OF DEVELOPMENT IMPACT FEE**  
*Parks & Recreation Development Impact Fee*

23-Jul-92  
02:05 PM

	Portion Not Subject To Contingent Reimbursement	Portion Subject To Contingent Reimbursement	Total
Per EDU:	\$2,591	\$159	\$2,750

Charge Per Unit

Per Building Square Foot  
Non Residential Land Uses

Land Use Categories	Unit	EDU	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	\$2,591	\$159	\$2,750			
Multi-Family	Dwelling Unit	0.69	\$1,783	\$109	\$1,892			
<b>NON-RESIDENTIAL</b>								
Commercial	1,000 Sq Ft	0.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Office	1,000 Sq Ft	0.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Industrial	1,000 Sq Ft	0.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
<b>INSTITUTIONAL</b>								
Hospital	1,000 Sq Ft	0.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00
Church	Acre	0.00	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00

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

Note: The Portion of the Fee Subject To Contingent Reimbursement is charged through 2004/05.

Source: Angus McDonald & Associates.

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City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992

Table 6

**STAGED CAPITAL IMPROVEMENTS PROGRAM**  
*Parks & Recreation Development Impact Fee*

Recreation Facility	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
<b>CITY-WIDE FACILITIES</b>							
City Park	\$0	\$0	\$0	\$0	\$0	\$1,955,000	\$0
Senior Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gymnasium	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>COMMUNITY PARKS AND COMMUNITY FACILITIES</b>							
Laguna Hills Park	\$0	\$0	\$0	\$0	\$2,240,000	\$0	\$0
Elmira Leisure Park	\$0	\$0	\$0	\$0	\$0	\$2,055,000	\$0
Community Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lap Pool	\$0	\$0	\$887,000	\$0	\$0	\$0	\$0
<b>ADDITIONS TO EXISTING COMMUNITY PARKS</b>							
John Arlington Park	\$0	\$0	\$0	\$377,000	\$0	\$0	\$0
Keating Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nelson Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NEIGHBORHOOD PARKS AND FACILITIES</b>							
Neighborhood Parks	\$0	\$1,249,000	\$1,249,000	\$0	\$1,249,000	\$0	\$1,249,000
Neighborhood Center (Modular)	\$0	\$0	\$0	\$0	\$0	\$68,000	\$0
Neighborhood Center (Site Built)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FACILITIES FOR INDIVIDUAL AND ORGANIZED SPORTS</b>							
Baseball/Softball Fields	\$0	\$387,429	\$0	\$387,429	\$0	\$774,857	\$0
Football/Soccer Fields	\$0	\$0	\$0	\$232,000	\$0	\$0	\$232,000
Tennis Courts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basketball Courts	\$0	\$0	\$36,000	\$0	\$36,000	\$36,000	\$0
Volleyball Courts	\$0	\$0	\$0	\$0	\$18,000	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$1,636,429</b>	<b>\$2,172,000</b>	<b>\$996,429</b>	<b>\$3,543,000</b>	<b>\$4,888,857</b>	<b>\$1,481,000</b>
<b>Cumulative Total</b>	<b>\$0</b>	<b>\$1,636,429</b>	<b>\$3,808,429</b>	<b>\$4,804,857</b>	<b>\$8,347,857</b>	<b>\$13,236,714</b>	<b>\$14,717,714</b>

Source: Angus McDonald & Associates.

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City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992

**Table 6**

**STAGED CAPITAL IMPROVEMENTS PROGRAM**  
**Parks & Recreation Development Impact Fee**  
**(cont'd)**

Recreation Facility	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
<b>CITY-WIDE FACILITIES</b>							
City Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Senior Center	\$0	\$0	\$0	\$809,000	\$0	\$0	\$0
Swimming Pool	\$0	\$0	\$0	\$0	\$0	\$2,308,000	\$0
Gymnasium	\$0	\$0	\$0	\$0	\$0	\$2,093,000	\$0
<b>COMMUNITY PARKS AND COMMUNITY FACILITIES</b>							
Laguna Hills Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Elmira Leisure Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Center	\$0	\$0	\$0	\$0	\$0	\$2,366,000	\$0
Lap Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>ADDITIONS TO EXISTING COMMUNITY PARKS</b>							
John Arlington Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Keating Park	\$0	\$91,000	\$0	\$0	\$0	\$0	\$0
Nelson Park	\$0	\$0	\$0	\$0	\$0	\$378,000	\$0
<b>NEIGHBORHOOD PARKS AND FACILITIES</b>							
Neighborhood Parks	\$0	\$1,249,000	\$0	\$1,249,000	\$0	\$1,249,000	\$0
Neighborhood Center (Modular)	\$0	\$0	\$0	\$68,000	\$0	\$0	\$0
Neighborhood Center (Site Built)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>FACILITIES FOR INDIVIDUAL AND ORGANIZED SPORTS</b>							
Baseball/Softball Fields	\$387,429	\$387,429	\$0	\$387,429	\$387,429	\$0	\$387,429
Football/Soccer Fields	\$0	\$116,000	\$0	\$116,000	\$0	\$116,000	\$0
Tennis Courts	\$0	\$158,400	\$0	\$0	\$0	\$0	\$0
Basketball Courts	\$36,000	\$0	\$36,000	\$0	\$36,000	\$0	\$36,000
Volleyball Courts	\$0	\$18,000	\$0	\$0	\$0	\$18,000	\$0
<b>Annual Total</b>	<b>\$423,429</b>	<b>\$2,019,829</b>	<b>\$36,000</b>	<b>\$2,629,429</b>	<b>\$423,429</b>	<b>\$8,528,000</b>	<b>\$423,429</b>
<b>Cumulative Total</b>	<b>\$15,141,143</b>	<b>\$17,160,971</b>	<b>\$17,196,971</b>	<b>\$19,826,400</b>	<b>\$20,249,829</b>	<b>\$28,777,829</b>	<b>\$29,201,257</b>

Source: Angus McDonald & Associates.

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**City of Vacaville Development Impact Fee Update — 1992**  
**July 28, 1992**

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**Table 6**

**STAGED CAPITAL IMPROVEMENTS PROGRAM**  
**Parks & Recreation Development Impact Fee**  
**(cont'd)**

Recreation Facility	2006/07	2007/08	2008/09	2009/10	Project Totals
<b>CITY-WIDE FACILITIES</b>					
City Park	\$0	\$0	\$0	\$0	\$1,955,000
Senior Center	\$0	\$0	\$0	\$0	\$809,000
Swimming Pool	\$0	\$0	\$0	\$0	\$2,908,000
Gymnasium	\$0	\$0	\$0	\$0	\$2,093,000
<b>COMMUNITY PARKS AND COMMUNITY FACILITIES</b>					
Laguna Hills Park	\$0	\$0	\$0	\$0	\$2,240,000
Elmira Leisure Park	\$0	\$0	\$0	\$0	\$2,055,000
Community Center	\$0	\$0	\$0	\$0	\$2,366,000
Lap Pool	\$0	\$0	\$0	\$0	\$887,000
<b>ADDITIONS TO EXISTING COMMUNITY PARKS</b>					
John Arlington Park	\$0	\$0	\$0	\$0	\$377,000
Keating Park	\$0	\$0	\$0	\$0	\$91,000
Nelson Park	\$0	\$0	\$0	\$0	\$378,000
<b>NEIGHBORHOOD PARKS AND FACILITIES</b>					
Neighborhood Parks	\$1,249,000	\$0	\$1,249,000	\$1,249,000	\$12,490,000
Neighborhood Center (Modular)	\$0	\$0	\$0	\$68,000	\$204,000
Neighborhood Center (Site Built)	\$0	\$455,000	\$0	\$0	\$455,000
<b>FACILITIES FOR INDIVIDUAL AND ORGANIZED SPORTS</b>					
Baseball/Softball Fields	\$387,429	\$387,429	\$387,429	\$774,857	\$5,424,000
Football/Soccer Fields	\$116,000	\$0	\$116,000	\$232,000	\$1,276,000
Tennis Courts	\$0	\$158,400	\$0	\$79,200	\$396,000
Basketball Courts	\$0	\$36,000	\$36,000	\$36,000	\$360,000
Volleyball Courts	\$0	\$0	\$0	\$0	\$54,000
<b>Annual Total</b>	<b>\$1,752,429</b>	<b>\$1,036,829</b>	<b>\$1,788,429</b>	<b>\$2,439,057</b>	<b>\$36,218,000</b>
<b>Cumulative Total</b>	<b>\$30,953,686</b>	<b>\$31,990,514</b>	<b>\$33,778,943</b>	<b>\$36,218,000</b>	

Source: Angus McDonald & Associates.

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**City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992**

**Table 7**

**CASH FLOW ANALYSIS  
Parks & Recreation Development Impact Fee**

23-Jul-92  
02:05 PM

BUILDOUT SUMMARY		Total	1992/93	1993/94	1994/95	1995/96
Financing Equivalent Dwelling Units						
For The Time Period		14,784	1,025	834	834	834
Annual Average			1,025	834	834	834
Cumulative			1,025	1,859	2,693	3,527
<b>DEVELOPMENT FEE SCHEDULE</b>						
Fee Per Equivalent Dwelling Unit (January 1, 1992 Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement			\$2,527	\$2,527	\$2,527	\$2,527
Portion of Fee Subject To Contingent Reimbursement			\$155	\$155	\$155	\$155
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement			\$2,591	\$2,724	\$2,864	\$3,011
Portion of Fee Subject To Contingent Reimbursement			\$159	\$167	\$176	\$185
<b>ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS</b>						
Funds Not Subject to Contingent Reimbursement from Prior Periods		Total \$0	1992/93	1993/94	1994/95	1995/96
Funds Subject to Contingent Reimbursement from Prior Periods		\$0				
Beginning Fund Balance			\$0	\$2,905,773	\$3,679,365	\$3,880,700
Revenues:	Portion Not Subject To Contingent Reimbursement	\$59,481,816	\$2,656,526	\$2,271,565	\$2,388,030	\$2,510,467
	Portion Subject To Contingent Reimbursement	\$2,397,101	\$162,945	\$139,332	\$146,476	\$153,986
	Total Revenues	\$61,878,917	\$2,819,471	\$2,410,897	\$2,534,506	\$2,664,453
Expenditures for Public Improvements		\$62,261,792	\$0	\$1,834,627	\$2,559,913	\$1,234,600
Reimbursement of Fee and Interest		\$3,935,762	\$0	\$0	\$0	\$0
Net Revenues (Expenditures)		(\$4,318,637)	\$2,819,471	\$576,270	(\$25,407)	\$1,429,853
Interest Earnings on Fund Balance		\$4,333,939	\$85,302	\$197,322	\$226,742	\$283,736
Balance - End of Period		\$15,302	\$2,905,773	\$3,679,365	\$3,880,700	\$5,594,288
<b>AGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS</b>						
Funds Subject To Contingent Reimbursement From Prior Periods		Total \$0	1992/93	1993/94	1994/95	1995/96
Reimbursement Due - Start of Period		\$0	\$0	\$167,932	\$321,914	\$492,779
Collections - Portion Subject to Contingent Reimbursement		\$2,397,101	\$162,945	\$139,332	\$146,476	\$153,986
Reimbursements - This Period		\$3,935,762	\$0	\$0	\$0	\$0
Net Collections (Reimbursements)		(\$1,538,661)	\$162,945	\$139,332	\$146,476	\$153,986
Interest Accrued - This Period		\$1,538,661	\$4,988	\$14,649	\$24,390	\$35,185
Reimbursement Account Balance Due - End of Period		\$0	\$167,932	\$321,914	\$492,779	\$681,950
Rangename: #WORK-AREA Park & Recreation Development Impact Fee						
Average Cost Per EDU Through End of Program	\$2,548					
Maximum Cumulative Average Cost Per EDU During Program	\$2,713					
Total Fee (January 1, 1992 Dollars)	\$2,682	1992/93	1993/94	1994/95	1995/96	
Portion of Fee - Not Subject To Contingent Reimbursement	\$2,527					
Portion of Fee - Subject To Contingent Reimbursement	\$155	YES	YES	YES	YES	
Minimum Fund Balance	\$15,302					
Final Balance Not Subject To Contingent Reimbursement	\$15,302					
Final Reimbursement Account Balance	\$0					
Fund Balance - End of Period	\$15,302	\$2,905,773	\$3,679,365	\$3,880,700	\$5,594,288	
Total Reimbursement In Period	\$3,935,762	\$0	\$0	\$0	\$0	\$0

Source: Angus McDonald & Associates.

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**City of Vacaville Development Impact Fee Update — 1992**  
**July 28, 1992**

**Table 7**

**CASH FLOW ANALYSIS**  
**Parks & Recreation Development Impact Fee**  
**(cont'd)**

23-Jul-92 02:05 PM		1996/97	1997/98	1998/99	1999/00	2000/01
<b>BUILDOUT SUMMARY</b>						
Financing Equivalent Dwelling Units						
For The Time Period		834	834	834	834	834
Annual Average		834	834	834	834	834
Cumulative		4,361	5,195	6,028	6,862	7,696
<b>DEVELOPMENT FEE SCHEDULE</b>						
Fee Per Equivalent Dwelling Unit (January 1, 1992 Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement		\$2,527	\$2,527	\$2,527	\$2,527	\$2,527
Portion of Fee Subject To Contingent Reimbursement		\$155	\$155	\$155	\$155	\$155
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)						
Portion of Fee Not Subject To Contingent Reimbursement		\$3,165	\$3,327	\$3,498	\$3,677	\$3,866
Portion of Fee Subject To Contingent Reimbursement		\$194	\$204	\$215	\$226	\$237
<b>ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS</b>						
Funds Not Subject to Contingent Reimbursement from Prior Periods						
Funds Subject to Contingent Reimbursement from Prior Periods						
Beginning Fund Balance		\$5,594,288	\$4,070,822	\$457,964	\$1,479,472	\$4,264,532
<b>Revenues:</b>						
Portion Not Subject To Contingent Reimbursement		\$2,639,182	\$2,774,495	\$2,916,747	\$3,066,292	\$3,223,504
Portion Subject To Contingent Reimbursement		\$161,881	\$170,181	\$178,906	\$188,079	\$197,722
Total Revenues		\$2,801,062	\$2,944,676	\$3,095,653	\$3,254,370	\$3,421,225
<b>Expenditures for Public Improvements</b>		\$4,614,939	\$6,694,481	\$2,131,961	\$640,795	\$3,213,426
Reimbursement of Fee and Interest		\$0	\$0	\$0	\$0	\$0
Net Revenue (Expenditures)		(\$1,813,877)	(\$3,749,805)	\$963,691	\$2,613,575	\$207,800
Interest Earnings on Fund Balance		\$290,410	\$136,947	\$57,817	\$171,485	\$270,065
Fund Balance - End of Period		\$4,070,822	\$457,964	\$1,479,472	\$4,264,532	\$4,742,397
<b>CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS</b>						
Funds Subject To Contingent Reimbursement From Prior Periods						
Reimbursement Due - Start of Period		\$681,950	\$890,956	\$1,121,439	\$1,375,167	\$1,654,039
Collections - Portion Subject to Contingent Reimbursement		\$161,881	\$170,181	\$178,906	\$188,079	\$197,722
Reimbursements - This Period		\$0	\$0	\$0	\$0	\$0
Net Collections (Reimbursements)		\$161,881	\$170,181	\$178,906	\$188,079	\$197,722
Interest Accrued - This Period		\$47,124	\$60,303	\$74,822	\$90,793	\$108,332
Reimbursement Account Balance Due - End of Period		\$890,956	\$1,121,439	\$1,375,167	\$1,654,039	\$1,960,093
Rangename: #WORK-AREA						
Park & Recreation Development Impact Fee						
Average Cost Per EDU Through End of Program						
Maximum Cumulative Average Cost Per EDU During Program						
Total Fee (January 1, 1992 Dollars)						
Portion of Fee - Not Subject To Contingent Reimbursement						
Portion of Fee - Subject To Contingent Reimbursement		YES	YES	YES	YES	YES
<b>Minimum Fund Balance</b>						
Final Balance Not Subject To Contingent Reimbursement						
Final Reimbursement Account Balance						
Fund Balance - End of Period		\$4,070,822	\$457,964	\$1,479,472	\$4,264,532	\$4,742,397
Total Reimbursement In Period		\$0	\$0	\$0	\$0	\$0

Source: Angus McDonald & Associates.

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**City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992**

**Table 7**

**CASH FLOW ANALYSIS  
Parks & Recreation Development Impact Fee  
(cont'd)**

23-Jul-92  
02:05 PM

BUILDOUT SUMMARY					
Financing Equivalent Dwelling Units For The Time Period	2001/02	2002/03	2003/04	2004/05	2005/06
Annual Average	834	834	834	834	834
Cumulative	8,530	9,364	10,198	11,032	11,866
-----					
DEVELOPMENT FEE SCHEDULE					
Fee Per Equivalent Dwelling Unit (January 1, 1992 Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$2,527	\$2,527	\$2,527	\$2,527	\$2,527
Portion of Fee Subject To Contingent Reimbursement	\$155	\$155	\$155	\$155	\$0
Fee Per Equivalent Dwelling Unit (In Actual-Year Dollars)					
Portion of Fee Not Subject To Contingent Reimbursement	\$4,064	\$4,272	\$4,491	\$4,722	\$4,964
Portion of Fee Subject To Contingent Reimbursement	\$249	\$262	\$275	\$290	\$0
-----					
ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS					
Funds Not Subject to Contingent Reimbursement from Prior Periods					
Funds Subject to Contingent Reimbursement from Prior Periods					
Beginning Fund Balance	\$4,742,397	\$8,680,322	\$8,349,124	\$12,155,344	\$134,929
Revenues:					
Portion Not Subject To Contingent Reimbursement	\$3,388,776	\$3,562,522	\$3,745,177	\$3,937,196	\$4,139,061
Portion Subject To Contingent Reimbursement	\$207,859	\$218,516	\$229,720	\$241,498	\$0
Total Revenues	\$3,596,635	\$3,781,039	\$3,974,897	\$4,178,694	\$4,139,061
Expenditures for Public Improvements	\$60,210	\$4,623,220	\$782,669	\$16,571,424	\$864,983
Reimbursement of Fee and Interest	\$0	\$0	\$0	\$0	\$1,000,000
Net Revenues (Expenditures)	\$3,536,425	(\$842,181)	\$3,192,228	-----	\$2,274,078
Net Earnings on Fund Balance	\$401,500	\$510,983	\$613,992	\$372,314	\$77,951
Balance - End of Period	\$8,680,322	\$8,349,124	\$12,155,344	\$134,929	\$2,486,957
-----					
CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS					
Funds Subject To Contingent Reimbursement From Prior Periods	2001/02	2002/03	2003/04	2004/05	2005/06
Reimbursement Due - Start of Period	\$1,960,093	\$2,295,520	\$2,662,672	\$3,064,074	\$3,502,436
Collections - Portion Subject to Contingent Reimbursement	\$207,859	\$218,516	\$229,720	\$241,498	\$0
Reimbursements - This Period	\$0	\$0	\$0	\$0	\$1,000,000
Net Collections (Reimbursements)	\$207,859	\$218,516	\$229,720	\$241,498	(\$1,000,000)
Interest Accrued - This Period	\$127,568	\$148,636	\$171,682	\$196,864	\$185,969
Reimbursement Account Balance Due - End of Period	\$2,295,520	\$2,662,672	\$3,064,074	\$3,502,436	\$2,688,405
-----					
Rangename: @WORK-AREA					
Park & Recreation Development Impact Fee					
Average Cost Per EDU Through End of Program					
Maximum Cumulative Average Cost Per EDU During Program					
Total Fee (January 1, 1992 Dollars)	2001/02	2002/03	2003/04	2004/05	2005/06
Portion of Fee - Not Subject To Contingent Reimbursement					
Portion of Fee - Subject To Contingent Reimbursement	YES	YES	YES	YES	NO
Minimum Fund Balance					
Final Balance Not Subject To Contingent Reimbursement					
Final Reimbursement Account Balance					
Fund Balance - End of Period	\$8,680,322	\$8,349,124	\$12,155,344	\$134,929	\$2,486,957
Total Reimbursement In Period	\$0	\$0	\$0	\$0	\$1,000,000

Source: Angus McDonald & Associates.

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**City of Vacaville Development Impact Fee Update — 1992  
July 28, 1992**

**Table 7**

**CASH FLOW ANALYSIS  
Parks & Recreation Development Impact Fee  
(cont'd)**

23-Jul-92  
02:05 PM

BUILDOUT SUMMARY	2006/07	2007/08	2008/09	2009/10
Financing Equivalent Dwelling Units				
For The Time Period	834	834	834	417
Annual Average	834	834	834	417
Cumulative	12,699	13,533	14,367	14,784
<b>DEVELOPMENT FEE SCHEDULE</b>				
Fee Per Equivalent Dwelling Unit (January 1, 1992 Dollars)				
Portion of Fee Not Subject To Contingent Reimbursement	\$2,527	\$2,527	\$2,527	\$2,527
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	\$5,218	\$5,486	\$5,767	\$6,063
Portion of Fee Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0
<b>ANALYSIS OF SOURCES AND USES OF FUNDS - ACTUAL YEAR DOLLARS</b>				
	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	\$2,486,957	\$2,215,984	\$3,624,344	\$3,502,424
Revenues:				
Portion Not Subject To Contingent Reimbursement	\$4,351,275	\$4,574,369	\$4,808,902	\$2,527,730
Portion Subject To Contingent Reimbursement	\$0	\$0	\$0	\$0
Total Revenues	\$4,351,275	\$4,574,369	\$4,808,902	\$2,527,730
Expenditures for Public Improvements	\$3,763,418	\$2,340,797	\$4,244,662	\$6,085,668
Reimbursement of Fee and Interest	\$1,000,000	\$1,000,000	\$900,000	\$35,762
Net Revenues (Expenditures)	(\$412,143)	\$1,233,572	(\$335,760)	(\$3,593,699)
Interest Earnings on Fund Balance	\$141,170	\$174,787	\$213,840	\$105,578
Fund Balance - End of Period	\$2,215,984	\$3,624,344	\$3,502,424	\$15,302
<b>CONTINGENT REIMBURSEMENT ANALYSIS - ACTUAL YEAR DOLLARS</b>				
	2006/07	2007/08	2008/09	2009/10
Funds Subject To Contingent Reimbursement From Prior Periods				
Reimbursement Due - Start of Period	\$2,688,405	\$1,824,038	\$906,221	\$34,710
Collections - Portion Subject to Contingent Reimbursement	\$0	\$0	\$0	\$0
Reimbursements - This Period	\$1,000,000	\$1,000,000	\$900,000	\$35,762
Net Collections (Reimbursements)	(\$1,000,000)	(\$1,000,000)	(\$900,000)	(\$35,762)
Interest Accrued - This Period	\$135,633	\$82,183	\$28,489	\$1,052
Reimbursement Account Balance Due - End of Period	\$1,824,038	\$906,221	\$34,710	\$0
Rangename: #WORK-AREA				
Park & Recreation Development Impact Fee				
Average Cost Per EDU Through End of Program				
Maximum Cumulative Average Cost Per EDU During Program				
Total Fee (January 1, 1992 Dollars)	2006/07	2007/08	2008/09	2009/10
Portion of Fee - Not Subject To Contingent Reimbursement				
Portion of Fee - Subject To Contingent Reimbursement	NO	NO	NO	NO
Minimum Fund Balance				
Final Balance Not Subject To Contingent Reimbursement				
Final Reimbursement Account Balance				
Fund Balance - End of Period	\$2,215,984	\$3,624,344	\$3,502,424	\$15,302
Total Reimbursement In Period	\$1,000,000	\$1,000,000	\$900,000	\$35,762

Source: Angus McDonald & Associates.

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**Table 8**

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**USE OF DEVELOPMENT IMPACT FEES IN PRIOR YEARS**

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***Parks & Recreation* Development Impact Fee**

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{This Exhibit will be available from the City of Vacaville  
Finance Department in September 1992 or soon thereafter.}

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REFERENCES

*Parks & Recreation Development Impact Fee*

- R-1 Vacaville, City of. *Updated Text and Data for the Development Forecast*. By Gregory J. Werner, Director of Community Development. June 26, 1992. (Revised July \_\_, 1992.)
- R-2 Vacaville, City of. *General Plan*. August, 1990.
- R-3 Vacaville, City of. *Growth Audit 1992*.
- R-4 Vacaville, City of. *Ordinance 1447 (Growth Management)* Adopted Sept. 24, 1991.
- R-5 Vacaville, City of. *Comprehensive Parks, Recreation & Open Space Master Plan*. Forthcoming.
- R-6 Vacaville, City of. *Corporation Yard Master Plan (Map)*. Forthcoming.