

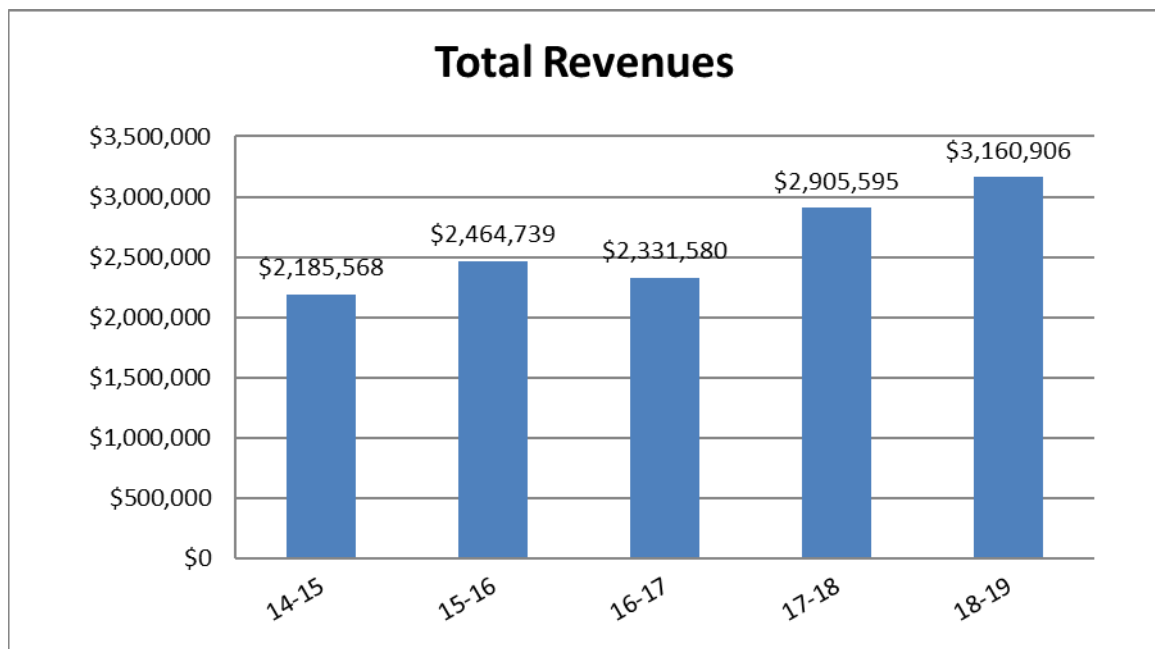


# Impact Fees (Fund 103) Monthly Report Highlights Sept 2019-final

- Key Indicators**

	Sept 2018	Sept 2019	Inc. (Dec.)%	YTD Sept 2018	YTD Sept 2019	Inc. (Dec.)%
<b>Impact Fee Revenues Only</b>	\$6,489	\$9,170	↑ 41.3%	\$2,844,867	\$2,917,976	↑ 2.5%
<b>Total Revenues</b>	\$18,924	\$28,906	↑ 52.8%	\$2,905,595	\$3,160,906	↑ 8.7%

- Impact Fees vary by month-the YTD is 86.9 % above budget



**New Impact Fee Revenues - Fund 103**

<b>September Final</b>				
<b>Acct. Number/Description</b>	<b>Fiscal Year 2017/18</b>	<b>Fiscal Year 2018/19</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Law Enforcement</b>				
Unincorporated-Residential	\$0.00	\$0.00	0.00	0.00%
Unincorporated-Commercial	\$0.00	\$0.00	0.00	0.00%
<b>Grand Total - Law Enforcement</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Fire/EMS-Residential</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$2,522.00	\$2,826.00	\$304.00	12.05%
City of Fellsmere	\$197.00	\$0.00	(\$197.00)	-100.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
<b>Total - Residential</b>	<b>\$2,719.00</b>	<b>\$2,826.00</b>	<b>\$107.00</b>	<b>3.94%</b>
<b>Fire/EMS-Commercial</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$0.00	\$0.00	\$0.00	0.00%
City of Fellsmere	\$0.00	\$0.00	\$0.00	0.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
<b>Total - Commercial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Total - Fire/EMS</b>	<b>\$2,719.00</b>	<b>\$2,826.00</b>	<b>\$107.00</b>	<b>3.94%</b>
<b>Parks/Recreation</b>				
Unincorporated-Residential	\$0.00	\$0.00	\$0.00	0.00%
Unincorporated-Commercial	\$0.00	\$0.00	\$0.00	0.00%
<b>Grand Total - Parks/Recreation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Libraries-Residential</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$0.00	\$0.00	\$0.00	0.00%
City of Fellsmere	\$0.00	\$0.00	\$0.00	0.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$0.00	\$0.00	0.00%
<b>Total -Residential</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Libraries-Commercial</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$0.00	\$0.00	\$0.00	0.00%
City of Fellsmere	\$0.00	\$0.00	\$0.00	0.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$0.00	\$0.00	0.00%
<b>Total -Commercial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Total - Libraries</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

<b>YTD September</b>			
<b>Fiscal Year 2017/18</b>	<b>Fiscal Year 2018/19</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
\$363,386.00	\$402,167.00	38,781.00	10.67%
\$118,746.46	\$65,707.89	(\$53,038.57)	-44.67%
<b>\$482,132.46</b>	<b>\$467,874.89</b>	<b>(\$14,257.57)</b>	<b>-2.96%</b>
\$263,358.08	\$295,039.96	\$31,681.88	12.03%
\$3,220.00	\$5,343.00	\$2,123.00	65.93%
\$58,443.00	\$57,567.00	(\$876.00)	-1.50%
\$1,743.00	\$1,091.00	(\$652.00)	-37.41%
\$348.00	\$348.00	\$0.00	0.00%
<b>\$327,112.08</b>	<b>\$359,388.96</b>	<b>\$32,276.88</b>	<b>9.87%</b>
\$87,253.86	\$48,204.92	(\$39,048.94)	-44.75%
\$12,749.13	\$2,565.03	(\$10,184.10)	-79.88%
\$4,100.14	\$52.00	(\$4,048.14)	-98.73%
\$0.00	\$12,552.24	\$12,552.24	n/a
\$0.00	\$0.00	\$0.00	0.00%
<b>\$104,103.13</b>	<b>\$63,374.19</b>	<b>(\$40,728.94)</b>	<b>-39.12%</b>
<b>\$431,215.21</b>	<b>\$422,763.15</b>	<b>(\$8,452.06)</b>	<b>-1.96%</b>
\$1,251,535.00	\$1,332,258.00	\$80,723.00	6.45%
\$0.00	\$0.00	\$0.00	0.00%
<b>\$1,251,535.00</b>	<b>\$1,332,258.00</b>	<b>\$80,723.00</b>	<b>6.45%</b>
(\$483.00)	\$0.00	\$483.00	n/a
(\$524.00)	\$0.00	\$524.00	n/a
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
<b>(\$1,007.00)</b>	<b>\$0.00</b>	<b>\$1,007.00</b>	<b>n/a</b>
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
\$0.00	\$0.00	\$0.00	0.00%
<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>(\$1,007.00)</b>	<b>\$0.00</b>	<b>\$1,007.00</b>	<b>n/a</b>

**New Impact Fee Revenues - Fund 103**

<b>September Final</b>				
<b>Acct. Number/Description</b>	<b>Fiscal Year 2017/18</b>	<b>Fiscal Year 2018/19</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Public Buildings-Residential</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$2,977.00	\$3,330.00	\$353.00	11.86%
City of Fellsmere	\$235.00	\$0.00	(\$235.00)	-100.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$2,065.00	\$2,065.00	n/a
<b>Total - Residential</b>	<b>\$3,212.00</b>	<b>\$5,395.00</b>	<b>\$2,183.00</b>	<b>67.96%</b>
<b>Public Buildings-Commercial</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$0.00	\$0.00	\$0.00	0.00%
City of Fellsmere	\$0.00	\$0.00	\$0.00	0.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$0.00	\$0.00	0.00%
<b>Total - Commercial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Total - Public Buildings</b>	<b>\$3,212.00</b>	<b>\$5,395.00</b>	<b>\$2,183.00</b>	<b>67.96%</b>
<b>Administrative Fee-Residential</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$528.00	\$594.00	\$66.00	12.50%
City of Fellsmere	\$30.00	\$0.00	(\$30.00)	-100.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$355.00	\$355.00	n/a
<b>Total - Residential</b>	<b>\$558.00</b>	<b>\$949.00</b>	<b>\$391.00</b>	<b>70.07%</b>
<b>Administrative Fee-Commercial</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$0.00	\$0.00	\$0.00	0.00%
City of Fellsmere	\$0.00	\$0.00	\$0.00	0.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$0.00	\$0.00	0.00%
<b>Total - Commercial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Total - Administrative Fee</b>	<b>\$558.00</b>	<b>\$949.00</b>	<b>\$391.00</b>	<b>70.07%</b>
<b>Other Revenues</b>				
Interest Earnings	\$12,435.02	\$19,735.73	\$7,300.71	-58.71%
Interest-Market Adjustment	\$0.00	\$0.00	\$0.00	0.00%
Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%
<b>Grand Total - Facilities Impact Fees</b>	<b>\$18,924.02</b>	<b>\$28,905.73</b>	<b>\$9,981.71</b>	<b>52.75%</b>
<b>Grand Total - Residential</b>	<b>\$6,489.00</b>	<b>\$9,170.00</b>	<b>\$2,681.00</b>	<b>41.32%</b>
<b>Grand Total- Commercial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Total -Impact Fees Only</b>	<b>\$6,489.00</b>	<b>\$9,170.00</b>	<b>\$2,681.00</b>	<b>41.32%</b>

<b>YTD September</b>			
<b>Fiscal Year 2017/18</b>	<b>Fiscal Year 2018/19</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
\$308,823.69	\$344,029.00	\$35,205.31	11.40%
\$4,172.00	\$6,846.00	\$2,674.00	64.09%
\$68,975.00	\$67,796.00	(\$1,179.00)	-1.71%
\$2,059.00	\$1,293.00	(\$766.00)	-37.20%
\$413.00	\$413.00	\$0.00	0.00%
\$13,216.00	\$7,021.00	(\$6,195.00)	-46.88%
<b>\$397,658.69</b>	<b>\$427,398.00</b>	<b>\$29,739.31</b>	<b>7.48%</b>
\$54,144.29	\$29,933.32	(\$24,210.97)	-44.72%
\$7,899.75	\$1,606.27	(\$6,293.48)	-79.67%
\$2,545.28	\$32.50	(\$2,512.78)	-98.72%
\$0.00	\$8,450.60	\$8,450.60	n/a
\$0.00	\$0.00	\$0.00	n/a
\$0.00	\$0.00	\$0.00	n/a
<b>\$64,589.32</b>	<b>\$40,022.69</b>	<b>(\$24,566.63)</b>	<b>-38.04%</b>
<b>\$462,248.01</b>	<b>\$467,420.69</b>	<b>\$5,172.68</b>	<b>1.12%</b>
\$175,967.58	\$195,034.00	\$19,066.42	10.84%
\$2,286.00	\$3,824.00	\$1,538.00	67.28%
\$12,135.00	\$12,403.34	\$268.34	2.21%
\$351.00	\$268.60	(\$82.40)	-23.48%
\$74.67	\$75.00	\$0.33	0.44%
\$2,272.00	\$1,207.19	(\$1,064.81)	-46.87%
<b>\$193,086.25</b>	<b>\$212,812.13</b>	<b>\$19,725.88</b>	<b>10.22%</b>
\$21,563.19	\$12,794.73	(\$8,768.46)	-40.66%
\$3,615.77	\$1,124.60	(\$2,491.17)	-68.90%
\$477.77	\$6.00	(\$471.77)	-98.74%
\$0.00	\$1,335.30	\$1,335.30	n/a
\$0.00	\$0.00	\$0.00	n/a
\$0.00	\$0.00	\$0.00	n/a
<b>\$25,656.73</b>	<b>\$15,260.63</b>	<b>(\$10,396.10)</b>	<b>-40.52%</b>
<b>\$218,742.98</b>	<b>\$228,072.76</b>	<b>\$9,329.78</b>	<b>4.27%</b>
\$70,264.18	\$168,672.09	\$98,407.91	-140.05%
(\$12,188.96)	\$71,843.99	\$84,032.95	-689.42%
\$2,653.42	\$2,000.00	(\$653.42)	-24.63%
<b>\$2,905,595.30</b>	<b>\$3,160,905.57</b>	<b>\$255,310.27</b>	<b>8.79%</b>
<b>\$2,531,771.02</b>	<b>\$2,733,611.09</b>	<b>\$201,840.07</b>	<b>7.97%</b>
<b>\$313,095.64</b>	<b>\$184,365.40</b>	<b>(\$128,730.24)</b>	<b>-69.82%</b>
<b>\$2,844,866.66</b>	<b>\$2,917,976.49</b>	<b>\$73,109.83</b>	<b>2.51%</b>

## New Impact Fee Revenues - Fund 103

September Final				
Acct. Number/Description	Fiscal Year 2017/18	Fiscal Year 2018/19	Increase (Decrease)	% Increase (Decrease)
<b>Total by District</b>				
Unincorporated	\$0.00	\$0.00	\$0.00	0.00%
City of Vero Beach	\$0.00	\$0.00	\$0.00	0.00%
City of Sebastian	\$6,027.00	\$6,750.00	\$723.00	12.00%
City of Fellsmere	\$462.00	\$0.00	(\$462.00)	-100.00%
Town of Orchid	\$0.00	\$0.00	\$0.00	0.00%
Town of Indian River Shores	\$0.00	\$2,420.00	\$2,420.00	n/a
Interest Earnings	\$12,435.02	\$19,735.73	\$7,300.71	58.71%
Miscellaneous	\$0.00	\$0.00	\$0.00	0.00%
<b>Total by District</b>	<b>\$18,924.02</b>	<b>\$28,905.73</b>	<b>\$9,981.71</b>	<b>52.75%</b>
<b>School Board</b>				
Unincorporated	\$81,608.00	\$135,118.00	\$53,510.00	65.57%
City of Vero Beach	\$366.00	\$1,702.00	\$1,336.00	365.03%
City of Sebastian	\$13,616.00	\$0.00	(\$13,616.00)	-100.00%
City of Fellsmere	\$1,026.00	\$0.00	(\$1,026.00)	0.00%
Town of Orchid	\$1,702.00	\$0.00	(\$1,702.00)	0.00%
Town of Indian River Shores	\$0.00	\$8,510.00	\$8,510.00	n/a
<b>Total - School Board</b>	<b>\$98,318.00</b>	<b>\$145,330.00</b>	<b>\$47,012.00</b>	<b>47.82%</b>

\*School Board impact fees are collected by the County and passed through to School Board, the amount above represent the total collections by County fiscal year.

YTD September			
Fiscal Year 2017/18	Fiscal Year 2018/19	Increase (Decrease)	% Increase (Decrease)
\$2,644,295.15	\$2,724,756.72	\$80,461.57	3.04%
\$33,418.65	\$21,308.00	(\$12,110.65)	-36.24%
\$146,676.19	\$137,856.84	(\$8,819.35)	-6.01%
\$4,153.00	\$24,990.74	\$20,837.74	501.75%
\$835.67	\$836.00	\$0.33	0.04%
\$15,488.00	\$8,228.19	(\$7,259.81)	-46.87%
\$58,075.22	\$240,516.08	\$182,440.86	314.15%
\$2,653.42	\$2,000.00	(\$653.42)	-24.63%
<b>\$2,905,595.30</b>	<b>\$3,160,492.57</b>	<b>\$254,897.27</b>	<b>8.77%</b>
\$1,325,136.00	\$1,642,672.00	\$317,536.00	23.96%
\$16,352.00	\$26,244.00	\$9,892.00	60.49%
\$254,020.00	\$288,408.00	\$34,388.00	13.54%
\$7,834.00	\$6,132.00	(\$1,702.00)	-21.73%
\$3,404.00	\$1,702.00	(\$1,702.00)	-50.00%
\$40,848.00	\$28,934.00	(\$11,914.00)	-29.17%
<b>\$1,647,594.00</b>	<b>\$1,994,092.00</b>	<b>\$346,498.00</b>	<b>21.03%</b>

# New Impact Fee Revenues - Fund 103

as of September 30, 2019

Summary of Revenues and Expenses

Final

	Fiscal Year 2015/2016	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Cumulative Totals
<b>Law Enforcement-600</b>					
Impact Fee Revenues	\$372,698	\$343,957	\$482,132	\$467,875	\$3,637,253
Interest/Other Rev. Allocation	\$3,659	\$6,566	\$6,667	\$32,886	\$220,201
<b>Total Revenues</b>	<b>\$376,357</b>	<b>\$350,523</b>	<b>\$488,800</b>	<b>\$500,761</b>	<b>\$3,857,454</b>
Direct Expenditures	(\$89,177)	(\$895,000)	\$0	\$0	(\$2,473,748)
Encumbrances	\$0	\$0	\$0	\$0	\$0
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	\$287,180	(\$544,477)	\$488,800	\$500,761	\$1,383,706
<b>Fund Balance</b>	<b>\$938,623</b>	<b>\$394,146</b>	<b>\$882,946</b>	<b>\$1,383,706</b>	<b>\$1,383,706</b>
<b>Fire/EMS-120</b>					
Impact Fee Revenues	\$348,371	\$328,621	\$431,215	\$422,763	\$4,160,356
Developer Contributions	\$0	\$0	\$0	\$0	\$0
Interest/Other Rev. Allocation	\$2,486	\$5,559	\$924	\$18,536	\$306,482
<b>Total Revenues</b>	<b>\$350,857</b>	<b>\$334,180</b>	<b>\$432,139</b>	<b>\$441,299</b>	<b>\$4,466,838</b>
Direct Expenditures	(\$26,030)	(\$1,046,861)	\$0	\$0	(\$3,538,752)
Encumbrances	\$0	\$0	\$0	\$0	\$0
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	\$324,827	(\$712,681)	\$432,139	\$441,299	\$928,083
<b>Fund Balance</b>	<b>\$767,325</b>	<b>\$54,644</b>	<b>\$486,783</b>	<b>\$928,083</b>	<b>\$928,083</b>

# New Impact Fee Revenues - Fund 103

as of September 30, 2019

Summary of Revenues and Expenses

Final

	Fiscal Year 2015/2016	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Cumulative Totals
<b>Parks/Recreation-210</b>					
Impact Fee Revenues	\$1,127,537	\$1,097,547	\$1,251,535	\$1,332,258	\$13,846,022
Developer Contributions/Grants	\$0	\$0	\$0	\$0	\$447,465
Interest/Other Rev. Allocation	\$14,491	\$7,681	\$36,110	\$129,096	\$1,060,840
<b>Total Revenues</b>	<b>\$1,142,028</b>	<b>\$1,105,228</b>	<b>\$1,287,645</b>	<b>\$1,461,354</b>	<b>\$15,354,326</b>
Direct Expenditures	(\$2,661,587)	(\$19,500)	(\$43,436)	(\$5,825)	(\$10,508,600)
Encumbrances	\$0	\$0	\$0	\$0	\$0
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	(\$1,519,559)	\$1,085,728	\$1,244,209	\$1,455,529	\$4,845,727
<b>Fund Balance</b>	<b>\$1,060,261</b>	<b>\$2,145,989</b>	<b>\$3,390,198</b>	<b>\$4,845,727</b>	<b>\$4,845,727</b>
<b>Libraries-112,113</b>					
Impact Fee Revenues	(\$1,007)	\$0	\$0	\$0	\$3,413,795
Developer Contributions/Grants	\$0	\$0	\$0	\$0	\$500,000
Interest/Other Rev. Allocation	\$5,958	\$6,230	\$13,208	\$26,106	\$364,823
<b>Total Revenues</b>	<b>\$4,951</b>	<b>\$6,230</b>	<b>\$13,208</b>	<b>\$26,106</b>	<b>\$4,278,618</b>
Direct Expenditures	(\$138,624)	(\$81,294)	(\$114,872)	(\$243,978)	(\$3,814,420)
Encumbrances	\$0	\$0	\$0	(\$37,919)	(\$37,919)
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	(\$133,673)	(\$75,064)	(\$101,664)	(\$255,791)	\$427,392
<b>Fund Balance</b>	<b>\$859,911</b>	<b>\$784,847</b>	<b>\$683,183</b>	<b>\$427,392</b>	<b>\$427,392</b>
<b>Public Buildings-121,220</b>					
Impact Fee Revenues	\$395,886	\$359,529	\$462,248	\$467,421	\$4,161,374
Developer Contributions	\$0	\$0	\$0	\$0	\$0
Interest/Other Rev. Allocation	\$1,661	\$5,125	\$8,496	\$19,712	\$230,979
<b>Total Revenues</b>	<b>\$397,547</b>	<b>\$364,654</b>	<b>\$470,744</b>	<b>\$487,133</b>	<b>\$4,392,353</b>
Direct Expenditures	\$0	(\$565,050)	(\$449,856)	\$0	(\$3,399,571)
Encumbrances	\$0	\$0	\$0	\$0	\$0
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	\$397,547	(\$200,396)	\$20,888	\$487,133	\$992,782
<b>Fund Balance</b>	<b>\$685,158</b>	<b>\$484,761</b>	<b>\$505,649</b>	<b>\$992,782</b>	<b>\$992,782</b>

# New Impact Fee Revenues - Fund 103

as of September 30, 2019

Summary of Revenues and Expenses

Final

	Fiscal Year 2015/2016	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Cumulative Totals
<b>Administrative Fee-204</b>					
Impact Fee Revenues	\$187,089	\$167,893	\$218,743	\$228,073	\$2,877,289
Developer Contributions	\$0	\$0	\$0	\$0	\$0
Interest/Other Rev. Allocation	\$2,270	\$2,874	\$6,293	\$16,272	\$226,609
<b>Total Revenues</b>	<b>\$189,360</b>	<b>\$170,767</b>	<b>\$225,036</b>	<b>\$244,345</b>	<b>\$3,103,898</b>
Direct Expenditures	(\$198,391)	(\$183,344)	(\$179,246)	(\$125,026)	(\$2,567,178)
Encumbrances	\$0	\$0	\$0	\$0	\$0
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	(\$9,031)	(\$12,577)	\$45,790	\$119,319	\$536,720
<b>Fund Balance</b>	<b>\$384,189</b>	<b>\$371,611</b>	<b>\$417,401</b>	<b>\$536,720</b>	<b>\$536,720</b>
<b>Total - Facilities Impact Fees</b>					
Impact Fee Revenues	\$2,430,575	\$2,297,547	\$2,845,873	\$2,917,977	\$33,743,424
Developer Contributions/Grants	\$0	\$0	\$0	\$0	\$951,133
Interest/Other Rev. Allocation	\$30,525	\$34,034	\$71,699.51	\$242,607.55	\$2,658,646
<b>Total Revenues</b>	<b>\$2,461,100</b>	<b>\$2,331,581</b>	<b>\$2,917,573</b>	<b>\$3,160,585</b>	<b>\$37,353,202</b>
Direct Expenditures	(\$3,204,745)	(\$2,791,049)	(\$787,411)	(\$374,829)	(\$28,198,721)
Encumbrances	\$0	\$0	\$0	(\$37,919)	(\$37,919)
Allocated General Costs	\$0	\$0	\$0	\$0	\$0
Net Revenues	(\$743,644)	(\$459,468)	\$2,130,162	\$2,747,837	\$9,116,562
<b>Fund Balance</b>	<b>\$4,698,033</b>	<b>\$4,238,564</b>	<b>\$6,368,726</b>	<b>\$9,116,562</b>	<b>\$9,116,562</b>
<b>Total - School Board</b>					
Impact Fee Revenues	\$1,579,060	\$1,579,060	\$1,647,594	\$1,994,092	\$18,987,345

\*School Board impact fees are collected by the County and passed through to School Board,

# Impact Fee (Fund 103) Refund Calculation

Sept 2019 final

## Law Enforcement

### Expenditures & Encumbrances

**\$2,473,748**

Revenues		Cumulative	
		Impact Fees & Interest	Difference - Revs. Less Exp. & Enc.
Impact Fees - FY 2004/05	\$269,941	\$269,941	(\$2,203,807)
Interest - FY 2004/05	\$1,371	\$271,312	(\$2,202,436)
Impact Fees - FY 2005/06	\$682,431	\$953,743	(\$1,520,005)
Interest - FY 2005/06	\$30,939	\$984,682	(\$1,489,066)
Impact Fees- FY 2006/07	\$225,451	\$1,210,133	(\$1,263,615)
Interest FY 2006/07	\$53,365	\$1,263,498	(\$1,210,250)
Impact Fees- 2007/08	\$161,433	\$1,424,931	(\$1,048,817)
Interest FY 2007/08	\$37,187	\$1,462,118	(\$1,011,630)
Impact Fees- 2008/09	\$22,845	\$1,484,963	(\$988,785)
Interest FY 2008/09	\$32,880	\$1,517,843	(\$955,905)
Impact Fees 2009/10	(\$1,314)	\$1,516,529	(\$957,219)
Interest FY 2009/10	\$12,530	\$1,529,059	(\$944,689)
Impact Fees FY 2010/11	\$19,553	\$1,548,612	(\$925,136)
Interest FY 2010/11	\$5,858	\$1,554,470	(\$919,278)
Impact Fees-2011/12	\$90,899	\$1,645,369	(\$828,379)
Interest FY 2011/12	(\$8,041)	\$1,637,328	(\$836,420)
Impact Fees FY 2012/13	\$84,235	\$1,721,563	(\$752,185)
Interest FY 2012/13	\$1,821	\$1,723,384	(\$750,364)
Impact Fees FY 2013/14	\$145,854	\$1,869,238	(\$604,510)
Interest FY 2013/14	\$787	\$1,870,025	(\$603,723)
Impact Fees- FY 2014/15	\$269,259	\$2,139,284	(\$334,464)
Interest FY 14/15	\$1,728	\$2,141,012	(\$332,736)
Impact Fees Oct 2015-July 2016	\$273,423	\$2,414,435	(\$59,313)

*\*This calculation shows that as of Sept 2019 final, a portion of the quarterly impact fees from July -Sept 2016 have been expended or encumbered. If no additional funds were expended or encumbered from this point forward, these fees would be due for a refund on Sept 30, 2022.*

Law Enforcement		Cumulative	
		Total	Spend by:
Impact Fees- July-Sept 2016	\$99,275	\$39,962	9/30/22
Interest FY 15-16	\$3,659	\$43,621	
Impact Fees-Oct -Dec 2016	\$109,393	\$153,014	12/31/22
Impact Fees- Jan-March 2017	\$67,584	\$220,598	3/31/2023
Impact Fees- April-June 2017	\$95,586	\$316,185	6/30/2023
Impact Fees July -Sept 2017	\$71,394	\$387,578	9/30/2023
Interest FY 16-17	\$6,566	\$394,144	
Impact Fees-Oct-Dec 2017	\$92,861	\$487,005	12/31/2023
Impact Fees-Jan-March 2018	\$139,884	\$626,889	3/31/2024
Impact Fees-April-June 2018	\$136,316	\$763,205	6/30/2024
Impact Fees-July - Sept 2018	\$113,072	\$876,277	9/30/2024
Interest FY 17-18	\$6,667	\$882,944	
Impact Fees Oct-Dec 2018	\$120,352	\$1,003,296	12/31/2024
Impact Fees-Jan - March 2019	\$128,730	\$1,132,026	3/31/2025
Impact Fees-April -June 2019	\$114,195	\$1,246,221	6/30/2025
Impact Fees-July -Sept 2019	\$104,599	\$1,350,820	9/30/2025
Interest FY 18-19	\$32,886	\$1,383,706	



# Impact Fee (Fund 103) Refund Calculation

Sept 2019 final

## Fire/EMS

### Expenditures & Encumbrances

\$3,538,752

**\$3,538,752**

Revenues		Cumulative Impact Fees & Interest	Difference - Revs. Less Exp. & Enc.
Impact Fees - FY 2004/05	\$336,201	\$336,201	(\$3,202,550)
Interest - FY 2004/05	\$1,707	\$337,908	(\$3,200,843)
Impact Fees - FY 2005/06	\$884,198	\$1,222,106	(\$2,316,645)
Interest - FY 2005/06	\$38,533	\$1,260,639	(\$2,278,112)
Impact Fees- FY 2006/07	\$323,351	\$1,583,990	(\$1,954,761)
Interest- FY 2006/07	\$68,320	\$1,652,310	(\$1,886,441)
Impact Fees-FY 2007/08	\$212,331	\$1,864,641	(\$1,674,110)
Interest FY 2007/08	\$68,641	\$1,933,282	(\$1,605,469)
Impact Fees-FY 2008/09	\$44,850	\$1,978,132	(\$1,560,619)
Interest FY 2008/09	\$58,116	\$2,036,248	(\$1,502,503)
Impact Fees-FY 2009/10	(\$1,771)	\$2,034,477	(\$1,504,274)
Interest FY 2009/10	\$22,086	\$2,056,563	(\$1,482,188)
Impact Fees -FY 2010/11	\$32,757	\$2,089,320	(\$1,449,431)
Interest FY 2010/11	\$10,328	\$2,099,648	(\$1,439,103)
Impact Fees- FY 2011/12	\$132,356	\$2,232,004	(\$1,306,747)
Interest FY 2011/12	(\$362)	\$2,231,642	(\$1,307,109)
Impact Fees FY 2012/13	\$154,994	\$2,386,636	(\$1,152,115)
Interest FY 2012/13	\$4,580	\$2,391,216	(\$1,147,535)
Impact Fees FY 2013/14	\$215,912	\$2,607,128	(\$931,623)
Interest FY 2013/14	\$3,272	\$2,610,400	(\$928,351)
Impact Fees 2014/15	\$294,025	\$2,904,425	(\$634,326)
Interest FY 14/15	\$3,755	\$2,908,180	(\$630,571)
Impact Fees-FY 15/16	\$348,551	\$3,256,731	(\$282,020)
Interest FY 15/16	\$2,485	\$3,259,216	(\$279,535)
Impact Fees- Oct 2016-June 2017	\$251,223	\$3,510,439	(\$28,312)

*\*This calculation shows that as of Sept 201 final, a portion of the 4th qtr 2017 impact fees are expended or encumbered. If no additional funds were expended or encumbered from this point forward, the remaining impact fees would be due Sept 30, 2023*

Impact Fees-July -Sept 2017	\$77,396	\$49,083	9/30/2023
Interest FY 16-17	\$5,559	\$54,642	
Impact Fees-Oct-Dec 2017	\$81,021	\$135,664	12/31/2023
Impact Fees-Jan-March 2018	\$117,472	\$253,136	3/31/2024
Impact Fees-April-June 2018	\$130,872	\$384,008	6/30/2024
Impact Fees-July-Sept 2018	\$101,849	\$485,858	9/30/2024
Interest FY 17-18	\$924	\$486,782	
Impact Fees Oct-Dec 2018	\$103,572	\$590,354	12/31/2024
Impact Fees-Jan-March 2019	\$112,720	\$703,074	3/31/2025
Impact Fees-April-June 2019	\$103,067	\$806,141	6/30/2025
Impact Fees-July -Sept 2019	\$103,404	\$909,545	9/30/2025
Interest FY 18-19	<b>Draft</b> \$18,536	\$928,081	

# Impact Fee (Fund 103) Refund Calculation

Sept 2019 final

## Parks/Recreation

### Expenditures & Encumbrances

\$10,508,600

**\$10,508,600**

Revenues		Cumulative Impact Fees & Interest	Difference - Revs. Less Exp. & Enc.
Interest-FY 2009/10	\$67,079	\$7,669,072	(\$2,839,528)
Impact Fees- FY 2010/11	\$204,744	\$7,873,816	(\$2,634,784)
Interest FY 2010/11	\$31,823	\$7,905,639	(\$2,602,961)
Impact Fees-FY 2011/12	\$258,746	\$8,164,385	(\$2,344,215)
Interest-FY 2011/12	(\$114,856)	\$8,049,529	(\$2,459,071)
Impact Fees 2012/13	\$451,984	\$8,501,513	(\$2,007,087)
Interest-FY 2012/13	\$9,538	\$8,511,051	(\$1,997,549)
Impact Fees-FY 2013/14	\$596,058	\$9,107,109	(\$1,401,491)
Interest -FY 2013/14	\$8,585	\$9,115,694	(\$1,392,906)
Impact Fees- FY 2014/15	\$782,180	\$9,897,874	(\$610,726)
Misc contributions	\$447,465	\$10,345,339	(\$163,261)
Interest FY 14/15	\$12,729	\$10,358,068	(\$150,532)

*\*This calculation shows that as of Sept 2019 final, a portion of the Oct-Dec 2015 impact fees are expended or encumbered. If no additional funds were expended or encumbered from this point forward, the remaining impact fees for that period would be due for refund Dec 31, 2021.*

Impact Fees- Oct -Dec 2015	\$325,052	\$174,520	12/31/2021
Impact Fees- Jan-March 2016	\$250,321	\$424,841	3/31/2022
Impact Fees-April -June 2016	\$251,533	\$676,374	6/30/2022
Impact Fees-July -Sept 2016	\$300,631	\$977,005	9/30/2022
Interest FY 15/16	\$14,493	\$991,498	
Impact Fees-Oct-Dec 2016	\$282,065	\$1,273,563	12/31/2022
Impact Fees-Jan-March 2017	\$233,713	\$1,507,276	3/31/2023
Impact Fees- April-June 2017	\$391,859	\$1,899,135	6/30/2023
Impact Fees-July -Sept 2017	\$189,910	\$2,089,045	9/30/2023
Interest FY 16/17	\$7,681	\$2,096,726	
Impact Fees-Oct-Dec 2017	\$317,057	\$2,413,783	12/31/2023
Impact Fees-Jan-March 2018	\$303,465	\$2,717,248	3/31/2024
Impact Fees-April-June 2018	\$319,868	\$3,037,116	6/30/2024
Impact Fees-July-Sept 2018	\$311,145	\$3,348,261	9/30/2024
Interest FY 17/18	\$36,110	\$3,384,371	
Impact Fees-Oct-Dec 2018	\$318,841	\$3,703,212	12/31/2024
Impact Fees-Jan-March 2019	\$373,190	\$4,076,402	3/31/2025
Impact Fees-April -June 2019	\$337,063	\$4,413,465	6/30/2025
Impact Fees-July-Sept 2019	\$303,164	\$4,716,629	9/30/2025
Interest FY 18/19	\$129,096	\$4,845,725	

## Impact Fee (Fund 103) Refund Calculation

Sept 2019 final

### Libraries

#### Expenditures & Encumbrances

\$3,852,339

#### Encumbrances

\$3,852,339

Revenues		Cumulative Impact Fees & Interest	Difference - Revs. Less Exp. & Enc.
Impact Fees - FY 2004/05	\$511,565	\$511,565	(\$3,340,775)
Interest - FY 2004/05	\$2,597	\$514,162	(\$3,338,177)
Impact Fees - FY 2005/06	\$1,277,323	\$1,791,485	(\$2,060,854)
Interest - FY 2005/06	\$58,632	\$1,850,117	(\$2,002,222)
Impact Fees - FY 2006/07	\$437,105	\$2,287,223	(\$1,565,117)
Interest - FY 2006/07	\$100,267	\$2,387,490	(\$1,464,850)
Impact Fees -FY 2007/08	\$183,971	\$2,571,461	(\$1,280,879)
Interest - FY 2007/08	\$74,257	\$2,645,718	(\$1,206,622)
impact Fees - FY 2008/09	\$357,468	\$3,003,186	(\$849,153)
Interest - FY 2008/09	\$61,496	\$3,064,682	(\$787,658)
Impact Fees - FY 2009/10	\$287,083	\$3,351,765	(\$500,575)
Interest FY 09/10	\$8,814	\$3,360,579	(\$491,761)
Impact Fees-FY 2010/11	\$95,563	\$3,456,142	(\$396,198)
Interest FY 10/11	\$636	\$3,456,778	(\$395,562)
Impact Fees-FY 11/12	\$123,081	\$3,579,859	(\$272,481)
Interest FY 11/12	\$510	\$3,580,369	(\$271,971)
Impact Fees-FY 12/13	\$244,792	\$3,825,161	(\$27,179)
Interest FY 12/13	\$977	\$3,826,138	(\$26,202)

*\*This calculation shows that as of Sept 2019 final funds through Sept 2013 have been spent or encumbered. If no additional funds were expended or encumbered from this point forward, a portion of the Oct-Dec 2013 impact fees would be due for a refund on Dec 31, 2019*

### Libraries

		Cumulative Total	Spend by:
Impact Fees-Oct 2013-Dec 2013	\$54,811	\$28,609	12/31/19
Impact Fees-Jan 2014-March 2014	\$69,126	\$97,735	3/31/20
Impact Fees-April 2014-June 2014	\$62,964	\$160,699	6/30/20
Impact Fees-July 2014-Sept 2014	\$103,439	\$264,138	9/30/20
Interest FY 13/14	\$1,571	\$265,709	
Impact Fees- Oct -Dec 2014	\$52,706	\$318,415	12/31/20
Impact Fees- Jan 2015-March 2015	\$51,619	\$370,034	3/31/21
Impact Fees - April -June 2015	\$1,148	\$371,182	6/30/21
Impact Fees-July- Sept 2015	\$1,667	\$372,849	9/30/21
Interest FY 14/15	\$3,564	\$376,414	
Impact Fees-March 2016	(\$1,007)	\$375,408	3/31/2022
Interest FY 15/16	\$5,958	\$381,367	
Interest FY 16/17	\$6,230	\$387,597	
Interest FY 17/18	\$13,689	\$401,286	
Interest FY 18/19	\$26,106	\$427,392	

# Impact Fee (Fund 103) Refund Calculation

Sept 2019 final

## Public Buildings

### Expenditures & Encumbrances

\$3,399,571

**\$3,399,571**

Revenues		Cumulative	
		Impact Fees & Interest	Difference - Revs. Less Exp. & Enc.
Impact Fees - FY 2004/05	\$334,579	\$334,579	(\$3,064,992)
Interest - FY 2004/05	\$1,699	\$336,278	(\$3,063,294)
Impact Fees - FY 2005/06	\$1,035,114	\$1,371,392	(\$2,028,180)
Interest - FY 2005/06	\$38,347	\$1,409,739	(\$1,989,833)
Impact Fees- FY 2006/07	\$382,380	\$1,792,119	(\$1,607,453)
Interest - FY 06/07	\$76,401	\$1,868,520	(\$1,531,052)
Impact Fees 2007/08	\$396,096	\$2,264,616	(\$1,134,956)
Interest FY 07/08	\$35,884	\$2,300,500	(\$1,099,072)
Impact Fees 2008/09	\$77,327	\$2,377,827	(\$1,021,745)
Interest FY 08/09	\$22,921	\$2,400,748	(\$998,824)
Impact Fees 2009/10	(\$2,025)	\$2,398,723	(\$1,000,849)
Interest FY 09/10	\$9,404	\$2,408,127	(\$991,445)
Impact Fees-2010/11	(\$4,424)	\$2,403,703	(\$995,869)
Interest FY 10/11	\$4,391	\$2,408,094	(\$991,478)
Impact Fees-2011/12	(\$2,646)	\$2,405,448	(\$994,124)
Interest FY 11/12	\$2,006	\$2,407,454	(\$992,118)
Interest FY 12/13	\$1,671	\$2,409,125	(\$990,447)
Impact Fees-2013/14	\$22,388	\$2,431,513	(\$968,059)
Interest FY 13/14	\$2,040	\$2,433,553	(\$966,019)
Impact Fees- 2014/15	\$237,502	\$2,671,055	(\$728,516)
Interest FY 14/15	\$1,221	\$2,672,276	(\$727,295)
Impact Fees-2015/16	\$395,885	\$3,068,161	(\$331,410)
Interest FY 15/16	\$1,660	\$3,069,821	(\$329,750)
Impact Fees- Oct 2016-June 2017	\$271,525	\$3,341,346	(\$58,225)

*\*This calculation shows that as of Sept 2019 funds collected through June 2017 were expended or funded. If no additional funds were expended or encumbered from this point forward, the remaining July-Sept 2017 impact fees would be due for a refund on Sept 30, 2023*

### Cumulative Total Spend by:

Impact Fees-July-Sept 2017	\$88,003	\$29,778	9/30/2023
Interest FY 16/17	\$5,125	\$34,903	
Impact Fees-Oct -Dec 2017	\$96,236	\$131,139	12/31/2023
Impact Fees- Jan-March 2018	\$115,846	\$246,985	3/31/2024
Impact Fees-April- June 2018	\$137,125	\$384,110	6/30/2024
Impact Fees-July -Sept 2018	\$113,041	\$497,151	9/30/2024
Interest FY 17/18	\$8,496	\$505,647	
Impact Fees Oct-Dec 2018	\$111,725	\$617,372	12/31/2024
Impact Fees-Jan-March 2019	\$119,176	\$736,548	3/31/2025
Impact Fees-April -June 2019	\$120,303	\$856,851	6/30/2025
Impact Fees-July-Sept 2019	\$116,217	\$973,068	9/30/2025
Interest FY 18/19	\$19,712	\$992,780	