

| Summary                              | Summary - Impact Fee Revenue & Expenditures |              |              |              |              |                        |
|--------------------------------------|---------------------------------------------|--------------|--------------|--------------|--------------|------------------------|
|                                      | Police                                      | Fire         | Comm. Svc.   | Parks        | Road         | Total                  |
| <b>FY 2005</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | -                                           | -            | -            | -            | -            | -                      |
| Impact Fee Revenue for FY-05         | 26,168.48                                   | 49,892.31    | 97,815.83    | 104,194.70   | -            | 278,071.31             |
| Expenditures FY-05 Projects          | -                                           | -            | (203,340.05) | (216,659.95) | -            | (420,000.00)           |
| Net for FY 2005                      | 26,360.89                                   | 50,259.15    | (104,805.00) | (111,699.13) | -            | <b>\$ (139,884.08)</b> |
| <b>FY 2006</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | 26,360.89                                   | 50,259.15    | (104,805.00) | (111,699.13) | -            | (139,884.08)           |
| Impact Fee Revenue for FY-06         | 45,489.69                                   | 85,522.42    | 167,637.18   | 146,623.53   | -            | 445,272.81             |
| Expenditures FY-06 Projects          | (45,000.00)                                 | (138,530.00) | (148,518.00) | -            | -            | (332,048.00)           |
| Net for FY 2006                      | 26,610.16                                   | (3,200.42)   | (86,571.78)  | 34,149.49    | -            | <b>\$ (29,012.54)</b>  |
| <b>FY 2007</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | 26,610.16                                   | (3,200.42)   | (86,571.78)  | 34,149.49    | -            | (29,012.54)            |
| Impact Fee Revenue for FY-07         | 45,013.25                                   | 99,384.73    | 190,875.00   | 145,932.11   | -            | 481,205.09             |
| Expenditures FY-07 Projects          | (88,291.13)                                 | (394,775.41) | (636,532.40) | 120,141.12   | -            | (999,457.82)           |
| Net for FY 2007                      | (15,288.88)                                 | (295,546.77) | (526,382.35) | 304,692.88   | -            | <b>\$ (532,525.13)</b> |
| <b>FY 2008</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | (15,288.88)                                 | (295,546.77) | (526,382.35) | 304,692.88   | -            | (532,525.13)           |
| Impact Fee Revenue for FY-08         | 40,173.67                                   | 110,546.03   | 212,850.71   | 125,896.24   | 395,869.36   | 885,336.02             |
| Expenditures FY-08 Projects          | -                                           | -            | -            | -            | -            | -                      |
| Net for FY 2008                      | 24,487.18                                   | (186,094.82) | (315,638.23) | 429,343.11   | 391,951.42   | <b>\$ 344,048.67</b>   |
| <b>FY 2009</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | 24,487.18                                   | (186,094.82) | (315,638.23) | 429,343.11   | 391,951.42   | 344,048.67             |
| Impact Fee Revenue for FY-09         | 6,785.85                                    | 37,729.33    | 79,233.78    | 75,080.42    | 409,651.64   | 608,481.02             |
| Expenditures FY-09 Projects          | (7,154.00)                                  | -            | -            | (29,371.99)  | (119,675.00) | (156,200.99)           |
| Net for FY 2009                      | 24,262.87                                   | (147,565.76) | (234,724.98) | 476,642.97   | 690,611.17   | <b>\$ 809,226.26</b>   |
| <b>FY 2010</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | 24,262.87                                   | (147,565.76) | (234,724.98) | 476,642.97   | 690,611.17   | 809,226.26             |
| Impact Fee Revenue for FY-10         | 6,105.01                                    | 38,199.19    | 81,428.02    | 93,936.09    | 380,472.78   | 600,141.09             |
| Expenditures FY-10 Projects          | (68,704.00)                                 | -            | (70,196.00)  | (469,834.61) | (147,824.32) | (756,558.93)           |
| Net for FY 2010                      | (38,284.86)                                 | (109,045.83) | (222,809.25) | 101,533.19   | 926,454.27   | <b>\$ 657,847.51</b>   |
| <b>FY 2011</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | (38,284.86)                                 | (109,045.83) | (222,809.25) | 101,533.19   | 926,454.27   | 657,847.51             |
| Impact Fee Revenue for FY-11         | 10,945.61                                   | 58,184.15    | 123,787.00   | 126,764.73   | 752,055.30   | 1,071,736.80           |
| Expenditures FY-11 Projects          | -                                           | -            | -            | (111,958.27) | (279,494.20) | (391,452.47)           |
| Net for FY 2011                      | (27,316.20)                                 | (50,739.16)  | (98,761.58)  | 116,606.59   | 1,400,599.01 | <b>\$ 1,340,388.64</b> |
| <b>FY 2012</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | (27,316.20)                                 | (50,739.16)  | (98,761.58)  | 116,606.59   | 1,400,599.01 | 1,340,388.64           |
| Impact Fee Revenue for FY-12         | 9,684.16                                    | 51,517.39    | 112,445.67   | 146,473.27   | 590,590.15   | 910,710.64             |
| Expenditures FY-12 Projects          | -                                           | -            | -            | (74,385.99)  | (146,721.47) | (221,107.46)           |
| Net for FY 2012                      | (17,584.34)                                 | 1,032.01     | 14,238.00    | 189,415.40   | 1,847,376.98 | <b>\$ 2,034,478.05</b> |
| <b>FY 2013</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | (17,584.34)                                 | 1,032.01     | 14,238.00    | 189,415.40   | 1,847,376.98 | 2,034,478.05           |
| Impact Fee Revenue for FY-13         | 12,418.97                                   | 70,255.01    | 150,439.56   | 163,766.03   | 738,501.73   | 1,135,381.30           |
| Expenditures FY-13 Projects          | -                                           | -            | -            | (3,363.17)   | (314,482.18) | (317,845.35)           |
| Net for FY 2013                      | (5,175.86)                                  | 71,227.68    | 164,550.50   | 349,679.94   | 2,270,772.79 | <b>\$ 2,851,055.06</b> |
| <b>FY 2014</b>                       |                                             |              |              |              |              |                        |
| Impact Fee Revenue - Opening Balance | (5,175.86)                                  | 71,227.68    | 164,550.50   | 349,679.94   | 2,270,772.79 | 2,851,055.06           |
| Impact Fee Revenue for FY-14         | 11,015.69                                   | 61,988.38    | 129,883.98   | 138,206.19   | 661,851.81   | 1,002,946.05           |
| Expenditures FY-14 Projects          | (45.08)                                     | (247.96)     | (579.46)     | (1,030.47)   | (580,224.27) | (582,127.24)           |
| Net for FY 2014                      | 5,803.79                                    | 133,017.83   | 293,971.26   | 487,062.31   | 2,352,925.99 | <b>\$ 3,272,781.19</b> |

| Summary                                                                                                                                               | Summary - Impact Fee Revenue & Expenditures |              |                |                |                 |                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------|----------------|----------------|-----------------|-----------------|
|                                                                                                                                                       | Police                                      | Fire         | Comm. Svc.     | Parks          | Road            | Total           |
| <b>FY 2015</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 5,803.79                                    | 133,017.83   | 293,971.26     | 487,062.31     | 2,352,925.99    | 3,272,781.19    |
| Impact Fee Revenue for FY-15                                                                                                                          | 13,053.90                                   | 80,829.25    | 169,768.90     | 169,284.29     | 937,765.38      | 1,370,701.72    |
| Expenditures FY-15 Projects                                                                                                                           | -                                           | -            | -              | (65,307.00)    | (820,488.03)    | (885,795.03)    |
| Net for FY 2015                                                                                                                                       | 18,856.31                                   | 213,771.91   | 463,586.65     | 590,909.93     | 2,469,280.22    | \$ 3,756,405.03 |
| <b>FY 2016</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 18,856.31                                   | 213,771.91   | 463,586.65     | 590,909.93     | 2,469,280.22    | 3,756,405.03    |
| Impact Fee Revenue for FY-16                                                                                                                          | 12,287.79                                   | 75,724.97    | 156,405.35     | 138,288.26     | 794,143.72      | 1,176,850.09    |
| Expenditures FY-16 Projects                                                                                                                           | -                                           | -            | -              | (217,480.68)   | (536,998.27)    | (754,478.95)    |
| Net for FY 2016                                                                                                                                       | 31,144.10                                   | 289,496.88   | 619,992.00     | 511,717.51     | 2,726,425.67    | \$ 4,178,776.17 |
| <b>FY 2017</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 31,144.10                                   | 289,496.88   | 619,992.00     | 511,717.51     | 2,726,425.67    | 4,178,776.17    |
| Impact Fee Revenue for FY-17                                                                                                                          | 19,763.55                                   | 111,937.10   | 242,922.16     | 318,543.55     | 1,183,798.72    | 1,876,965.08    |
| Expenditures FY-17 Projects                                                                                                                           | -                                           | -            | -              | (656,076.39)   | (510,147.03)    | (1,166,223.42)  |
| Net for FY 2017                                                                                                                                       | 50,907.65                                   | 401,433.98   | 862,914.16     | 174,184.67     | 3,400,077.36    | \$ 4,889,517.83 |
| <b>FY 2018</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 50,907.65                                   | 401,433.98   | 862,914.16     | 174,184.67     | 3,400,077.36    | 4,889,517.83    |
| Impact Fee Revenue for FY-18                                                                                                                          | 15,843.30                                   | 100,826.10   | 211,521.00     | 211,413.11     | 1,100,807.86    | 1,640,411.37    |
| Expenditures FY-18 Projects                                                                                                                           | (316.00)                                    | (245,085.78) | (6,284.00)     | (234,444.35)   | (39,341.73)     | (525,471.86)    |
| Net for FY 2018                                                                                                                                       | 66,434.95                                   | 257,174.30   | 1,068,151.16   | 151,153.43     | 4,461,543.49    | \$ 6,004,457.34 |
| <b>FY 2019</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 66,434.95                                   | 257,174.30   | 1,068,151.16   | 151,153.43     | 4,461,543.49    | 6,004,457.34    |
| Impact Fee Revenue for FY-19                                                                                                                          | 12,473.04                                   | 68,277.11    | 146,150.31     | 189,067.44     | 793,038.10      | 1,209,006.00    |
| Expenditures FY-19 Projects                                                                                                                           | (351.15)                                    | (10,073.28)  | (6,982.92)     | (7,067.93)     | (217,239.52)    | (241,714.80)    |
| Net for FY 2019                                                                                                                                       | 78,556.84                                   | 315,378.13   | 1,207,318.55   | 333,152.94     | 5,037,342.07    | \$ 6,971,748.54 |
| <b>FY 2020</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 78,556.84                                   | 315,378.13   | 1,207,318.55   | 333,152.94     | 5,037,342.07    | 6,971,748.54    |
| Revenue collected in FY-20                                                                                                                            | 14,291.97                                   | 87,669.40    | 181,574.75     | 164,078.20     | 923,971.83      | 1,371,586.15    |
| Impact Fee Revenue for FY-20                                                                                                                          | 14,291.97                                   | 87,669.40    | 181,574.75     | 164,078.20     | 923,971.83      | 1,371,586.15    |
| Expenditures FY-20 Projects                                                                                                                           | (150.39)                                    | (1,396.33)   | (2,990.64)     | (111,975.39)   | (2,328,753.32)  | (2,445,266.07)  |
| Net for FY 2020                                                                                                                                       | 92,698.42                                   | 401,651.20   | 1,385,902.66   | 385,255.75     | 3,632,560.58    | \$ 5,898,068.62 |
| <b>FY 2021</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 92,698.42                                   | 401,651.20   | 1,385,902.66   | 385,255.75     | 3,632,560.58    | 5,898,068.62    |
| Revenue collected in FY-21                                                                                                                            | 18,504.25                                   | 95,935.95    | 202,882.65     | 227,411.91     | 1,191,279.14    | 1,736,013.90    |
| Impact Fee Revenue for FY-21                                                                                                                          | 18,504.25                                   | 95,935.95    | 202,882.65     | 227,411.91     | 1,191,279.14    | 1,736,013.90    |
| Expenditures FY-21 Projects                                                                                                                           | -                                           | -            | -              | (191,108.22)   | (1,154,991.19)  | (1,346,099.41)  |
| Net for FY 2021                                                                                                                                       | 111,202.67                                  | 497,587.15   | 1,588,785.31   | 421,559.44     | 3,668,848.53    | \$ 6,287,983.11 |
| <b>FY 2022</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 111,202.67                                  | 497,587.15   | 1,588,785.31   | 421,559.44     | 3,668,848.53    | 6,287,983.11    |
| Revenue collected in FY-22                                                                                                                            | 25,857.72                                   | 139,248.90   | 310,765.73     | 480,461.84     | 1,553,875.21    | 2,510,209.40    |
| Impact Fee Revenue for FY-22                                                                                                                          | 25,857.72                                   | 139,248.90   | 310,765.73     | 480,461.84     | 1,553,875.21    | 2,510,209.40    |
| Expenditures FY-22 Projects                                                                                                                           | -                                           | -            | -              | (221,258.78)   | (2,065,356.97)  | (2,286,615.75)  |
| Net for FY 2022                                                                                                                                       | 137,060.39                                  | 636,836.05   | 1,899,551.04   | 680,762.50     | 3,157,366.77    | \$ 6,511,576.76 |
| <b>FY 2023</b>                                                                                                                                        |                                             |              |                |                |                 |                 |
| Impact Fee Revenue - Opening Balance                                                                                                                  | 137,060.39                                  | 636,836.05   | 1,899,551.04   | 680,762.50     | 3,157,366.77    | 6,511,576.76    |
| Revenue collected in FY-23                                                                                                                            | 24,856.69                                   | 151,660.51   | 327,752.04     | 396,445.48     | 1,494,076.20    | 2,394,790.92    |
| Impact Fee Revenue for FY-23                                                                                                                          | 24,856.69                                   | 151,660.51   | 327,752.04     | 396,445.48     | 1,494,076.20    | 2,394,790.92    |
| Expenditures FY-23 Projects                                                                                                                           | -                                           | (41,893.88)  | -              | (300,181.00)   | (846,051.42)    | (1,188,126.30)  |
| Net for FY 2023                                                                                                                                       | 161,917.08                                  | 746,602.68   | 2,227,303.08   | 777,026.98     | 3,805,391.55    | \$ 7,718,241.38 |
| Note: The amount owed by various categories will be paid to the Capital Improvement Fund as new funds arrive over the next three - five fiscal years. |                                             |              |                |                |                 |                 |
|                                                                                                                                                       | Summary - Impact Fee Revenue & Expenditures |              |                |                |                 |                 |
|                                                                                                                                                       | Police                                      | Fire         | Comm. Svc.     | Parks          | Road            | Total           |
| Receipts                                                                                                                                              | 371,928.83                                  | 1,578,605.32 | 3,302,726.55   | 3,568,390.05   | 13,913,180.47   | 22,734,831.23   |
| Disbursements                                                                                                                                         | (210,011.75)                                | (832,002.64) | (1,075,423.47) | (2,791,363.07) | (10,107,788.92) | (15,016,589.85) |
| <b>Fund Balance at 6-30-2023</b>                                                                                                                      | 161,917.08                                  | 746,602.68   | 2,227,303.08   | 777,026.98     | 3,805,391.55    | \$ 7,718,241.38 |

Note: The city started collecting Road impact fees in FY 2008

| FY 23 Impact Fee Expenditures |  |
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| Transportation Impact Fee |  |
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|---------------------------|------------|
| Mullan BUILD              | 600,000.00 |
| Lower Miller Creek Road   | 70,695.25  |
| George Elmer/Cattle Drive | 3,469.00   |
| Sounth Avenue             | 12,233.90  |
| Scott Street              | 62,054.27  |
| Mullan Rd                 | 97,599.00  |
| Subtotal                  | 846,051.42 |

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| Parks Impact Fee |  |
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|                           |            |
|---------------------------|------------|
| Community Center          | 2,376.00   |
| Spur and Clouse Trailhead | 20,855.00  |
| Redfern Park              | 166,000.00 |
| Sport Courts              | 110,950.00 |
| Subtotal                  | 300,181.00 |

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| Fire Impact Fee |  |
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| Fire Project | 41,893.88 |
|              | 41,893.88 |

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| Police Impact Fee |  |
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| Community Service Impact Fee |  |
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| Total | 1,188,126.30 |
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