



IMPACT FEE ADVISORY COMMITTEE MEETING

City Council Chambers, 33 East Broadway Avenue Meridian, Idaho

Friday, February 20, 2026 at 10:00 AM

All materials presented at public meetings become property of the City of Meridian. Anyone desiring accommodation for disabilities should contact the City Clerk's Office at 208-888-4433 at least 48 hours prior to the public meeting.

Agenda

VIRTUAL MEETING INSTRUCTIONS

To join the meeting online: <https://us02web.zoom.us/j/81095276712>

Or join by phone: 1-253-215-8782

Webinar ID: 810 9527 6712

ROLL CALL ATTENDANCE

John Nesmith

Stephanie Hansen

Jon Wardle

Jared Cozby

Spencer Martin

Marv Ward

Terrance Green

ADOPTION OF AGENDA

DISCUSSION TOPICS [ACTION ITEM]

1. Impact Fee Committee Bi-Laws
2. Level of Service Calculations
3. New Impact Fee Study Timeline
4. Impact Fee Fund Financial Update

ADJOURNMENT

BYLAWS
City of Meridian
Development Impact Fee Advisory Committee
Effective [Insert Date]

ARTICLE I: PURPOSE

These bylaws are adopted to facilitate the duties of the City of Meridian Development Impact Fee Advisory Committee (“Committee”) and to provide a framework for the organization and actions of the Committee.

ARTICLE II: MEETINGS

SECTION 1: CHAIR AND VICE CHAIR. The City’s Chief Financial Officer, who serves as the City’s Fee Administrator under Title 10, Chapter 7, Meridian City Code, shall serve as the Chair at meetings. The City’s Budget Manager shall serve as the Vice Chair and perform the duties of the Chair in the Chair’s absence. For clarity, the Chief Financial Officer and Budget Manager are not appointed Committee members and are not entitled to vote on matters before the Committee. The Chair and Vice Chair shall be reaffirmed at the first meeting of each calendar year in conformance with Title 2, Chapter 2, Meridian City Code.

SECTION 2: NOTICE OF MEETINGS. Unless otherwise prescribed by statute, the Chair (or designee) shall provide the Committee with written notice of all meetings, which notice shall state the date, hour, and location thereof, and shall further state the purpose of the meeting and the business to be transacted. Notice shall be provided to the Committee not less than forty-eight (48) hours prior to the meeting.

SECTION 3: QUORUM. A majority of currently appointed Committee members shall constitute a quorum.

SECTION 4: CONDUCT OF MEETINGS. The Committee shall operate generally under the precepts of Robert’s Rules of Order. The order of business for meetings of the Committee shall generally be as follows: 1) call to order; 2) roll call; 3) adoption of the agenda; 4) approval of minutes; 5) old business; 6) new business; 7) reports and presentations; 8) next meeting; 9) adjournment. Notwithstanding the foregoing, the items of business and order of business may be modified by the Chair as necessary.

SECTION 5: AGENDA. The agenda for Committee meetings shall be prepared by the Chair (or designee). Agenda items may be proposed by the Chair or members of the Committee.

SECTION 6: PRESENTATIONS. The Chair shall coordinate requests to make presentations to the Committee. The Chair, in consultation with Committee members, may set rules to maximize the efficiency and productivity of meetings, including setting a reasonable time limit for presentations.

SECTION 7: MINUTES. Minutes of the business conducted at all meetings of the Committee or any subcommittee thereof shall be prepared by the Chair (or designee). Minutes shall be provided to the Committee and shall be open for public inspection.

SECTION 8: SUBCOMMITTEES. The Chair, in consultation with Committee members, may establish subcommittees as necessary to assist the Committee in the performance of its functions. Meetings of subcommittees shall comply with all applicable open meetings laws.

SECTION 9: VOTING. Each appointed member of the Committee shall be entitled to one (1) vote on any matter before the Committee. Except as otherwise designated herein or by law, decisions shall be made on the vote of the majority of the members present at any meeting at which a quorum is present. Voting shall be audible; written, anonymous, and proxy voting shall not be permitted.

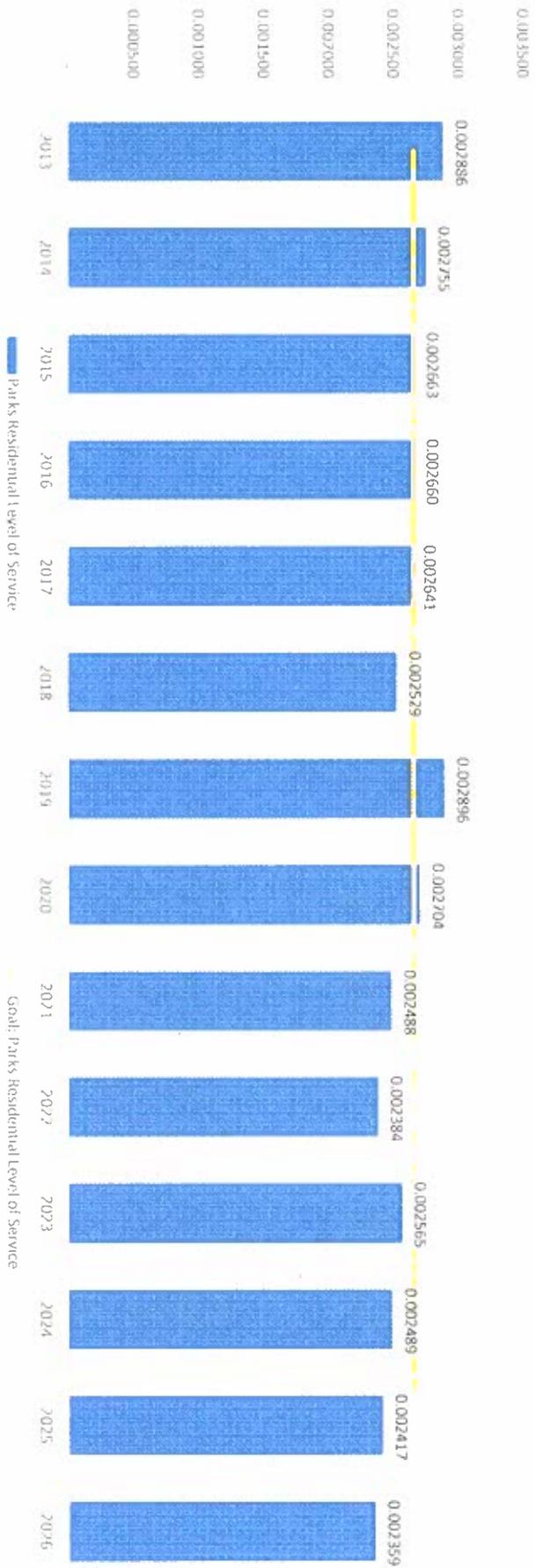
ARTICLE III: AMENDMENT OF BYLAWS

As provided in Meridian City Code, the Committee may recommend to the Mayor and City Council that these bylaws be altered, amended, added to, or repealed.

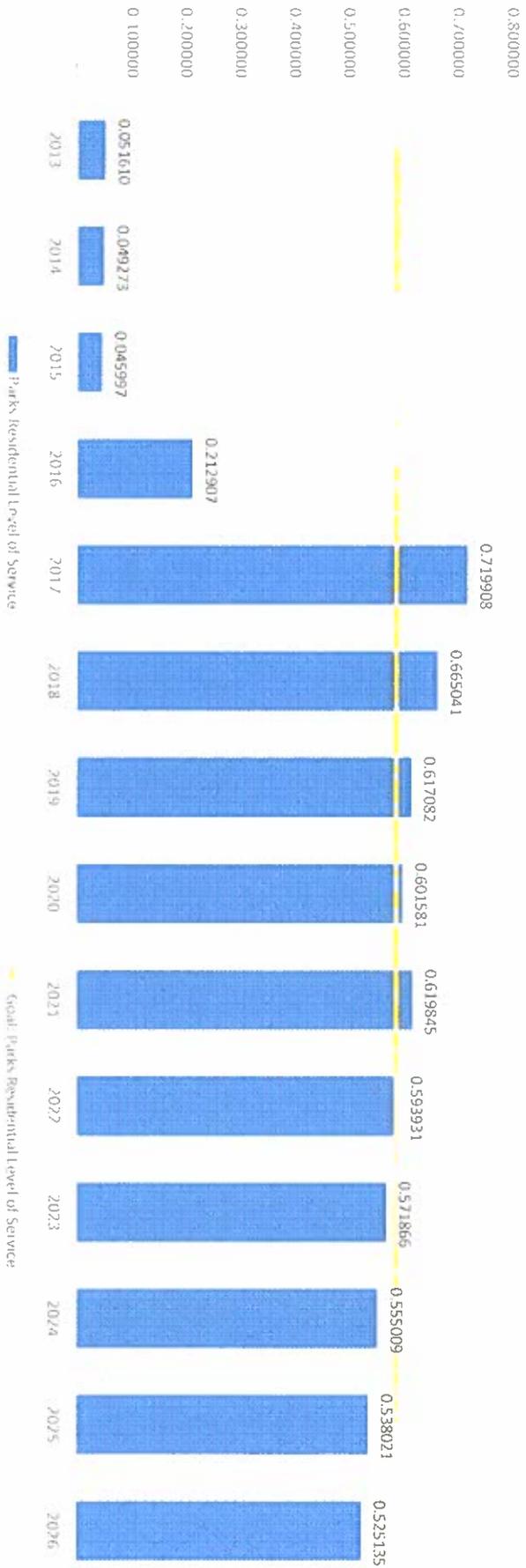
ARTICLE IV: ADOPTION AND EFFECTIVE DATE

The Committee adopted the foregoing bylaws at its meeting on [Insert Date]. These bylaws shall be effective upon their ratification by resolution of the City Council of the City of Meridian.

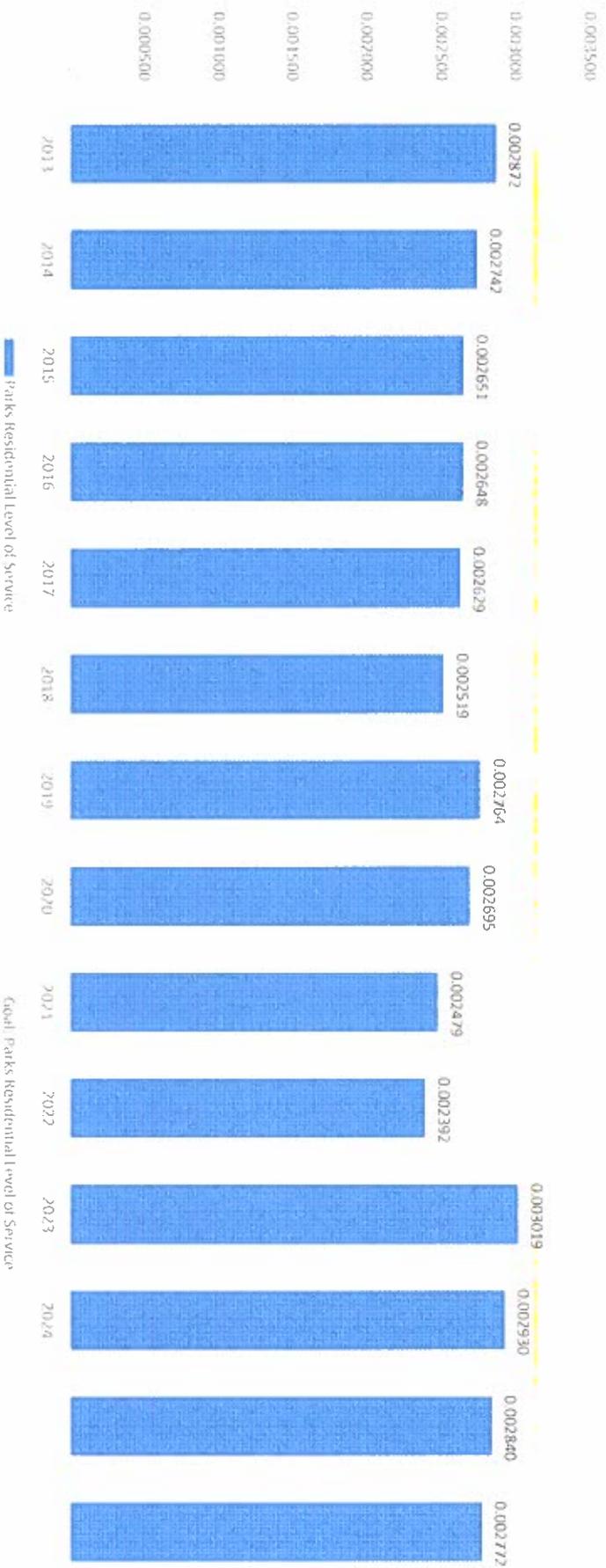
Developed Park Land Level of Service (acres per person)



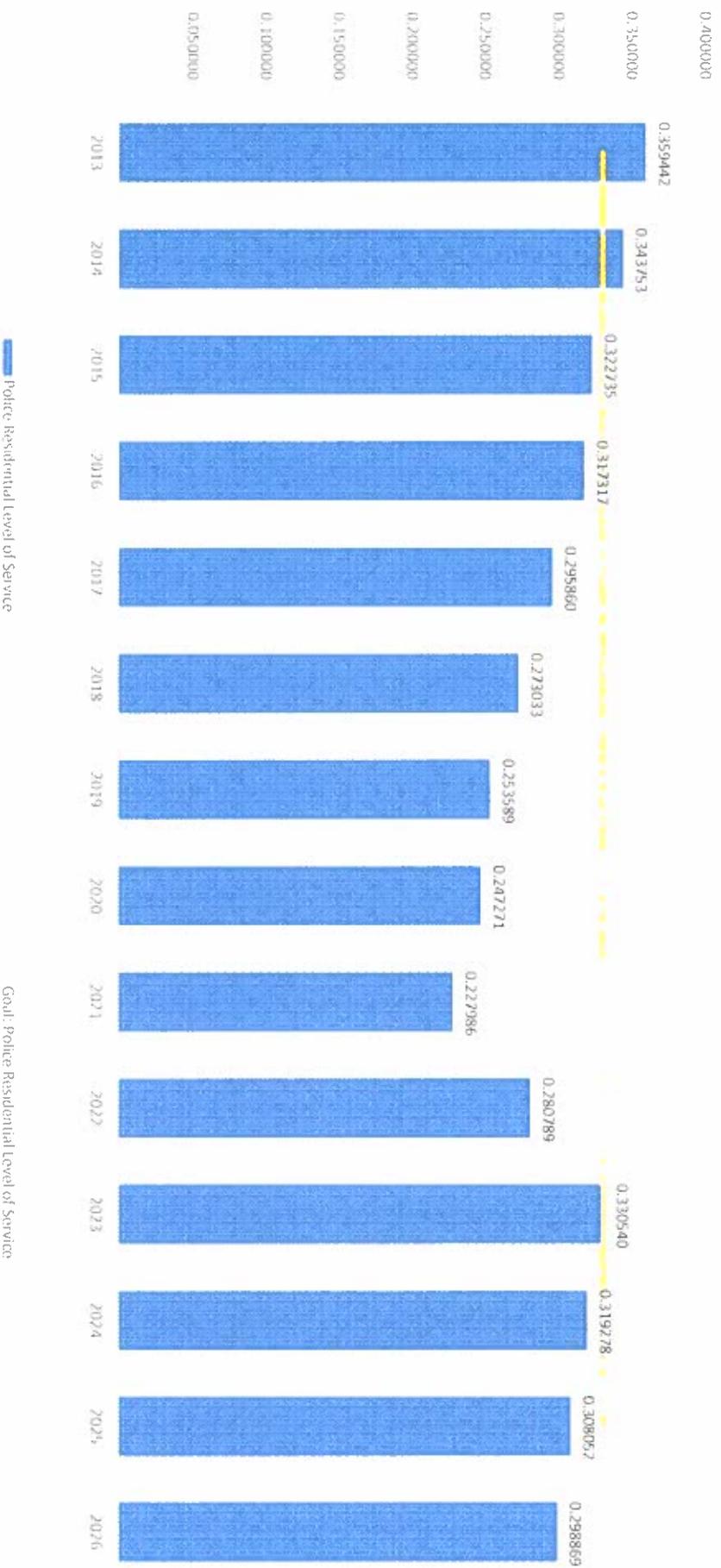
Parks Facilities Level of Service (sqft per person)



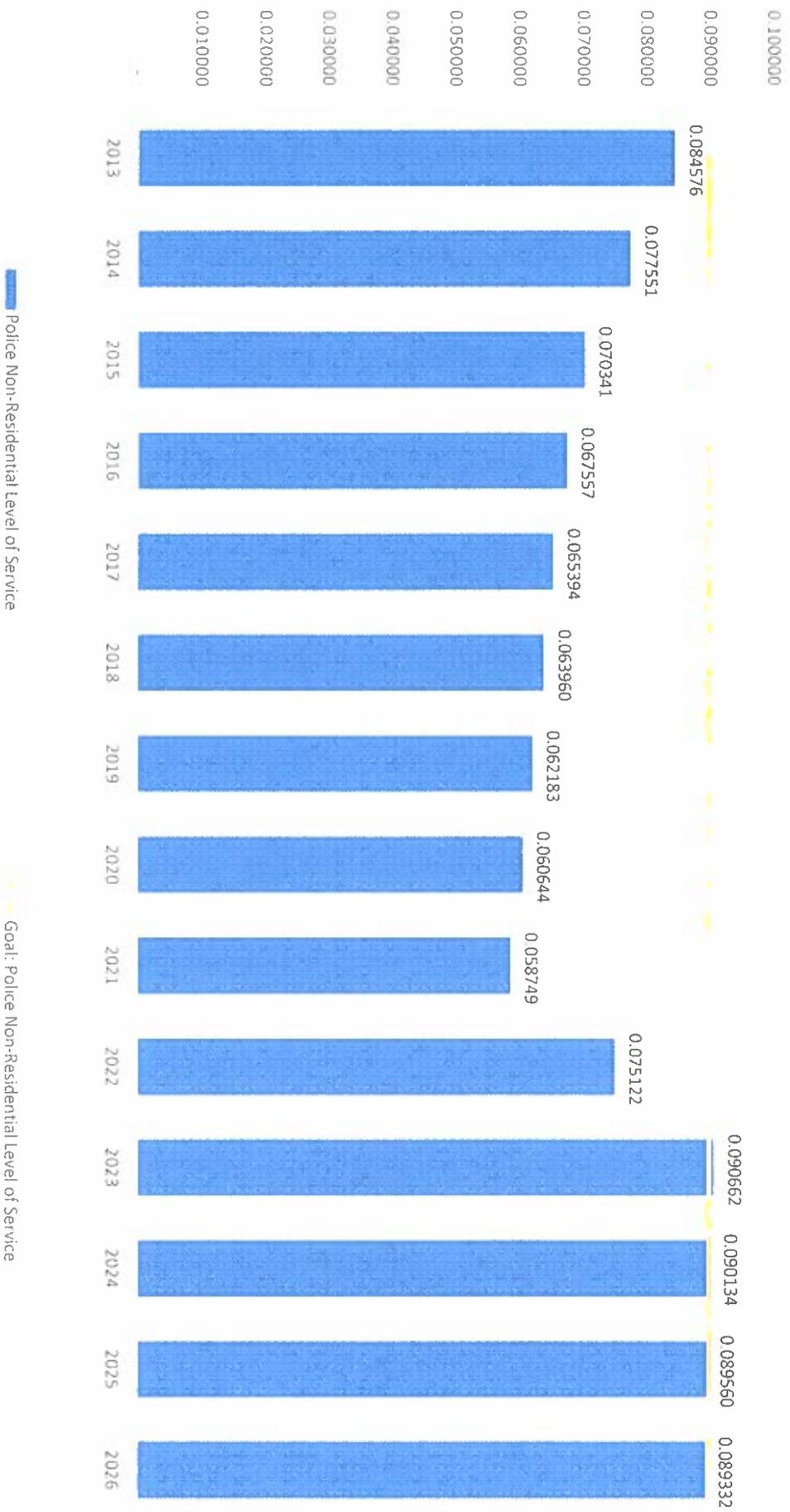
Parks Land Level of Service (acres per person)



Police Department Level of Service (Residential)



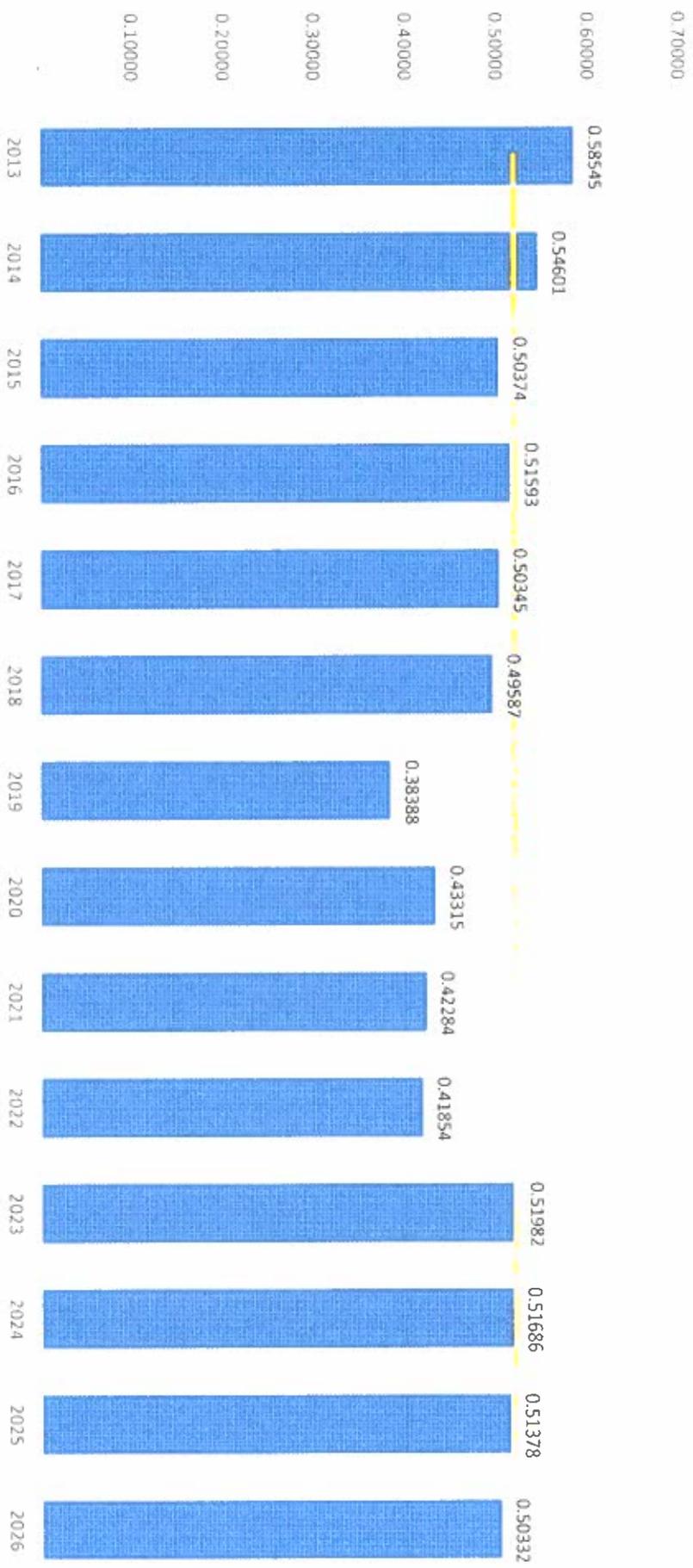
Police Department Level of Service (non-Residential)



Fire Department Level of Service (Residential)



Fire Department Level of Service (non-Residential)



Impact Fee Statute Overview (67-82)

- 67-8202 : Describes the purpose of establishing a need for impact fees
- 67-8203 : Definitions for all the terms used within 67-82

(23) "Proportionate share" means that portion of the cost of system improvements determined pursuant to section 67-8207, Idaho Code, which reasonably relates to the service demands and needs of the project.

(24) "Public facilities" means:

(a) Water supply production, treatment, storage and distribution facilities;

(b) Wastewater collection, treatment and disposal facilities;

(c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways;

(d) Storm water collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;

(e) Parks, open space and recreation areas, and related capital improvements; and

(f) Public safety facilities, including law enforcement, fire, emergency medical and rescue and street lighting facilities.

- 67-8204 : Describes the minimum requirements for developing impact fees
 - 67-8204(1) : A development impact fee shall not exceed a proportionate share of the cost of system improvements
 - 67-8204(2) : A development impact fee shall be calculated on the basis of levels of service
 - 67-8204(15) : A development impact fee ordinance shall provide for appeals regarding development impact fees in accordance with the requirements of section 67-8212, Idaho Code
 - 67-8204 : Developers have the right to request specific information about the calculations of impact fees relating to their project
- 67-8205 : Describes the purpose and function of the Impact Fee Advisory Committee
 - Must consist of at least 5 members
 - Two (2) or more members shall be active in the business of development, building, or real estate. Two (2) members who are not employees or officials of a governmental entity shall also be appointed to the committee.
- 67-8206 : Describes the procedures for establishing Capital Improvement Plans
 - 67-8206 (5) : Defines that a governmental entity shall conduct a public hearing to consider adoption of an ordinance authorizing the imposition of development impact fees
- 67-8208 : Describes the requirements to establish Capital Improvement Plans
 - 67-8208(2) : The governmental entity imposing a development impact fee shall update the capital improvements plan at least once every five (5) years
- 67-8210 : Describes the requirements for the management of Impact Fees collected and the necessary audit reporting requirements

- 67-8210(4) : Collected development impact fees must be expended within eight (8) years from the date they were collected
 - 67-8210(4) : A governmental entity may hold the fees for longer than eight (8) years if it identifies, in writing: (see 67-8210(4)(a,b))

[Idaho State Statues – Impact Fees 67-82](#)

City of Meridian Impact Fee Development Schedule (Title 10 Chapter 7)

- The City develops an annual Capital Improvement Plan
- The City will review the Impact Fee Calculations at least every 5 years to coincide with 67-8208(2) and 67-8206(5)
 - The beginning of the Impact Fee Calculation review will commence within at least 5 calendar years after the date of the last adopted Impact Fee Schedule
 - Community, regional, national, and global conditions could have a direct impact on review schedule of Impact Fees

[City of Meridian Code – Impact Fees Title 10 Chapter 7](#)

Quick Points

- ✓ Impact Fee Ordinance to be updated every 5 years : 67-8206(5)
- ✓ Capital Improvement Plan to be adopted by Council every 5 years : 67-8208(2)
- ✓ Impact Fee Revenues to be expended within eight (8) years from collection : 67-8210(4)
- ✓ "Capital improvements" means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility. : 67-8202(3)
- ✓ Impact Fee Public Hearing requires at least two weeks of public noticing

CITY OF MERIDIAN ORDINANCE NO. 22-2004

BY THE CITY COUNCIL:

**BERNT, BORTON, CAVENER,
HOAGLUN, PERREAULT, STRADER**

AN ORDINANCE ACCEPTING THE 2022 DEVELOPMENT IMPACT FEES STUDY; ADOPTING AN AMENDED CAPITAL IMPROVEMENTS PLAN; REPEALING AND REPLACING MERIDIAN CITY CODE SECTION 10-7-12(E)(2) CONCERNING DEVELOPMENT IMPACT FEES; VOIDING CONFLICTING ORDINANCES, RESOLUTIONS, AND ORDERS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the Idaho Development Impact Fee Act, the City of Meridian (“City”) has established fire impact fees, police impact fees, and park and recreation impact fees (“Impact Fees”) to fund certain public facilities needed to serve new growth and development; and,

WHEREAS, the City retained DP Guthrie LLC (“Consultant”) to prepare a study to evaluate the need to update the Impact Fees in accordance with the Idaho Development Impact Fee Act; and,

WHEREAS, the Consultant prepared the 2022 Development Impact Fees Study (“Study”), attached hereto as Exhibit A, which includes an amended capital improvements plan (“Capital Improvements Plan”); and,

WHEREAS, the Study and amended Capital Improvements Plan fully comply with the requirements set forth in the Idaho Development Impact Fee Act; and,

WHEREAS, the City of Meridian Impact Fee Advisory Committee (“Committee”), pursuant to Meridian City Code section 10-7-11, considered the Study, amended Capital Improvements Plan, and updated Impact Fees; and,

WHEREAS, the Committee recommended that the City Council accept the Study, adopt the amended Capital Improvements Plan, and implement the updated Impact Fees; and,

WHEREAS, the City Council held a public hearing on November 9, 2022, to consider the Study, the amended Capital Improvements Plan, and an ordinance authorizing updates to the Impact Fees; and,

WHEREAS, the City Council found that the Study and amended Capital Improvements Plan fully comply with the requirements and processes set forth in the Idaho Development Impact Fee Act; and,

WHEREAS, the City Council found that the recommended updates to the Impact Fees fully comply with the requirements and processes set forth in the Idaho Development Impact Fee Act;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MERIDIAN, IDAHO:

Section 1. That the foregoing recitals are hereby affirmed and incorporated herein as findings of the City Council.

Section 2. That the Study is hereby accepted.

Section 3. That the amended Capital Improvements Plan, as set forth in the Study, is hereby adopted.

Section 4. That Meridian City Code section 10-7-12(E)(2) shall be repealed and replaced in its entirety as follows:

2. Except for such impact fee as may be calculated, paid, and accepted pursuant to an independent impact fee calculation study, the amount of each impact fee shall be as follows.

Impact Fee Schedule Effective February 1, 2023

Residential				
Square Feet of Climate-Controlled Floor Area Per Individual Dwelling Unit	Park and Recreation Facilities	Police Facilities	Fire Facilities	Total Fees
1,200 or less	\$1,946.00	\$190.00	\$470.00	\$2,606.00
1,201 to 1,700	\$3,006.00	\$294.00	\$726.00	\$4,026.00
1,701 to 2,500	\$4,119.00	\$402.00	\$995.00	\$5,516.00
2,501 to 3,200	\$4,935.00	\$482.00	\$1,192.00	\$6,609.00
3,201 or more	\$5,544.00	\$542.00	\$1,339.00	\$7,425.00
For a building with more than one dwelling unit, the floor area per individual dwelling unit shall be calculated by dividing the total climate-controlled floor area of the building, less ancillary building space, by the total number of dwelling units in the building. Ancillary floor area includes community rooms, fitness centers, management offices, and maintenance areas.				

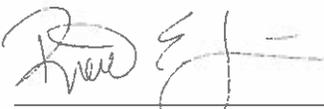
Nonresidential Per Square Foot of Building				
	Park and Recreation Facilities	Police Facilities	Fire Facilities	Total Fees
Commercial (includes all buildings in a shopping center; all stand-alone retail buildings; and all restaurants and bars)	\$0.00	\$1.23	\$1.29	\$2.52
All Other	\$0.00	\$0.19	\$0.96	\$1.15

Section 5. That all ordinances, resolutions, orders, or parts thereof in conflict with this ordinance are hereby voided.

Section 6. That the effective date of this ordinance shall be February 1, 2023, which shall be no sooner than thirty (30) days after its adoption and publication.

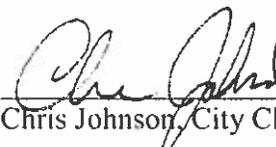
PASSED by the City Council of the City of Meridian, Idaho, this 22nd day of November, 2022.

APPROVED by the Mayor of the City of Meridian, Idaho, this 22nd day of November, 2022. **APPROVED:**



 Robert E. Simison, Mayor

ATTEST:



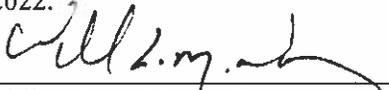
 Chris Johnson, City Clerk



**STATEMENT OF MERIDIAN CITY ATTORNEY
CONCERNING THE SUMMARY OF ORDINANCE NO. 22-2004**

The undersigned, William L.M. Nary, City Attorney of the City of Meridian, Idaho, hereby certifies that the summary below is true and complete and provides adequate notice to the public.

DATED this 22nd day of November, 2022.



William L.M. Nary, City Attorney

SUMMARY OF CITY OF MERIDIAN ORDINANCE NO. 22-2004

An ordinance accepting the 2022 Development Impact Fees Study; adopting an amended capital improvements plan; repealing and replacing Meridian City Code section 10-7-12(E)(2) concerning development impact fees; voiding conflicting ordinances and resolutions; and providing an effective date of February 1, 2023. The full text of the ordinance is available in the City Clerk's Office at Meridian City Hall, 33 E. Broadway Ave., Meridian, Idaho.

Impact Fee Schedule Effective February 1, 2023

Residential				
Square Feet of Climate-Controlled Floor Area Per Individual Dwelling Unit	Park and Rccreation Facilities	Police Facilities	Fire Facilities	Total Fees
1,200 or less	\$1,946.00	\$190.00	\$470.00	\$2,606.00
1,201 to 1,700	\$3,006.00	\$294.00	\$726.00	\$4,026.00
1,701 to 2,500	\$4,119.00	\$402.00	\$995.00	\$5,516.00
2,501 to 3,200	\$4,935.00	\$482.00	\$1,192.00	\$6,609.00
3,201 or more	\$5,544.00	\$542.00	\$1,339.00	\$7,425.00
For a building with more than one dwelling unit, the floor area per individual dwelling unit shall be calculated by dividing the total climate-controlled floor area of the building, less ancillary building space, by the total number of dwelling units in the building. Ancillary floor area includes community rooms, fitness centers, management offices, and maintenance areas.				

Nonresidential Per Square Foot of Building				
	Park and Recreation Facilities	Police Facilities	Fire Facilities	Total Fees
Commercial (includes all buildings in a shopping center; all stand-alone retail buildings; and all restaurants and bars)	\$0.00	\$1.23	\$1.29	\$2.52
All Other	\$0.00	\$0.19	\$0.96	\$1.15

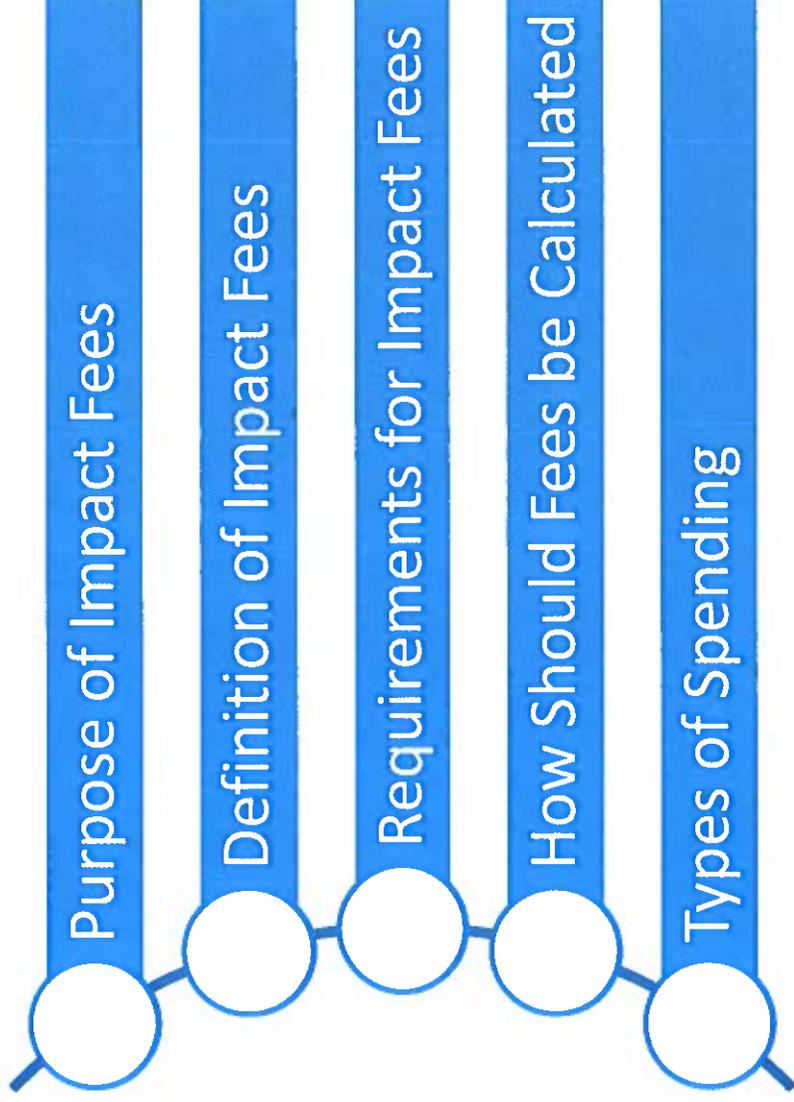
Impact Fees 101



WWW.MERIDIANCITY.ORG

#MYMERIDIAN

City of Meridian Agenda



City of Meridian

Purpose of Impact Fees

The Impact Fee Act (Section 67-8202, Idaho Code)

“ . . . An equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the State of Idaho.”

City of Meridian

Definition of Impact Fees

Idaho Development Impact Fee Act (Impact Fee Act) Title 67, Chapter 82, Idaho Code

Impact fees are generally defined as one-time assessments used to recover the capital costs borne by local governments due to new growth and development

Impact fees can only be used for capital improvement; not ongoing personnel, operating or maintenance costs

The Impact Fee Act specifically gives cities, towns and counties the authority to levy impact fees

City of Meridian

Definition of Impact Fees

The Idaho Code defines an impact fee as:
(Section 67-8203(9), Idaho Code)

“ . . . a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements/infrastructure needed to serve development”

City of Meridian Requirements for Impact Fees

Impact fees are subject to legal standards that satisfy three key tests:

Need, Benefit, and Proportionality

Justify a fee for public facilities, local government must demonstrate a need for capital improvements

New development must derive a benefit from the payment of the fees (i.e., in the form of public facilities constructed within a reasonable timeframe)

The fee paid should not exceed a development's proportionate share of the capital cost

City of Meridian

Requirements for Impact Fees

The Idaho Development Impact Fee Act (Idaho Code Title 67 Chapter 82) sets forth:

- “an equitable program for planning and financing public facilities needed to serve new growth.”

The enabling legislation calls for three integrated products:

- Land Use Assumptions (LUA) for at least 20 years
- Capital Improvements Plan (CIP)
- Development Impact Fees (DIFs)

City of Meridian Requirements for Impact Fees

Development Impact Fee Advisory Committee
(Section 67-8205, Idaho Code)

Any governmental entity that is considering or that has adopted a development impact fee ordinance shall establish a development impact fee advisory committee

City of Meridian Requirements for Impact Fees

The Advisory Committee is in a unique position to work with and advise several departments and the City Council

Review Capital
Improvement
Plan (CIP)

Review
population and
land use
forecasts

Monitor and
evaluate
implementation
of CIP

Review current
levels of service

Review Impact
Fee Study

City of Meridian How Should Fees be Calculated?

State law requires the City to implement the Capital Improvement Plan(CIP) methodology to calculate impact fees.

The City could implement fees of any amount not exceeding the maximum fees calculated by the CIP approach.

This methodology requires the City to describe its service area, forecast the land uses, densities and population that will occur in that service area over the next 20 years.

The CIP must identify the capital improvements that will be needed to serve the forecasted growth at the same level of service found in the existing community.

City of Meridian Types of Spending

Not all Capital Costs are associated
with growth!

Expansion of facilities to
accommodate new
development ARE eligible
for Impact Fees

Repair and Replacement
of facilities are NOT
eligible for Impact Fees

Betterment of facilities, or
implementation of new
services are generally NOT
eligible for Impact Fees



WWW.MERIDIANCITY.ORG

#MYMERIDIAN

City of Meridian

Types of Spending

67-8203(24) "Public facilities" means:

Water supply
production,
treatment,
storage and
distribution
facilities

Wastewater
collection,
treatment and
disposal facilities

Roads, streets
and bridges,
including rights-
of-way, traffic
signals,
landscaping and
any local
components of
state or federal
highways

Storm water
collection,
retention,
detention,
treatment and
disposal facilities,
flood control
facilities, and
bank and shore
protection and
enhancement
improvements

Parks, open space
and recreation
areas, and related
capital
improvements

Public safety
facilities,
including law
enforcement, fire,
emergency
medical and
rescue and street
lighting facilities

Impact Fee Fiscal Year Actual Results with Fund Balance Position

Police Department

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Revenue												
Impact Rev - Multifamily	\$ 24,430	\$ 92,018	\$ 237,643	\$ 183,306	\$ 136,598	\$ 48,412	\$ 71,156	\$ 139,276	\$ 62,692	\$ 53,570	\$ -	\$ 1,049,101
Impact Rev - Commercial	\$ 46,929	\$ 85,214	\$ 86,596	\$ 130,411	\$ 142,981	\$ 111,537	\$ 175,205	\$ 146,197	\$ 146,616	\$ 153,942	\$ 123,382	\$ 1,493,363
Impact Rev - Residential	\$ 185,028	\$ 193,105	\$ 344,755	\$ 471,370	\$ 259,068	\$ 264,393	\$ 203,684	\$ 446,182	\$ 557,418	\$ 437,439	\$ 164,664	\$ 4,241,662
Unrealized Gain on Investments			\$ 15,894	\$ 47,198	\$ 44,411	\$ 13,181	\$ 19,300	\$ 72,807	\$ 69,612	\$ 73,616	\$ 18,596	\$ (1,552)
Interest Earnings			\$ 684,889	\$ 832,285	\$ 583,058	\$ 437,533	\$ 469,345	\$ 833,462	\$ 836,338	\$ 717,014	\$ 306,642	\$ 3,744,873
Total Revenue	\$ 256,386	\$ 370,336	\$ 684,889	\$ 832,285	\$ 583,058	\$ 437,533	\$ 469,345	\$ 833,462	\$ 836,338	\$ 717,014	\$ 306,642	\$ 7,157,447
Operating Expenses			\$ 1,971	\$ 4,168			\$ 2,121	\$ 370				\$ 9,872
Professional Services			\$ 1,971	\$ 4,168			\$ 2,121	\$ 370				\$ 9,872
Total Operating Expenses	\$ -	\$ -	\$ 1,971	\$ 4,168	\$ -	\$ -	\$ 2,121	\$ 370	\$ -	\$ -	\$ -	\$ 9,872
Capital Outlay					\$ 2,314	\$ 100,088	\$ 1,148,925	\$ 1,759,846	\$ 219,841			\$ 3,231,013
Police Station - NW Admin												\$ 13,222
Capital - Vehicles												\$ 61,064
Police Station - SE Precinct												\$ 1,304,885
Public Safety Training Center					\$ 262,856	\$ 542,039						\$ 4,610,194
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 262,856	\$ 542,039	\$ 703,191	\$ 1,148,925	\$ 1,759,846	\$ 219,841	\$ -	\$ 4,610,194
Total Expenditures	\$ -	\$ -	\$ 1,971	\$ 4,168	\$ 265,170	\$ 703,191	\$ 1,151,046	\$ 1,760,216	\$ 219,841	\$ -	\$ -	\$ 4,620,065
Beginning Fund	\$ 545,561	\$ 801,947	\$ 1,172,284	\$ 1,855,201	\$ 2,683,318	\$ 3,001,207	\$ 2,735,539	\$ 2,053,838	\$ 1,127,084	\$ 1,743,582	\$ 2,460,596	\$ 12,494,819
Ending Fund Balance	\$ 801,947	\$ 1,172,284	\$ 1,855,201	\$ 2,683,318	\$ 3,001,207	\$ 2,735,539	\$ 2,053,838	\$ 1,127,084	\$ 1,743,582	\$ 2,460,596	\$ 2,767,237	\$ 12,494,819

Fire Department

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Revenue												
Impact Rev - Multifamily	\$ 99,193	\$ 373,625	\$ 774,350	\$ 559,782	\$ 494,506	\$ 222,180	\$ 326,751	\$ 471,590	\$ 154,868	\$ 132,370	\$ -	\$ 3,609,215
Impact Rev - Commercial	\$ 184,428	\$ 353,028	\$ 304,358	\$ 419,897	\$ 622,474	\$ 780,235	\$ 922,231	\$ 857,001	\$ 645,720	\$ 634,672	\$ 358,469	\$ 6,581,859
Impact Rev - Residential	\$ 751,080	\$ 784,173	\$ 1,144,616	\$ 1,439,177	\$ 1,147,736	\$ 1,208,096	\$ 992,170	\$ 1,187,067	\$ 1,377,744	\$ 1,081,492	\$ 407,229	\$ 14,516,822
Donations												\$ (8,377)
Unrealized Gain on Investments			\$ 63,577	\$ 167,911	\$ 99,896	\$ 24,958	\$ 54,403	\$ 236,184	\$ 256,213	\$ 274,700	\$ 68,737	\$ (5,756)
Interest Earnings			\$ 2,286,501	\$ 2,586,767	\$ 2,364,612	\$ 2,245,489	\$ 2,225,555	\$ 2,751,842	\$ 2,434,546	\$ 2,117,478	\$ 834,435	\$ 1,247,428
Total Revenue	\$ 1,044,700	\$ 1,510,826	\$ 2,286,501	\$ 2,586,767	\$ 2,364,612	\$ 2,245,489	\$ 2,225,555	\$ 2,751,842	\$ 2,434,546	\$ 2,117,478	\$ 834,435	\$ 25,941,191
Operating Expenses												\$ 130,002
Equipment & Supplies						\$ 14,040						\$ 1,049,415
Partnership Reimbursement												\$ 305,071
Operating Transfers				\$ 6,093	\$ 12,882						\$ 72,336	\$ 182,903
Professional Services			\$ 6,093	\$ 12,882			\$ 6,651	\$ 1,173			\$ 72,336	\$ 182,903
Total Operating Expenses	\$ -	\$ -	\$ 6,093	\$ 26,922	\$ -	\$ -	\$ 6,651	\$ 1,173	\$ -	\$ -	\$ 72,336	\$ 76,323
Capital Outlay												\$ 6,008,916
Fire Station #6												\$ 699,609
Fire Engine Station #6			\$ 290,914	\$ 3,089,762	\$ 2,646,166	\$ (17,925)						\$ 5,241,85
Fire Station - NW #8			\$ 676,867	\$ 22,742								\$ 6,895,539
Fire Station - SE #7						\$ 150,009	\$ 269,583	\$ 104,594				\$ 89,392
Fire Station - #7 Engine						\$ 153,628	\$ 1,733,892	\$ 5,008,018				\$ 1,027,000
Fire Engine - Ladder Truck							\$ 89,392					\$ 70,891
Fire Vehicles						\$ 57,669	\$ 1,027,000					\$ 70,891
Community Center												\$ -
Communication Equipment S#6			\$ 38,273	\$ -								\$ 38,273
Total Capital Outlay	\$ -	\$ -	\$ 1,006,054	\$ 3,112,504	\$ 2,646,166	\$ 343,381	\$ 3,030,475	\$ 5,202,005	\$ -	\$ -	\$ -	\$ 15,353,806
Total Expenditures	\$ -	\$ -	\$ 1,012,147	\$ 3,139,426	\$ 2,646,166	\$ 343,381	\$ 3,037,125	\$ 5,203,177	\$ -	\$ -	\$ 72,336	\$ 17,021,197
Beginning Fund	\$ 2,552,517	\$ 3,597,217	\$ 5,108,043	\$ 6,382,797	\$ 5,830,138	\$ 5,548,584	\$ 7,450,692	\$ 6,649,122	\$ 4,197,787	\$ 6,632,333	\$ 8,677,475	\$ 27,494,819
Ending Fund Balance	\$ 3,597,217	\$ 5,108,043	\$ 6,382,797	\$ 5,830,138	\$ 5,548,584	\$ 7,450,692	\$ 6,649,122	\$ 4,197,787	\$ 6,632,333	\$ 8,677,475	\$ 9,435,587	\$ 27,494,819

Parks Department

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Revenue												
Impact Rev - Multifamily	\$ 138,154	\$ 520,379	\$ 1,218,174	\$ 914,886	\$ 1,130,307	\$ 672,120	\$ 988,530	\$ 1,645,707	\$ 641,228	\$ 548,074	\$ -	\$ 8,417,558
Impact Rev - Residential	\$ 1,471,941	\$ 1,537,865	\$ 1,991,725	\$ 2,241,752	\$ 3,372,580	\$ 3,656,486	\$ 2,813,916	\$ 4,711,322	\$ 5,706,133	\$ 4,478,287	\$ 1,685,933	\$ 42,158,672
Cash Donations for Capital		\$ 425,000										\$ 425,000
Miscellaneous												\$ 190
Interest Earnings	\$ 87,023	\$ 129,414	\$ 146,976	\$ 136,202	\$ 107,813	\$ 74,295	\$ 114,548	\$ 483,295	\$ 823,866	\$ 938,210	\$ 247,820	\$ 3,457,361
Unrealized Gain on Investments	\$ (562)	\$ (27,633)	\$ (75,156)	\$ 99,800	\$ 84,699	\$ (44,254)	\$ (287,076)	\$ 85,855	\$ 144,649	\$ (20,374)	\$ -	\$ (13,482)
Total Revenue	\$ 1,696,555	\$ 2,585,025	\$ 3,281,719	\$ 3,497,640	\$ 4,695,399	\$ 4,358,647	\$ 3,629,919	\$ 6,926,178	\$ 7,315,876	\$ 5,944,197	\$ 1,933,753	\$ 54,445,299

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Operating Expenses												
Professional Services	\$ 2,256	\$ 2,267	\$ 9,856	\$ 20,839				\$ 10,813	\$ 1,913			\$ 49,348
Investment Services			\$ 2,273	\$ 2,227	\$ 705							\$ 43,092
Total Operating Expenses	\$ 2,256	\$ 2,267	\$ 12,130	\$ 23,066	\$ 705			\$ 10,813	\$ 1,913			\$ 92,440

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Capital Outlay												
Cap Outlay - Bldgs & Struct	\$ 638,000								\$ 94,053			\$ 732,053
Cap Outlay - Land												\$ 4,984,386
Improvements at Storey Park												\$ 357,967
Borup Property Construction	\$ 3,141	\$ 160	\$ 87,957	\$ 23,966								\$ 123,999
Adventure Island												\$ 23,440
Heroes Park Construction	\$ 62,361	\$ 1,028,549	\$ 290,926				\$ 5,738					\$ 1,382,516
Keith Bird Park Construction												\$ 18,244
Gordon Harris Park												\$ 1,016,931
Setlers Park Construction												\$ 19,020
Setler Park Youth Baseball												\$ 19,373,685
Discovery Park Construction	\$ 53,371	\$ 388,103	\$ 3,798,382	\$ 830,145	\$ 315,729	\$ 234,037	\$ 6,258,847	\$ 5,741,162	\$ 1,592,408			\$ 826,279
Community Center												\$ 583,650
Reta Husley Park	\$ 22,671	\$ 1,347,214	\$ 124,266									\$ 1,494,887
Hillsdale Park Construction	\$ 12,170	\$ 1,181,579	\$ 386,932									\$ 1,674,793
Total Capital Outlay	\$ 791,714	\$ 3,945,605	\$ 4,688,463	\$ 854,111	\$ 315,729	\$ 234,037	\$ 6,264,586	\$ 5,741,162	\$ 1,686,471	\$ 4,786,279	\$ 242,629	\$ 32,797,390

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Total Expenditures	\$ 793,970	\$ 3,947,872	\$ 4,700,593	\$ 877,177	\$ 316,435	\$ 234,037	\$ 6,275,398	\$ 5,743,076	\$ 1,686,471	\$ 4,786,279	\$ 242,629	\$ 32,889,830

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Beginning Fund	\$ 6,723,733	\$ 7,626,318	\$ 6,263,471	\$ 4,844,597	\$ 7,460,060	\$ 11,839,024	\$ 15,963,634	\$ 13,318,155	\$ 14,501,257	\$ 20,130,663	\$ 21,288,581	\$ 245,959,486
Ending Fund Balance	\$ 7,626,318	\$ 6,263,471	\$ 4,844,597	\$ 7,460,060	\$ 11,839,024	\$ 15,963,634	\$ 13,318,155	\$ 14,501,257	\$ 20,130,663	\$ 21,288,581	\$ 22,979,705	\$ 245,959,486

IMPACT FUND 07 SUMMARY

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026YTD	Total
Impact Rev - Multifamily	\$ 261,776	\$ 986,022	\$ 2,230,167	\$ 1,657,974	\$ 1,761,411	\$ 942,712	\$ 1,386,437	\$ 2,356,573	\$ 858,788	\$ 734,014	\$ -	\$ 13,075,874
Impact Rev - Commercial	\$ 241,356	\$ 438,242	\$ 390,954	\$ 550,309	\$ 765,455	\$ 901,792	\$ 1,087,437	\$ 1,032,198	\$ 792,337	\$ 788,614	\$ 481,851	\$ 8,075,222
Impact Rev - Residential	\$ 2,408,048	\$ 2,515,142	\$ 3,481,096	\$ 4,252,299	\$ 4,779,384	\$ 5,128,975	\$ 3,949,769	\$ 6,344,571	\$ 7,641,295	\$ 5,997,218	\$ 2,257,826	\$ 60,917,156
Cash Donations for Capital		\$ 425,000										\$ 416,623
Miscellaneous												\$ 190
Interest Earnings	\$ 87,023	\$ 129,414	\$ 226,447	\$ 351,310	\$ 252,120	\$ 112,434	\$ 188,251	\$ 792,286	\$ 1,149,692	\$ 1,286,526	\$ 335,153	\$ 5,079,661
Unrealized Gain on Investments	\$ (562)	\$ (27,633)	\$ (75,156)	\$ 99,800	\$ 84,699	\$ (44,254)	\$ (287,076)	\$ 85,855	\$ 144,649	\$ (27,682)	\$ -	\$ (20,290)
Total Revenue	\$ 2,997,641	\$ 4,466,187	\$ 6,253,508	\$ 6,911,692	\$ 7,643,069	\$ 7,041,560	\$ 6,334,818	\$ 10,511,483	\$ 10,586,761	\$ 8,778,689	\$ 3,074,829	\$ 87,543,396
Operating Expenses												
Professional Services	\$ 2,256	\$ 2,267	\$ 20,194	\$ 54,156	\$ 705			\$ 19,584	\$ 3,456			\$ 72,336
Investment Services	\$ 791,714	\$ 3,945,605	\$ 5,694,517	\$ 3,966,615	\$ 3,227,055	\$ 1,280,609	\$ 10,443,985	\$ 12,703,013	\$ 1,906,312	\$ 4,786,279	\$ 242,629	\$ 52,761,389
Total Operating Expenses	\$ 793,970	\$ 3,947,872	\$ 5,714,711	\$ 4,020,771	\$ 3,227,770	\$ 1,280,609	\$ 10,463,589	\$ 12,706,469	\$ 1,906,312	\$ 4,858,615	\$ 318,951	\$ 54,531,092
Beginning Fund	\$ 9,821,811	\$ 12,025,482	\$ 12,543,797	\$ 13,082,595	\$ 15,973,516	\$ 20,388,815	\$ 26,149,865	\$ 22,021,114	\$ 19,826,128	\$ 28,506,577	\$ 32,426,651	\$ 245,959,486
Ending Fund Balance	\$ 12,025,482	\$ 12,543,797	\$ 13,082,595	\$ 15,973,516	\$ 20,388,815	\$ 26,149,865	\$ 22,021,114	\$ 19,826,128	\$ 28,506,577	\$ 32,426,651	\$ 35,182,529	\$ 245,959,486