



*Fiscal Year 2024-25
Development Impact Fee Report*



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December 2, 2024

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

California state law requires any local agency that imposes development impact fees to prepare an annual report providing specific information about those fees. Thus, in accordance with the provisions of the California Government Code Section 66006 (b) and 66001 (d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Development Impact Fee (DIF) Report for the City of Lemoore, California for the fiscal year (FY) ended June 30, 2024.

DIFs are charged by local governmental agencies in connection with approval of development projects. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a DIF program are set forth in Government Code §§ 66000- 66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's AB 1600 and thus commonly referred to as "AB 1600 requirements".

In Lemoore, DIFs are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on the City's infrastructure. Fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following types of public facilities: Park Development, Underground Utility Development, Flood Control, Traffic Signalization, Fire Mitigation, Carpool Mitigation, Local Transportation, Regional Transportation, Public Building Fund, DIF Administration Facilities, Police, Fire, Park Land Acquisition, Park Land Improvements, Community Amenities, Government Services, Streets & Roads, Bikeways, and Traffic Signals.

State law requires the City to prepare an annual report for the City's development impact fees, summarizing the revenues, interest income, and expenditures for each category of funds during the fiscal year. This report was posted to the City's website and available for public review on December 26, 2024.

Respectfully submitted,

Josalynn Valdez
Finance Director



LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. CALIFORNIA GOVERNMENT CODE SECTION 66006 (b)

California Government Code Section 66006 (b) defines the specific reporting requirements for local agencies that impose AB 1600 DIFs on new development. Annually, for each separate fund established for the collection and expenditure of DIFs, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year. The applicable page numbers for the location where each item can be found in the report are provided for reference.

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

B. CALIFORNIA GOVERNMENT CODE SECTION 66001 (d)

For all funds established for the collection and expenditure of DIFs, California Government Code Section 66001 (d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the 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 purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.



DEVELOPMENT IMPACT FUNDS

Water Capital Improvement Fund (051) -Per Ordinance 8-10, June 20, 2017 Water improvement fees charged to new development to fund future water system capital improvements.

Water Supply Capital Improvement (5011-5012)- Per Ordinance 8-10, June 20, 2000 Water improvement supply fees charged to new development to fund future water supply capital improvements

Wastewater Capital Improvement Fund (5110) – Per Ordinance 8-10, June 20, 2017, Wastewater connection fees charged to new development to fund future sewer system capital improvements.

Stormwater Capital Improvement Fund (5112) – Per Ordinance 8-10, June 20, 2017, Stormwater connection fees charged to new development to fund future sewer system capital improvements.

Wastewater Collection Capital Improvement Fund (5113) – Per Ordinance 8-10, June 20, 2000, Sewer connection fees charged to new development to fund future sewer system capital improvements.

Refuse Impact Fund (5113) – Per Ordinance 8-10, December 5, 2006, Refuse fees charged to new development to fund future Refuse vehicles and containers.

Public Safety Facility Development Funds

Police Development Impact Fund (2650) – Per Ordinance 8-10, June 20, 2000 added a development impacts for additional police facilities, addition police vehicles and police traffic motorcycles needed as a result of new development, and population growth.

Fire Protection East (2701) – Per Ordinance 8-10, June 20, 2000 added a development impact fee for additional fire facilities and additional fire vehicles needed as a result of new development, and population growth.

Fire Protection West (2702) – Per Ordinance 8-10, April 1, 2008 added a development impact fee for additional fire facilities and additional fire vehicles needed as a result of new development, and population growth.

Park and Open Space Development Funds

Community and Rec Facilities Impact Fund (2800) - Per Ordinance 8-10, August 17, 2011 added a development impact fee for additional park facilities needed as a result of new development, and population growth.

Park Development Impact Fund (2850) –Per Ordinance 8-10, June 20th, 2017 added a development impact fee for new city park land for neighborhood parks, community parks, regional parks and open space. Expenditures are restricted to new park land and expansion of facilities identified in the needs list.



Park Development Impact Fund (2851-2853) –Per Ordinance 8-10, June 20th, 2000 added a development impact fee for new city park land for neighborhood parks, community parks, regional parks and open space. Expenditures are restricted to new park land and expansion of facilities identified in the needs list.



Transportation Development Impact Funds

Streets Improvement (2600)- Per Ordinance 8-10, June 20, 2000, added a development impact fee for additional city streets and roads needed as a result of new development and population growth.

Streets East Improvement (2601)- Per Ordinance 8-10, April 1, 2008, added a development impact fee for additional city streets and roads needed as a result of new development and population growth.

Streets West Improvement (2602)- Per Ordinance 8-10, April 1, 2008 added a development impact fee for additional city streets and roads needed as a result of new development and population growth.

Government Facility Development Funds

General Facilities (2750) - Per Ordinance 8-10, June 20, 2000, based on new development impacts for city administrative facilities.

Facility Infrastructure (2751) - Serves to mitigate the impacts of new developments. Expenditures are restricted to improvement and expansion of all City owned facilities.



CURRENT FEE SCHEDULE – The DIF Program is reviewed annually in conjunction with the development of the CIP to ensure the DIF Program is accounting for all planned future development. The updated DIF Program information is then used to determine the amount of fees available for the funding of the proposed CIP projects.

Non-Utility Fee Component	Per Unit		Per 1,000 Sq Ft		
	Single Family	Multi-Family	Industrial	Retail/Restaurant	Office/Institutional
Community/Rec Facility	\$431.00	\$327.00			
Fire	\$820.00	\$622.00	\$471.00	\$526.00	\$873.00
General Municipal Facilities	\$664.00	\$504.00	\$541.00	\$605.00	\$1,004.00
Law Enforcement	\$804.00	\$610.00	\$300.00	\$2,212.00	\$866.00
Parks	\$1,803.00	\$1,368.00			
Refuse Vehicles & Containers	\$306.00	Varies	Varies	Varies	Varies
Storm Drainage	\$730.00	\$574.00	\$727.00	\$773.00	\$727.00
Streets and Thoroughfares	\$4,897.00	\$3,589.00	\$979.00	\$6,550.00	\$2,828.00
Non-Utility Total	\$10,455.00	\$7,594.00	\$3,018.00	\$10,666.00	\$6,298.00

Per Connection

Utility Fee Component (up to 1.5" meter)	Single Family	Multi-Family	Industrial	Retail/Restaurant	Office/Institutional
Wastewater	\$2,525.00	\$1,855.00	\$2,525.00	\$2,525.00	\$2,525.00
Water	\$871.00	\$631.00	\$871.00	\$871.00	\$871.00
Utility Total	\$3,396.00	\$2,486.00	\$3,396.00	\$3,396.00	\$3,396.00



Financial Summary Report

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2024**

Development Impact Fees

	Water Capital Improvement	Wastewater Capital Improvement	Stormwater Capital Improvement	Refuse Impact Fund
Beg Fund Bal	3,896,313.03	1,219,793.98	1,587,260.12	440,254.02
Revenues				
<i>Fees</i>	30,901.00	89,206.00	58,628.41	12,545.00
<i>Interest</i>	7,505.18	12,652.90	24,367.39	6,826.16
<i>Other</i>	-	-	-	-
Total Revenues	38,406.18	101,858.90	82,995.80	19,371.16
Expenditures				
<i>Capital Outlay/Contractual Services</i>	-	75,343.04	-	-
<i>Transfer Out</i>	-	-	-	-
Total Expenditures	-	-	-	-
Revenues Over (Under) Expenditures	38,406.18	26,515.86	82,995.80	19,371.16
Ending Fund Balance	3,934,719.21	1,246,309.84	1,670,255.92	459,625.18

	Law Enforcement	Fire Protection	General Facilities	Rec Facilities
Beg Fund Bal	158,687.69	374,898.13	702,397.17	241,775.48
Revenues				
<i>Fees</i>	46,093.36	52,947.94	53,036.12	12,930.00
<i>Interest</i>	2,995.53	6,245.29	11,221.18	3,794.41
<i>Other</i>	-	-	-	-
Total Revenues	49,088.89	59,193.23	64,257.30	16,724.41
Expenditures				
<i>Capital Outlay/Contractual Services</i>	-	-	-	-
<i>Transfer Out</i>	-	-	-	-
Total Expenditures	-	-	-	-
Revenues Over (Under) Expenditures	49,088.89	59,193.23	64,257.30	16,724.41
Ending Fund Balance	207,776.58	434,091.36	766,654.47	258,499.89



	Streets	Parks	Parks Land Acquisition
Beg Fund Bal	3,787,853.75	2,315,897.42	626,544.36
Revenues			
<i>Fees</i>	219,040.01	55,633.00	
<i>Interest</i>	9,253.41	35,789.52	9,561.63
<i>Other</i>	50,430.81	-	-
Total Revenues	278,724.23	2,407,319.94	9,561.63
Expenditures			
<i>Capital Outlay/Contractual Services</i>	75,343.04	-	-
<i>Transfer Out</i>	-	-	-
Total Expenditures	75,343.04	-	-
Revenues Over (Under) Expenditures	203,381.19	91,422.52	9,561.63
Ending Fund Balance	3,991,234.94	2,407,319.94	636,105.99



Water Capital Improvement Fund

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

Fund 5010-Water Impact					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	229,013.86	357,298.50	367,445.31	374,396.58	493,677.18
Revenues					
<i>Fees</i>	126,104.68	9,542.00	6,532.50	116,714.00	30,901.00
<i>Interest</i>	2,179.96	604.81	418.77	2,566.60	7,505.18
<i>Other</i>					
Total Revenues	128,284.64	10,146.81	6,951.27	119,280.60	38,406.18
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	128,284.64	10,146.81	6,951.27	119,280.60	38,406.18
Ending Fund Balance	357,298.50	367,445.31	374,396.58	493,677.18	532,083.36
Projected projects					
	Estimated Cost	Estimated Start			
Well 15	\$ 3,000,000.00	1/1/2026			
TTHM Completion	\$ 1,650,000.00	1/1/2026			



Fund 5011-Water Supply Cap					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	3,050,276.10	3,072,320.12	3,077,662.61	3,081,290.45	3,100,665.37
Revenues					
<i>Fees</i>					
<i>Interest</i>	22,044.02	5,342.49	3,627.84	19,374.92	47,318.97
<i>Other</i>					
Total Revenues	22,044.02	5,342.49	3,627.84	19,374.92	47,318.97
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	22,044.02	5,342.49	3,627.84	19,374.92	47,318.97
Ending Fund Balance	3,072,320.12	3,077,662.61	3,081,290.45	3,100,665.37	3,147,984.34
	*Will be transferred to Fund 5010				



Fund 5012-Water Supply					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	297,065.95	299,211.56	299,731.56	300,084.67	301,970.48
Revenues					
<i>Fees</i>					
<i>Interest</i>	2,145.61	520.00	353.11	1,885.81	4,431.84
<i>Other</i>					
Total Revenues	2,145.61	520.00	353.11	1,885.81	4,431.84
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	2,145.61	520.00	353.11	1,885.81	4,431.84
Ending Fund Balance	299,211.56	299,731.56	300,084.67	301,970.48	306,402.32
	*Will be transferred to Fund 5010				



Wastewater Capital Improvement Fund

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

Fund 5110-Wastewater					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	299,358.50	466,341.26	483,902.56	495,787.40	835,327.42
Revenues					
<i>Fees</i>	164,252.00	16,812.00	11,362.50	335,825.00	89,206.00
<i>Interest</i>	2,730.76	749.30	522.34	3,715.02	12,652.90
<i>Other</i>					
Total Revenues	166,982.76	17,561.30	11,884.84	339,540.02	101,858.90
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	166,982.76	17,561.30	11,884.84	339,540.02	101,858.90
Ending Fund Balance	466,341.26	483,902.56	495,787.40	835,327.42	937,186.32
Projected projects					
	Estimated Cost	Estimated Start			
Liftstation 9A	\$ 4,000,000.00	1/1/2026			



Fund 5113-Wastewater Collection					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	377,022.83	380,279.28	381,068.50	381,604.41	384,466.56
Revenues					
<i>Fees</i>					
<i>Interest</i>	3,256.45	789.22	535.91	2,862.15	5,225.61
<i>Other</i>					
Total Revenues	3,256.45	789.22	535.91	2,862.15	5,225.61
Expenditures					
<i>Capital Outlay/Contractual Services</i>					75,343.04
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	75,343.04
Revenues Over (Under) Expenditures	3,256.45	789.22	535.91	2,862.15	(70,117.43)
Ending Fund Balance	380,279.28	381,068.50	381,604.41	384,466.56	314,349.13
FY 24 Expenditures	Cimarron Lift Station				\$75,343.04
	*Will be transferred to Fund 5110				



Fund 5112-Stormwater					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	1,380,510.75	1,468,407.73	1,469,262.40	1,479,742.11	1,587,260.12
Revenues					
<i>Fees</i>	89,537.43	8,471.87	8,847.22	150,062.62	58,628.41
<i>Interest</i>	9,730.80	2,395.30	1,632.49	9,037.89	24,367.39
<i>Other</i>					
Total Revenues	99,268.23	10,867.17	10,479.71	159,100.51	82,995.80
Expenditures					
<i>Capital Outlay/Contractual Services</i>	11,371.25	10,012.50		51,582.50	
<i>Transfer Out</i>					
Total Expenditures	11,371.25	10,012.50	0.00	51,582.50	0.00
Revenues Over (Under) Expenditures	87,896.98	854.67	10,479.71	107,518.01	82,995.80
Ending Fund Balance	1,468,407.73	1,469,262.40	1,479,742.11	1,587,260.12	1,670,255.92
Projected projects					
	Estimated Cost	Estimated Start			
Lemoore High School Storm Drain	\$ 1,250,000.00	1/1/2026			
Bellehaven to College	\$ 500,000.00	1/1/2026			



Public Safety Facility Development Funds

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

Fund 2650- Law Enforcement					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	594,090.13	648,820.26	3,687.95	22,697.05	158,687.69
Revenues					
Fees	50,218.80	23,716.06	18,881.56	135,391.90	46,093.36
Interest	4,511.33	1,151.63	127.54	598.74	2,995.53
Other					
Total Revenues	54,730.13	24,867.69	19,009.10	135,990.64	49,088.89
Expenditures					
Capital Outlay/Contractual Services					
Transfer Out		670,000.00			
Total Expenditures	0.00	670,000.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	54,730.13	(645,132.31)	19,009.10	135,990.64	49,088.89
Ending Fund Balance	648,820.26	3,687.95	22,697.05	158,687.69	207,776.58



Fund 2701-Fire Protection					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
<i>Beg Fund Bal</i>	281,665.29	328,938.35	211,489.73	218,053.39	368,442.08
Revenues					
<i>Fees</i>	44,982.42	17,451.40	6,284.71	148,497.31	52,947.94
<i>Interest</i>	2,290.64	599.98	278.95	1,891.38	6,146.76
<i>Other</i>					
Total Revenues	47,273.06	18,051.38	6,563.66	150,388.69	59,094.70
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>		135,500.00			
Total Expenditures	0.00	135,500.00	0.00	0.00	0.00
<i>Revenues Over (Under) Expenditures</i>	47,273.06	(117,448.62)	6,563.66	150,388.69	59,094.70
Ending Fund Balance	328,938.35	211,489.73	218,053.39	368,442.08	427,536.78
Projected projects					
<i>Projected projects</i>	<i>Estimated Cost</i>	<i>Estimated Start</i>			
<i>Training Facility</i>	\$ 300,000.00	3/1/2025			



Fund 2702- Fire Protection					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	6,351.14	6,397.04	6,408.16	6,415.71	6,456.05
Revenues					
<i>Fees</i>					
<i>Interest</i>	45.90	11.12	7.55	40.34	98.53
<i>Other</i>					
Total Revenues	45.90	11.12	7.55	40.34	98.53
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	45.90	11.12	7.55	40.34	98.53
Ending Fund Balance	6,397.04	6,408.16	6,415.71	6,456.05	6,554.58
	*Will be transferred to fund 2701				



Park and Open Space Development Funds

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

Fund 2850-Parks					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	256,232.68	430,232.91	441,297.78	443,628.27	679,643.23
Revenues					
<i>Fees</i>	171,225.00	10,298.00	1,803.00	232,587.00	55,633.00
<i>Interest</i>	2,775.23	766.87	527.49	3,427.96	10,818.79
<i>Other</i>					
Total Revenues	174,000.23	11,064.87	2,330.49	236,014.96	66,451.79
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	174,000.23	11,064.87	2,330.49	236,014.96	66,451.79
Ending Fund Balance	430,232.91	441,297.78	443,628.27	679,643.23	746,095.02



Fund 2851-Parks and Recreation					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	1,063,833.95	1,074,745.85	1,076,614.74	1,077,883.81	1,084,661.46
Revenues					
<i>Fees</i>	3,193.00				
<i>Interest</i>	7,718.90	1,868.89	1,269.07	6,777.65	16,552.92
<i>Other</i>					
Total Revenues	10,911.90	1,868.89	1,269.07	6,777.65	16,552.92
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	10,911.90	1,868.89	1,269.07	6,777.65	16,552.92
Ending Fund Balance	1,074,745.85	1,076,614.74	1,077,883.81	1,084,661.46	1,101,214.38
	*Will be transferred to fund 2850				



Fund 2853-Park Improvements					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	542,623.84	546,550.26	547,500.66	548,146.03	551,592.73
Revenues					
<i>Fees</i>					
<i>Interest</i>	3,926.42	950.40	645.37	3,446.70	8,417.81
<i>Other</i>					
Total Revenues	3,926.42	950.40	645.37	3,446.70	8,417.81
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	3,926.42	950.40	645.37	3,446.70	8,417.81
Ending Fund Balance	546,550.26	547,500.66	548,146.03	551,592.73	560,010.54
*Will be transferred to fund 2850					

Fund 2852-Park Land Acquisition					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	616,362.31	620,816.70	621,896.25	622,629.32	626,544.36
Revenues					
<i>Fees</i>					
<i>Interest</i>	4,454.39	1,079.55	733.07	3,915.04	9,561.63
<i>Other</i>					
Total Revenues	4,454.39	1,079.55	733.07	3,915.04	9,561.63
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	4,454.39	1,079.55	733.07	3,915.04	9,561.63
Ending Fund Balance	620,816.70	621,896.25	622,629.32	626,544.36	636,105.99



Community Amenities Development Fund

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

Fund 2800-Comm and Rec Facilities					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	154,538.78	173,441.39	184,642.09	185,292.47	241,775.48
Revenues					
<i>Fees</i>	17,671.00	10,880.00	431.00	55,168.00	12,930.00
<i>Interest</i>	1,231.61	320.70	219.38	1,315.01	3,794.41
<i>Other</i>					
Total Revenues	18,902.61	11,200.70	650.38	56,483.01	16,724.41
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	18,902.61	11,200.70	650.38	56,483.01	16,724.41
Ending Fund Balance	173,441.39	184,642.09	185,292.47	241,775.48	258,499.89
Projected Projects	Estimated Cost	Estimated Start			
Rec Center Facility Upgrades	\$8,000	1/1/25			



Transportation Development Funds

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

Fund 2601-Streets					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	2,848,355.49	2,744,653.69	2,717,408.85	2,826,499.43	3,581,708.10
Revenues					
<i>Fees</i>	280,024.78	31,225.46	105,828.60	735,145.04	219,040.01
<i>Interest</i>	18,478.62	4,263.50	3,261.98	20,063.63	7,688.94
<i>Other</i>					48,820.55
Total Revenues	298,503.40	35,488.96	109,090.58	755,208.67	275,549.50
Expenditures					
<i>Capital Outlay/Contractual Services</i>	402,205.20	62,733.80	0.00	0.00	0.00
<i>Transfer Out</i>					
Total Expenditures	402,205.20	62,733.80	0.00	0.00	0.00
Revenues Over (Under) Expenditures	(103,701.80)	(27,244.84)	109,090.58	755,208.67	275,549.50
Ending Fund Balance	2,744,653.69	2,717,408.85	2,826,499.43	3,581,708.10	3,857,257.60
Projected Projects	Estimated Cost	Estimated Start			
Traffic Signals	\$2,055,000	6/1/25			
Roundabout Interchange	\$1,500,000	1/1/26			



Fund 2600-Streets					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	121,221.64	122,099.28	122,311.98	122,525.78	123,418.23
Revenues					
<i>Fees</i>					
<i>Interest</i>	877.64	212.70	213.80	892.45	301.98
<i>Other</i>					1,610.26
Total Revenues	877.64	212.70	213.80	892.45	1,912.24
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	877.64	212.70	213.80	892.45	1,912.24
Ending Fund Balance	122,099.28	122,311.98	122,525.78	123,418.23	125,330.47
	*Will be transferred to Fund 2601				



Fund 2602-Streets					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	81,383.01	81,971.16	82,113.69	82,210.49	82,727.42
Revenues					
<i>Fees</i>					
<i>Interest</i>	588.15	142.53	96.80	516.93	1,262.49
<i>Other</i>					
Total Revenues	588.15	142.53	96.80	516.93	1,262.49
Expenditures					
<i>Capital Outlay/Contractual Services</i>	0.00	0.00	0.00	0.00	0.00
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	588.15	142.53	96.80	516.93	1,262.49
Ending Fund Balance	81,971.16	82,113.69	82,210.49	82,727.42	83,989.91
	*Will be transferred to fund 2601				



Government Facility Development Funds

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

Fund 2750-General Facilities					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	373,084.35	89,436.91	110,326.46	117,411.97	253,373.28
Revenues					
<i>Fees</i>	77,060.14	20,696.31	6,947.63	134,724.02	53,036.12
<i>Interest</i>	583.28	193.24	137.88	1,237.29	4,368.68
<i>Other</i>					
Total Revenues	77,643.42	20,889.55	7,085.51	135,961.31	57,404.80
Expenditures					
<i>Capital Outlay/Contractual Services</i>	361,290.86				
<i>Transfer Out</i>					
Total Expenditures	361,290.86	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	(283,647.44)	20,889.55	7,085.51	135,961.31	57,404.80
Ending Fund Balance	89,436.91	110,326.46	117,411.97	253,373.28	310,778.08
Projected Projects	Estimated Cost	Estimated Start			
CMC Parking Lot Expansion	\$317,650	3/1/25			



Fund 2751- Facility Infrastructure					
2019-2024					
	2019/20	2020/21	2021/22	2022/23	2023/24
Beg Fund Bal	441,726.75	444,919.06	445,692.74	446,218.11	449,023.89
Revenues					
<i>Fees</i>					
<i>Interest</i>	3,192.31	773.68	525.37	2,805.78	6,852.50
<i>Other</i>					
Total Revenues	3,192.31	773.68	525.37	2,805.78	6,852.50
Expenditures					
<i>Capital Outlay/Contractual Services</i>					
<i>Transfer Out</i>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	3,192.31	773.68	525.37	2,805.78	6,852.50
Ending Fund Balance	444,919.06	445,692.74	446,218.11	449,023.89	455,876.39
	*Will be transferred to fund 2750				